

Line	Budget 2024/25	Estimate 2025/26	Estimate 2025/26	Estimate 2025/26 Change Between January and February	Estimate 2026/27	Estimate 2027/28	Estimate 2028/29	Estimate 2029/30	Estimate 2030/31	Estimate 2031/32	Estimate 2032/33	Estimate 2033/34
	£	£	£	£	£	£	£	£	£	£	£	£
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Underlying Funding Growth in the Budget												
1	(0.191)	(0.200)	(0.200)	0.000	(0.204)	(0.208)	(0.212)	(0.216)	(0.221)	(0.225)	(0.230)	(0.234)
2	(0.064)	(0.059)	(0.059)	0.000	(0.055)	(0.051)	(0.047)	(0.043)	(0.039)	(0.034)	(0.030)	(0.025)
2a	(0.032)	(0.041)	(0.041)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
3	0.000	(0.158)	(0.158)	0.000	(0.152)	(0.183)	(0.196)	(0.200)	(0.204)	(0.208)	(0.212)	(0.217)
4	(0.158)	(0.325)	(0.325)	0.000	(0.112)	(0.115)	(0.118)	(0.120)	(0.123)	(0.126)	(0.129)	(0.131)
5	(0.636)	0.540	(0.179)	(0.719)	(0.066)	(0.071)	(0.076)	(0.082)	(0.087)	(0.093)	(0.098)	(0.104)
6	(0.159)	(0.213)	(0.213)	0.000	(0.100)	(0.100)	(0.100)	(0.100)	(0.100)	(0.100)	(0.100)	(0.100)
7	(0.792)	(1.135)	(1.135)	0.000	(0.150)	(0.150)	(0.150)	(0.150)	(0.150)	(0.150)	(0.150)	(0.150)
	(2.032)	(1.591)	(2.310)	(0.719)	(0.839)	(0.878)	(0.899)	(0.911)	(0.924)	(0.936)	(0.949)	(0.961)
Net Cost of Services and Other Adjustments												
8	(0.571)	0.619	0.619	0.000	0.420	0.000	0.000	0.000	0.000	0.000	0.000	0.000
9	(0.375)	(0.396)	(0.396)	0.000	(0.329)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
10	0.784	0.951	0.951	0.000	1.348	0.250	0.250	0.250	0.250	0.250	0.250	0.250
11	0.006	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
12	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
13	(0.216)	(0.056)	(0.056)	0.000	0.075	0.000	0.000	0.000	0.000	0.000	0.000	0.000
14	0.000	0.395	0.395	0.000	0.446	0.000	0.000	0.000	0.000	0.000	0.000	0.000
15	(1.242)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
16	(0.072)	0.000	(0.176)	(0.176)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
17	(0.500)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
18	(0.400)	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
	(2.586)	1.513	1.337	(0.176)	1.960	0.250	0.250	0.250	0.250	0.250	0.250	0.250
Cost Increases												
19	1.537	1.540	1.540	0.000	0.739	0.628	0.638	0.648	0.659	0.670	0.681	0.692
20	0.390	0.246	0.246	0.000	0.184	0.226	0.227	0.240	0.247	0.255	0.262	0.270
21	1.716	1.157	1.157	0.000	0.500	0.500	0.500	0.500	0.500	0.500	0.500	0.500
Line	3.643	2.943	2.943	0.000	1.423	1.354	1.365	1.388	1.406	1.425	1.443	1.462
22	1.236	0.261	0.261	0.000	(0.839)	0.785	1.512	2.228	2.955	3.687	4.426	5.170
23	0.261	3.126	2.231	(0.896)	1.705	1.512	2.228	2.955	3.687	4.426	5.170	5.921
24	0.000	(3.070)	(3.070)	0.000	(0.920)	0.000	0.000	0.000	0.000	0.000	0.000	0.000
25	0.261	0.056	(0.839)	(0.896)	0.785	1.512	2.228	2.955	3.687	4.426	5.170	5.921
26	(0.261)	(0.056)	0.839	0.896	(0.785)	(1.512)	(2.228)	(2.955)	(3.687)	(4.426)	(5.170)	(5.921)

* 2024/25 figure reported to Full Council in February 2024 was subsequently amended to reflect an additional £187k receivable from the Government as part of the wider Financial Settlement

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

	Budget 2024/25	Estimate 2025/26	Estimate 2025/26	Estimate 2025/26 Change	Estimate 2026/27	Estimate 2027/28	Estimate 2028/29	Estimate 2029/30	Estimate 2030/31	Estimate 2031/32	Estimate 2032/33	Estimate 2033/34
		Reported to Cabinet January 25	Proposed Final Position February 25	Between January and February								
	£	£	£	£	£	£	£	£	£	£	£	£
Outturn b/fwd from prior years	(6.426)	(6.415)	(6.415)	0.000	(7.504)	(6.969)	(5.707)	(3.729)	(1.024)	2.412	6.588	11.508
Applied in year as set out in the forecast above	0.261	0.056	(0.839)	(0.896)	0.785	1.512	2.228	2.955	3.687	4.426	5.170	5.921
Additional contributions generated / required in year	(0.250)	(0.250)	(0.250)	0.000	(0.250)	(0.250)	(0.250)	(0.250)	(0.250)	(0.250)	(0.250)	(0.250)
Balance to Carry Forward	(6.415)	(6.609)	(7.504)	(0.896)	(6.969)	(5.707)	(3.729)	(1.024)	2.412	6.588	11.508	17.179

FORECAST SENSITIVITIES - TABLE 1

Impact on Forecast Risk Fund - Year End Balance

Forecast Year End Balance from table above (BASE Position)	(6.969)	(5.707)	(3.729)	(1.024)	2.412	6.588	11.508	17.179
Council Tax Increase are lower by 1% per annum compared to the base	(6.812)	(5.237)	(2.791)	0.535	4.745	9.846	15.842	22.738
Council Tax Property Growth does not grow over the life of the forecast	(6.857)	(5.368)	(3.046)	0.124	4.148	9.038	14.800	21.444
Inflation increases at a rate of +1% faster than the base - Employee Costs	(6.721)	(4.950)	(2.189)	1.587	6.395	12.258	19.195	27.229
Inflation increases at a rate of +1% faster than the base - Other	(6.892)	(5.472)	(3.249)	(0.207)	3.666	8.383	13.955	20.397
Savings achieved are lower by 10%	(6.877)	(5.523)	(3.453)	(0.656)	2.872	7.140	12.152	17.915
Savings achieved are lower by 30%	(6.693)	(5.155)	(2.901)	0.080	3.792	8.244	13.440	19.387
Unmitigated Cost Pressures are greater by 30%	(6.819)	(5.257)	(2.829)	0.476	4.662	9.738	15.708	22.579
Unmitigated Cost Pressures are greater by 50%	(6.719)	(4.957)	(2.229)	1.476	6.162	11.838	18.508	26.179

Savings Plan - Forecast 2025/26 and Beyond

Description	Totals	On-going / One-off	Planned Delivery / Impact 2025/26	Planned Delivery / Impact 2026/27	Comments
Income Budgets					
Business Rate Income	700,000	On-going	700,000	0	Additional anticipated income from business rates - this is the estimated impact from a mix of regeneration / economic growth, transitional arrangements following revaluation and less pessimistic forecasting
Revenue Support Grant / Financial Settlement	1,298,000	On-going	878,000	420,000	The revised position reflects the Provisional Local Government Finance Settlement announced on 18 December 2024.
Rent Reviews	30,000	On-going	30,000	0	Additional income will be generated from the usual rent reviews undertaken as part of the underlying existing lease agreements
VAT on Leisure Fees	265,000	On-going	265,000	0	Following further review, the originally anticipated favourable VAT status has been confirmed.
Treasury Investment Income	215,000	On-going	215,000	0	Although a reduction in income was included within original forecasts, based on the current trajectory of future interest rate reductions, it is likely that additional income will be generated in the short to medium term years of the forecast.
Government's Commitment to Fund Cost of National Insurance Increases	474,300	Potentially On-going (subject to future LG funding settlements)	474,300	0	In addition to the item above relating to the Revenue Support Grant, the Government have committed to reimburse Local Councils for the additional cost of the recently announced changes to employers national insurance rates. The Government announced as part of the Provisional Local Government Finance Settlement that Local Authorities will receive notification of the actual figure as part of final settlement figures that will be published at the end of January / beginning of February.
Inter Authority Agreement with ECC relating to Food Waste	21,480	On-going	21,480	0	Additional income is due to the Council as part of the underlying agreement with ECC.
Income from the Council Tax Sharing Agreement with the Major Preceptors	155,860	On-going (subject to future agreements)	155,860	0	Following the on-going income recovery performance post COVID19, additional income is estimated to be receivable under the terms of the current agreement.
Expenditure Budgets					
Asset review	220,000	On-going	120,000	100,000	This represents estimated savings from reviewing the Council's operational assets and further possible rationalisation opportunities.
IT Savings	200,000	On-going	50,000	150,000	A number of activities are underway to support the delivery of savings and/or the mitigation of increased costs.
Energy Costs - Leisure Centres	50,000	On-going	50,000	0	As previously reported, following the implementation of a number of energy saving initiatives, energy budgets are likely to be reduced - this is subject to the wider / underlying price volatility relating to utility costs.
Wireless Access Point Licences	10,000	On-going	10,000	0	As previously reported, there will be savings from the annual licence fee for the Council's Wireless Access Points across its estate.
Initial PFH Savings 'Allowance'	250,000	On-going	0	250,000	This represents the potential aggregate of savings from reviews undertaken by Portfolio Holders in consultation with Services.
Beach Hut Leases Review	100,000	On-going	100,000	0	Although the necessary re-investment will be undertaken in terms of seafront assets and amenities, there is now greater flexibility in the use of income generated from beach huts across the Council's wider budget.
Total	3,989,640		3,069,640	920,000	

COST PRESSURE SUMMARY

					Proposed Budget Adjustments										
	Adjustments made to the budget to date in 2024/25	On-Going Base Budget Adjustment Included in 2024/25 £	2024/25 One-Off Additional Amount Agreed Earlier in the Year £	Total Adjustments 2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £	2030/31 £	2031/32 £	2032/33 £	2033/34 £	Comments	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	
On-going Items															
Insurance Premiums Costs	Base Budget 24/25 - £26k Q1 Financial Performance Report 2024/25 - Further £25k	26,000	25,230	51,230	31,730	31,730	31,730	31,730	31,730	31,730	31,730	31,730	31,730	This item reflects the most up to date position following the recent renewal process. Costs may increase further during 2025/26 but this will not be known until the next renewal process is undertaken during the summer / autumn of 2025. This will therefore be kept under on-going review as part of the Financial Performance reports during next year.	
Commercial Investment Property Potential Rental Income Reduction	Base Budget 24/25	0	0	0	0	125,000	125,000	125,000	125,000	125,000	125,000	125,000	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.	
Homelessness Costs	Base Budget 24/25 - £500k Outturn Report 2023/24 - Further £500k Q2 Financial Performance Report 2024/25 - Further £1.2m	500,000	1,700,000	2,200,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	500,000	This area of the budget remains a significant financial challenge, although the Government have committed to providing extra funding to support Local Authorities. Although Spendells House will have a significant positive impact, it is likely that additional costs will be incurred over and above the £500k included in the base budget from 2024/25 onwards. With this in mind, a further sum of £500k has been included from 2025/26, which will be reviewed in light of any additional financial support emerging from the Local Government Finance Settlement.	
Vehicle Hire Costs	Base Budget 24/25	34,100	0	34,100	8,500	62,400	62,400	62,400	62,400	62,400	62,400	62,400	62,400	This reflects the cost associated with the rolling replacement of various existing fleet vehicles used within Services.	
Career Track Net Revenue Position	Q3 Financial Performance Report 2023/24 - £25k Outturn Report 2023/24 - Further £50k	0	75,000	75,000	50,000	40,000	30,000	20,000	10,000	0	0	0	0	As previously reported the Service continues to work towards reducing the overall subsidy where possible. This amount reflects a revised approach where a phased reduction in the required subsidy is proposed from 2025/26 onwards.	
Reduction in recreation grounds income - general hire and bookings	Q1 Financial Performance Report 2024/25	0	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	This adjustment recognises the on-going reduced income being experienced across the Council's various recreation grounds.	

	Adjustments made to the budget to date in 2024/25	On-Going Base Budget Adjustment Included in 2024/25 £	2024/25 One-Off Additional Amount Agreed Earlier in the Year £	Total Adjustments 2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £	2030/31 £	2031/32 £	2032/33 £	2033/34 £	Comments
Software Licences	Q1 Financial Performance Report 2024/25	0	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	13,000	This reflects the on-going impact from a decision in 2024/25. As part of previous discussions, it was highlighted that the Council is working with other LA partners with the aim of developing viable alternatives to the associated property case management system (IDOX) which is becoming increasingly important due to the increased costs associated with our existing software provider.
Merchant Acquirer Fees	Q1 Financial Performance Report 2024/25	0	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	With an increase in people paying by credit / debit card, the associated cost to the Council of accepting cards also increases. This however remains a cost effective mechanism to accept payments.
Tendring E-Newsletter	Q2 Financial Performance Report 2024/25	0	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	This cost pressures relates to the purchase of software to support the publication of a regular e-newsletter. This is a priority action as part of the Council's Communication Strategy / Highlight Priority actions.
Car Parks - Additional merchant acquirer costs to facilitate payment by credit / debit cards	Q2 Financial Performance Report 2024/25	0	19,000	19,000	19,000	On-going cost to be funded from Parking Income from 2025/26 onwards								
External Audit Fees	New / Additional Sum	112,000	0	112,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	74,000	This cost pressure reflects the continuing increase in costs associated with the work of the External Auditor, from both a statutory perspective and where they are commissioned to undertake the certification of grant claims work required by the Government.
Members Code of Conduct - Responsibilities under Localism Act 2011 e.g. Review of Complaints / Investigations	New	0	0	0	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	This reflects the increased costs expected to continue on an on-going basis from 2025/26.
Independent Remuneration Panel Allowances	New	0	0	0	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	3,600	This reflects the decision made by Full Council on 26 November 2024, where allowances for members of the panel were highlighted / agreed.
Electoral Registration	New	0	0	0	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	40,000	This reflects increased postage costs being incurred. The Service are exploring opportunities to reduce this cost where possible.
Clacton Leisure Centre - 'Regular' Repairs & Maintenance Costs	New	0	0	0	17,000	On-going cost to be funded from Leisure Income from 2025/26 onwards								

	Adjustments made to the budget in 2024/25	On-Going Base Budget Adjustment Included in 2024/25 £	2024/25 One-Off Additional Amount Agreed Earlier in the Year £	Total Adjustments 2024/25 £	2025/26 £	2026/27 £	2027/28 £	2028/29 £	2029/30 £	2030/31 £	2031/32 £	2032/33 £	2033/34 £	Comments
Clacton Leisure Centre - 3G Pitch - Future Replacement Fund to ensure money is available when necessary in line with the associated external funding agreement.	New	0	0	0	7,000	On-going cost to be funded from Pitch / Leisure Income from 2025/26 onwards								
Total of On-Going Items		672,100	1,881,230	2,553,330	827,830	953,730	943,730	933,730	923,730	913,730	913,730	913,730	913,730	
One-Off Items														
Weeley Council Offices Costs	Q3 2023/24	0	65,000	65,000	65,000									This reflects the continuing cost of ownership, which includes items such as business rates and utility standing charges. Once ownership is transferred in accordance with the associated agreement then these costs will no longer be payable. Work remains in progress to limit the time that the Council retains this liability, with therefore only a potential additional cost in 2025/26 with no further costs expected in future years.
Implement Beach Patrol Recommendations	Q3 2023/24 - £60k Q1 2024/25 - Further £38k	0	98,000	98,000	98,000									This reflects the costs associated with implementing recommendations from a recent review in partnership with the Royal Life Saving Society UK (RLSS). £98k was included in the budget to meet the associated costs for the 2024 season. It is proposed to include the same sum in the 2025/26 budget for the 2025 season with a review to be undertaken as to the longer term position / impact.
Continuation of contribution for the Harwich PCSO	Q3 Financial Performance Report 2023/24	0	24,650	24,650	25,000									It is proposed to set aside the required funding for this post for a further year subject to a separate report during 2025/26.
Fixed Term Family Support Officer	Q3 Financial Performance Report 2023/24	0	48,750	48,750	49,000									It is proposed to set aside the required funding for this post for a further year subject to a separate report during 2025/26.
Fixed Term Housing Early Intervention Officer	Q3 Financial Performance Report 2023/24	0	43,610	43,610	44,000									It is proposed to set aside the required funding for this post for a further year subject to a separate report during 2025/26.
Community Governance Review - Clacton-on-sea, Holland-on-sea and Jaywick Sands	New	0	0	0	48,400									As agreed by Full Council on 26 November 2024
Total of One-Off Items		0	280,010	280,010	329,400	0	0	0	0	0	0	0	0	
Total of Unavoidable Items Included in the Forecast		672,100	2,161,240	2,833,340	1,157,230	953,730	943,730	933,730	923,730	913,730	913,730	913,730	913,730	
Change across years for Inclusion within the forecast			-	-	-	(203,500)	(10,000)	(10,000)	(10,000)	(10,000)	0	0	0	

General Fund Revenue Estimates 2025/26

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. These include transfers between / merging of cost centres where there may be significant increases or decreases between years.

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. For 2025/26 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 2025/26

Portfolio Summary	2024/25 Original Estimate £	2025/26 Original Estimate £
Corporate Finance and Governance	(3,768,160)	(4,014,990)
Assets	386,360	372,020
Economic Growth, Regeneration and Tourism	1,659,320	1,695,730
Environment	10,349,520	8,090,150
Leisure and Public Realm	4,291,650	3,716,870
Housing and Planning	5,333,830	5,789,370
Partnerships	2,032,290	1,751,840
Budgets Relating to Non Executive Functions	599,210	781,890
Net Cost of Services	20,884,020	18,182,880
Revenue Support for Capital Investment	70,480	70,480
Financing Items	(5,070,950)	(1,398,750)
Budget Before Use of Reserves	15,883,550	16,854,610
Contribution to/from Earmarked Reserves	(760,350)	805,790
Total Net Budget	15,123,200	17,660,400
<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	(3,357,400)	(4,822,630)
Revenue Support Grant	(766,490)	(815,420)
Collection Fund Surplus	(951,310)	(1,348,670)
Council Tax Requirement for Tendring District Council	10,048,000	10,673,680
Parish Precepts	2,540,650	2,750,189
Council Tax Requirement per Requisite Calculations	12,588,650	13,423,869
The above are subject to updates to reflect the most recent Portfolio Holder responsibility changes.		

Department Summary	2024/25 Original Estimate £	2025/26 Original Estimate £
Chief Executive, Finance, IT, Governance and Partnerships	(20,632,010)	(18,376,010)
Operations and Delivery	14,177,620	12,236,940
Place and Economy	6,454,390	6,139,070
Total	0	0

General Fund Revenue Estimates

Chief Executive, Finance, IT, Governance and Partnerships

<u>Analysis by Type of Spend</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Direct Expenditure			
Employee Expenses	9,679,260	9,874,790	
Premises Related Expenditure	416,810	448,540	
Transport Related Expenditure	116,100	116,100	
Supplies & Services	5,573,210	5,588,610	
Transfer Payments	36,438,940	36,438,940	
Interest Payments	9,340	9,340	
Direct Capital Financing Costs	263,300	263,300	
Total Direct Expenditure	52,496,960	52,739,620	
Direct Income			
Government Grants	(45,025,900)	(45,539,450)	
Other Grants, Reimbursements and Contributions	(1,259,010)	(1,435,310)	
Sales, Fees and Charges	(1,253,890)	(1,293,190)	
Rents Receivable	(1,050)	(1,050)	
Interest Receivable	(1,903,370)	(1,722,910)	
RSG, Business Rates and Council Tax	(15,520,220)	(17,919,720)	
Total Direct Income	(64,963,440)	(67,911,630)	
Net Direct Costs	(12,466,480)	(15,172,010)	
Indirect Income/Expenditure			
Service Unit and Central Costs	9,527,530	9,846,010	
Capital Financing Costs	(2,339,210)	18,200	
Recharged Income	(14,593,500)	(13,874,000)	
Total Indirect Income/Expenditure	(7,405,180)	(4,009,790)	
Net Contribution to/(from) Reserves	(760,350)	805,790	
Total for Chief Executive, Finance, IT, Governance and Partnerships	(20,632,010)	(18,376,010)	

Chief Executive, Finance, IT , Governance and Partnerships

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Office of Chief Executive Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 204,010 (204,010) 0	 210,990 (210,990) 0	
Total for Chief Executive and Administration	0	0	
Finance and IT Management Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 109,650 (109,650) 0	 118,260 (118,260) 0	
Total for Finance and IT Management and Administration	0	0	
Accountancy Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 584,140 (584,140) 0	 573,720 (573,720) 0	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Internal Audit Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 206,990 (206,990) 0	 221,140 (221,140) 0	
Fraud & Risk Service Unit <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 243,950 (2,670) (241,280) 0	 258,920 (2,670) (256,250) 0	
Payroll and Payments Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 236,070 (60) (236,010) 0	 227,370 (60) (227,310) 0	
HR Payroll System Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 0 0 0	 42,100 (42,100) 0	
Total for Finance	0	0	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Bar Code, Credit & Debit Card Charges Service Unit <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure Net Total	 159,430 (159,430) 0	 195,160 (195,160) 0	£20,000 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Other Apportionable Overheads <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 (234,730) (2,000) 236,730 0	 (213,330) (2,000) 215,330 0	
Other Apportionable Overheads - Corporate Support <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 45,490 (45,490) 0	 45,490 (45,490) 0	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Insurance Recharge Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 633,830 (10,930) (622,900) 0	 665,560 (10,930) (654,630) 0	 £31,730 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Other Democratic Costs <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 34,070 758,350 792,420	 34,070 764,410 798,480	
Corporate Management - General <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 255,230 304,250 559,480	 329,230 302,760 631,990	 £74,000 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Treasury Management <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 9,380 1,810 11,190	 9,380 9,960 19,340	
Non-Distributed Costs - Unused Assets <i>Portfolio/ Committee: Corporate Finance and Governance</i> Indirect Income/Expenditure Net Total	 2,620 2,620	 2,750 2,750	
Pension Fund Contributions <i>Portfolio/ Committee: Corporate Finance and Governance</i> Indirect Income/Expenditure Net Total	 77,000 77,000	 77,000 77,000	
Garden Communities Project <i>Portfolio/ Committee: Environment</i> Indirect Income/Expenditure Net Total	 29,640 29,640	 33,010 33,010	
Climate Emergency Initiatives <i>Portfolio/ Committee: Environment</i> Indirect Income/Expenditure Net Total	 40,100 40,100	 13,360 13,360	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Other Corporate Costs <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Net Total	 620,170 (1,050) 619,120	 764,220 (1,050) 763,170	£39,030 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Council Tax Sharing Agreement with Major Preceptors <i>Portfolio/ Committee: Housing and Planning</i> Direct Income Net Total	 (444,090) (444,090)	 (599,950) (599,950)	£155,860 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Other Non-Specific Grants <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Income Net Total	 (7,805,560) (7,805,560)	 (8,324,010) (8,324,010)	£331,850 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Other Corporate Costs - Parish Council Grants <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Net Total	 47,520 47,520	 47,520 47,520	
Contingency <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Net Total	 900,000 900,000	 900,000 900,000	
Interest Payable and similar charges <i>Portfolio/ Committee: Finance - Other Financing Items</i> Direct Expenditure Net Total	 21,340 21,340	 21,340 21,340	
Investment Property Income <i>Portfolio/ Committee: Finance - Other Financing Items</i> Direct Income Net Total	 (232,760) (232,760)	 (237,300) (237,300)	£4,540 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Interest & Investment Income <i>Portfolio/ Committee: Finance - Other Financing Items</i> Direct Income Net Total	 (1,670,610)	 (1,485,610)	 £185,000 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Pensions net interest/return on assets <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure Net Total	 667,000	 667,000	
Total for Finance - Other Corporate Costs	(6,385,590)	(6,671,910)	
Contribution to Housing Pooled Capital Receipts <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure Net Total	 90,000	 90,000	
MIRS Contributions to/(from) Earmarked Reserves <i>Portfolio/ Committee: Finance - Corporate</i> Contributions to/(from) reserves Net Total	 (760,350)	 805,790	 £1,045,130 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
MIRS Revenue Financing of Capital (RCCO) <i>Portfolio/ Committee: Finance - Capital Investment</i> Direct Expenditure Net Total	 70,480 70,480	 70,480 70,480	
MIRS Minimum Revenue Provision <i>Portfolio/ Committee: Finance - Other Financing Items</i> Direct Expenditure Net Total	 192,820 192,820	 192,820 192,820	
MIRS Capital Charges made to GF <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure Net Total	 (3,491,740) (3,491,740)	 0 0	
MIRS Transfer from Usable Capital Receipts Reserve <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure Net Total	 (90,000) (90,000)	 (90,000) (90,000)	
MIRS - Contributions Payable to the Pension Scheme <i>Portfolio/ Committee: Finance - Other Financing Items</i> Direct Expenditure Net Total	 187,000 187,000	 187,000 187,000	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
MIRS - Total IAS 19 Adjustments <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure Net Total			
	(744,000)	(744,000)	
	(744,000)	(744,000)	
Total for Finance - Financing Items	(4,545,790)	512,090	
Parish Precepts <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income Net Total			
	2,540,650	2,750,189	
	2,540,650	2,750,189	
Revenue Support Grant <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income Net Total			
	(766,490)	(815,420)	£48,930 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
	(766,490)	(815,420)	
Business Rates Tariff and Levy <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income Net Total			
	8,491,730	8,377,740	£113,990 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
	8,491,730	8,377,740	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Business Rates <i>Portfolio/ Committee: Finance - Corporate</i> Direct Expenditure Direct Income Net Total	 397,020 (12,246,150) (11,849,130)	 259,320 (13,459,690) (13,200,370)	<p>£1,351,240 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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>
Income from Council Taxpayers (inc Parish Precept) <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income Net Total	 (12,588,650) (12,588,650)	 (13,423,869) (13,423,869)	<p>£625,680 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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>
Collection Fund Balance - Council Tax <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income Net Total	 (159,000) (159,000)	 (213,240) (213,240)	<p>£54,240 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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>

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Collection Fund Balance - NDR <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income Net Total	 (792,310) (792,310)	 (1,135,430) (1,135,430)	£343,120 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Total for Finance - RSG, Business Rates and Council Tax	(15,123,200)	(17,660,400)	
Benefits & Revenues Service Unit <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 2,027,180 (327,020) (1,700,160) 0	 2,091,220 (327,020) (1,764,200) 0	
Rent Allowances <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 30,694,660 (30,968,030) 721,340 447,970	 30,694,660 (30,961,390) 775,420 508,690	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Rent Rebates <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 5,924,540 (5,962,630) 56,010 17,920	 5,924,540 (5,962,010) 69,510 32,040	
Local Council Tax Support Scheme <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure Net Total	 (10,000) 278,590 268,590	 (10,000) 279,960 269,960	
Cost Of NDR Collection <i>Portfolio/ Committee: Housing and Planning</i> Direct Income Indirect Income/Expenditure Net Total	 (289,680) 281,800 (7,880)	 (292,040) 279,600 (12,440)	£2,360 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Cost Of Council Tax Collection <i>Portfolio/ Committee: Housing and Planning</i> Direct Income Indirect Income/Expenditure Net Total	 (359,960) 1,520,960 1,161,000	 (359,960) 1,622,200 1,262,240	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Hardship Fund <i>Portfolio/ Committee: Housing and Planning</i>			
Direct Expenditure	50,740	50,740	
Direct Income	(44,730)	(44,730)	
Indirect Income/Expenditure	22,000	12,960	
Net Total	28,010	18,970	
Total for Revenues and Benefits	1,915,610	2,079,460	
TDC Website and Intranet Service Unit <i>Portfolio/ Committee: Assets</i>			
Direct Expenditure	15,440	15,080	
Indirect Income/Expenditure	(15,440)	(15,080)	
Net Total	0	0	
IT and Corporate Resilience Service Unit <i>Portfolio/ Committee: Assets</i>			
Direct Expenditure	1,142,750	1,241,550	
Indirect Income/Expenditure	(1,142,750)	(1,241,550)	
Net Total	0	0	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
IT Direct Costs Service Unit <i>Portfolio/ Committee: Assets</i> Direct Expenditure Indirect Income/Expenditure Net Total	848,320 (848,320) 0	44,970 (44,970) 0	£60,000 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
IT Direct Service Costs (Programmed) Service Unit <i>Portfolio/ Committee: Assets</i> Direct Expenditure Indirect Income/Expenditure Net Total	0 0 0	748,190 (748,190) 0	£13,000 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Health and Safety Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	86,450 (86,450) 0	89,260 (89,260) 0	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Central Telephone System Service Unit <i>Portfolio/ Committee: Assets</i> Direct Expenditure Indirect Income/Expenditure Net Total	 137,560 (137,560) 0	 137,560 (137,560) 0	
Total for IT and Corporate Resilience	0	0	
Governance Management Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 176,890 (176,890) 0	 187,130 (187,130) 0	
Total for Governance Management and Administration	0	0	
Legal Services Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 418,610 (59,480) (359,130) 0	 485,420 (59,480) (425,940) 0	
Total for Legal	0	0	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Communications Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 94,070 (94,070) 0	 203,600 (203,600) 0	 £19,000 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Total for Communications	0	0	
Leadership Support Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 150,990 (150,990) 0	 130,880 (130,880) 0	
Electoral Services Service Unit <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure Net Total	 188,440 (188,440) 0	 237,120 (237,120) 0	
Committee Services Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 237,680 (237,680) 0	 251,230 (251,230) 0	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Licensing Services Service Unit <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure Net Total	 203,340 (203,340) 0	 215,480 (215,480) 0	
Members Allowance <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 542,100 28,210 570,310	 564,980 16,790 581,770	
Members - Other Costs <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 53,690 300,860 354,550	 72,290 256,910 329,200	£18,600 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Democratic Services - Other Democratic Costs <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Net Total	 21,800 21,800	 70,200 70,200	 £48,400 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Civic Ceremonial Expenses <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total	 12,440 68,950 81,390	 12,440 75,160 87,600	
Election Expenses <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure Net Total	 14,000 128,060 142,060	 14,000 183,510 197,510	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Electoral Registration <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 80,830 (2,520) 155,630 233,940	 120,830 (2,520) 207,940 326,250	£40,000 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Licensing Services Direct Costs <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 21,300 (276,340) 325,960 70,920	 21,300 (276,340) 349,100 94,060	
Total for Democratic Services and Elections	1,474,970	1,686,590	
Procurement Service Unit <i>Portfolio/ Committee: Assets</i> Direct Expenditure Indirect Income/Expenditure Net Total	 223,820 (223,820) 0	 141,790 (141,790) 0	
Total for Corporate Procurement and Contracts	0	0	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Partnerships Management Service Unit <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure Net Total	 433,400 (433,400) 0	 279,110 (279,110) 0	
Total for Partnerships Management and Administration	0	0	
Human Resources Service Unit <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure Net Total	 315,970 (315,970) 0	 316,940 (316,940) 0	
HR Direct Costs Service Unit <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure Net Total	 53,700 (53,700) 0	 55,170 (55,170) 0	
Total for People	0	0	
Qualification and Other Training Service Unit <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure Net Total	 371,420 (371,420) 0	 417,170 (417,170) 0	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Career Track <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 214,490 (188,080) 84,980 111,390	 226,360 (138,080) 85,780 174,060	 £50,000 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Total for Organisational Development	111,390	174,060	
Public Health - Improvement Projects <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 35,820 (20,000) 45,360 61,180	 37,750 (20,000) 47,810 65,560	
Emergency Planning <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure Net Total	 84,810 33,710 118,520	 90,790 35,000 125,790	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Family Solutions <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure Net Total	 49,670 20,860 70,530	 52,430 15,200 67,630	
Health Inequalities Initiatives <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Net Total	 0 0	 93,000 93,000	£93,000 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Community Development Team <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure Net Total	 131,370 51,340 182,710	 68,160 41,170 109,330	
Total for Health and Community	432,940	461,310	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Print and Post Hub Service Unit <i>Portfolio/ Committee: Assets</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 214,330 (43,800) (170,530) 0	 217,590 (43,800) (173,790) 0	
Contact Centre Service Unit <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure Net Total	 561,410 (561,410) 0	 553,340 (553,340) 0	
Total for Customer Contact	0	0	
Careline <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 1,235,080 (730,220) 216,660 721,520	 1,124,060 (819,520) 280,450 584,990	£296,000 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
CCTV <i>Portfolio/ Committee: Partnerships</i>			
Direct Expenditure	17,030	17,030	
Direct Income	(1,000)	(1,000)	
Indirect Income/Expenditure	114,750	114,750	
Net Total	130,780	130,780	
Community Safety Projects <i>Portfolio/ Committee: Partnerships</i>			
Direct Expenditure	2,220	0	
Indirect Income/Expenditure	1,000	0	
Net Total	3,220	0	
Community Safety <i>Portfolio/ Committee: Partnerships</i>			
Direct Expenditure	494,740	273,500	£25,000 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Direct Income	0	(20,440)	
Indirect Income/Expenditure	137,400	73,960	
Net Total	632,140	327,020	
Total for Careline and Community	1,487,660	1,042,790	
Total for Chief Executive, Finance, IT , Governance and Partnerships	(20,632,010)	(18,376,010)	

General Fund Revenue Estimates

Operations and Delivery

<u>Analysis by Type of Spend</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Direct Expenditure			
Employee Expenses	7,463,150	7,881,660	
Premises Related Expenditure	1,766,600	1,941,970	
Transport Related Expenditure	528,990	538,390	
Supplies & Services	2,344,250	3,770,730	
Third Party Payments	7,312,220	7,540,600	
Transfer Payments	235,750	235,750	
Total Direct Expenditure	19,650,960	21,909,100	
Direct Income			
Government Grants	(944,180)	(1,845,070)	
Other Grants, Reimbursements and Contributions	(1,471,720)	(1,493,200)	
Sales, Fees and Charges	(4,802,900)	(5,051,100)	
Rents Receivable	(417,100)	(417,100)	
Direct Internal Income	(72,350)	(72,350)	
Total Direct Income	(7,708,250)	(8,878,820)	
Net Direct Costs	11,942,710	13,030,280	
Indirect Income/Expenditure			
Service Unit and Central Costs	9,751,820	9,907,940	
Capital Financing Costs	2,936,140	0	
Recharged Income	(10,453,050)	(10,701,280)	
Total Indirect Income/Expenditure	2,234,910	(793,340)	
Total for Operations and Delivery	14,177,620	12,236,940	

Operations and Delivery

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Corporate Director - Operations and Delivery Service Unit <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure Net Total	 170,360 (170,360) 0	 178,770 (178,770) 0	
Operational Services Finance & Procurement Service Unit <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure Net Total	 206,250 (206,250) 0	 223,620 (223,620) 0	
Total for CD Operations and Delivery Management and Administration	0	0	
Building and Public Realm Management Service Unit <i>Portfolio/ Committee: Assets</i> Direct Expenditure Indirect Income/Expenditure Net Total	 276,030 (276,030) 0	 294,680 (294,680) 0	
Total for Building and Public Realm Management and Administration	0	0	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Public Realm Service Unit <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Indirect Income/Expenditure Net Total	 415,780 (415,780) 0	 438,080 (438,080) 0	
Public Conveniences <i>Portfolio/ Committee: Assets</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 566,700 (24,360) 333,070 875,410	 599,600 (24,360) 259,410 834,650	
Playgrounds <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 36,270 (1,500) 323,250 358,020	 36,270 (1,500) 279,130 313,900	
Shelters - General <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Indirect Income/Expenditure Net Total	 17,970 80,500 98,470	 17,970 55,890 73,860	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Car Parking (Off Street) <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 422,170 (851,260) 375,650 (53,440)	 443,960 (870,260) 388,360 (37,940)	
Total for Public Realm	1,278,460	1,184,470	
Office Accommodation Service Unit <i>Portfolio/ Committee: Assets</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 507,440 (3,630) (503,810) 0	 579,130 (3,630) (575,500) 0	£65,000 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Property and Projects Service Unit <i>Portfolio/ Committee: Assets</i> Direct Expenditure Indirect Income/Expenditure Net Total	 297,090 (297,090) 0	 323,830 (323,830) 0	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Beach Hut Sites <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 135,970 (947,940) 154,910 (657,060)	 144,140 (1,052,440) 200,730 (707,570)	 £100,000 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Seafronts Maintenance <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 119,790 (34,660) 491,170 576,300	 95,640 (34,660) 442,200 503,180	
First Aid Posts <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Indirect Income/Expenditure Net Total	 1,260 250 1,510	 0 0 0	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Shops & Kiosks <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 13,160 (161,690) 102,270 (46,260)	 13,160 (161,690) 115,770 (32,760)	
Community Asset Off Setting Scheme <i>Portfolio/ Committee: Assets</i> Direct Expenditure Indirect Income/Expenditure Net Total	 98,310 5,750 104,060	 98,310 5,920 104,230	
Open Space Maintenance Contributions <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Net Total	 13,500 13,500	 13,500 13,500	
Public Halls <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 4,260 (45,690) 60,050 18,620	 4,260 (45,690) 45,960 4,530	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Office Cleaning Service Unit <i>Portfolio/ Committee: Assets</i>			
Direct Expenditure	130,260	143,290	
Indirect Income/Expenditure	(130,260)	(143,290)	
Net Total	0	0	
Total for Property and Projects	10,670	(114,890)	
Dangerous Structures <i>Portfolio/ Committee: Assets</i>			
Direct Expenditure	30	30	
Net Total	30	30	
Total for Development and Building Management	30	30	
Coastal and Engineering Service Unit <i>Portfolio/ Committee: Environment</i>			
Direct Expenditure	280,400	224,870	
Direct Income	(72,350)	(72,350)	
Indirect Income/Expenditure	(208,050)	(152,520)	
Net Total	0	0	
Coastal Protection <i>Portfolio/ Committee: Environment</i>			
Direct Expenditure	339,910	339,910	
Indirect Income/Expenditure	2,572,620	271,210	
Net Total	2,912,530	611,120	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Land Drainage - General Maintenance <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure Net Total	 11,370 17,210 28,580	 11,370 8,940 20,310	
Highways TDC - Highway Rangers <i>Portfolio/ Committee: Environment</i> Indirect Income/Expenditure Net Total	 92,280 92,280	 81,780 81,780	
Highways TDC - Private Street Lighting <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure Net Total	 10,560 12,370 22,930	 10,560 9,980 20,540	
Highways TDC - General <i>Portfolio/ Committee: Environment</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 15,560 (69,000) 68,160 14,720	 15,560 (69,000) 84,320 30,880	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Town Centre Maintenance <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure Net Total	 45,790 117,260 163,050	 45,790 107,560 153,350	
Engineering Operations Service Unit <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure Net Total	 568,860 (568,860) 0	 614,740 (614,740) 0	
Housing Maintenance Operations Service Unit <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure Net Total	 528,620 (528,620) 0	 571,240 (571,240) 0	
Total for Coastal and Engineering	3,234,090	917,980	
Open Space and Transport Service Unit <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Indirect Income/Expenditure Net Total	 424,780 (424,780) 0	 472,860 (472,860) 0	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Transport Service Unit <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure Net Total	 471,410 (471,410) 0	 482,640 (482,640) 0	 £8,500 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Highways - Tree And Verge Maintenance <i>Portfolio/ Committee: Environment</i> Indirect Income/Expenditure Net Total	 101,560 101,560	 103,280 103,280	
Cemeteries <i>Portfolio/ Committee: Assets</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 60,660 (326,550) 306,160 40,270	 60,660 (326,550) 353,330 87,440	
Crematorium <i>Portfolio/ Committee: Assets</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 400,460 (1,385,220) 325,140 (659,620)	 404,570 (1,385,220) 301,720 (678,930)	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Open Spaces <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 70,640 (22,120) 1,070,120 1,118,640	 70,640 (22,120) 1,051,410 1,099,930	
Memorial Seats <i>Portfolio/ Committee: Assets</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 23,000 (23,000) 26,210 26,210	 23,000 (23,000) 24,600 24,600	
Roundabouts Maintenance <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Income Indirect Income/Expenditure Net Total	 (14,640) 24,070 9,430	 (14,640) 26,630 11,990	
Nature Conservation <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 58,820 (21,480) 29,880 67,220	 61,580 (21,480) 31,660 71,760	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Recreation Grounds <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 47,390 (106,240) 81,520 22,670	 47,390 (96,240) 57,800 8,950	 £10,000 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Horticultural Service Unit <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Indirect Income/Expenditure Net Total	 1,128,340 (1,128,340) 0	 1,188,580 (1,188,580) 0	
Total for Open Space and Transport	726,380	729,020	
Housing & Environment Management Service Unit <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 351,720 (3,750) (347,970) 0	 392,190 (3,750) (388,440) 0	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Community Housing Trust Grant <i>Portfolio/ Committee: Housing and Planning</i> Indirect Income/Expenditure Net Total	 2,500 2,500	 2,320 2,320	
Total for Housing and Environment Management and Administration	2,500	2,320	
Housing Service Unit <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure Net Total	 421,500 (421,500) 0	 465,740 (465,740) 0	
Home Improvement Agency <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure Net Total	 8,280 212,270 220,550	 8,280 189,040 197,320	
Home Energy Conservation Act <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure Net Total	 400 27,640 28,040	 400 59,390 59,790	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Non Statutory Properties <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 120 (22,940) 15,930 (6,890)	 120 (22,940) 12,960 (9,860)	
Homelessness <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 802,070 (4,950) 212,410 1,009,530	 1,194,760 (4,950) 211,320 1,401,130	£500,000 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Homelessness - Grant Funded Activities <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 1,037,400 (1,129,930) 36,680 (55,850)	 1,948,590 (2,030,820) 39,580 (42,650)	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Homelessness - Spendells House <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 84,980 0 3,430 88,410	 356,640 (134,700) 3,130 225,070	
Total for Housing	1,283,790	1,830,800	
Waste and Recycling Service Unit <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure Net Total	 413,100 (413,100) 0	 353,260 (353,260) 0	
Abandoned Vehicles <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure Net Total	 2,970 48,040 51,010	 2,970 46,290 49,260	
Dog Warden <i>Portfolio/ Committee: Environment</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 14,960 (5,260) 86,320 96,020	 15,160 (5,260) 92,400 102,300	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Recycling & Waste Collection <i>Portfolio/ Committee: Environment</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 4,673,400 (1,436,090) 587,290 3,824,600	 4,826,070 (1,457,570) 409,080 3,777,580	£131,190 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Garden Waste Collection Service <i>Portfolio/ Committee: Environment</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 773,120 (944,380) 112,460 (58,800)	 773,120 (944,380) 148,410 (22,850)	
Clinical Waste Collection Service <i>Portfolio/ Committee: Environment</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 18,100 (8,100) 8,050 18,050	 18,100 (8,100) 4,180 14,180	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Street Sweeping <i>Portfolio/ Committee: Environment</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 2,147,470 (4,430) 140,680 2,283,720	 2,227,250 (4,430) 103,660 2,326,480	 £79,780 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Total for Waste and Recycling	6,214,600	6,246,950	
Environmental Services Service Unit <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure Net Total	 622,300 (622,300) 0	 683,980 (683,980) 0	
Private Sector Housing - EHO Team Service Unit <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure Net Total	 265,870 (265,870) 0	 253,600 (253,600) 0	
Houses in Multiple Occupation <i>Portfolio/ Committee: Housing and Planning</i> Direct Income Indirect Income/Expenditure Net Total	 (3,200) 147,440 144,240	 (3,200) 119,220 116,020	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Licensing - Environmental <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 1,150 (10,480) 161,620 152,290	 1,150 (10,480) 173,400 164,070	
Private Sector Housing - Licensing <i>Portfolio/ Committee: Housing and Planning</i> Indirect Income/Expenditure Net Total	 74,370 74,370	 66,360 66,360	
Port Health <i>Portfolio/ Committee: Environment</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 48,870 (7,880) 96,410 137,400	 48,870 (7,880) 106,700 147,690	
Public Health <i>Portfolio/ Committee: Environment</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 32,530 (3,290) 526,870 556,110	 33,170 (3,290) 541,600 571,480	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Defective Drains <i>Portfolio/ Committee: Environment</i> Direct Expenditure Indirect Income/Expenditure Net Total	 1,470 20,050 21,520	 1,470 21,950 23,420	
Environmental Protection <i>Portfolio/ Committee: Environment</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 4,470 (12,240) 180,850 173,080	 4,470 (12,240) 189,630 181,860	
Housing Disrepair <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure Net Total	 1,070 156,330 157,400	 1,070 154,520 155,590	
Rodent & Pest Control <i>Portfolio/ Committee: Environment</i> Direct Expenditure Net Total	 4,470 4,470	 4,470 4,470	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Private Sector Innovation & Enforcement Grant <i>Portfolio/ Committee: Housing and Planning</i> Indirect Income/Expenditure Net Total	6,220 6,220	9,300 9,300	
Total for Environment	1,427,100	1,440,260	
Total for Operations and Delivery	14,177,620	12,236,940	

General Fund Revenue Estimates

Place and Economy

<u>Analysis by Type of Spend</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Direct Expenditure			
Employee Expenses	5,969,830	6,597,180	
Premises Related Expenditure	984,170	931,540	
Transport Related Expenditure	43,540	45,200	
Supplies & Services	1,880,050	1,809,380	
Third Party Payments	870	870	
Total Direct Expenditure	8,878,460	9,384,170	
Direct Income			
Other Grants, Reimbursements and Contributions	(15,400)	(15,400)	
Sales, Fees and Charges	(4,318,140)	(4,607,090)	
Rents Receivable	(49,150)	(49,150)	
Total Direct Income	(4,382,690)	(4,671,640)	
Net Direct Costs	4,495,770	4,712,530	
Indirect Income/Expenditure			
Service Unit and Central Costs	6,543,540	6,694,580	
Capital Financing Costs	414,100	0	
Recharged Income	(4,999,020)	(5,268,040)	
Total Indirect Income/Expenditure	1,958,620	1,426,540	
Total for Place and Economy	6,454,390	6,139,070	

Place and Economy

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Corporate Director - Place and Economy Service Unit <i>Portfolio/ Committee: Housing and Planning</i>			
Direct Expenditure	136,910	160,710	
Indirect Income/Expenditure	(136,910)	(160,710)	
Net Total	0	0	
Total for Place and Economy Management and Administration	0	0	
Planning Service Unit <i>Portfolio/ Committee: Housing and Planning</i>			
Direct Expenditure	2,033,710	2,178,070	
Direct Income	(300)	(300)	
Indirect Income/Expenditure	(2,033,410)	(2,177,770)	
Net Total	0	0	
Total for Planning Management and Administration	0	0	
Building Control Service Unit <i>Portfolio/ Committee: Housing and Planning</i>			
Direct Expenditure	309,470	308,430	
Indirect Income/Expenditure	(309,470)	(308,430)	
Net Total	0	0	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Dangerous Trees <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Net Total	 430 430	 430 430	
Building Regulations-Non Chargeable/Other Activities Account <i>Portfolio/ Committee: Housing and Planning</i> Indirect Income/Expenditure Net Total	 19,350 19,350	 81,470 81,470	
Building Regulations-Chargeable Account <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 2,680 (256,640) 404,320 150,360	 2,680 (256,640) 305,600 51,640	
Total for Planning Development	1,364,640	1,389,250	
Strategic Planning and Place Shaping Management Service Unit <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Indirect Income/Expenditure Net Total	 97,080 (97,080) 0	 101,140 (101,140) 0	
Total for Local Plan and Place Shaping Management and Administration	0	0	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Heritage and Conservation - General <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Net Total	 3,210 3,210	 3,210 3,210	
Local Plan <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 175,000 (1,340) 322,950 496,610	 175,000 (1,340) 306,250 479,910	
Tendring Garden Communities <i>Portfolio/ Committee: Housing and Planning</i> Indirect Income/Expenditure Net Total	 13,840 13,840	 7,120 7,120	
Land Charges <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 44,930 (178,960) 93,140 (40,890)	 44,930 (178,960) 110,710 (23,320)	
Total for Strategic Planning	472,770	466,920	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Suffolk Coastal AONB Contribution <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Net Total	 7,650 7,650	 7,650 7,650	
Dedham Vale AONB <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Net Total	 740 740	 740 740	
Tree Planting <i>Portfolio/ Committee: Housing and Planning</i> Direct Expenditure Net Total	 2,230 2,230	 2,230 2,230	
Total for Place	10,620	10,620	
Economic Growth Service Unit <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total	 320,110 (320,110) 0	 339,070 (339,070) 0	
Tendring CAB <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Net Total	 167,000 167,000	 167,000 167,000	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Public Halls-Jaywick Community Centre <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Indirect Income/Expenditure Net Total	 4,390 5,590 9,980	 4,390 0 4,390	
Youth Initiatives <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Net Total	 5,450 5,450	 5,450 5,450	
Enabling Fund <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Net Total	 8,460 8,460	 8,460 8,460	
Community Rail Partnership <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Net Total	 2,100 2,100	 2,100 2,100	
Industrial Units and Properties <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 3,440 (31,080) 23,570 (4,070)	 3,440 (31,080) 27,180 (460)	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Jaywick Enterprise Centre (Starter Units) <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 21,250 (9,670) 56,620 68,200	 21,250 (9,670) 6,040 17,620	
Levelling Up Projects Delivery <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Indirect Income/Expenditure Net Total	 74,590 74,590	 63,310 63,310	
Jaywick Workspace – Operating Costs <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total	 81,440 (12,740) 68,700	 98,220 (79,390) 18,830	
Business Investment and Growth <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total	 15,250 207,190 222,440	 15,250 246,530 261,780	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Tendring 4 Growth Events <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Indirect Income/Expenditure Net Total	 85,330 85,330	 113,350 113,350	
Freeports Project Group <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Indirect Income/Expenditure Net Total	 58,350 58,350	 74,850 74,850	
UK Shared Prosperity Fund <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Indirect Income/Expenditure Net Total	 98,260 98,260	 111,980 111,980	
Rural England Prosperity Fund <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Indirect Income/Expenditure Net Total	 11,460 11,460	 19,560 19,560	
Total for Economic Growth	876,250	868,220	
Sport and Leisure Service Unit <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Indirect Income/Expenditure Net Total	 173,830 (173,830) 0	 183,740 (183,740) 0	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Management Of Sport & Leisure Facilities <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Indirect Income/Expenditure Net Total	 400,880 530,370 931,250	 196,350 173,900 370,250	 £122,530 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Beach Patrol <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Indirect Income/Expenditure Net Total	 220,490 54,300 274,790	 354,080 93,460 447,540	 £98,000 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Skate Park Clacton <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Indirect Income/Expenditure Net Total	 280 80 360	 280 80 360	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Dovercourt Swimming Pool & All Weather Facilities <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 726,910 (405,830) 96,380 417,460	 764,880 (498,330) 115,460 382,010	£107,500 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Frinton & Walton Swimming Pool <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 719,700 (372,020) 90,310 437,990	 771,040 (408,520) 112,820 475,340	£51,500 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Leisure Centre Clacton <i>Portfolio/ Committee: Leisure and Public Realm</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 1,481,050 (1,093,650) 304,800 692,200	 1,591,930 (1,253,650) 375,370 713,650	£156,000 has been adjusted in the 2025/26 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2025/26 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.
Total for Sport and Leisure Operations	2,754,050	2,389,150	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Tourism, Arts and Events Service Unit <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total	 231,640 (231,640) 0	 242,450 (242,450) 0	
Customer and Commercial Services Service Unit <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure Net Total	 117,620 (117,620) 0	 126,900 (126,900) 0	
Princes Theatre <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 911,860 (739,440) 290,990 463,410	 934,190 (739,390) 267,000 461,800	
Tourism Publicity Marketing Promotion <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total	 24,820 146,510 171,330	 24,820 86,410 111,230	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Tourist Information Centres <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 7,200 (6,540) 21,470 22,130	 7,210 (6,540) 28,850 29,520	
TDC Events - Council Owned Land <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Indirect Income/Expenditure Net Total	 7,030 7,030	 3,950 3,950	
Air Show <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 190,220 (59,890) 165,130 295,460	 190,220 (59,890) 255,910 386,240	
Tour De Tending & Other Cycling Events <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total	 1,700 (1,250) 16,250 16,700	 1,700 (1,250) 21,720 22,170	
Total for Tourism Arts and Events	976,060	1,014,910	

<u>Analysis by Section/Function</u>	2024/25 Original Estimate £	2025/26 Original Estimate £	Notes
Economy, Culture & Leisure Management Service Unit <i>Portfolio/ Committee: Economic Growth, Regeneration and Tourism</i>			
Direct Expenditure	100,080	236,280	
Indirect Income/Expenditure	(100,080)	(236,280)	
Net Total	0	0	
Total for Economy, Culture and Leisure Management	0	0	
Total for Place and Economy	6,454,390	6,139,070	

General Fund Capital Programme

	Proposed Source of Financing	2025/26 Budget £	2026/27 Budget £	2027/28 Budget £	2028/29 Budget £
Expenditure					
<i>Assets Portfolio</i>					
IT Core Infrastructure Rolling Replacement	R1	70,480	70,480	70,480	70,480
		70,480	70,480	70,480	70,480
<i>Housing and Planning Portfolio</i>					
Disabled Facilities Grants	G3	757,000	757,000	757,000	757,000
		757,000	757,000	757,000	757,000
Total General Fund Capital Programme		827,480	827,480	827,480	827,480
Financing					
<i>Specific Financing</i>					
Disabled Facilities Grant	G3	(757,000)	(757,000)	(757,000)	(757,000)
		(757,000)	(757,000)	(757,000)	(757,000)
<i>General Financing</i>					
Direct Revenue Contributions	R1	(70,480)	(70,480)	(70,480)	(70,480)
		(70,480)	(70,480)	(70,480)	(70,480)
Total Funding of General Fund Capital Programme		(827,480)	(827,480)	(827,480)	(827,480)

The above reflects the Council's 'base' Capital Programme and additions required during the year will be made via separate decisions e.g. Levelling Up Schemes.

RESERVES

	Balance 31 March 2024 £	Contribution from Reserves 2024/25 £	Contribution to Reserves 2024/25 £	Balance 31 March 2025 £	Contribution from Reserves 2025/26 £	Contribution to Reserves 2025/26 £	Balance 31 March 2026 £
Earmarked Reserves							
Revenue Commitments Reserve	18,480,188	(18,480,188)	0	0	0	0	0
Capital Commitments Reserve	1,228,130	(1,228,130)	0	0	0	0	0
Forecast Risk Fund	6,426,030	(262,580)	0	6,163,450	0	840,130	7,003,580
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
Business Rate Resilience Reserve	1,758,422	0	0	1,758,422	0	0	1,758,422
Commuted Sums Reserve	598,312	(31,490)	0	566,822	(31,490)	0	535,332
Crematorium Reserve	229,140	(21,270)	0	207,870	(21,270)	0	186,600
Election Reserve	0	0	45,000	45,000	0	45,000	90,000
Haven Gateway Partnership Reserve	75,000	0	0	75,000	(75,000)	0	0
Leisure Capital Projects Reserve	6,540	0	50,000	56,540	0	50,000	106,540
Planning Inquiries and Enforcement Reserve	19,000	(19,000)	0	0	0	0	0
Section 106 Agreements Reserve	3,294,006	0	0	3,294,006	0	0	3,294,006
	34,133,846	(20,042,658)	95,000	14,186,188	(127,760)	935,130	14,993,558
Uncommitted Reserve	4,000,000	0	0	4,000,000	0	0	4,000,000
Total Reserves	38,133,846	(20,042,658)	95,000	18,186,188	(127,760)	935,130	18,993,558

Special Expenses 2025/26

	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	313,356	110,090	423,446	18,307.2	23.13	10.36
Frinton and Walton	93,740	63,081	156,821	8,890.1	17.64	4.87
Harwich	85,041	17,925	102,966	5,749.1	17.91	5.14
Lawford	6,238	-	6,238	1,823.9	3.42	(9.35)
Manningtree	(6,472)	-	(6,472)	349.1	(18.54)	(31.31)
All other Parishes	-	-	-	-	-	(12.77)
	491,903	191,096	682,999			

The total value of Special Expenses of £682,999 reduces the General Council Tax by £12.77

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 2025/26 Special Expenses with 2024/25

	2024/25				2025/26				Change in net impact on total Band D Tax ⁽¹⁾	% Change in Special Expenses levy (Col. G compared to Col. C)
	Total	Tax Base (Band D Properties)	Special Expenses levy (Band D)	Net Impact on Band D Tax	Total	Tax Base (Band D Properties)	Special Expenses levy (Band D)	Net Impact on Band D Tax		
	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)		
	(£)		(£)	(£)	(£)	(£)	(£)	(£)	%	
Clacton	403,895	17,832.0	22.65	10.09	423,446	18,307.2	23.13	10.36	0.27	2.12
Frinton and Walton	149,473	8,473.5	17.64	5.08	156,821	8,890.1	17.64	4.87	(0.21)	0.00
Harwich	98,747	5,626.6	17.55	4.99	102,966	5,749.1	17.91	5.14	0.15	2.05
Lawford	5,908	1,774.1	3.33	(9.23)	6,238	1,823.9	3.42	(9.35)	(0.12)	2.70
Manningtree	(6,493)	338.7	(19.17)	(31.73)	(6,472)	349.1	(18.54)	(31.31)	0.42	(3.29)
All other Parishes	-	-	-	(12.56)	-	-	-	(12.77)	(0.21)	-
	651,530				682,999					

Note

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

REQUISITE BUDGET CALCULATIONS 2025/26

- (a) It be noted that on 26th November 2024 the Council determined in accordance with the Local Government Act 2003 Section 75, the discounts and premiums for second homes and long term empty properties. On 19th December 2024 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 2025/26 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 26th November 2024.
- (i) 53,496.8 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 £682,999.

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 2025/26 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992:

- (i) £110,982,149 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) £97,558,280 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) £13,423,869 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) £250.93 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) £3,433,188 Being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- (vi) £186.75 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 2025/26 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	18,307.2			423,446	23.13	423,446	23.13	186.75	209.88
Parishes of:									
Alresford	1,035.4	106,218	102.59			106,218	102.59	186.75	289.34
Ardleigh	1,209.8	97,309	80.43			97,309	80.43	186.75	267.18
Beaumont-cum-Moze	130.8	4,400	33.64			4,400	33.64	186.75	220.39
Great Bentley	1,130.1	165,000	146.00			165,000	146.00	186.75	332.75
Little Bentley	121.4	5,000	41.19			5,000	41.19	186.75	227.94
Bradfield	496.8	71,500	143.92			71,500	143.92	186.75	330.67
Brightlingsea	3,097.1	247,500	79.91			247,500	79.91	186.75	266.66
Great Bromley	441.3	33,725	76.42			33,725	76.42	186.75	263.17
Little Bromley	103.8	1,800	17.34			1,800	17.34	186.75	204.09
Little Clacton	1,095.7	90,700	82.78			90,700	82.78	186.75	269.53
Elmstead	972.2	78,250	80.49			78,250	80.49	186.75	267.24
Frating	278.9	15,774	56.56			15,774	56.56	186.75	243.31
Frinton and Walton	8,890.1	754,958	84.92	156,821	17.64	911,779	102.56	186.75	289.31
Harwich	5,749.1	217,258	37.79	102,966	17.91	320,224	55.70	186.75	242.45
Lawford	1,823.9	185,360	101.63	6,238	3.42	191,598	105.05	186.75	291.80
Manningtree	349.1	36,000	103.12	(6,472)	(18.54)	29,528	84.58	186.75	271.33
Mistley	1,329.2	104,945	78.95			104,945	78.95	186.75	265.70
Great Oakley	395.4	31,485	79.63			31,485	79.63	186.75	266.38
Little Oakley	391.4	23,405	59.80			23,405	59.80	186.75	246.55
Ramsey and Parkeston	787.4	74,600	94.74			74,600	94.74	186.75	281.49
St Osyth	2,048.1	190,000	92.77			190,000	92.77	186.75	279.52
Tendring	311.0	17,250	55.47			17,250	55.47	186.75	242.22
Thorpe-le-Soken	968.5	71,350	73.67			71,350	73.67	186.75	260.42
Thorrington	557.8	45,000	80.67			45,000	80.67	186.75	267.42
Weeley	899.1	45,170	50.24			45,170	50.24	186.75	236.99
Wix	344.8	28,832	83.62			28,832	83.62	186.75	270.37
Wrabness	231.4	7,400	31.98			7,400	31.98	186.75	218.73
	<u>53,496.8</u>	<u>2,750,189</u>		<u>682,999</u>		<u>3,433,188</u>			

PRECEPTS ON THE COLLECTION FUND

2024/25			2025/26		
51,866.0		Council Tax Base	53,496.8		
Amount	Council Tax		Amount	Council Tax	Change in Tax
£'000	£		£'000	£	%
15,123	291.58	Total Net Budget	17,660	330.11	
(4,124)	(79.51)	Less Government Support/Business Rates	(5,637)	(105.37)	
10,999	212.07	Net District Council Expenditure	12,023	224.74	
(951)	(18.34)	Less Collection Fund (surplus)/deficit	(1,349)	(25.22)	
10,048	193.73	District Council Services	10,674	199.52	2.99%
9,396	181.17	District General Expenses	9,991	186.75	3.08%
652	12.56	District Special Expenses	683	12.77	1.67%
10,048	193.73	Council Tax Requirement (TDC)	10,674	199.52	2.99%
2,541	48.98	Parish Council Services	2,750	51.41	4.96%
12,589	242.71	Council Tax Requirement (incl. parishes)	13,424	250.93	3.39%

DISTRICT AND PARISH/TOWN COUNCIL TAX AMOUNTS 2025/26

Band	A	B	C	D	E	F	G	H
Multiplier	(6/9)	(7/9)	(8/9)	(9/9)	(11/9)	(13/9)	(15/9)	(18/9)
Parished or Unparished Area								
Unparished Area:								
Clacton	139.92	163.24	186.56	209.88	256.52	303.16	349.80	419.76
Parishes of :								
Alresford	192.89	225.04	257.19	289.34	353.64	417.94	482.23	578.68
Ardleigh	178.12	207.81	237.49	267.18	326.55	385.93	445.30	534.36
Beaumont-cum-Moze	146.93	171.41	195.90	220.39	269.37	318.34	367.32	440.78
Great Bentley	221.83	258.81	295.78	332.75	406.69	480.64	554.58	665.50
Little Bentley	151.96	177.29	202.61	227.94	278.59	329.25	379.90	455.88
Bradfield	220.45	257.19	293.93	330.67	404.15	477.63	551.12	661.34
Brightlingsea	177.77	207.40	237.03	266.66	325.92	385.18	444.43	533.32
Great Bromley	175.45	204.69	233.93	263.17	321.65	380.13	438.62	526.34
Little Bromley	136.06	158.74	181.41	204.09	249.44	294.80	340.15	408.18
Little Clacton	179.69	209.63	239.58	269.53	329.43	389.32	449.22	539.06
Elmstead	178.16	207.85	237.55	267.24	326.63	386.01	445.40	534.48
Frating	162.21	189.24	216.28	243.31	297.38	351.45	405.52	486.62
Frinton and Walton	192.87	225.02	257.16	289.31	353.60	417.89	482.18	578.62
Harwich	161.63	188.57	215.51	242.45	296.33	350.21	404.08	484.90
Lawford	194.53	226.96	259.38	291.80	356.64	421.49	486.33	583.60
Manningtree	180.89	211.03	241.18	271.33	331.63	391.92	452.22	542.66
Mistley	177.13	206.66	236.18	265.70	324.74	383.79	442.83	531.40
Great Oakley	177.59	207.18	236.78	266.38	325.58	384.77	443.97	532.76
Little Oakley	164.37	191.76	219.16	246.55	301.34	356.13	410.92	493.10
Ramsey and Parkeston	187.66	218.94	250.21	281.49	344.04	406.60	469.15	562.98
St Osyth	186.35	217.40	248.46	279.52	341.64	403.75	465.87	559.04
Tendring	161.48	188.39	215.31	242.22	296.05	349.87	403.70	484.44
Thorpe-le-Soken	173.61	202.55	231.48	260.42	318.29	376.16	434.03	520.84
Thorrington	178.28	207.99	237.71	267.42	326.85	386.27	445.70	534.84
Weeley	157.99	184.33	210.66	236.99	289.65	342.32	394.98	473.98
Wix	180.25	210.29	240.33	270.37	330.45	390.53	450.62	540.74
Wrabness	145.82	170.12	194.43	218.73	267.34	315.94	364.55	437.46

CALCULATION OF ESTIMATED SURPLUS ON THE COLLECTION FUND FOR 2025/26

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 **£1.349m** (£0.213m surplus on Council Tax and a **£1.136m** surplus on Business Rates). This surplus must be taken into account when setting the 2025/26 budget.

	COUNCIL TAX		BUSINESS RATES	
	Original Estimate £'000	Latest Estimate £'000	Original Estimate £'000	Latest Estimate £'000
Income for the Year	(108,623)	(111,150)	(29,644)	(30,549)
Expenditure				
Precepts/Share of Income				
- Essex County Council	78,968	78,968	2,566	2,566
- Essex Fire	4,285	4,285	285	285
- Essex Police	12,781	12,781	-	-
- Tendring District Council	12,589	12,589	11,405	11,405
- Central Government	-	-	14,257	14,257
Balances				
- Essex County Council	983	983	178	178
- Essex Fire	54	54	20	20
- Essex Police	158	158	-	-
- Tendring District Council	159	159	792	792
- Central Government	-	-	991	991
Other Business Rate Payments	-	-	1,131	914
(Surplus)/Deficit for Year	1,354	(1,173)	1,981	859
Add (Surplus)/Deficit Brought Forward	(1,354)	(667)	(1,981)	(3,698)
(Surplus)/Deficit Carried Forward	-	(1,840)	-	(2,839)
Allocated to:		£'000		£'000
- Essex County Council		(1,338)		(256)
- Essex Fire		(73)		(28)
- Essex Police		(216)		-
- Tendring District Council		(213)		(1,136)
- Central Government		-		(1,419)
(Surplus)/Deficit		(1,840)		(2,839)

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.

During 2024/25, the forecast period was extended to 2033/34 with the aim of continuing to support the Council in managing its budget sustainability and delivering financial resilience over the longer term.

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 and inflationary pressures, actively managing cost pressures and liabilities, savings and efficiencies and delivering a favourable outturn position each year.

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 supports the active management of cost pressures with further commentary below, which will need to include the outcome from the upcoming waste and recycling contract tender, where significant additional costs are likely to arise.

Although annual budget deficits are currently forecast across the long term plan, the overall financial forecast risks are underwritten by the use of a dedicated Forecast Risk Fund. Based on current estimates, this fund is expected to be deleted during 2030/31. As highlighted within earlier reports, in terms of the later years of the forecast, it is important to highlight the significant challenges arising from inflationary increases, which are expected to exceed the Council's ability to raise income from council tax and business rates. Therefore, at some reasonable point in the future, the Council must be able to put itself in the position of balancing its annual budget, otherwise the position is not sustainable. Based on the current forecast position, the expected annual imbalance between expenditure and income is approximately **£0.700m**. This would therefore require corresponding annual on-going savings to be realised over the full forecast period to enable a balanced budget to be set each year.

With the above in mind, it is important that the Council use the time that the Forecast Risk fund provides to effectively deliver long term financial sustainability. This has been supported by the commitment made by Cabinet in its initial highlight priorities that are set out in the main body of the report.

The development of the forecast and budget remains a key focus for the Council, not only being recognised within Cabinet's initial highlight priorities for 2025/26 but also via both their formal

and informal meetings. This also continues to be supported by regular meetings between the Leader, Chief Executive and S151 Officer throughout the development of the current forecast and budget for 2025/26.

The above is complemented by 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 continues to hold regular meetings with his senior management team. These meetings continue to cover a range of issues such as drawing out any potential financial issues ahead of the associated impact on the budget, promoting and overseeing 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.

As mentioned last year, there have been a number of Local Authority S151 Officers that have issued 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. The Council has developed its own savings plan during the year, with a considerable element being secured / deliverable in 2025/26 rather than including items that are potentially higher risk.

As highlighted above, further savings are required and the identification of additional items will remain on-going and 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. This will also need to take into account the Government's commitment to Local Government devolution / reorganisation which has introduced a further element of risk and uncertainty to the longer term financial planning process.

It is noted that the Council's partnership working remains relatively strong, 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 Council has already received significant funding from the Government via schemes such as 'Levelling Up', which although support the delivery of key priorities, they also introduce a significant level of additional financial risk along with resource / capacity implications. These have been set out in various reports and supported by the establishment of a Project Delivery Unit.

Regular and comprehensive monitoring of the budget will continue to be undertaken during 2025/26 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. This process, along with the complementary performance management reports will need to continue to capture important management information, including the delivery of the significant projects funded by the Government mentioned above, where the Council is acting as the accountable body.

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

In previous years, the Council saw significant impacts from national and global events which still remain relevant to the forecasting process e.g. inflation.

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.

In terms of general inflation, this remains more stubborn than previously expected which has been reflected within the forecast.

The budget for 2025/26 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. The associated process during 2024/25 has seen an active management of such items with their inclusion in the in-year budgets on as timely a basis as possible. The 2025/26 budget includes their on-going impact as necessary.

Salary estimates have over recent years also presented a significant challenge. Future increases in costs have been reflected in the forecast based on the most up to date estimates, but this significant element of the budget will be reviewed on an on-going basis heading into 2025/26, with any potential adverse issues being reported to Management Team and Members as soon as possible. The recent increase in employers' national insurance contributions have been reflected in the budget on an on-going basis. An assumption is also included in the budget in terms reflecting the Government's commitment to reimburse such costs. The increase in the minimum living wage that was also recently announced by the Government has not had a direct impact on the forecast as the Council already pays above this rate.

It is also acknowledged that the recent increase in National Insurance contributions is also likely to feed through into the supply chain, with contractors and suppliers potentially increasing prices. It is difficult to forecast the associated impact, but it has been recognised and acknowledged within the 'live' cost pressure list mentioned earlier', which will be reviewed on an on-going basis during 2025/26.

As highlighted earlier, the savings plan includes a number of low risk / deliverable items and it is also important to note that the savings do not necessarily have to accrue from the 1 April each year, given the flexibility provided by the Forecast Risk Fund. However, the earlier they can be delivered will be helpful in terms of supporting the later years of the plan.

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 2025/26.

The detailed budget for 2025/26 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 2025/26 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 will continue to develop / evolve 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 as discussed above, it 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 take quick / short term decisions.

Delivering a positive outturn position each year

To 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.

As discussed earlier, cost pressures continue to present a significant risk to the forecast, especially given the amount of unavoidable cost pressures identified in recent years. Although on-going revenue items remain the most difficult items to respond to, one-off items, such as those associated with repairing / refurbishing assets could also have a significant impact on the forecast. However in respect of the latter, one-off funding remains available elsewhere in the budget to support these costs which 'protects' the underlying revenue budget from the associated risk. This continues to form 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, active financial management and planning continues to reflect the outturn position from the previous year along with emerging issues, which allows the Council 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.

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 balance optimism / pessimism bias that is inherent in any forecasting process. A good example of this being the on-going inclusion within the forecast of income from the New Homes Bonus and the benefit of being a member of the Essex

Business Rates Pool. As highlighted last year, there was a significant departure from earlier years where the Council 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. However, such items 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, a Corporate Investment Fund (CIF) was established during 2024/25 where associated decisions can be taken both as part of the annual budget setting process and 'outside' of this process during the year if required.

There have also been a number of cost pressures that have been considered but no adjustment proposed. This includes planning income (and associated activities) and crematorium income which are both lower than expected to date in 2024/25. Such income streams have historically recovered over time and therefore the budget for 2025/26 has not been adjusted at the present time. The position will be monitored during next year as part of the quarterly financial performance reports. It is also important to mention the potential changes that are likely to emerge from the Government's National Planning Policy Framework that is currently being developed, which is likely to have an impact on the level of planning fees chargeable by Councils.

As highlighted throughout the year, the cost of homelessness continues to be a significant challenge for most Councils across the country. The Government have recognised this position and have committed to providing additional funding to Councils to support them in meeting this challenge - the Council has recently been notified that it will receive total funding of **£1.457m** in 2025/26. An additional **£0.500m** has also been included as a further on-going cost pressure within **Appendix C**, which together can support this on-going challenge.

As acknowledged above, the outcome from the upcoming waste and recycling contract tender will be known early in 2025/26. The risk of costs significantly increasing is high, and further savings / cost reductions may be necessary to accommodate such increases, which will need to be considered as part of developing the forecast during 2025/26.

As recognised within the risk assessment associated with the long term forecast, the Government have announced a number of upcoming changes to the money paid to Local Councils within the wider financial settlement process, with a summary set out in the main body of the report. Together they present a significant risk to Councils, not least the level of uncertainty when forecasting beyond 2025/26. The importance of reserves and contingencies therefore remains an important element of the Council's financial planning over the years ahead, with some additional comments set out below.

The Council will maintain a risk assessment along with sensitivity testing alongside the on-going development of the forecast. This will therefore continue to complement other financial planning processes, which together can act as an 'early warning' system to inform future iterations of the forecast and potential interventions as necessary.

Financial sustainability also continues to be an important element within the Council's Corporate

Risk Register which is monitored by Senior Managers and the Audit Committee on a regular basis.

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.

The Council's former External Auditors recently provided their value for money commentary on the Council's use of resources. This covered a number of key elements such as financial sustainability and governance, and as highlighted in the main body of the report, they confirmed that they did not find any significant weaknesses in the Council's arrangements.

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. This is especially important given the comment earlier relating to the potential changes to the Government's proposed review of how Councils are funded.

The report to Cabinet in December 2024 set out a review of reserves, which is undertaken annually as part each year's budget setting cycle. When taken together with the Forecast Risk Fund, which supports overlapping risks, the current level of reserves, including the Council's uncommitted reserve (£4.000m), remains adequate.

In addition to the forecast risk fund, the uncommitted reserve 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; and
- **£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.

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 2025/26 that weaken the overall longer term approach to the forecast.

It is also worth highlighting the Best Value Duties placed on Local Authorities that has been highlighted within the various financial performance / budget reports during the year. By continuing to maintain 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 a well-functioning local authority.

The proposed budget for 2025/26 resulting from the above processes and governance arrangements is therefore robust / deliverable, and underwritten / supported by reserves.