Tendring District Council

Appendices Included:

Executive Summary	A summary of the overall position.
Appendix 1A	A summary of the overall position by Portfolio/Committee split by GF and HRA
Appendix 1B	An analysis by Department of all General Fund Revenue budgets.
Appendix 1C	An analysis of Housing Revenue Account Revenue budgets.
Appendix 1D and 1D(i)	The position to date for General Fund and HRA capital projects.
Appendix 1E	Collection Performance
Appendix 1F and 1F(i)	Treasury Activity
Appendix 1G	Income from S106 Agreements.
Appendix 1H	Proposed Adjustments to the Budget

Financial Performance Report In-Year Performance as at end of:

September 2026

(The variance figures set out in these appendices that are presented in brackets represent either a net underspend to date position or additional income received to date)

Financial Performance Report - Executive Summary as at the end of September 2026

The tables below show the summary position for the General Fund, Housing Revenue Account, Capital, Collection Performance and Treasury Activity.

General Fund - Summary by Department Excluding Housing Revenue Account

	Full Year Budget £	Profiled Budget to Date £	Actual to Date £	Variance to Profile £
Chief Executive and People	264,050	1,289,788	1,116,944	(172,844)
Planning and Community	4,817,980	741,680	(6,802)	(748,482)
Finance and IT	(35,167,378)	(11,489,665)	(13,236,867)	(1,747,202)
Law and Governance	2,379,110	1,030,004	1,018,287	(11,717)
Operations and Delivery	20,630,738	9,099,000	8,178,694	(920,306)
Place and Wellbeing	7,075,500	2,854,771	2,536,963	(317,808)
Total General Fund	**0**	**3,525,576**	**(392,782)**	**(3,918,358)**

Housing Revenue Account

	Full Year Budget £	Profiled Budget to Date £	Actual to Date £	Variance to Profile £
Total HRA	**0**	**(4,063,351)**	**(4,649,339)**	**(585,987)**

Capital

	Full Year Budget £	Profiled Budget to Date £	Actual to Date £	Variance to Profile £
General Fund	63,618,880	5,934,820	5,452,027	(482,793)
Housing Revenue Account	9,397,780	2,536,370	1,085,762	(1,450,608)
Total Capital	**73,016,660**	**8,471,190**	**6,537,789**	**(1,933,401)**

Collection Performance

	Collected to Date *Against Collectable Amount*
Council Tax	53.90%
Business Rates	52.68%
Housing Rents	96.43%
General Debt	80.18%

Treasury

	£'000
Total External Borrowing	26,522
Total Investments	122,292

Revenue Budget Position at the end of September 2026

General Fund Portfolio / Committee Summary

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £
Finance and Governance	13,525,610	2,723,110	2,546,883	(176,227)
Assets and Community Safety	1,413,700	762,295	844,972	82,677
Economic Growth, Regeneration and Tourism	2,887,860	973,212	964,957	(8,254)
Environment and ICT	12,397,610	6,216,884	6,123,206	(93,678)
Leisure and Public Realm	6,115,478	1,401,906	558,312	(843,594)
Housing and Planning	8,558,270	3,680,666	2,627,822	(1,052,845)
Partnerships	1,936,320	1,491,835	1,362,827	(129,007)
Arts, Culture and Heritage	629,420	161,622	123,768	(37,854)
Budgets Relating to Non Executive Functions	223,410	196,435	181,747	(14,688)
	47,687,678	**17,607,964**	**15,334,495**	**(2,273,470)**
Revenue Support for Capital Investment	377,290	0	0	0
Financing Items	(1,334,220)	(844,030)	(2,482,087)	(1,638,057)
Budget Before use of Reserves	**46,730,748**	**16,763,934**	**12,852,407**	**(3,911,527)**
Contribution to / (from) earmarked reserves	(21,434,378)	(230,376)	(230,376)	0
Total Net Budget	**25,296,370**	**16,533,558**	**12,622,032**	**(3,911,527)**
Funding:				
Business Rates Income	(6,768,970)	(3,604,555)	(3,611,392)	(6,837)
Revenue Support Grant	(6,986,320)	(3,632,887)	(3,632,886)	1
Collection Fund Surplus	(297,400)	(148,700)	(148,700)	0
Income from Council Tax Payers	(11,243,680)	(5,621,840)	(5,621,836)	5
Total	**0**	**3,525,576**	**(392,782)**	**(3,918,358)**

Revenue Budget Position at the end of September 2026

HRA Portfolio Summary

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £
Economic Growth, Regeneration and Tourism	34,710	(52,140)	(49,749)	2,391
Housing and Planning	(1,955,140)	(4,011,211)	(4,599,589)	(588,378)
Arts, Culture and Heritage	0	0	0	0
	(1,920,430)	**(4,063,351)**	**(4,649,339)**	**(585,987)**
Revenue Support for Capital Investment	1,536,780	0	0	0
Financing Items	1,352,300	0	0	0
Budget Before use of Reserves	**968,650**	**(4,063,351)**	**(4,649,339)**	**(585,987)**
Contribution to / (from) earmarked reserves	(968,650)	0	0	0
Total	**(0)**	**(4,063,351)**	**(4,649,339)**	**(585,987)**

Corporate Budget Monitoring - General Fund Budget Position at the end of September 2026

Department - Chief Executive and People

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Analysis by Type of Spend					
Direct Expenditure					
Employee Expenses	2,401,770	1,210,295	1,045,644	(164,651)	
Transport Related Expenditure	16,980	8,540	5,125	(3,415)	
Supplies & Services	353,660	170,053	168,133	(1,920)	
Total Direct Expenditure	**2,772,410**	**1,388,888**	**1,218,902**	**(169,985)**	
Direct Income					
Government Grants	(5,500)	(5,500)	(10,000)	(4,500)	
Other Grants, Reimbursements and Contributions	(10,000)	(10,000)	(9,000)	1,000	
Sales, Fees and Charges	(191,880)	(83,600)	(82,959)	641	
Total Direct Income	**(207,380)**	**(99,100)**	**(101,959)**	**(2,859)**	
Net Direct Costs	**2,565,030**	**1,289,788**	**1,116,944**	**(172,844)**	
Net Indirect Costs	**(2,300,980)**	**0**	**0**	**0**	
Total for Chief Executive and People	**264,050**	**1,289,788**	**1,116,944**	**(172,844)**	

Department - Chief Executive and People

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Analysis by Service/Function					
Total for Chief Executive and Administration	**0**	**104,175**	**108,371**	**4,196**	
Total for People and Culture	**(532,340)**	**343,158**	**292,498**	**(50,659)**	
Total for People Development	**763,390**	**347,580**	**246,457**	**(101,123)**	Please see Appendix 1H for associated adjustment.
Total for Customer Contact	**33,000**	**408,815**	**369,912**	**(38,903)**	
Total for People Management and Administration	**0**	**86,060**	**99,706**	**13,646**	
Total for Chief Executive and People	**264,050**	**1,289,788**	**1,116,944**	**(172,844)**	

Corporate Budget Monitoring - General Fund Budget Position at the end of September 2026

Department - Finance and IT

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Analysis by Type of Spend					
Direct Expenditure					
Employee Expenses	5,005,300	2,236,378	2,153,313	(83,065)	
Premises Related Expenditure	727,060	252,030	165,292	(86,738)	
Transport Related Expenditure	61,920	30,960	31,412	452	
Supplies & Services	13,189,490	1,544,337	1,558,233	13,897	
Transfer Payments	26,530,933	10,561,697	10,661,705	100,008	
Interest Payments	9,340	1,270	2,741	1,471	
Direct Capital Financing Costs	627,350	0	0	0	
Total Direct Expenditure	**46,151,393**	**14,626,671**	**14,572,696**	**(53,975)**	
Direct Income					
Government Grants	(28,889,473)	(11,061,952)	(11,200,914)	(138,963)	
Other Grants, Reimbursements and Contributions	(1,407,370)	(601,365)	(564,961)	36,404	
Sales, Fees and Charges	(12,930)	(1,000)	27,301	28,301	
Rents Receivable	(840)	(357)	(357)	(0)	
Interest Receivable	(1,722,910)	(1,026,015)	(2,636,627)	(1,610,612)	
RSG, Business Rates and Council Tax	(25,756,040)	(13,199,517)	(13,206,314)	(6,796)	
Total Direct Income	**(57,789,563)**	**(25,890,206)**	**(27,581,872)**	**(1,691,667)**	
Net Direct Costs	**(11,638,170)**	**(11,263,534)**	**(13,009,176)**	**(1,745,642)**	
Net Indirect Costs	**(2,094,830)**	**4,245**	**2,685**	**(1,560)**	
Net Contribution to/(from) Reserves	**(21,434,378)**	**(230,376)**	**(230,376)**	**0**	
Total for Finance and IT	**(35,167,378)**	**(11,489,665)**	**(13,236,867)**	**(1,747,202)**	

Department - Finance and IT

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Analysis by Service/Function					
Total for Revenue and Financial Support	2,653,900	1,335,055	1,148,817	(186,238)	
Total for Information Governance and IT Services	193,330	1,076,582	1,122,921	46,339	
Total for Internal Audit	0	206,130	215,281	9,151	
Total for Business Continuity, Insurance and Risk	0	53,385	25,058	(28,327)	
Total for Finance and IT Management and Administration	0	159,465	165,392	5,927	
Total for Finance	119,000	433,575	369,927	(63,648)	
Total for Finance - Other Corporate Costs	8,526,790	(1,687,569)	(3,187,794)	(1,500,225)	This budget primarily reflects increased interest receivable from treasury activities at the end of the reporting period - please see Appendix 1H for associated adjustment.
Total for Finance - Financing Items	(21,364,028)	(58,306)	(81,655)	(23,349)	
Total for Finance - RSG, Business Rates and Council Tax	(25,296,370)	(13,007,982)	(13,014,814)	(6,831)	
Total for Finance and IT	(35,167,378)	(11,489,665)	(13,236,867)	(1,747,202)	

Corporate Budget Monitoring - General Fund Budget Position at the end of September 2026

Department - Law and Governance

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Analysis by Type of Spend					
Direct Expenditure					
Employee Expenses	1,728,130	862,894	929,664	66,771	
Transport Related Expenditure	16,660	8,440	8,385	(55)	
Supplies & Services	1,844,470	549,480	491,411	(58,069)	
Total Direct Expenditure	**3,589,260**	**1,420,814**	**1,429,460**	**8,646**	
Direct Income					
Government Grants	(231,640)	(231,640)	(231,640)	0	
Other Grants, Reimbursements and Contributions	(39,480)	(19,740)	(36,721)	(16,981)	
Sales, Fees and Charges	(278,860)	(139,430)	(142,812)	(3,382)	
Total Direct Income	**(549,980)**	**(390,810)**	**(411,173)**	**(20,363)**	
Net Direct Costs	**3,039,280**	**1,030,004**	**1,018,287**	**(11,717)**	
Net Indirect Costs	**(660,170)**	**0**	**0**	**0**	
Total for Law and Governance	**2,379,110**	**1,030,004**	**1,018,287**	**(11,717)**	

Department - Law and Governance

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Analysis by Service/Function					
Total for Law and Governance Management and Administration	**0**	**185,399**	**210,942**	**25,543**	
Total for Legal Services	**0**	**231,600**	**165,347**	**(66,253)**	
Total for Democratic Services	**532,680**	**(92,860)**	**(98,101)**	**(5,241)**	
Total for Corporate Communications	**0**	**104,745**	**99,324**	**(5,421)**	
Total for Elections and Member support	**1,739,180**	**584,030**	**616,948**	**32,918**	
Total for Corporate Governance, Performance and Procurement	**13,230**	**35,120**	**43,942**	**8,822**	
Total for Licensing	**94,020**	**(18,030)**	**(20,115)**	**(2,085)**	
Total for Law and Governance	**2,379,110**	**1,030,004**	**1,018,287**	**(11,717)**	

Corporate Budget Monitoring - General Fund Budget Position at the end of September 2026

Department - Operations and Delivery

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Analysis by Type of Spend					
Direct Expenditure					
Employee Expenses	8,540,730	4,188,365	4,054,730	(133,635)	
Premises Related Expenditure	1,343,670	887,575	803,410	(84,165)	
Transport Related Expenditure	516,170	226,625	239,608	12,983	
Supplies & Services	8,763,218	3,074,765	2,704,030	(370,735)	
Third Party Payments	9,923,700	4,202,509	4,180,373	(22,135)	
Transfer Payments	1,143,290	571,645	1,186,622	614,977	
Total Direct Expenditure	**30,230,778**	**13,151,483**	**13,168,772**	**17,289**	
Direct Income					
Government Grants	(2,471,520)	(1,153,157)	(951,430)	201,727	
Other Grants, Reimbursements and Contributions	(1,456,390)	(491,824)	(413,666)	78,158	
Sales, Fees and Charges	(4,389,230)	(2,286,121)	(3,500,374)	(1,214,253)	
Rents Receivable	(212,790)	(121,381)	(124,609)	(3,227)	
Total Direct Income	**(8,529,930)**	**(4,052,484)**	**(4,990,079)**	**(937,595)**	
Net Direct Costs	**21,700,848**	**9,099,000**	**8,178,694**	**(920,306)**	
Net Indirect Costs	**(1,070,110)**	**0**	**0**	**0**	
Total for Operations and Delivery	**20,630,738**	**9,099,000**	**8,178,694**	**(920,306)**	

Department - Operations and Delivery

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Analysis by Service/Function					
Total for Operations and Delivery Management and Administration	**274,480**	**842,955**	**814,997**	**(27,958)**	
Total for Building and Public Realm Management and Administration	**0**	**54,370**	**78**	**(54,292)**	
Total for Engineering	**0**	**386,035**	**440,543**	**54,508**	
Total for Public Realm	**1,819,820**	**375,898**	**91,920**	**(283,978)**	As highlighted in Q1 this primarily reflects the favourable position in respect of parking income budgets, which will be applied to related cost pressures/investment opportunities across the various parking sites in future periods.
Total for Development and Building	**30**	**15**	**0**	**(15)**	
Total for Open Space and Transport	**1,417,708**	**727,633**	**819,020**	**91,387**	As highlighted in Q1, crematorium income continues to remain behind the expected/profiled budget, with the position at the end of Q2 being £141k. A review remains in progress within the department to investigate this issue along with any potential on-going impact on the financial forecast. The position will therefore remain under review during the 'budget setting cycle' through to February 2027 when the detailed estimates for 2027/28 are presented to Full Council.

Appendix 1B

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Total for Housing and Environment Management and Administration	**765,240**	**219,280**	**170,434**	**(48,846)**	
Total for Housing	**3,809,860**	**1,988,631**	**1,454,985**	**(533,646)**	As highlighted in Q1, the position to date primarily reflects the variance against the homelessness budgets which continue to be supported by Government Grant funding contributions. As set out in earlier reports, a number of positive actions have been taken (and will continue to be taken) to respond to associated demands, which will need to remain under on-going review over the remainder of the year. Within the above position, the risk of the ringfencing arrangements effectively introduced by the Government as part of the wider local government financial settlement 2026/27 remains a challenge that may impact the Council. This is due to the balance between the costs incurred relating to temporary accommodation and preventative activities which form the basis of the ringfencing arrangement highlighted above. This will be kept under review throughout the second half the year.
Total for Waste	**9,744,210**	**3,657,662**	**3,492,237**	**(165,425)**	A number of budget lines currently reflect the timing associated with the on-going roll out of the new service, which will remain under review alongside income budgets across the reminder of the year.
Total for Environment	**2,177,750**	**661,440**	**700,665**	**39,225**	
Total for Community Safety and Safeguarding	**621,640**	**185,080**	**193,814**	**8,734**	
Total for Operations and Delivery	**20,630,738**	**9,099,000**	**8,178,694**	**(920,306)**	

Corporate Budget Monitoring - General Fund Budget Position at the end of September 2026

Department - Place and Wellbeing

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Analysis by Type of Spend					
Direct Expenditure					
Employee Expenses	5,525,560	2,968,420	2,854,603	(113,817)	
Premises Related Expenditure	1,500,270	812,055	752,809	(59,246)	
Transport Related Expenditure	24,760	15,865	10,786	(5,079)	
Supplies & Services	3,039,560	1,080,350	1,179,139	98,789	
Third Party Payments	1,490	870	0	(870)	
Total Direct Expenditure	**10,091,640**	**4,877,560**	**4,797,337**	**(80,223)**	
Direct Income					
Government Grants	(76,970)	(76,990)	(116,997)	(40,007)	
Other Grants, Reimbursements and Contributions	(148,370)	(143,345)	(171,875)	(28,530)	
Sales, Fees and Charges	(3,784,400)	(1,777,063)	(1,944,337)	(167,274)	
Rents Receivable	(50,390)	(25,171)	(26,675)	(1,504)	
Direct Internal Income	(440)	(220)	(490)	(270)	
Total Direct Income	**(4,060,570)**	**(2,022,789)**	**(2,260,374)**	**(237,585)**	
Net Direct Costs	**6,031,070**	**2,854,771**	**2,536,963**	**(317,808)**	
Net Indirect Costs	**1,044,430**	**0**	**0**	**0**	
Total for Place and Wellbeing	**7,075,500**	**2,854,771**	**2,536,963**	**(317,808)**	

Department - Place and Wellbeing

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Analysis by Service/Function					
Total for Place and Wellbeing Management and Administration	**0**	**234,040**	**233,146**	**(894)**	
Total for Sport and Leisure	**2,995,620**	**1,215,950**	**999,724**	**(216,226)**	As highlighted in Q1, the variance to date primarily reflects the continuation of a favourable position against income budgets across the three leisure facilities. This will remain under review during the reminder of the year, with further updates provided as necessary.
Total for Health and Culture	**2,363,810**	**665,464**	**625,829**	**(39,636)**	
Total for Economic Growth and Enterprise	**809,040**	**292,429**	**288,298**	**(4,131)**	
Total for Project Delivery	**907,030**	**446,888**	**389,966**	**(56,921)**	
Total for Place and Wellbeing	**7,075,500**	**2,854,771**	**2,536,963**	**(317,808)**	

Corporate Budget Monitoring - General Fund Budget Position at the end of September 2026

Department - Planning and Community

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Analysis by Type of Spend					
Direct Expenditure					
Employee Expenses	3,176,190	1,653,185	1,678,161	24,976	
Premises Related Expenditure	1,459,320	487,615	486,045	(1,570)	
Transport Related Expenditure	39,510	19,755	13,833	(5,922)	
Supplies & Services	1,479,360	626,000	694,563	68,563	
Third Party Payments	45,000	45,000	2,160	(42,840)	
Total Direct Expenditure	**6,199,380**	**2,831,555**	**2,874,762**	**43,207**	
Direct Income					
Other Grants, Reimbursements and Contributions	(2,480)	(2,480)	(262,180)	(259,700)	
Sales, Fees and Charges	(2,811,150)	(1,914,450)	(2,447,260)	(532,810)	
Rents Receivable	(324,550)	(172,945)	(172,124)	821	
Total Direct Income	**(3,138,180)**	**(2,089,875)**	**(2,881,564)**	**(791,689)**	
Net Direct Costs	**3,061,200**	**741,680**	**(6,802)**	**(748,482)**	
Net Indirect Costs	**1,756,780**	**0**	**0**	**0**	
Total for Planning and Community	**4,817,980**	**741,680**	**(6,802)**	**(748,482)**	

Department - Planning and Community

Appendix 1B

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Analysis by Service/Function					
Total for Planning and Community Management and Administration	**0**	**64,485**	**71,266**	**6,781**	
Total for Property and Projects (incl Coastal)	**1,825,150**	**(376,300)**	**(668,118)**	**(291,818)**	As highlighted in Q1, this primarily reflects the continuation of additional income being achieved against the beach hut budgets, which can be considered for reinvestment back into associated activities over the reminder of the year.
Total for Careline and Community	**374,630**	**352,130**	**362,159**	**10,029**	
Total for Planning Business, Policy and Building Control	**2,618,200**	**701,365**	**227,891**	**(473,474)**	As highlighted in Q1, the favourable position against planning income budgets that started to emerge last year, is continuing in 2026/27 (Planning income is currently ahead of the profile by £270k). This will be kept under review during the second half of the year.
Total for Planning and Community	**4,817,980**	**741,680**	**(6,802)**	**(748,482)**	

Corporate Budget Monitoring - Housing Revenue Account Budget Position at the end of September 2026

Housing Revenue Account

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Analysis by Type of Spend					
Direct Expenditure					
Employee Expenses	2,724,690	1,362,345	1,192,776	(169,569)	
Premises Related Expenditure	5,111,110	2,499,205	2,204,574	(294,631)	
Transport Related Expenditure	161,000	41,315	51,575	10,260	
Supplies & Services	1,075,260	758,825	823,774	64,949	
Third Party Payments	61,030	0	0	0	
Transfer Payments	99,690	50,235	26,925	(23,310)	
Interest Payments	977,610	277,364	277,367	3	
Direct Capital Financing Costs	2,951,080	0	0	0	
Total Direct Expenditure	**13,161,470**	**4,989,289**	**4,576,992**	**(412,297)**	
Direct Income					
Other Grants, Reimbursements and Contributions	(15,000)	(6,780)	(42,468)	(35,688)	
Sales, Fees and Charges	(692,810)	(381,205)	(462,974)	(81,769)	
Rents Receivable	(17,325,510)	(8,664,655)	(8,720,888)	(56,233)	
Interest Receivable	(329,720)	0	0	0	
Total Direct Income	**(18,363,040)**	**(9,052,640)**	**(9,226,330)**	**(173,690)**	
Net Direct Costs	**(5,201,570)**	**(4,063,351)**	**(4,649,339)**	**(585,987)**	
Net Indirect Costs	**6,170,220**	**0**	**0**	**0**	
Net Contribution to/(from) Reserves	**(968,650)**	**0**	**0**	**0**	
Total for HRA	**0**	**(4,063,351)**	**(4,649,339)**	**(585,987)**	

Housing Revenue Account

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Analysis by Service/Function					
Total for Operations and Delivery Management and Administration	(98,310)	(90,470)	(167,384)	(76,914)	
Total for Development and Building	5,798,820	2,940,635	2,627,332	(313,303)	The variance to date continues to reflect the timing of expenditure against the various repairs and maintenance activities across the housing stock.
Total for Housing	(8,624,300)	(6,861,376)	(7,059,538)	(198,162)	A number of smaller individual variances are now emerging that include dwelling rents and utility costs. This will be kept under review over the second half of the year.
Total for Finance - Financing Items	2,889,080	0	0	0	
Total for Economic Growth and Enterprise	34,710	(52,140)	(49,749)	2,391	
Total for HRA	0	(4,063,351)	(4,649,339)	(585,987)	

Corporate Budget Monitoring - General Fund Capital Programme Position at the end of September 2026

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Expenditure					
Assets and Community Safety Portfolio					
Clacton Cemetery Extension	500,000	0	0	0	Specification issued with the tender expected to commence in December 2026.
Town Hall - Replacement Heating System	171,830	0	450	450	Works completed mid October for one side of the Town Hall, works have now commenced on the other side of the building.
Office Rationalisation	52,790	0	69	69	
Laying Out Cemetery	81,140	970	974	4	To be considered alongside the £500k allocated for the Cemetery extension scheme above.
Public Convenience Works	131,410	0	0	0	
Weeley Crematorium Works	35,500	0	0	0	Opportunities are being considered for schemes that complement earlier work.
Total for Assets and Community Safety Portfolio	**972,670**	**970**	**1,493**	**523**	
Finance and Governance Portfolio					
Corporate Investment Fund - Capital	3,082,120	0	0	0	
Total for Finance and Governance Portfolio	**3,082,120**	**0**	**0**	**0**	

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Economic Growth, Regeneration and Tourism Portfolio					
Pride in Place Capital Delivery Projects	360,000	0	0	0	
High Street Accelerator Fund Green Space	389,280	301,060	301,063	3	The majority of the scheme is completed and currently in defect rectification and practical completion stages. One aspect of the project remains outstanding which, due to external factors, will be completed at a later date.
SME Growth Fund Capital Grants	43,250	0	0	0	
Starlings and Milton Road Redevelopment	163,920	0	0	0	Following the reported position at the end of Q1 and associated review, it is proposed to transfer this funding to the Corporate Investment Fund (Capital). Please see adjustment in appendix 1H.
UKSPF Shop Front Grants	19,010	19,010	10,400	(8,610)	
Total for Economic Growth, Regeneration and Tourism Portfolio	**975,460**	**320,070**	**311,463**	**(8,607)**	
Environment and ICT Portfolio					
Weekly Food Collections - Transitional Funding	500,000	468,500	468,500	0	
IT Core Infrastructure Rolling Replacement	70,480	0	0	0	This on-going scheme continues to support the rolling replacement of IT hardware and infrastructure.
Coast Protection Works	1,970,000	0	0	0	Works at a Clacton location are due to commence during 2026/27. All other works remain in the pipeline with potential start dates still to be confirmed.
Total for Environment and ICT Portfolio	**2,540,480**	**468,500**	**468,500**	**0**	

Appendix 1D

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Housing and Planning Portfolio					
Building Safety Levy	63,000	0	0	0	
Private Sector Renewal Grants/Financial Assistance Loans	287,170	0	0	0	
Disabled Facilities Grants	12,652,790	812,430	812,426	(4)	This budget continues to be reviewed in line with the financial assistance policy approved earlier in the year. Social care capital projects continue to be explored, as set out in an earlier decision, the outcome of which will be included in a further report planned to be presented to Cabinet during the second half of 2026/27.
Private Sector Leasing	75,660	0	0	0	
Empty Homes funding	152,220	0	0	0	Scheme currently under review for consideration for the funding to be transferred to the corporate Investment Fund Capital.
Total for Housing and Planning Portfolio	**13,230,840**	**812,430**	**812,426**	**(4)**	
Leisure and Public Realm Portfolio					
Projects associated with the Vista Road Land Swap	8,270	0	0	0	
Bathhouse Meadow Car Park Ugrade	0	0	(3,590)	(3,590)	Awaiting final retention payment.
Wellesley Road Car Park Upgrade	120,000	96,510	96,514	4	Works complete awaiting final invoice payments and retention.
Church Road Car Park Upgrade	200,000	0	0	0	Project Initiation and specification issued awaiting commencement of tender exercise with the project expected to be completed in early 2027.

Appendix 1D

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Play Area Improvements Dovercourt Swimming Pool	51,200	0	0	0	Contract awarded subject to planning permission, work to start in the middle of January 2027.
Play area Improvements - Halstead Rd Kirby Cross	21,760	0	0	0	Installation of equipment currently in progress with project expected to complete in Q3.
Cliff Park Rockery Works	35,370	0	0	0	
Walton on the Naze Lifestyles - Air Handling Unit and Building Managment System	0	0	(1,113)	(1,113)	This project is now complete.
Air Source Pumps and Solar Panels	375,910	225,000	217,779	(7,221)	The Air Source Heat Pumps element of the project is coming into its final stages and is expected to be completed by the end of December 2027. The roof and solar panels have had to be delayed due to supplier delays at the last minute. These works have been rescheduled to take place between June and July 2027.
Beach Patrol Equipment	11,220	11,220	11,221	1	
Playzone - Clacton Leisure Centre	219,440	5,060	5,062	2	The PlayZone works are broadly completed with just the signage and door access unit and connections to be finished. Expected to be completed and open by mid November.
Playzone - Dovercourt (Cliff Park)	268,620	0	0	0	Planning permission has been granted and the Council is now at the initial meeting stage with the Contractor and Football Foundation to finalise details for times, building schedule etc.

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Playzone - Jaywick Sands (Crossways)	210,960	0	0	0	Planning permission has been granted. The PlayZone forms part of a wider improvement plan of Crossways Park and so final stage plans are being signed off as part of the meetings with the Contractor and being implemented into the building schedule. Work is expected to start early 2027.
Playzone - Walton (Bathhouse Meadow)	215,590	5,060	5,062	2	Works started on 12th October and progressing well. Currently a 10 week build programme and on track.
Clacton Leisure Centre Sports Hall Works	40,000	0	0	0	The service are currently developing the specification as part of the procurement process.
Total for Leisure and Public Realm Portfolio	**1,778,340**	**342,850**	**330,934**	**(11,916)**	
Levelling Up and Community Regeneration Schemes					
LUF - The Clacton Hub (Capital Grant to ECC)	2,589,110	0	0	0	Please see separate dedicated appendix 1D(i) relating to the individual schemes.
LUF - Carnarvon Terrace	18,437,410	88,750	40,109	(48,641)	Please see separate dedicated appendix 1D(i) relating to the individual schemes.
CRP - Harwich Library and Public Realm (Capital Grant to ECC)	1,932,680	0	0	0	Please see separate dedicated appendix 1D(i) relating to the individual schemes.
CRP - Milton Road/Homes in Dovercourt	3,263,660	113,110	90,117	(22,993)	Please see separate dedicated appendix 1D(i) relating to the individual schemes.
Total Community Regeneration 2 Projects (CRP 2)	14,816,110	3,788,140	3,396,985	(391,155)	Please see separate dedicated appendix 1D(i) relating to the individual schemes.
Total Approved General Fund Capital Programme	**63,618,880**	**5,934,820**	**5,452,027**	**(482,793)**	

Corporate Budget Monitoring - Housing Revenue Account Capital Programme Budget Position at the end of September 2026

	2026/27 Current Full Year Budget £	2026/27 Profiled Budget to date £	2026/27 Actual to date £	2026/27 Variance to Profile £	Comments
Improvements, enhancement & adaptation of the Council's housing stock	5,464,060	2,336,370	779,670	(1,556,700)	
IT Upgrade & Replacement	20,000	0	0	0	
Disabled Adaptations	400,000	200,000	306,092	106,092	
Playgrounds Fund Grant	120,000	0	0	0	
HRA - New Build & Acquisitions - To Be Allocated	2,825,730	0	0	0	
HRA - Acquisitions - Council Dwellings	567,990	0	0	0	
Total Housing Revenue Account Capital Programme	**9,397,780**	**2,536,370**	**1,085,762**	**(1,450,608)**	

APPENDIX 1D(i)

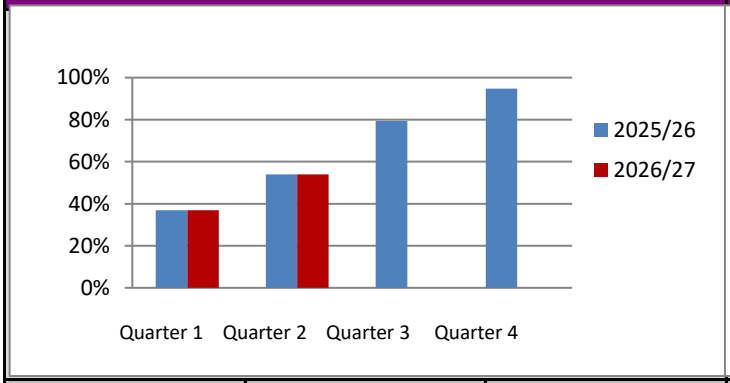
LUF and CRP Performance 'Dashboard'

Project		Fund/del Wave	Category	Delivering Authority	PID Agreed	Current Budget	Committed to date	Spend to Date	Date commitment made	Overall Status	Current Stage	Next Key Milestone	Start on site	Forecast completion	Key Risk to Delivery/Grant Funding Defrayment criteria met
LUF and CRP1															
CLA Clacton Library		LRF	Construction	ECC	In progress	£10,999,276	£1,290,000	£1,159,100		In delivery	PCSA	Enter main contract (October 2026)	Jan-27	Apr-28	
CAT Carnarvon Terrace		LRF	Construction	TDC	In progress	£19,433,740	£1,240,551	£1,036,435		In delivery	PCSA	Enter main contract (December 2026)	Jan-27	Oct-28	
Harwich Library		LRF	Construction	ECC	Yes	£1,317,534	£1,096,018	£1,096,018		Complete	In use	Project complete	Oct-24	Aug-25	
Homes for Dovercourt		LRF	Construction	TDC	In progress	£3,798,750	£671,892	£625,213		In delivery	PCSA	Enter main contract (December 2026)	Dec-26	Oct-27	
Dovercourt Public Realm		LRF	Construction	ECC	Yes	£4,540,000	£4,413,000	£1,826,520		In delivery	Construction progressing	Completion on site (December2026)	Jun-26	Dec-26	
CRP2															
Ten_01 Bus infrastructure		4	Construction	ECC	Yes	£230,000	£230,000	£230,000	Cabinet approved December 2024	In delivery	Construction progressing	Completion on site (September 2026)	Sep-25	Oct-26	
Ten_02 Community Transport Buses		1	Grant	TDC	Yes	£181,750	£181,750	£181,748	Cabinet approved December 2024	Complete	Monitoring & evaluation	Project complete	Mar-25	Sep-25	
Ten_03 Fitting Out Skills Hub		4	Purchase	ECC	Yes	£200,000	£200,000	£200,000	Cabinet approved December 2024	Funding transferred	Awaiting construction of Clacton Library	Completion of Clacton Library (winter 2027/8)	Jan-28	Jun-28	
Ten_04 Sunspot Solar Panels		3	Construction	TDC	Yes	£200,000	£185,931	£24,041	Cabinet approved March 2025	In delivery	Construction progressing	Complete construction (Q3 2026/7)	Aug-26	Oct-26	
Ten_06 Jaywick Sands Healthy Buildings		1	Construction Enforcement	TDC	In progress	£100,000 capital £200,000 revenue	£60,000	£5,717	Cabinet approved November 2025	Under preparation	Approval of PID	Action enforcement inc procure contractor for direct action	Mar-27	May-27	
Ten_07 Clacton town centre public realm		4	Construction	ECC	Yes	£3,800,000	£3,800,000	£3,800,000	Cabinet approved December 2024	In delivery	Developed designs	Preparation of consents submission	Oct-27	Jan-28	
Ten_08 Shop Front Improvements		1	Grant	TDC	Yes	£728,250	£700,000	£635,151	Cabinet approved December 2024	In delivery	Grant period open for applications	Close grant period	Mar-25	Mar-28	
Ten_09 Jaywick Public Open Spaces		2	Construction	TDC	Yes	£4,200,000	£524,055	£405,587	Cabinet approved March 2025	In delivery	Technical design and consents	Contractor procurement	Apr-27	Dec-27	
Ten_10 Seafront Micro Venue		1	Construction	TDC	Yes	£1,150,000	£155,486	£118,931	Cabinet approved December 2024	In delivery	Technical design	Award of main contract (Q3 26/7)	Oct-26	May-27	
Ten_11 Repurposing Martello Tower E		2	Construction	TDC	Yes	£3,000,000	£619,537	£287,508	Cabinet approved March 2025	In delivery	Preparation of consents submission	Procurement of enabling works	TBC		
Ten_12 Active Wellbeing Centre		3	Construction	TDC	Yes	£4,000,000	£1,022,609	£482,193	Cabinet approved March 2025	In delivery	Technical design and consents	Agreement of main contract sum	Jan-26	Jun-26	
Ten_14 Cultural Masterplanning		2	Strategy	TDC	Yes	£100,000 revenue	£100,000	£89,538	Cabinet approved March 2025	In delivery	Public consultation prior to adoption	Adoption (November 2026)	Aug-25	Nov-26	
Ten_15 Urgent Treatment Centre		4	Construction	NHS	Yes	£2,000,000	£2,000,000	£2,000,000	Cabinet approved December 2024	Complete	In use	Project complete		Jun-26	
Total CRP2						**£20,090,000**	**£9,779,368**	**£8,460,414**							
Grand total all schemes						**£60,179,300**	**£18,490,829**	**£14,203,700**							

Collection Performance : Position at the end of September 2026

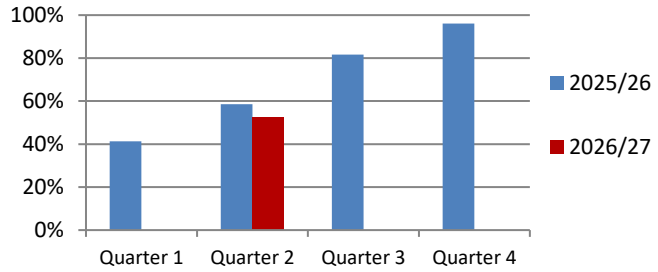
The collection performance against Council tax, Business Rates, Housing Rents and General Debt collection are set out below.

Council Tax



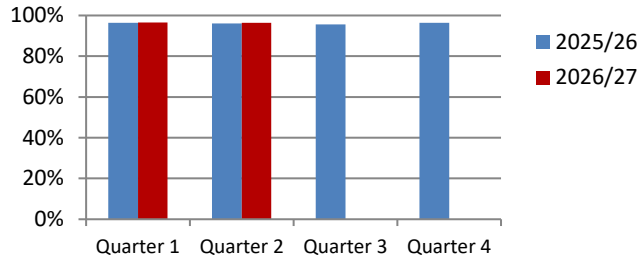
	2025/26	2026/27
Quarter 1	36.98%	36.87%
Quarter 2	53.97%	53.90%
Quarter 3	79.32%	
Quarter 4	94.81%	

Business Rates



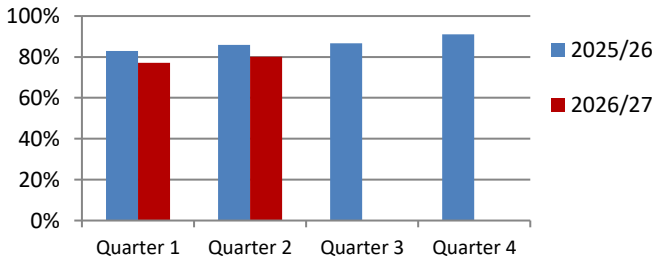
	2025/26	2026/27
Quarter 1	41.24%	
Quarter 2	58.50%	52.68%
Quarter 3	81.70%	
Quarter 4	96.10%	

Housing Rents



	2025/26	2026/27
Quarter 1	96.42%	96.57%
Quarter 2	96.16%	96.43%
Quarter 3	95.54%	
Quarter 4	96.40%	

General Debt



	2025/26	2026/27
Quarter 1	82.86%	77.20%
Quarter 2	85.95%	80.18%
Quarter 3	86.74%	
Quarter 4	91.01%	

Treasury Activity : Position at the end of September 2026

Key Treasury Management Performance Data and Prudential Indicators are set out below.

TREASURY ACTIVITY

Borrowing	**Opening Balance 1 April £'000**	**Borrowing to date £'000**	**Borrowing Repaid to date £'000**	**Balance to Date £'000**	**Comments**
Long Term PWLB Borrowing - GF	112	0	62	50	
Long Term PWLB Borrowing - HRA	28,120	0	1,648	26,472	
TOTAL BORROWING	**28,232**	**0**	**1,710**	**26,522**	
Investments	**Opening Balance 1 April £'000**	**Investments to date £'000**	**Investments Repaid to date £'000**	**Balance to Date £'000**	**Comments**
Investments less than a year					
Investments with UK Government via Treasury Bills/Investments with DMO, and Local Authorities and other public bodies	92,500	1,149,300	1,127,400	114,400	Overall the balance of investments has increased over the reporting period due to the timing of the Council's cash flow and the receipt of Government grants. In respect of investments with UK financial institutions, at the end of the period, investments were held with 4 counterparties, including 2 Money Market Funds.
Investments with UK financial Institutions (including Money Market Funds)	5,142	11,270	8,520	7,892	
Investments with non-UK Financial institutions	0	0	0	0	
Total Investments for less than a year	**97,642**	**1,160,570**	**1,135,920**	**122,292**	
Investments for longer than a year	0	0	0	0	
TOTAL INVESTMENTS	**97,642**	**1,160,570**	**1,135,920**	**122,292**	
Interest Paid / Received	**Full Year Budget £'000**	**Profiled Budget to Date £'000**	**Actual to Date £'000**	**Variance to date £'000**	**Comments**
Interest Paid on Borrowing - GF	9	3	3	0	The weighted average rate of interest on the Council's GF borrowing is currently 6.98%. (on an accrued basis).
Interest Paid on Borrowing - HRA	978	209	277	68	The weighted average rate of interest on the Council's HRA borrowing is currently 3.60%. (on an accrued basis)
Interest Received on Investments	(1,806)	(903)	(2,512)	(1,609)	The weighted average rate of interest being received on the Council's investments is currently 4.03%. (on an accrued basis)

PRUDENTIAL INDICATORS

Borrowing Limits	Approved Indicator £000	Highest amount reached in the period £000
Authorised limit for external borrowing	80,735	27,522
Operational boundary for external borrowing	70,984	

Net Revenue Stream	2026/27	2026/27	2027/28	2028/29
Financing Costs to Revenue	**Original**	**Current Forecast**	**Forecast**	**Forecast**
HRA				
Actual Ratio of Financing Costs to Net Revenue Stream (%)	40.87%	40.71%	37.92%	36.87%
General Fund				
Actual Ratio of Financing Costs to Net Revenue Stream (%)	1.04%	1.03%	0.78%	0.63%
TOTAL %	**41.91%**	**41.74%**	**38.70%**	**37.50%**

Net Income from Commercial and Service Investments	2026/27	2026/27	2027/28	2028/29
	Original	**Current Forecast**	**Forecast**	**Forecast**
General Fund				
REVENUE				
Actual Ratio of Financing Costs to Net Revenue Stream (%)	(0.94%)	(0.93%)	(0.43%)	(0.43%)

TREASURY INDICATOR - EXPOSURE TO CREDIT RISK

TREASURY INDICATOR	2026/27 Upper limit	Q2 2026/27
Average credit score for investments	2.00	1.01

At the end of Q2, the forecast position for the following indicators are not expected to change compared to the estimated postion.

CAPITAL FINANCING REQUIREMENT	2026/27 Estimate
	£000
General Fund	4,381
Housing Revenue Account	29,707
Total	**34,088**

GROSS DEBT AND THE CAPITAL FINANCING REQUIREMENT

PRUDENTIAL INDICATOR	2026/27 Estimate
	£000
Capital Financing Requirement	34,088
External debt	25,811
Internal borrowing	**8,277**

INTEREST RATE EXPOSURE

PRUDENTIAL INDICATOR	2026/27 Estimate
	£000
Upper limit for Fixed Interest Rates on debt	34,088
Upper limit for Variable Interest Rates on debt (based on 30% of the fixed rate limit)	10,226

TOTAL PRINCIPAL SUMS INVESTED FOR PERIODS LONGER THAN 364 DAYS (excluding property)

PRUDENTIAL INDICATOR	2026/27 Estimate
	£000
Limits on the total principal sum invested to final maturities longer than 364 days	3,500

MATURITY STRUCTURE OF FIXED RATE BORROWING

PRUDENTIAL INDICATOR	2026/27 Estimate
	£000
Under 12 months	4.22%
12 months and within 24 months	4.22%
24 months and within 5 years	12.67%
5 years and within 10 years	13.86%
10 years and above	
10-20 years	8.98%
20-30 years	58.12%
>30 years	0.00%

Income from S106 Agreements

Information in respect of S106 income has been split across two areas below - Where money has been formally allocated / being spent and where money remains unallocated / uncommitted.

Where related to capital schemes - see Appendix D for overall scheme progress.

ALLOCATED / BEING SPENT

Scheme Type	Amount Committed / Planned to be Spent in 2025/26 £'000
GF Revenue Schemes	487
GF Capital Schemes	25
HRA Capital Schemes	0
TOTAL	**512**

UNALLOCATED / UNCOMMITTED TO DATE

Permitted Use as per S106 Agreement	Amount Held / 'Spend by' Date			
	Less than 1 Year £'000	1 to 2 Years £'000	2 to 4 Years £'000	4 years + £'000
Regeneration Programme and Other Initiatives	0	2	0	0
Affordable Housing	0	0	106	1,196
Town Centre Improvements	0	0	0	0
Conservation *	337	0	0	0
Open Space **	33	41	82	2,053
TOTAL	**370**	**43**	**188**	**3,249**

** To be spent by March 2027 - this relates to the Harwich area with the commitment required being based on an applied basis rather than a cash spent basis which was the assumption within the Q1 report. This therefore provides additional flexiblity than originally expected.*

*** To be spent by August 2027*

Proposed Adjustments to the In-Year Budget Across 2026/27 to 2027/28 (as at the end of September 2026)

	2026/27		2027/28		
Description	**Expenditure Budget**	**Income Budget**	**Expenditure Budget**	**Income Budget**	**Reason for Adjustment**
	£	**£**	**£**	**£**	
Section 1a GENERAL FUND REVENUE					
Cost Pressures					
As highlighted within the main body of the report, cost pressures remain under review for presenting to Cabinet at its December meeting as necessary.					
Other Adjustments					
Apprenticeship Adjustment - Salaries	(30,000)	0	0	0	Given the number of apprentices currently being supported, this proposed adjustment aims to provide the Service with the necessary flexibility to reallocate funding initially earmarked for direct salary costs to other associated costs such as exam fees and other related expenditure.
Apprenticeship Salaries Adjustment - Other Costs	30,000	0	0	0	
Building Control - Consultancy Costs	34,000	0	0	0	To provide the necessary operational capacity / expertise within the Service, additional external costs are currently being incurred that can however be offset by additional income currently being achieved.
Building Control - Income	0	(34,000)	0	0	
Planning Services - Employee Costs	44,400	0	0	0	To meet associated demands within the Service, a proposed restructure has been considered that can be funded from planning income, which is forecast to continue to remain ahead of the budget as set out elsewhere within the appendices.
Planning Services - Planning Income	0	(44,400)	0	0	
Business Rates Payable on the Council's own Properties	(63,800)	0	0	0	This reflects the net overall favourable impact from changes to business rates across the Council's whole estate in 2026/27.
Share of LGR Costs Incurred to Date	14,200	0	0	0	This reflects the Council's share of costs incurred by its neighbouring partners in respect of Local Government Reorganisation. Please see more general comments set out within the main body of the report relating to LGR.

Description	2026/27		2027/28		Reason for Adjustment
	Expenditure Budget	Income Budget	Expenditure Budget	Income Budget	
	£	£	£	£	
External Investment Interest Receivable / Interest & Investment Income	0	(600,000)	0	0	Cash balances and interest rates remain more favourable than those reflected within the original estimates - short term cash balances also continue to include the money received from the Government in respect of a number of major schemes / projects. The figure included is net of the estimated additional interest payable to the HRA.
Corporate Investment Fund (Revenue) Contribution to / (from)	649,600	0	0	0	Net position of above items transferred to / (from) the CIF (Revenue) - *(If agreed, there would be £6.714m remaining within the CIF (Revenue) budget)* .
TOTAL Section 1a GENERAL FUND REVENUE	**678,400**	**(678,400)**	**0**	**0**	
Section 1b GENERAL FUND CAPITAL					
Starlings and Milton Redevelopment	(163,920)	0	0	0	As reported within the Q1 report, the Service have confirmed the completion of the scheme which was delivered lower than budgeted for. This balance can therefore be transferred to the Corporate Investment Fund (Capital).
Corporate Investment Fund (Capital) Contribution to / (from)	163,920	0	0	0	Net position of above items transferred to / (from) the CIF (Capital) - *(If agreed, there would be £3.246m remaining within the CIF (Capital) budget)* .
TOTAL Section 1b GENERAL FUND CAPITAL	**0**	**0**	**0**	**0**	
Section 2a HRA REVENUE					
None					
TOTAL Section 2a HRA REVENUE	**0**	**0**	**0**	**0**	
Section 2b HRA CAPITAL					
None					

Description	2026/27 Expenditure Budget	2026/27 Income Budget	2027/28 Expenditure Budget	2027/28 Income Budget	Reason for Adjustment
	£	£	£	£	
Section 3 PLAYZONE REVENUE BUDGET ADJUSTMENTS					
Playzone - Clacton Leisure Centre					
Income					
Fees & Charges	0	(13,200)	0	(14,000)	Please see the main body of the report for further details.
Expenditure					
Premises Related Expenditure	5,740	0	7,130	0	
Supplies and Services	1,460	0	2,000	0	
Playzone - Walton-on-the-Naze					
Income					
Fees & Charges	0	(20,880)	0	(21,920)	
Expenditure					
Premises Related Expenditure	6,540	0	6,830	0	
Supplies and Services	1,460	0	2,000	0	
Playzone - Cliff Park, Harwich					
Income					
Fees & Charges	0	(13,440)	0	(14,260)	
Expenditure					
Premises Related Expenditure	5,780	0	7,130	0	
Supplies and Services	1,460	0	2,000	0	
Playzone - Crossways, Jaywick					
Income					
Fees & Charges	0	(10,560)	0	(11,290)	
Expenditure					
Premises Related Expenditure	5,740	0	7,130	0	
Supplies and Services	1,460	0	2,000	0	
Initial (in-principle) set aside to fund future year's investment back into the Service	28,440	0	25,250	0	
TOTAL Section 3 PLAYZONE REVENUE BUDGET ADJUSTMENTS*	**58,080**	**(58,080)**	**61,470**	**(61,470)**	

** the figures for 2026/27 are annulised amounts which will be adjusted accordingly to reflect the completion of the projects and their first use.*

UPDATED FINANCIAL FORECAST

APPENDIX 2A

Line		TWO / THREE YEAR PLAN Period			
		Budget	***Estimate***	*Estimate*	*Estimate*
		2026/27	**2027/28**	2028/29	2029/30
		£	**£**	£	£
	Underlying Funding Growth in the Budget				
1	Council Tax Increase - upto 3%	(0.319)	(0.336)	(0.346)	(0.357)
2	Growth in Business Rates - Inflation - ***NET OVERALL IMPACT FROM BUSINESS RATES RESET***	3.301	(0.176)	(0.139)	(0.142)
3	Growth in Council Tax - general property / tax base growth	(0.251)	(0.127)	(0.131)	(0.135)
4	Growth in Business Rates - general property / tax base growth	0.000	(0.005)	(0.010)	(0.014)
5	Collection Fund (Surplus) / Deficit b/fwd - Ctax	(0.434)	(0.150)	(0.150)	(0.150)
6	Collection Fund (Surplus) / Deficit b/fwd - BR	0.137	(0.200)	(0.200)	(0.200)
		2.434	**(0.994)**	(0.976)	**(0.997)**
	Net Cost of Services and Other Adjustments				
7	Change in RSG - ***NET OVERALL IMPACT INCLUDING OTHER FINANCIAL SETTLEMENT FUNDING***	(3.984)	(0.035)	0.001	0.000
8	Remove one-off items from prior year	(0.329)	(0.335)	0.000	0.000
9	Remove one-off items from prior year - Collection Fund Surplus	1.348	0.297	0.350	0.350
10	Revenue Contrib. to Capital Programme	0.000	0.000	0.000	0.000
11	Specific change in Use of Reserves	0.075	0.866	0.051	2.184
12	Changes to Savings Identified in Prior Years - E.g. On-going Impact	0.000	0.000	0.000	0.000
13	Savings Identified / Achieved *(Where not already included elsewhere in the forecast)*	0.000	0.000	0.000	0.000
14	Other Adjustments (Use of Corporate Investment Fund - Revenue)	0.000	0.000	0.000	0.000
14a	Other Adjustments (Revenue)	(1.029)	(0.311)	(0.051)	(0.650)
		(3.919)	**0.483**	**0.351**	**1.884**
	Cost Increases				
15	Inflation - Employee / Members Allowance Costs (including annual review adjustments)	0.729	0.850	0.750	0.650
16	Inflation - Other	0.399	0.790	0.500	0.508
17	Unavoidable / Other Cost Pressures (Revenue Funded)	1.948	0.000	0.000	0.000
		3.076	**1.640**	**1.250**	**1.158**
18	Add back Use of Forecast Risk Fund / Reserves in Prior Year*	**(0.572)**	**0.370**	**1.498**	**2.124**
19	**ANNUAL Structural Budget Deficit / (Surplus) Before Required 'Savings'**	**1.019**	**1.498**	**2.124**	**4.169**
20	On-going Savings Required / To Be Delivered	**(0.649)**	**0.000**	**0.000**	**0.000**
21	**ANNUAL Structural Budget Deficit / (Surplus) After Required 'Savings'**	**0.370**	**1.498**	**2.124**	**4.169**
22	Use of Forecast Risk Fund / Other Reserves to support the ANNUAL Structural Deficit (line 21)*	(0.370)	(1.498)	(2.124)	(4.169)

** Figure reported to Full Council in February 2026 was subsequently amended within the RSG and Other Adjustments Line to reflect the final outcome form the Local Government Finance Settlement*

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

	Budget	***Estimate***	*Estimate*	*Estimate*
	2026/27	**2027/28**	2028/29	2029/30
	£	**£**	£	£
Outturn b/fwd from prior years	**(7.237)**	**(7.117)**	**(5.869)**	**(3.995)**
Applied in year as set out in the forecast above	0.370	1.498	2.124	4.169
Additional contributions generated / required in year	(0.250)	(0.250)	(0.250)	(0.250)
Balance to Carry Forward	**(7.117)**	**(5.869)**	**(3.995)**	**(0.076)**