

Cost Increases / Corporate Investment Plan Items - 2022/23 and 2023/24

| Description | Updated Position January 23 2022/23 £ | Updated Position February 23 2022/23 £ | Updated Position January 23 2023/24 £ | Updated Position February 23 2023/24 £ | Comments |
|--|--|---|--|---|--|
| | (1) | (2) | (3) | (4) | |
| 1. GENERAL / CORPORATE ITEMS | | | | | |
| Employee Cost Inflation | 863,900 | 863,900 | 2,116,920 | 2,116,920 | This adjustment reflects the pay award agreed for 2022/23 and a further estimated inflationary increase of 4% in 2023/24 and other necessary changes to reflect the most up to date position, including restructures and other detailed salary changes. |
| Waste & Street Cleaning Contract Inflation | 356,070 | 356,070 | 988,470 | 988,470 | Increases in contract costs are linked to inflation, which could be as high as 13% to 14% when the next annual uplift is applied (January / February 2023). The figures reflect the most up to date inflation forecasts. |
| Business Rates payable on the Council's Own Properties | 0 | 0 | 22,000 | 22,000 | The Government have now confirmed that there will be no general inflationary uplift on business rates in 2023/24. However there has been a general business rates revaluation which will have an impact on the amount payable. The figure has not been changed from that previously reported following the most recent review. |
| General Underlying changes in the Forecast (excluding Government Grant funding below) | 0 | 0 | (1,647,000) | (2,604,950) | This reflects the sum of other lines within the forecast. The revised figure for 2023/24 reflects a number of changes within the forecast that are set out in Appendix B and the main body of the report. |
| NEW - Increased Government Grant Funding receivable as announced as part of Local Government Financial Settlement | 0 | 0 | (441,260) | (441,260) | This amount is primarily made up of revenue support grant along with a funding guarantee grant. The total grant funding receivable in 2023/24 is £1.461m, with the figure included reflecting the change across years given a grant of £1.020m was receivable in 2022/23. |
| NEW - 'Passporting' Revenue Support Grant funding to Town and Parish Councils. | 0 | 0 | 3,840 | 3,840 | This adjustment reflects the existing commitment to award grant funding to Town and Parish Council based on the Council's own revenue support grant position. Therefore grant funding will be paid to Town and Parish Council's in 2023/24, which has been uplifted by the same percentage increase the Council has received. |
| Total General / Corporate Items | 1,219,970 | 1,219,970 | 1,042,970 | 85,020 | |

| Description | Updated Position January 23 2022/23 £ | Updated Position February 23 2022/23 £ | Updated Position January 23 2023/24 £ | Updated Position February 23 2023/24 £ | Comments |
|---|--|---|--|---|---|
| 2. GENERAL OPERATIONAL ITEMS | | | | | |
| Crematorium - Loss of Income | 740,000 | 740,000 | 0 | 0 | This reflects the estimated net position following the crematorium remaining non-operational for the first half of 2022/23. The Crematoriums are now operational with income expected to return to previous levels over time. |
| Weeley Council Offices | 60,000 | 60,000 | 50,000 | 50,000 | A number of costs remain payable until the property is disposed off and liability for costs of ownership cease. |
| Skyguard Subscriptions - Lone worker safety devices | 25,000 | 25,000 | 0 | 0 | A number of additional devices have been required to reflect current working practices. No costs have been included in 2023/24 at the present time as a review will be undertaken to see if there are any alternative options |
| Street Cleansing | 96,000 | 96,000 | 0 | 0 | This reflects increased beach / town centre cleaning. The position for 2023/24 remains under review to identify alternative options. |
| Office Transformation Project | 130,000 | 130,000 | 0 | 0 | Additional costs are expected in 2022/23 to finalise this major project. |
| Careline - VAT Payable | 74,540 | 74,540 | 0 | 0 | An additional payment of VAT is due to be paid to HMRC following the incorrect VAT indicator being applied to associated fees and charges. A final figure has been agreed with HMRC, with no additional penalty payment levied. |
| Career Track - Net Costs | 45,000 | 45,000 | 25,000 | 25,000 | Although the Service remains committed to progressing towards a break even position, there is likely to be a higher net cost than currently budgeted for in the short term. An adjustment has been included in 2023/24 to reflect the expected on-going net cost of the service whilst the work continues towards a breakeven position, which may also be challenging in the longer term. |
| Carnarvon House | 60,000 | 60,000 | 0 | 0 | Costs continue to be incurred until such time as the property is demolished. |

| Description | Updated Position January 23 2022/23 £ | Updated Position February 23 2022/23 £ | Updated Position January 23 2023/24 £ | Updated Position February 23 2023/24 £ | Comments |
|------------------------------------|--|---|--|---|--|
| Air Show | 47,970 | 47,970 | 50,000 | 50,000 | Additional costs were incurred that reflect the use of the in-house Engineering Team to support the delivery of the annual show in 2022. Following an initial review of the position in 2023, the Council remains committed to continuing to deliver this successful show looking ahead to 2023 and beyond, but it is recognised that this needs to be balanced against the financial challenges faced by the Council. With this in mind, a more detailed review will be undertaken to explore options to secure the longer term future of the show. However, in the interim period and given the relatively long lead in time to deliver a show in 2023 (which will be its 30th anniversary), additional funding has been included in the 2023/24 budget to support the cost of this year's show. |
| Insurance Premiums | 22,610 | 22,610 | 45,220 | 45,220 | The figures reflect the impact of the latest renewal prices, with any further potential increases not known until the renewal terms are received from the insurers in the Autumn of 2023. |
| Waste and Recycling Bins and Boxes | 0 | 0 | 20,000 | 20,000 | Additional costs for 2022/23 were agreed by Cabinet at its 7 October meeting. The figure included for 2023/24 reflects the underlying need to supply bins / boxes to new properties within the District - this amount will therefore be an on-going item in the base budget. |
| Leisure Centre - Net Costs | 150,000 | 150,000 | 150,000 | 150,000 | Over recent years the net costs across the various Leisure Centres have been in excess of the base budget. As part of the emerging Leisure Strategy, opportunities to increase income will be explored but it is likely that it will take time to improve the net position when compared to the underlying base budget. The figures included therefore reflect the estimated impact in the shorter term. |
| Transport - Diesel Costs | 27,700 | 27,700 | 27,700 | 27,700 | The Government have restricted the use of red diesel, with this cost reflecting the necessary move across to 'regular' diesel, which is more expensive. |
| Transport - General Fuel Costs | 20,000 | 20,000 | 20,000 | 20,000 | In addition to the item above, the figures included reflect the general increase in fuel costs currently being experienced. Although the adjustment will be on an on-going basis, the position will be kept under review as part of future financial performance / budget reports. |
| External Audit Fees | 25,000 | 25,000 | 25,000 | 25,000 | This reflects expected increases from 2022/23. Following a retender of the External Auditor Contract by PSAA Ltd, it has been suggested that Council's should expect to see increases close to 150% from 2024/25 - this will therefore be kept under review as part of developing the forecast in future years. |

| Description | Updated Position January 23 2022/23 £ | Updated Position February 23 2022/23 £ | Updated Position January 23 2023/24 £ | Updated Position February 23 2023/24 £ | Comments |
|---|--|---|--|---|--|
| Homelessness Costs | 450,000 | 450,000 | 150,000 | 150,000 | This reflects the current demand for temporary accommodation. The Service is committed to exploring options to reduce costs along with the use of any available Government Funding going forward. The position for 2023/24 is supported by additional grant funding made available by the Government. |
| Legal Costs - Benefit Fraud Case | 35,000 | 35,000 | 0 | 0 | This reflects the additional one-off costs incurred in pursuing fraud cases. |
| Replacement HR / Payroll System | 80,000 | 80,000 | 24,500 | 24,500 | The systems referred to 'expire' shortly with replacement systems therefore required. The costs included reflect estimated increased set up and on-going annual costs that will become clearer via the associated procurement processes that will commence in 2023. |
| Credit / Debit Card Payments System | 24,250 | 24,250 | 4,250 | 4,250 | This project was included within the potential phase 3 IT projects presented to Cabinet in March 2022. A replacement system is required to keep pace with Payment Card Industry Data Security Standards (PCI/DSS). A preferred option has been agreed, which enables the Council to be compliant with the relevant industry standards. |
| Contact Centre IT System - Increased Lines / Licences | 14,500 | 14,500 | 14,500 | 14,500 | This forms part of the project included within the potential phase 3 IT projects presented to Cabinet in March 2022, and will enable the Council to maintain adequate 'front line' capacity within the Contact Centre. |
| Northgate IT System Replacement | 0 | 0 | 78,000 | 78,000 | The current contract for the primary IT system used by Revenues and Benefits and Housing 'expires' at the end of 2022/23. A replacement system / new contract is therefore necessary from 1 April 2023 and Officers are currently working with the current supplier to develop the options available. The amount included is over and above the existing annual base budget of £195,000. The position has been revised since December to include additional modules that support the wider 'self-service' approach which cannot be delivered via the existing customer 'portal'. The proposed system supplier has indicated that if the additional modules are purchased then they would 'fix' the overall contract price for up to 5 years. Although the actual decision to purchase the replacement system will be subject to a separate report, the alternative option of not purchasing additional modules will attract annual RPI increases, so the proposed approach is expected to provide value for money within this context. |

| Description | Updated Position January 23 2022/23 £ | Updated Position February 23 2022/23 £ | Updated Position January 23 2023/24 £ | Updated Position February 23 2023/24 £ | Comments |
|---|--|---|--|---|---|
| Increase in Energy Costs | 0 | 0 | 600,000 | 600,000 | This has been included within the budget to reflect the potential on-going impact of energy price increases. Work remains in progress to identify the impact from the Government's recent announcement to extend energy support payments to businesses. Therefore this figure may be subject to change during 2023/24 as part of the regular financial performance reports. |
| Careline Net Costs | 0 | 0 | 100,000 | 100,000 | Although the service continues to work towards a break even position via a mix of increased demand and reviewing future fees and charges in the medium to longer term, there is likely to be additional net costs in the interim period, which is expected to extend into 2023/24 and potentially longer. |
| NEW - District Election Expenses | 0 | 0 | 60,000 | 60,000 | Existing budgets reflect an annual contribution of £30k to a reserve to fund the District elections, which results in a total of £120k being available to meet the cost of the election every four years. Although this budget is supported by new burdens funding from the Government, following a recent review, it is recognised that the underlying cost of holding elections has increased. The figure included therefore reflects the necessary inflationary uplift along with the cost of the various activities that are required to successfully deliver District Elections every four years. Although this budget adjustment reflects the estimated additional cost of the 2023 elections, the longer term position remains under review to inform the necessary increase to the annual contribution to the associated reserve each year to fund the 2027 District Elections. |
| Total General Operational Items | 2,127,570 | 2,127,570 | 1,444,170 | 1,444,170 | |
| TOTAL OF SECTIONS 1 AND 2 ABOVE | 3,347,540 | 3,347,540 | 2,487,140 | 1,529,190 | |

| Description | Updated Position January 23 2022/23 £ | Updated Position February 23 2022/23 £ | Updated Position January 23 2023/24 £ | Updated Position February 23 2023/24 £ | Comments |
|---|--|---|--|---|--|
| 3. Proposed Approach to Funding the items in Section 1 and 2 Above (on a one-off basis in 2022/23 and 2023/24) | | | | | |
| Carry Forwards from 2021/22 Withdrawn / Not Approved | (336,980) | (336,980) | 0 | 0 | Following a review by the Portfolio Holder for Corporate Finance and Governance, in consultation with Services, a number of items originally requested by Services have not been agreed or have been withdrawn. |
| Draw down remaining balance on the Crematorium Reserve | (154,252) | (154,252) | 0 | 0 | This reflects the use of the remaining amount held in this reserve which helps offset the net loss of income highlighted above. |
| Savings - (for 2023/24 this is the amount over and above the £450k 'allowance' already included in the Forecast) | (609,000) | (609,000) | (201,598) | (201,598) | This adjustment primarily reflects increased investment income in both years, following recent / projected increases in interest rates. |
| Council Tax Sharing Agreement - income recovery | (222,230) | (222,230) | 0 | 0 | In terms of 2022/23, this largely reflects deferred income during COVID, with income now recovering back. In terms of the position for 2023/24, the agreement with the Major Preceptors has been amended that 'shifts' more funding that becomes available via the agreement to a fixed amount rather than a variable amount linked to collection performance etc. Although this is a positive change, no adjustment has been made in 2023/24 at the present time given collection performance risks, such as the current cost of living issues. |
| Increased Parking Income | (40,000) | (40,000) | (40,000) | (40,000) | This reflects achievable income over and above the adjustment in section 4 below. |
| Increased Recycling Credit income | (25,000) | (25,000) | (25,000) | (25,000) | This reflects the annual increase in the 'poundage' rate rather than an increase in recycle at the present time. |
| Vacancy Provision | (100,000) | (100,000) | 0 | 0 | This reflects accrued vacancies including the on-going difficulties in recruiting to a number of posts across the Council. |
| Balance of Back 2 Business 'Reserve' | (217,608) | (217,608) | (39,392) | (39,392) | This is the remaining / uncommitted balance held within this reserve |
| Reduce the Garden Communities Budget | (500,000) | (500,000) | 0 | 0 | The current budget supporting this project is £1.3m. Based on the current project delivery approach, it is felt reasonable to reduce this by £500k to £800k |
| Balance of Corporate Investment Plan 'Reserve' | 0 | 0 | (1,433,000) | (1,433,000) | This is the remaining / uncommitted balance held within this reserve. There would be no money remaining in this reserve to support further projects at the present time. |
| Remove Rural and Urban Infrastructure Fund Budget | (1,184,000) | (1,184,000) | 0 | 0 | Its proposed to 'redirect' this budget to support to wider financial challenge faced by the Council. |

| Description | Updated Position January 23 2022/23 £ | Updated Position February 23 2022/23 £ | Updated Position January 23 2023/24 £ | Updated Position February 23 2023/24 £ | Comments |
|---|--|---|--|---|--|
| Draw down money held in the Building for the Future Reserve | 0 | 0 | (2,339,710) | (2,339,710) | This reserve has historically been used to fund upfront pension fund deficit payments that generate on-going revenue savings. It is currently expected that following the latest triennial review, no deficit payments will be required for 2023/24, 2024/25 and 2025/26. This reserve therefore becomes available to support the overall financial position in 2022/23 and 2023/24, but in the knowledge that it will therefore not be available if pension deficit payments arise in the future, which would have to be met from within the underlying budget. |
| Income from Fees and Charges | 0 | 0 | (10,200) | (26,200) | Although a number of fees and charges for 2023/24 remain subject to approval in consultation with the relevant Portfolio Holders, this figure reflects the net additional income forecast in 2023/24 from those fees that have now been approved. |
| Total Funding Identified | (3,389,070) | (3,389,070) | (4,088,900) | (4,104,900) | |
| NET TOTAL of SECTIONS 1,2 and 3 Above | (41,530) | (41,530) | (1,601,760) | (2,575,710) | |

| Description | Updated Position January 23 2022/23 £ | Updated Position February 23 2022/23 £ | Updated Position January 23 2023/24 £ | Updated Position February 23 2023/24 £ | Comments |
|---|--|---|--|---|---|
| 4. Additional Items that can be Funded From Specific Existing Budgets / Fees and Charges | | | | | |
| Council tax court costs income reduced | | | 100,000 | 100,000 | This primary reflects deferred income as recovery action continues to recover from the COVID 19 period. It is proposed to use the money made available by the Government to support the two items above, which fall within the scope of recovering from the COVID 19 pandemic. |
| Use of COVID 19 New Burdens Grant to fund above | | | (100,000) | (100,000) | |
| Increase in Parking Merchant Acquirer Fees | | | 36,000 | 36,000 | This reflects the cost of taking card payments as an alternative to cash payments, which can be met from increased income. |
| Increased parking income being achieved | | | (36,000) | (36,000) | |
| Total of Additional Items in Section 4 Above | 0 | 0 | 0 | 0 | |

UPDATED LONG TERM FINANCIAL FORECAST

APPENDIX B

| Line | Budget 2022/23 | Estimate 2023/24 | Estimate 2023/24 | Estimate 2023/24 | Estimate 2023/24 Change Between January and February | Estimate 2024/25 | Estimate 2025/26 | Estimate 2026/27 | |
|---|---|--|--------------------------------------|---|---|---------------------|---------------------|---------------------|----------------|
| | | Reported to Cabinet 16 December 22 | Reported to Cabinet January 23 | Proposed Final Position February 23 | | | | | |
| | £ (1) | £ (2) | £ (3) | £ (4) | £ (5) | £ (6) | £ (7) | £ (8) | |
| Underlying Funding Growth in the Budget | | | | | | | | | |
| 1 | Council Tax Increase 1.99% | (0.176) | (0.181) | (0.181) | (0.181) | 0.000 | (0.185) | (0.189) | (0.192) |
| 2 | Ctax increase by £5 (amounts set out are over and above 1.99% above) | (0.073) | (0.068) | (0.068) | (0.068) | 0.000 | (0.065) | (0.061) | (0.057) |
| 2a | Council Tax Increase 3% (Revised referendum threshold announced in Autumn Statement) | 0.000 | (0.024) | (0.024) | (0.024) | (0.000) | 0.000 | 0.000 | 0.000 |
| 3 | Growth in Business rates - Inflation | (0.139) | (0.134) | 0.000 | 0.000 | 0.000 | (0.138) | (0.071) | (0.096) |
| 4 | Growth in Council Tax - general property / tax base growth | (0.259) | (0.217) | (0.217) | (0.217) | 0.000 | (0.106) | (0.109) | (0.111) |
| 5 | Growth in Business Rates - general property / tax base growth | (0.362) | (0.031) | (0.031) | (0.531) | (0.500) | 0.464 | (0.041) | (0.046) |
| 6 | Collection Fund Surpluses b/fwd - Ctax | (0.324) | (0.477) | (0.477) | (0.477) | 0.000 | (0.100) | (0.100) | (0.100) |
| 7 | Collection Fund Surpluses b/fwd - BR | 3.516 | (0.307) | (0.307) | (0.307) | 0.000 | 0.000 | 0.000 | 0.000 |
| | | 2.183 | (1.439) | (1.305) | (1.806) | (0.501) | (0.129) | (0.571) | (0.602) |
| Net Cost of Services and Other Adjustments | | | | | | | | | |
| 8 | Change in RSG (including other financial settlement funding) | (0.589) | 1.020 | (0.441) | (0.441) | 0.000 | 1.461 | 0.000 | 0.000 |
| 9 | Remove one-off items from prior year | 0.000 | (0.352) | (0.352) | (0.352) | 0.000 | 0.000 | 0.000 | 0.000 |
| 10 | Remove one-off items from prior year - Collection Fund Surplus | (6.018) | (3.192) | (3.192) | (3.192) | 0.000 | 0.784 | 0.100 | 0.100 |
| 11 | First / Second / Third year impact of PFH WP Savings | (0.045) | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 |
| 12 | LCTS Grant To Parish Council's | 0.001 | (0.037) | 0.004 | 0.004 | 0.000 | (0.041) | 0.000 | 0.000 |
| 13 | Revenue Contrib. to Capital Programme | 0.008 | (0.012) | (0.012) | (0.012) | 0.000 | 0.000 | 0.000 | 0.000 |
| 14 | Specific change in Use of Reserves | 2.622 | 3.233 | 3.233 | 3.233 | 0.000 | 0.073 | 0.000 | 0.000 |
| 15 | On-going savings required | (0.223) | (0.450) | (0.450) | (0.450) | 0.000 | (1.150) | (4.250) | (4.450) |
| 16 | Other Adjustments | 0.023 | 0.000 | 0.000 | (0.458) | (0.458) | 0.000 | 0.000 | 0.000 |
| | | (4.221) | 0.210 | (1.211) | (1.669) | (0.458) | 1.127 | (4.150) | (0.350) |
| Cost Increases / Corporate Investment Plan Items | | | | | | | | | |
| 17 | Inflation - Employee / Members Allowance Costs (including annual review adjustments) | 0.605 | 2.031 | 2.117 | 2.117 | 0.000 | 0.776 | 0.570 | 0.579 |
| 18 | Inflation - Other | 0.198 | 0.903 | 1.011 | 1.011 | 0.000 | 0.271 | 0.210 | 0.216 |
| 19 | Unavoidable Cost Pressures / CIP Items | 0.618 | 1.296 | 1.444 | 1.444 | 0.000 | 0.250 | 0.250 | 0.250 |
| | | 1.421 | 4.230 | 4.572 | 4.572 | 0.000 | 1.297 | 1.030 | 1.045 |
| | Add back Use of Forecast Risk Fund in Prior Year | 1.048 | 0.431 | 0.431 | 0.431 | 0.000 | 0.000 | 3.823 | 0.132 |
| | Removal of Previous Years Use of Existing Reserves / Budgets / Income | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 1.528 | 0.000 | 0.000 |
| | Net Budget Position before Use of Existing Reserves / One Off Budgets / Income | 0.431 | 3.433 | 2.487 | 1.528 | (0.959) | 3.823 | 0.132 | 0.225 |
| | Use of Existing Reserves / Budgets / Income to achieve a balanced position | 0.000 | (3.433) | (2.487) | (1.528) | 0.959 | 0.000 | 0.000 | 0.000 |
| | Net Total | 0.431 | (0.000) | 0.000 | 0.000 | | 3.823 | 0.132 | 0.225 |
| | Use of Forecast Risk Fund to support the Net Budget Position | (0.431) | 0.000 | (0.000) | (0.000) | | (3.823) | (0.132) | (0.225) |

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

| | Budget 2022/23 | Estimate 2023/24 Reported to Cabinet 16 December 22 | Estimate 2023/24 Reported to Cabinet January 23 | Estimate 2023/24 Proposed Final Position February 23 | | Estimate 2024/25 | Estimate 2025/26 | Estimate 2026/27 |
|---|---------------------------|--|--|---|--|-----------------------------|-----------------------------|-----------------------------|
| | £ | £ | £ | £ | | £ | £ | £ |
| Outturn b/fwd from prior years | (3.205) | (3.274) | (3.316) | (3.316) | | (6.142) | (2.569) | (2.687) |
| Applied in year as set out in the forecast above | 0.431 | 0.000 | 0.000 | 0.000 | | 3.823 | 0.132 | 0.225 |
| Additional contributions generated / required in year | (0.500) | (0.250) | (0.250) | (0.250) | | (0.250) | (0.250) | (0.250) |
| Additional contributions via the Financial Strategy Process 2023/24 | (0.042) | 0.000 | (1.602) | (2.576) | | 0.000 | 0.000 | 0.000 |
| Balance to Carry Forward | (3.316) | (3.524) | (5.168) | (6.142) | | (2.569) | (2.687) | (2.711) |

| FORECAST SENSITIVITIES - TABLE 1 | | | | 2024/25 | 2025/26 | 2026/27 |
|---|--|--|--|----------------|----------------|----------------|
| Impact on Forecast Risk Fund - Year End Balance | | | | £ | £ | £ |
| Forecast Year End Balance from table above (BASE Position) | | | | (2.569) | (2.687) | (2.711) |
| Property Growth does not grow over the life of the forecast | | | | (2.463) | (2.367) | (2.066) |
| Property Growth is lower than the forecast by £100k per year compared to the base | | | | (2.363) | (2.067) | (1.466) |
| Employee Inflation increases at a rate of +1% faster than the base | | | | (2.350) | (2.018) | (1.349) |
| Employee Inflation increases at a rate of +2% faster than the base | | | | (2.132) | (1.346) | 0.030 |
| General Inflation increases at a rate of 1% faster than the base | | | | (2.499) | (2.403) | (1.988) |
| General Inflation increases at a rate of 2% faster than the base | | | | (2.429) | (2.117) | (1.256) |
| Unmitigated Cost Pressures are greater by £100k per annum compared to the base | | | | (2.469) | (2.388) | (2.113) |
| Unmitigated Cost Pressures are greater by £250k per annum compared to the base | | | | (2.319) | (1.938) | (1.213) |
| Unmitigated Cost Pressures are greater by £500k per annum compared to the base | | | | (2.069) | (1.188) | 0.287 |

General Fund Revenue Estimates 2023/24

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

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

DIRECT EXPENDITURE/INCOME

Salaries/Employees Expenses

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

Other Movements

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

Transfer Payments

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

INDIRECT INCOME/EXPENDITURE

Internal Recharges

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

Capital Financing Costs

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

Pension Current Costs and Other Related Pension Adjustments

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

General Fund Revenue Estimates 2023/24

| Portfolio Summary | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ |
|--|--|--|
| Leader | 2,359,310 | 2,291,880 |
| Corporate Finance and Governance | (1,549,720) | (2,194,050) |
| Environment and Public Space | 7,742,980 | 8,622,230 |
| Housing | 3,227,480 | 3,954,520 |
| Partnerships | 693,650 | 780,960 |
| Business and Economic Growth | 569,260 | 614,580 |
| Leisure and Tourism | 6,437,990 | 7,381,450 |
| Budgets Relating to Non Executive Functions | 625,930 | 783,120 |
| Net Cost of Services | 20,106,880 | 22,234,690 |
| Revenue Support for Capital Investment | 82,100 | 70,480 |
| Financing Items | (7,389,490) | (6,962,650) |
| Budget Before Use of Reserves | 12,799,490 | 15,342,520 |
| Contribution to/from Earmarked Reserves | (3,401,750) | (1,200,950) |
| Total Net Budget | 9,397,740 | 14,141,570 |
| <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 | (3,032,660) | (3,058,440) |
| Revenue Support Grant | (444,210) | (696,440) |
| Collection Fund Surplus | 3,191,440 | (783,670) |
| Council Tax Requirement for Tendring District Council | 9,112,310 | 9,603,020 |
| Parish Precepts | 2,273,122 | 2,378,146 |
| Council Tax Requirement per Requisite Calculations | 11,385,432 | 11,981,166 |

| Department Summary | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ |
|---|--|--|
| Chief Executive, Finance, IT, Governance and Partnerships | (18,879,890) | (20,664,150) |
| Operations and Delivery | 12,112,200 | 13,266,720 |
| Place and Economy | 6,767,690 | 7,397,430 |
| Total | (0) | (0) |

General Fund Revenue Estimates

Chief Executive, Finance, IT, Governance and Partnerships

| <u>Analysis by Type of Spend</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--------------------------------------|--------------------------------------|-------|
| Direct Expenditure | | | |
| Employee Expenses | 10,603,580 | 12,058,680 | |
| Premises Related Expenditure | 378,810 | 422,760 | |
| Transport Related Expenditure | 106,550 | 113,360 | |
| Supplies & Services | 5,307,870 | 5,529,610 | |
| Third Party Payments | 0 | 54,300 | |
| Transfer Payments | 45,115,060 | 38,721,800 | |
| Interest Payments | 10,510 | 9,340 | |
| Total Direct Expenditure | 61,522,380 | 56,909,850 | |
| Direct Income | | | |
| Government Grants | (53,029,600) | (46,660,250) | |
| Other Grants, Reimbursements and Contributions | (1,241,030) | (1,131,200) | |
| Sales, Fees and Charges | (1,290,300) | (1,324,730) | |
| Rents Receivable | (3,800) | (1,050) | |
| Interest Receivable | (306,690) | (923,920) | |
| RSG, Business Rates and Council Tax | (9,397,740) | (14,141,570) | |
| Total Direct Income | (65,269,160) | (64,182,720) | |
| Net Direct Costs | (3,746,780) | (7,272,870) | |
| Indirect Income/Expenditure | | | |
| FRS17/IAS19 Pension Costs | (4,339,690) | (4,209,540) | |
| Service Unit and Central Costs | 10,992,620 | 11,718,630 | |
| Capital Financing Costs | (2,633,630) | (2,922,060) | |
| Recharged Income | (15,750,660) | (16,777,360) | |
| Total Indirect Income/Expenditure | (11,731,360) | (12,190,330) | |
| Net Contribution to/(from) Reserves | (3,401,750) | (1,200,950) | |
| Total for Chief Executive, Finance, IT, Governance and Partnerships | (18,879,890) | (20,664,150) | |

Chief Executive, Finance, IT , Governance and Partnerships

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--------------------------------------|--------------------------------------|-------|
| Office of Chief Executive Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> | | | |
| Direct Expenditure | 224,740 | 376,450 | |
| Indirect Income/Expenditure | (224,740) | (376,450) | |
| Net Total | 0 | 0 | |
| Total for Chief Executive and Administration | 0 | 0 | |
| Finance and IT Management <i>Portfolio/ Committee: Corporate Finance and Governance</i> | | | |
| Direct Expenditure | 101,200 | 106,670 | |
| Indirect Income/Expenditure | (101,200) | (106,670) | |
| Net Total | 0 | 0 | |
| Total for Finance and IT Management and Administration | 0 | 0 | |
| Accountancy Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> | | | |
| Direct Expenditure | 480,210 | 551,470 | |
| Indirect Income/Expenditure | (480,210) | (551,470) | |
| Net Total | 0 | 0 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|---|---|--|
| Audit Services Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 178,930 (178,930) 0 | 197,410 (197,410) 0 | |
| Fraud & Risk Service Unit <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 149,250 (2,670) (146,580) 0 | 203,660 (2,670) (200,990) 0 | |
| Payroll & Payments <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 191,180 (60) (191,120) 0 | 227,500 (60) (227,440) 0 | £15,000 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Health & Safety <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 60,270 (60,270) 0 | 64,270 (64,270) 0 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|---|---|---|
| Procurement <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 92,210 (92,210) 0 | 220,280 (220,280) 0 | |
| Total for Finance | 0 | 0 | |
| Bar Code, Credit & Debit Card Charges <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total | 146,700 (146,700) 0 | 159,430 (159,430) 0 | £5,950 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Other Apportionable Overheads <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | (232,660) (2,070) 234,730 0 | (234,730) (2,000) 236,730 0 | |
| Other Apportionable Overheads - Corporate Support <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 44,310 (44,310) 0 | 45,490 (45,490) 0 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|--|--|
| Insurance Recharge Account <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 603,930 (10,930) (593,000) 0 | 649,150 (10,930) (638,220) 0 | £45,220 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Other Democratic Costs <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 35,250 738,610 773,860 | 34,070 720,020 754,090 | |
| Corporate Management - General <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 118,230 259,130 377,360 | 143,230 293,270 436,500 | £25,000 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Treasury Management <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 9,380 24,290 33,670 | 9,380 15,150 24,530 | £6,050 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|--|---|
| Non-Distributed Costs - Unused Assets <i>Portfolio/ Committee: Corporate Finance and Governance</i> Indirect Income/Expenditure Net Total | 3,140 3,140 | 2,680 2,680 | |
| Pension Fund Contributions <i>Portfolio/ Committee: Corporate Finance and Governance</i> Indirect Income/Expenditure Net Total | 122,000 122,000 | 77,000 77,000 | |
| Garden Communities Project <i>Portfolio/ Committee: Leader</i> Indirect Income/Expenditure Net Total | 23,060 23,060 | 33,470 33,470 | |
| Climate Emergency Initiatives <i>Portfolio/ Committee: Corporate Finance and Governance</i> Indirect Income/Expenditure Net Total | 41,300 41,300 | 48,860 48,860 | |
| Other Corporate Costs <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Net Total | 2,731,770 (3,800) 2,727,970 | 1,565,880 (1,050) 1,564,830 | £959,730 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. This budget includes the 2023/24 New Homes Bonus grant of £1,223,770 |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|---|---|--|
| Council Tax Sharing Agreement with Major Preceptors <i>Portfolio/ Committee: Housing</i> Direct Income Net Total | (630,770) (630,770) | (444,090) (444,090) | £186,680 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Other Non-Specific Grants <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Income Net Total | (6,892,330) (6,892,330) | (7,131,270) (7,131,270) | £253,070 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. This budget includes the technical Business Rates adjustments with corresponding changes set out elsewhere in the budget. |
| Other Corporate Costs - Parish Council Grants <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Net Total | 37,680 37,680 | 41,520 41,520 | £3,840 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|--|--|---|
| Contingency <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Net Total | 0 0 | 600,000 600,000 | £600,000 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Interest Payable and similar charges <i>Portfolio/ Committee: Finance - Other Financing Items</i> Direct Expenditure Net Total | 16,170 16,170 | 21,340 21,340 | £3,170 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Investment Property Income <i>Portfolio/ Committee: Finance - Other Financing Items</i> Direct Income Net Total | (223,950) (223,950) | (228,310) (228,310) | £4,360 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|--|--|---|
| Interest & Investment Income <i>Portfolio/ Committee: Finance - Other Financing Items</i> Direct Income Net Total | (82,740) (82,740) | (695,610) (695,610) | £612,870 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Pensions net interest/return on assets <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure Net Total | 818,000 818,000 | 667,000 667,000 | |
| Total for Finance - Other Corporate Costs | (2,855,580) | (4,227,460) | |
| Contribution to Housing Pooled Capital Receipts <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure Net Total | 90,000 90,000 | 90,000 90,000 | |
| MIRS Contributions to/(from) Earmarked Reserves <i>Portfolio/ Committee: Finance - Corporate</i> Contributions to/(from) reserves Net Total | (3,401,750) (3,401,750) | (1,200,950) (1,200,950) | £2,200,800 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|--|--|
| MIRS Revenue Financing of Capital (RCCO) <i>Portfolio/ Committee: Finance - Capital Investment</i> Indirect Income/Expenditure Net Total | 82,100 82,100 | 70,480 70,480 | £11,620 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| MIRS Minimum Revenue Provision <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure Net Total | 200,290 200,290 | 192,820 192,820 | £7,470 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| MIRS Capital Charges made to GF <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure Net Total | (3,941,920) (3,941,920) | (4,020,360) (4,020,360) | |
| 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) | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|--|---|
| MIRS - Contributions Payable to the Pension Scheme <i>Portfolio/ Committee: Finance - Other Financing Items</i> Direct Expenditure Indirect Income/Expenditure Net Total | 2,647,070 (83,020) 2,564,050 | 3,142,180 0 3,142,180 | |
| MIRS - Total IAS 19 Adjustments <i>Portfolio/ Committee: Finance - Other Financing Items</i> Indirect Income/Expenditure Net Total | (6,739,390) (6,739,390) | (6,041,710) (6,041,710) | |
| Total for Finance - Financing Items | (11,236,620) | (7,857,540) | |
| Parish Precepts <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income Net Total | 2,273,122 2,273,122 | 2,378,146 2,378,146 | |
| Revenue Support Grant <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income Net Total | (444,210) (444,210) | (696,440) (696,440) | £41,820 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. The Revenue Support Grant now includes grant funding that was previously shown elsewhere within the budget. |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|---|---|--|
| Business Rates Tariff and Levy <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income Net Total | 6,739,250 6,739,250 | 8,652,600 8,652,600 | £1,913,350 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Business Rates <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income Net Total | (9,771,910) (9,771,910) | (11,711,040) (11,711,040) | £1,939,130 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Income from Council Taxpayers (inc Parish Precept) <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income Net Total | (11,385,432) (11,385,432) | (11,981,166) (11,981,166) | £595,734 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|---|---|--|
| Collection Fund Balance - Council Tax <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income Net Total | (324,020) (324,020) | (477,000) (477,000) | £152,980 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Collection Fund Balance - NDR <i>Portfolio/ Committee: Finance - Corporate</i> Direct Income Net Total | 3,515,460 3,515,460 | (306,670) (306,670) | £3,822,130 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. This budget includes the technical Business Rates adjustments with corresponding changes set out elsewhere in the budget. |
| Total for Finance - RSG, Business Rates and Council Tax | (9,397,740) | (14,141,570) | |
| Benefits & Revenues Service Unit <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 1,912,480 (327,020) (1,585,460) 0 | 2,099,220 (227,020) (1,872,200) 0 | £177,420 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|---|---|---|
| Rent Allowances <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 38,694,080 (38,991,000) 913,900 616,980 | 32,853,760 (33,150,680) 953,470 656,550 | |
| Rent Rebates <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 6,628,150 (6,668,430) 59,250 18,970 | 6,048,300 (6,088,580) 59,030 18,750 | |
| Local Council Tax Support Scheme <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | (10,000) (210,410) 364,040 143,630 | (10,000) 0 372,480 362,480 | The Government have rolled this grant into the Revenue Support Grant which is included elsewhere within the budget. |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|---|---|---|
| Cost Of NDR Collection <i>Portfolio/ Committee: Housing</i> Direct Income Indirect Income/Expenditure Net Total | (267,430) 323,570 56,140 | (289,720) 284,280 (5,440) | £22,290 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Cost Of Council Tax Collection <i>Portfolio/ Committee: Housing</i> Direct Income Indirect Income/Expenditure Net Total | (170,740) 1,157,050 986,310 | (359,960) 1,481,810 1,121,850 | £189,220 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Hardship Fund <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 23,830 (20,940) 26,050 28,940 | 50,740 (44,730) 15,540 21,550 | £3,120 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Total for Revenues and Benefits | 1,850,970 | 2,175,740 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|--|--|--|
| TDC Website and Intranet <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 21,940 (21,940) 0 | 15,440 (15,440) 0 | |
| IT and Corporate Resilience Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 889,030 (889,030) 0 | 1,173,540 (1,173,540) 0 | |
| IT Resilience and Cyber Security <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 0 0 0 | 54,300 (54,300) 0 | For 2023/24 some budget lines have been moved from the 'IT Direct Service Costs' Budget below. |
| IT Direct Service Costs <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 856,900 (856,900) 0 | 727,970 (727,970) 0 | £14,500 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|--|--------------|
| Central Telephone Service <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 94,560 (94,560) 0 | 103,560 (103,560) 0 | |
| Emergency Planning <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure Net Total | 67,240 45,460 112,700 | 73,230 89,930 163,160 | |
| Total for IT, Emergency Planning and Business Continuity | 112,700 | 163,160 | |
| Governance Management <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 109,000 (109,000) 0 | 114,490 (114,490) 0 | |
| Total for Governance Management and Administration | 0 | 0 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|--|--|
| Governance and Legal Services Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 343,860 (28,330) (315,530) 0 | 453,460 (51,670) (401,790) 0 | £10,200 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Total for Legal | 0 | 0 | |
| Leadership Support Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 99,780 (99,780) 0 | 108,150 (108,150) 0 | |
| Elections Management Service Unit <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure Net Total | 164,880 (164,880) 0 | 178,600 (178,600) 0 | |
| Committee Services Management Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 172,290 (172,290) 0 | 229,560 (229,560) 0 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|---|---|--------------|
| Members Allowance <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 477,840 16,360 494,200 | 512,930 32,420 545,350 | |
| Members - Other Costs <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 45,720 357,120 402,840 | 50,420 390,050 440,470 | |
| Democratic Services - Other Democratic Costs <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Net Total | 21,800 21,800 | 21,800 21,800 | |
| Civic Ceremonial Expenses <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 12,440 78,470 90,910 | 12,440 76,380 88,820 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|--|---|
| Election Expenses <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure Net Total | 14,000 137,750 151,750 | 194,000 142,640 336,640 | £180,000 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Electoral Registration Expenses <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 80,830 (2,520) 178,050 256,360 | 80,830 (2,520) 162,960 241,270 | |
| Total for Democratic Services | 1,417,860 | 1,674,350 | |
| Partnerships Management <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure Net Total | 88,170 (88,170) 0 | 95,310 (95,310) 0 | |
| Total for Partnerships Management and Administration | 0 | 0 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|---|---|--|
| People, Performance and Projects Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 343,310 (343,310) 0 | 373,970 (373,970) 0 | |
| Qualification and Other Training <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure Net Total | 57,000 (57,000) 0 | 57,000 (57,000) 0 | |
| HR Direct Service Costs <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure Net Total | 118,780 (118,780) 0 | 128,280 (128,280) 0 | £9,500 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Career Track <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 185,060 (188,080) 112,680 109,660 | 204,110 (163,080) 132,880 173,910 | £25,000 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Total for HR and OD | 109,660 | 173,910 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|--|--------------|
| Wellbeing Hub and other Health Partner Schemes <i>Portfolio/ Committee: Partnerships</i> Indirect Income/Expenditure Net Total | 30,260 30,260 | 63,900 63,900 | |
| COVID 19 - Compliance and Enforcement <i>Portfolio/ Committee: Corporate Finance and Governance</i> Indirect Income/Expenditure Net Total | 0 0 | 4,850 4,850 | |
| Essex Family Needs Project <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure Net Total | 43,420 15,810 59,230 | 47,430 15,590 63,020 | |
| Community Safety Projects <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure Net Total | 2,220 950 3,170 | 2,220 1,020 3,240 | |
| Health Partner Initiatives <i>Portfolio/ Committee: Partnerships</i> Indirect Income/Expenditure Net Total | 0 0 | 26,550 26,550 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|---|--------------|
| Community Safety <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure Net Total | 140,770 144,010 284,780 | 162,770 88,850 251,620 | |
| Health Inequalities Initiatives <i>Portfolio/ Committee: Partnerships</i> Indirect Income/Expenditure Net Total | 0 0 | 26,460 26,460 | |
| Total for Community Partnerships | 377,440 | 439,640 | |
| Communications Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 77,260 (77,260) 0 | 89,560 (89,560) 0 | |
| Total for Communications | 0 | 0 | |
| Customer and Commercial Services Service Unit <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total | 100,580 (100,580) 0 | 109,910 (109,910) 0 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|--|--|--------------|
| Operational Services Finance & Procurement SU <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total | 177,250 (177,250) 0 | 166,310 (166,310) 0 | |
| Customer & Commercial Strategy & Management SU <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total | 212,190 (212,190) 0 | 195,510 (195,510) 0 | |
| Print and Post Hub Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 161,730 (43,800) (117,930) 0 | 205,310 (43,800) (161,510) 0 | |
| Licensing Service Unit Account <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Indirect Income/Expenditure Net Total | 190,130 (190,130) 0 | 197,170 (197,170) 0 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|---|---|---|
| Contact Centre Service Unit <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total | 405,020 (405,020) 0 | 458,360 (458,360) 0 | |
| Careline / CCTV Service Unit <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total | 661,650 (661,650) 0 | 944,150 (944,150) 0 | £100,000 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Careline <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 151,670 (819,520) 1,190,350 522,500 | 152,070 (819,520) 1,355,480 688,030 | |
| CCTV <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 17,030 (1,000) 100,750 116,780 | 17,030 (1,000) 109,280 125,310 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|---|---|--------------|
| Licensing <i>Portfolio/ Committee: Budgets Relating to Non Executive Functions</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 21,300 (276,340) 340,910 85,870 | 21,300 (276,340) 344,930 89,890 | |
| Tourist Information Centres <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 11,370 (6,540) 11,440 16,270 | 10,690 (6,540) 28,240 32,390 | |
| Total for Customer and Commercial | 741,420 | 935,620 | |
| Total for Chief Executive, Finance, IT , Governance and Partnerships | (18,879,890) | (20,664,150) | |

General Fund Revenue Estimates

Operations and Delivery

| <u>Analysis by Type of Spend</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|--|--------------|
| Direct Expenditure | | | |
| Employee Expenses | 6,409,860 | 6,333,750 | |
| Premises Related Expenditure | 2,008,930 | 1,619,960 | |
| Transport Related Expenditure | 477,150 | 497,810 | |
| Supplies & Services | 1,680,800 | 1,972,040 | |
| Third Party Payments | 5,722,780 | 6,691,710 | |
| Transfer Payments | 191,340 | 235,750 | |
| Total Direct Expenditure | 16,490,860 | 17,351,020 | |
| Direct Income | | | |
| Government Grants | (871,230) | (944,180) | |
| Other Grants, Reimbursements and Contributions | (1,296,630) | (1,355,520) | |
| Sales, Fees and Charges | (3,749,980) | (3,835,610) | |
| Rents Receivable | (208,580) | (220,360) | |
| Direct Internal Income | (909,570) | (73,580) | |
| Total Direct Income | (7,035,990) | (6,429,250) | |
| Net Direct Costs | 9,454,870 | 10,921,770 | |
| Indirect Income/Expenditure | | | |
| FRS17/IAS19 Pension Costs | 1,264,650 | 813,960 | |
| Service Unit and Central Costs | 8,142,080 | 8,272,240 | |
| Capital Financing Costs | 2,796,760 | 2,908,880 | |
| Recharged Income | (9,546,160) | (9,650,130) | |
| Total Indirect Income/Expenditure | 2,657,330 | 2,344,950 | |
| | | | |
| Total for Operations and Delivery | 12,112,200 | 13,266,720 | |

Operations and Delivery

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|--|--------------|
| Corporate Directorate Management - Operations & Delivery <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total | 302,410 (302,410) 0 | 163,660 (163,660) 0 | |
| Total for CD Operations and Delivery Management and Administration | 0 | 0 | |
| Building and Public Realm Management <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total | 82,830 (82,830) 0 | 89,840 (89,840) 0 | |
| Total for Building and Public Realm Management and Administration | 0 | 0 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|---|---|--|
| Building and Engineering Services Service Unit <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total | 569,800 (569,800) 0 | (0) 0 (0) | These budgets have now been moved to the Housing Revenue Account rather than being recharged via the General Fund. |
| Office Accommodation Expenses <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 571,680 (3,630) (568,050) 0 | 552,940 (3,630) (549,310) 0 | £50,000 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Dangerous Structures <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total | 30 14,750 14,780 | 30 2,230 2,260 | |
| Office Cleaning <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total | 126,920 (126,920) 0 | 140,270 (140,270) 0 | |
| Total for Building and Surveyors | 14,780 | 2,260 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|--|--|
| Engineering Services Management <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 350,320 (72,350) (277,970) 0 | 386,720 (72,350) (314,370) 0 | |
| Coast Protection - General <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total | 558,100 2,153,970 2,712,070 | 339,910 2,527,560 2,867,470 | The 2023/24 budget reflects a technical change relating to the recharges associated with the work undertaken by the in-house Engineering Team. |
| Land Drainage - General Maintenance <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total | 11,370 15,910 27,280 | 11,370 18,310 29,680 | |
| Highways TDC - Private Street Lighting <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total | 10,910 3,730 14,640 | 10,910 10,510 21,420 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|--|--|---|
| Highways TDC - General <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 27,740 (69,000) 36,890 (4,370) | 15,560 (69,000) 44,540 (8,900) | |
| Town Centre Enhancement Project <i>Portfolio/ Committee: Leader</i> Direct Expenditure Indirect Income/Expenditure Net Total | 47,960 69,740 117,700 | 45,790 129,140 174,930 | |
| Engineering Services <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 843,920 (835,990) (7,930) 0 | 882,040 (0) (882,040) 0 | The 2023/24 budget reflects a technical change relating to the recharges associated with the work undertaken by this in-house team for other services within the Council. |
| Total for Engineering | 2,867,320 | 3,084,600 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|---|---|--|
| Transport <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure Net Total | 420,750 (420,750) 0 | 475,660 (475,660) 0 | £47,700 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Public Realm Service Unit <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure Net Total | 549,010 (549,010) 0 | 790,140 (790,140) 0 | |
| Public Realm Operations SU <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure Net Total | 164,320 (164,320) 0 | 0 0 0 | This budget has now been merged with the 'Public Realm Service Unit ' budget above. |
| Cemeteries <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 60,600 (326,550) 332,360 66,410 | 60,660 (326,550) 358,930 93,040 | £60 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|---|---|---|
| Crematorium <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 377,730 (1,385,220) 343,890 (663,600) | 375,150 (1,385,220) 358,370 (651,700) | |
| Public Conveniences <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 545,740 (24,360) 361,610 882,990 | 542,810 (24,360) 399,300 917,750 | £2,980 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Open Spaces <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 62,020 (36,760) 1,227,690 1,252,950 | 62,370 (36,760) 1,257,220 1,282,830 | £5,020 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|--|---|---|
| Memorial Seats <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 23,460 (23,000) 37,150 37,610 | 23,460 (23,000) 40,210 40,670 | |
| Nature Conservation <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 52,610 (21,480) 45,070 76,200 | 56,620 (21,480) 29,840 64,980 | |
| Recreation Grounds <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 47,390 (105,440) 162,500 104,450 | 47,390 (106,240) 143,740 84,890 | £800 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|---|--|--|
| Playgrounds <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 33,770 0 223,090 256,860 | 36,270 (1,500) 269,890 304,660 | £1,000 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Shelters - General <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total | 17,970 54,510 72,480 | 17,970 66,890 84,860 | |
| Public Halls <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 4,260 (39,290) 51,000 15,970 | 4,260 (45,690) 56,110 14,680 | £6,400 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Car Parks - Off St <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 415,530 (773,130) 347,750 (9,850) | 450,120 (851,260) 338,930 (62,210) | £33,740 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|--|--|--------------|
| Horticultural Services <i>Portfolio/ Committee: Environment and Public Space</i> | | | |
| Direct Expenditure | 991,510 | 1,126,720 | |
| Direct Income | (1,230) | (1,230) | |
| Indirect Income/Expenditure | (990,280) | (1,125,490) | |
| Net Total | 0 | 0 | |
| Total for Public Realm | 2,092,470 | 2,174,450 | |
| Street Scene Service Unit <i>Portfolio/ Committee: Environment and Public Space</i> | | | |
| Direct Expenditure | 190,880 | 209,460 | |
| Indirect Income/Expenditure | (190,880) | (209,460) | |
| Net Total | 0 | 0 | |
| Abandoned Vehicles <i>Portfolio/ Committee: Environment and Public Space</i> | | | |
| Direct Expenditure | 2,970 | 2,970 | |
| Indirect Income/Expenditure | 33,570 | 22,220 | |
| Net Total | 36,540 | 25,190 | |
| Dog Warden <i>Portfolio/ Committee: Environment and Public Space</i> | | | |
| Direct Expenditure | 81,370 | 75,450 | |
| Direct Income | (18,630) | (5,260) | |
| Indirect Income/Expenditure | 74,560 | 63,620 | |
| Net Total | 137,300 | 133,810 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|---|---|---|
| Recycling & Waste Collection <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 3,475,040 (1,236,650) 559,970 2,798,360 | 4,186,300 (1,314,530) 603,690 3,475,460 | £633,380 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Garden Waste Collection Service <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 773,120 (910,000) 110,730 (26,150) | 773,120 (910,000) 111,480 (25,400) | |
| Clinical Waste Collection Service <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 10,000 0 1,700 11,700 | 18,100 (8,100) 4,230 14,230 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|---|--|---|
| Street Sweeping <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 1,782,390 (4,430) 107,250 1,885,210 | 2,056,030 (4,430) 38,080 2,089,680 | £275,980 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Total for Waste Management | 4,842,960 | 5,712,970 | |
| Property Services Management Service Unit <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 194,800 (194,800) 0 | 213,390 (213,390) 0 | |
| Community Asset Off Setting Scheme <i>Portfolio/ Committee: Corporate Finance and Governance</i> Direct Expenditure Indirect Income/Expenditure Net Total | 93,660 2,300 95,960 | 98,310 13,700 112,010 | £4,650 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Climate Emergency Initiatives - Property Projects <i>Portfolio/ Committee: Corporate Finance and Governance</i> Indirect Income/Expenditure Net Total | 10,260 10,260 | 0 0 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|---|---|---|
| Open Space Maintenance Contributions <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Net Total | 13,500 13,500 | 13,500 13,500 | |
| Total for Assets | 119,720 | 125,510 | |
| Private Sector Housing - EHO Team SU <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total | 0 0 0 | 246,730 (246,730) 0 | These costs are now shown separately rather than part of other existing budgets as was the case in prior years. |
| Housing & Environment Management <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 148,700 (3,750) (144,950) 0 | 160,710 (3,750) (156,960) 0 | |
| Total for Housing and Environment Management and Administration | 0 | 0 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|--|---|
| Housing Service Unit <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total | 540,060 (540,060) 0 | 371,190 (371,190) 0 | £129,520 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Houses in Multiple Occupation <i>Portfolio/ Committee: Housing</i> Direct Income Indirect Income/Expenditure Net Total | (3,200) 152,810 149,610 | (3,200) 128,310 125,110 | |
| Private Sector Housing - Licensing <i>Portfolio/ Committee: Housing</i> Indirect Income/Expenditure Net Total | 88,010 88,010 | 80,270 80,270 | |
| Private Sector Housing MH Support Pilot <i>Portfolio/ Committee: Housing</i> Indirect Income/Expenditure Net Total | 3,460 3,460 | 0 0 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|--|--------------|
| Housing Disrepair <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total | 1,070 125,630 126,700 | 1,070 120,030 121,100 | |
| Home Improvement Agency <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total | 8,280 78,760 87,040 | 8,280 68,820 77,100 | |
| Private Sector Innovation & Enforcement Grant <i>Portfolio/ Committee: Housing</i> Indirect Income/Expenditure Net Total | 5,770 5,770 | 0 0 | |
| Improvement Grants - Admin <i>Portfolio/ Committee: Housing</i> Indirect Income/Expenditure Net Total | 237,350 237,350 | 161,120 161,120 | |
| Home Energy Conservation Act <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total | 400 25,920 26,320 | 400 23,890 24,290 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|---|---|---|
| Non Statutory Properties <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 120 (20,490) 8,090 (12,280) | 120 (22,940) 19,080 (3,740) | £2,450 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Homelessness <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 268,330 (4,950) 264,840 528,220 | 445,770 (4,950) 295,570 736,390 | £150,000 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Homelessness - Grant Funded Activities <i>Portfolio/ Committee: Housing</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 953,070 (1,062,570) 54,010 (55,490) | 1,017,030 (1,129,930) 45,990 (66,910) | This budget reflects the continuation of Government support via the 'Homelessness Prevention Grant' funding. |
| Total for Housing and Homelessness | 1,184,710 | 1,254,730 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|--|--------------|
| Environmental Services Service Unit <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure Net Total | 579,240 (579,240) 0 | 635,240 (635,240) 0 | |
| 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) 141,280 131,950 | 1,150 (10,480) 124,650 115,320 | |
| Fast Food Initiative <i>Portfolio/ Committee: Environment and Public Space</i> Indirect Income/Expenditure Net Total | 0 0 | 15,840 15,840 | |
| Port Health <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 8,870 (7,880) 72,250 73,240 | 8,870 (7,880) 68,020 69,010 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|--|--------------|
| Public Health <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 31,120 (3,290) 475,190 503,020 | 31,910 (3,290) 429,860 458,480 | |
| Defective Drains <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure Net Total | 1,470 20,250 21,720 | 1,470 21,920 23,390 | |
| Environmental Protection <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 4,470 (12,240) 218,640 210,870 | 4,470 (12,240) 161,350 153,580 | |
| Public Health - Improvement Projects <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 51,650 (20,000) 12,060 43,710 | 56,870 (20,000) 35,240 72,110 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|--|--|--------------|
| Rodent & Pest Control <i>Portfolio/ Committee: Environment and Public Space</i> | | | |
| Direct Expenditure | 4,470 | 4,470 | |
| Indirect Income/Expenditure | 1,260 | 0 | |
| Net Total | 5,730 | 4,470 | |
| Total for Environment Health Services | 990,240 | 912,200 | |
| Total for Operations and Delivery | 12,112,200 | 13,266,720 | |
| | | | |

General Fund Revenue Estimates

Place and Economy

| <u>Analysis by Type of Spend</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|--|--------------|
| Direct Expenditure | | | |
| Employee Expenses | 5,097,380 | 5,637,850 | |
| Premises Related Expenditure | 1,064,980 | 1,110,060 | |
| Transport Related Expenditure | 44,930 | 42,150 | |
| Supplies & Services | 1,833,960 | 1,944,400 | |
| Third Party Payments | 45,870 | 45,870 | |
| Total Direct Expenditure | 8,087,120 | 8,780,330 | |
| Direct Income | | | |
| Other Grants, Reimbursements and Contributions | (29,400) | (29,400) | |
| Sales, Fees and Charges | (5,210,600) | (5,240,970) | |
| Rents Receivable | (235,710) | (245,890) | |
| Total Direct Income | (5,475,710) | (5,516,260) | |
| Net Direct Costs | 2,611,410 | 3,264,070 | |
| Indirect Income/Expenditure | | | |
| FRS17/IAS19 Pension Costs | 990,270 | 678,910 | |
| Service Unit and Central Costs | 7,078,810 | 7,352,890 | |
| Capital Financing Costs | 939,100 | 960,670 | |
| Recharged Income | (4,851,900) | (4,859,110) | |
| Total Indirect Income/Expenditure | 4,156,280 | 4,133,360 | |
| | | | |
| Total for Place and Economy | 6,767,690 | 7,397,430 | |

Place and Economy

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--------------------------------------|--------------------------------------|-------|
| Corporate Directorate Management - Place and Economy <i>Portfolio/ Committee: Leader</i> | | | |
| Direct Expenditure | 160,180 | 133,070 | |
| Indirect Income/Expenditure | (160,180) | (133,070) | |
| Net Total | 0 | 0 | |
| Community Housing Trust Grant <i>Portfolio/ Committee: Housing</i> | | | |
| Indirect Income/Expenditure | 2,310 | 2,630 | |
| Net Total | 2,310 | 2,630 | |
| Total for Place and Economy Management and Administration | 2,310 | 2,630 | |
| Planning Management <i>Portfolio/ Committee: Leader</i> | | | |
| Direct Expenditure | 88,170 | 95,310 | |
| Indirect Income/Expenditure | (88,170) | (95,310) | |
| Net Total | 0 | 0 | |
| Total for Planning Management and Administration | 0 | 0 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|---|--------------|
| Planning Service Unit <i>Portfolio/ Committee: Leader</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 1,752,650 (300) (1,752,350) 0 | 1,913,650 (300) (1,913,350) 0 | |
| Development Control - Chargeable Account <i>Portfolio/ Committee: Leader</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 86,150 (1,182,580) 1,457,650 361,220 | 86,150 (1,182,580) 1,186,480 90,050 | |
| Development Control - Non Chargeable Account <i>Portfolio/ Committee: Leader</i> Indirect Income/Expenditure Net Total | 635,620 635,620 | 799,980 799,980 | |
| Total for Development | 996,840 | 890,030 | |
| Planning and Enforcement <i>Portfolio/ Committee: Leader</i> Direct Expenditure Net Total | 26,000 26,000 | 26,000 26,000 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|--|--|--------------|
| Planning Enforcement <i>Portfolio/ Committee: Leader</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 16,100 (2,320) 437,810 451,590 | 16,100 (2,320) 457,240 471,020 | |
| Dangerous Trees <i>Portfolio/ Committee: Leader</i> Direct Expenditure Net Total | 430 430 | 430 430 | |
| Total for Enforcement | 478,020 | 497,450 | |
| Building Control Management <i>Portfolio/ Committee: Leader</i> Direct Expenditure Indirect Income/Expenditure Net Total | 252,500 (252,500) 0 | 234,200 (234,200) 0 | |
| Building Regulations-Non Chargeable/Other Activities Account <i>Portfolio/ Committee: Leader</i> Indirect Income/Expenditure Net Total | 141,960 141,960 | 18,180 18,180 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|--|---|--|
| Building Regulations-Chargeable Account <i>Portfolio/ Committee: Leader</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 4,120 (240,640) 325,740 89,220 | 4,120 (256,640) 447,860 195,340 | £16,000 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Total for Building Control | 231,180 | 213,520 | |
| Economic Growth & Leisure Management <i>Portfolio/ Committee: Business and Economic Growth</i> Direct Expenditure Indirect Income/Expenditure Net Total | 88,170 (88,170) 0 | 97,160 (97,160) 0 | |
| Total for Economic Growth and Leisure Management and Administration | 0 | 0 | |
| Regeneration Service Unit <i>Portfolio/ Committee: Business and Economic Growth</i> Direct Expenditure Indirect Income/Expenditure Net Total | 326,990 (326,990) 0 | 313,980 (313,980) 0 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|--|--------------|
| Tendring CAB <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure Net Total | 167,000 4,120 171,120 | 167,000 0 167,000 | |
| Public Halls-Jaywick Community Centre <i>Portfolio/ Committee: Environment and Public Space</i> Direct Expenditure Indirect Income/Expenditure Net Total | 4,390 3,850 8,240 | 4,390 4,900 9,290 | |
| Youth Initiatives <i>Portfolio/ Committee: Partnerships</i> Direct Expenditure Indirect Income/Expenditure Net Total | 5,450 8,190 13,640 | 5,450 0 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 Indirect Income/Expenditure Net Total | 2,100 8,190 10,290 | 2,100 0 2,100 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|--|--|---|
| Industrial Units and Properties <i>Portfolio/ Committee: Business and Economic Growth</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 3,440 (29,080) 34,630 8,990 | 3,440 (31,080) 30,760 3,120 | £2,000 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Jaywick Enterprise Centre (Starter Units) <i>Portfolio/ Committee: Business and Economic Growth</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 21,250 (6,670) 16,210 30,790 | 21,250 (9,670) 21,270 32,850 | £3,000 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Business Investment and Growth <i>Portfolio/ Committee: Business and Economic Growth</i> Direct Expenditure Indirect Income/Expenditure Net Total | 15,250 460,280 475,530 | 15,250 442,760 458,010 | |
| Jaywick Sands Team <i>Portfolio/ Committee: Housing</i> Direct Expenditure Indirect Income/Expenditure Net Total | 105,570 55,050 160,620 | 114,240 35,670 149,910 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|--|---|
| Junior Ambassador Projects <i>Portfolio/ Committee: Housing</i> Indirect Income/Expenditure Net Total | 5,580 5,580 | 0 0 | |
| Tendring 4 Growth Events <i>Portfolio/ Committee: Business and Economic Growth</i> Indirect Income/Expenditure Net Total | 53,950 53,950 | 114,800 114,800 | |
| Freeports Project Group <i>Portfolio/ Committee: Business and Economic Growth</i> Indirect Income/Expenditure Net Total | 0 0 | 5,800 5,800 | |
| Total for Economic Growth | 947,210 | 956,790 | |
| Tourism, Arts & Events Management SU <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total | 0 0 0 | 216,420 (216,420) 0 | These costs are now shown separately rather than part of other existing budgets as was the case in prior years. |
| Sport and Leisure Service Unit <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total | 230,420 (230,420) 0 | 167,100 (167,100) 0 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|---|---|---|
| Management Of Sport & Leisure Facilities <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total | 292,480 1,307,250 1,599,730 | 424,310 947,270 1,371,580 | £182,190 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Beach Hut Sites <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 112,570 (947,940) 199,050 (636,320) | 135,880 (947,940) 220,910 (591,150) | |
| Miscellaneous Seafront Activities <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 284,110 (34,660) 622,950 872,400 | 323,410 (34,660) 681,100 969,850 | |
| First Aid Posts <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total | 1,260 5,830 7,090 | 1,260 390 1,650 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|---|---|---|
| Shops & Kiosks <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 13,160 (159,510) 102,230 (44,120) | 13,160 (161,690) 88,240 (60,290) | £2,180 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Princes Theatre <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 865,140 (739,440) 251,290 376,990 | 889,800 (739,440) 332,150 482,510 | |
| Skate Park Clacton <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total | 280 70 350 | 280 80 360 | |
| Tourism Publicity Marketing Promotion <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Indirect Income/Expenditure Net Total | 24,820 52,440 77,260 | 24,820 144,850 169,670 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|---|--|
| TDC Events - Council Owned Land <i>Portfolio/ Committee: Leisure and Tourism</i> Indirect Income/Expenditure Net Total | 11,490 11,490 | 6,000 6,000 | |
| Air Show <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 167,220 (96,890) 109,350 179,680 | 217,220 (96,890) 144,500 264,830 | £50,000 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Tour De Tendring & Other Cycling Events <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 1,700 (1,250) 10,070 10,520 | 1,700 (1,250) 5,680 6,130 | |
| Dovercourt Swimming Pool & All Weather Facilities <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 594,420 (402,930) 80,110 271,600 | 684,170 (405,830) 190,280 468,620 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|---|---|---|
| Frinton & Walton Swimming Pool <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 633,440 (369,220) 89,080 353,300 | 670,180 (372,020) 188,870 487,030 | |
| Leisure Centre Clacton <i>Portfolio/ Committee: Leisure and Tourism</i> Direct Expenditure Direct Income Indirect Income/Expenditure Net Total | 1,411,570 (1,081,980) 190,060 519,650 | 1,417,950 (1,093,650) 453,440 777,740 | £3,000 has been adjusted in the 2023/24 Estimates to show the net changes required between years included in the latest Long Term Financial Forecast for 2023/24 set out in Appendix A and B. Therefore in effect these adjustments reflect the translation of the items set out in the long term forecast into the detailed lines of the budget. |
| Total for Sport, Leisure, Tourism, Heritage and Culture | 3,599,620 | 4,354,530 | |
| Strategic Planning and Place Shaping Management <i>Portfolio/ Committee: Leader</i> Direct Expenditure Indirect Income/Expenditure Net Total | 86,400 (86,400) 0 | 97,160 (97,160) 0 | |
| Total for Local Plan and Place Shaping Management and Administration | 0 | 0 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|---|--|--|--------------|
| Heritage and Conservation - General <i>Portfolio/ Committee: Leader</i> | | | |
| Direct Expenditure | 3,210 | 3,210 | |
| Net Total | 3,210 | 3,210 | |
| Planning Policy and Conservation <i>Portfolio/ Committee: Leader</i> | | | |
| Direct Expenditure | 175,000 | 175,000 | |
| Direct Income | (1,340) | (1,340) | |
| Indirect Income/Expenditure | 330,490 | 302,370 | |
| Net Total | 504,150 | 476,030 | |
| Land Charges <i>Portfolio/ Committee: Leader</i> | | | |
| Direct Expenditure | 44,930 | 44,930 | |
| Direct Income | (178,960) | (178,960) | |
| Indirect Income/Expenditure | 128,560 | 126,650 | |
| Net Total | (5,470) | (7,380) | |
| Total for Strategic Planning | 501,890 | 471,860 | |
| Suffolk Coastal AONB Contribution <i>Portfolio/ Committee: Leader</i> | | | |
| Direct Expenditure | 7,650 | 7,650 | |
| Net Total | 7,650 | 7,650 | |

| <u>Analysis by Section/Function</u> | 2022/23 Original Estimate £ | 2023/24 Original Estimate £ | Notes |
|--|--|--|--------------|
| Dedham Vale AONB <i>Portfolio/ Committee: Leader</i> | | | |
| Direct Expenditure | 740 | 740 | |
| Net Total | 740 | 740 | |
| Tree Planting <i>Portfolio/ Committee: Leader</i> | | | |
| Direct Expenditure | 2,230 | 2,230 | |
| Net Total | 2,230 | 2,230 | |
| Total for Place | 10,620 | 10,620 | |
| Total for Place and Economy | 6,767,690 | 7,397,430 | |

General Fund Capital Programme

| | Proposed Source of Financing | 2023/24 Budget £ | 2024/25 Budget £ | 2025/26 Budget £ | 2026/27 Budget £ |
|---|------------------------------------|------------------------|------------------------|------------------------|------------------------|
| Expenditure | | | | | |
| <i>Corporate Finance and Governance Portfolio</i> | | | | | |
| Information and Communications Technology Core Infrastructure | R1 | 70,480 | 70,480 | 70,480 | 70,480 |
| | | 70,480 | 70,480 | 70,480 | 70,480 |
| <i>Housing Portfolio</i> | | | | | |
| Disabled Facilities Grants | G3 | 757,000 | 757,000 | 757,000 | 757,000 |
| | | 757,000 | 757,000 | 757,000 | 757,000 |
| 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) |

RESERVES

| | Balance 31 March 2022 £ | Contribution from Reserves 2022/23 £ | Contribution to Reserves 2022/23 £ | Balance 31 March 2023 £ | Contribution from Reserves 2023/24 £ | Contribution to Reserves 2023/24 £ | Balance 31 March 2024 £ |
|--|----------------------------------|--|--|----------------------------------|--|--|----------------------------------|
| Earmarked Reserves | | | | | | | |
| Revenue Commitments Reserve | 14,745,325 | (14,440,260) | 1,572,870 | 1,877,935 | (1,645,840) | 0 | 232,095 |
| Capital Commitments Reserve | 3,877,210 | (3,877,210) | 0 | 0 | 0 | 0 | 0 |
| Forecast Risk Fund | 3,204,610 | (430,960) | 41,530 | 2,815,180 | 0 | 2,575,620 | 5,390,800 |
| Asset Refurbishment / Replacement Reserve | 1,269,288 | (250,000) | 0 | 1,019,288 | 0 | 0 | 1,019,288 |
| Benefit Reserve | 999,790 | 0 | 0 | 999,790 | 0 | 0 | 999,790 |
| Building for the Future Reserve | 1,654,240 | 0 | 685,470 | 2,339,710 | (2,339,710) | 0 | 0 |
| Business Rate Resilience Reserve | 4,998,092 | (3,528,170) | 0 | 1,469,922 | 0 | 288,500 | 1,758,422 |
| Commuted Sums Reserve | 506,702 | (21,800) | 0 | 484,902 | (19,520) | 0 | 465,382 |
| Crematorium Reserve | 154,252 | (154,252) | 0 | 0 | 0 | 0 | 0 |
| Election Reserve | 60,000 | 0 | 30,000 | 90,000 | (120,000) | 30,000 | 0 |
| Haven Gateway Partnership Reserve | 75,000 | 0 | 0 | 75,000 | 0 | 0 | 75,000 |
| Leisure Capital Projects Reserve | 51,310 | (17,000) | 50,000 | 84,310 | 0 | 50,000 | 134,310 |
| Planning Inquiries and Enforcement Reserve | 59,000 | (20,000) | 0 | 39,000 | (20,000) | 0 | 19,000 |
| Section 106 Agreements Reserve | 2,416,410 | (538,420) | 0 | 1,877,990 | 0 | 0 | 1,877,990 |
| | 34,071,229 | (23,278,072) | 2,379,870 | 13,173,027 | (4,145,070) | 2,944,120 | 11,972,077 |
| Uncommitted Reserve | 4,000,000 | 0 | 0 | 4,000,000 | 0 | 0 | 4,000,000 |
| Total Reserves | 38,071,229 | (23,278,072) | 2,379,870 | 17,173,027 | (4,145,070) | 2,944,120 | 15,972,077 |

Special Expenses 2023/24

| | 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 | 294,356 | 104,199 | 398,555 | 17,682.1 | 22.54 | 9.93 |
| Frinton and Walton | 88,257 | 59,705 | 147,962 | 8,345.3 | 17.73 | 5.12 |
| Harwich | 80,160 | 16,966 | 97,126 | 5,620.7 | 17.28 | 4.67 |
| Lawford | 5,887 | 0 | 5,887 | 1,721.4 | 3.42 | (9.19) |
| Manningtree | (5,855) | 0 | (5,855) | 347.9 | (16.83) | (29.44) |
| All other Parishes | - | - | - | - | - | (12.61) |
| | 462,805 | 180,870 | 643,675 | | | |

The total value of Special Expenses of £643,675 reduces the General Council Tax by £12.61

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 2023/24 Special Expenses with 2022/23

| | 2022/23 | | | | 2023/24 | | | | Change in net impact on total Band D Tax ⁽¹⁾ (I) (£) | % Change in Special Expenses levy (Col. G compared to Col. C) (J) % |
|--------------------|----------------|------------------------------|--------------------------------|--------------------------|----------------|------------------------------|--------------------------------|--------------------------|---|---|
| | 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 | 354,386 | 17,423.1 | 20.34 | 8.88 | 398,555 | 17,682.1 | 22.54 | 9.93 | 1.05 | 10.82 |
| Frinton and Walton | 131,718 | 8,222.1 | 16.02 | 4.56 | 147,962 | 8,345.3 | 17.73 | 5.12 | 0.56 | 10.67 |
| Harwich | 86,157 | 5,565.7 | 15.48 | 4.02 | 97,126 | 5,620.7 | 17.28 | 4.67 | 0.65 | 11.63 |
| Lawford | 5,197 | 1,649.7 | 3.15 | (8.31) | 5,887 | 1,721.4 | 3.42 | (9.19) | (0.88) | 8.57 |
| Manningtree | (5,856) | 338.9 | (17.28) | (28.74) | (5,855) | 347.9 | (16.83) | (29.44) | (0.70) | (2.60) |
| All other Parishes | - | - | - | (11.46) | - | - | - | (12.61) | (1.15) | - |
| | 571,602 | | | | 643,675 | | | | | |

Note

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

REQUISITE BUDGET CALCULATIONS 2023/24

- (a) It be noted that on 22nd November 2022 the Council determined in accordance with the Local Government Act 2003 Section 75, the discounts for second homes and long term empty properties. On 15th December 2022 the Corporate Finance and Governance Portfolio Holder agreed in accordance with delegated power 3.37(8) the following amounts for the year 2023/24 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 22nd November 2022.
- (i) 51,050.0 being the amount calculated by the Council, in accordance with regulation 3 of the Local Authorities (Calculation of Council Tax Base) Regulations 2012, as its council tax base for the year.
 - (ii) Part of the Council's area
The amounts set out in Appendix F 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 £643,675.

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 F column (2)

(d) That the following amounts be calculated by the Council for the year 2023/24 in accordance with Sections 31A to 36 of the Local Government Finance Act 1992:

- (i) £103,704,306 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) £91,723,140 Being the aggregate of the amounts that the Council estimates for the items set out in Sections 31A(3)(a) to (d) of the Act.
- (iii) £11,981,166 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) £234.69 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) £3,021,821 Being the aggregate amount of all special items referred to in Section 34(1) of the Act.
- (vi) £175.50 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 F 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 2023/24 COUNCIL TAX FOR ALL AREAS

| Parished or Unparished Areas | Tax Base for Tax Setting Purpose | Parish Precepts | Council Tax Amount | District Special Expense | Council Tax Amount | Total Special Items | For all Special Items | Council Tax For General Expenses | Total |
|------------------------------|----------------------------------|------------------|--------------------|--------------------------|--------------------|---------------------|-----------------------|----------------------------------|--------|
| (1) | (2) | £ (3) | £ (4) | £ (5) | £ (6) | £ (7) | £ (8) | £ (9) | £ (10) |
| Unparished Area: | | | | | | | | | |
| Clacton | 17,682.1 | | | 398,555 | 22.54 | 398,555 | 22.54 | 175.50 | 198.04 |
| Parishes of: | | | | | | | | | |
| Alresford | 979.1 | 88,230 | 90.11 | | | 88,230 | 90.11 | 175.50 | 265.61 |
| Ardleigh | 1,095.5 | 73,170 | 66.79 | | | 73,170 | 66.79 | 175.50 | 242.29 |
| Beaumont-cum-Moze | 130.5 | 4,400 | 33.72 | | | 4,400 | 33.72 | 175.50 | 209.22 |
| Great Bentley | 1,019.9 | 133,000 | 130.40 | | | 133,000 | 130.40 | 175.50 | 305.90 |
| Little Bentley | 116.3 | 3,345 | 28.76 | | | 3,345 | 28.76 | 175.50 | 204.26 |
| Bradfield | 495.9 | 70,800 | 142.77 | | | 70,800 | 142.77 | 175.50 | 318.27 |
| Brightlingsea | 2,997.5 | 201,327 | 67.16 | | | 201,327 | 67.16 | 175.50 | 242.66 |
| Great Bromley | 436.8 | 25,250 | 57.81 | | | 25,250 | 57.81 | 175.50 | 233.31 |
| Little Bromley | 101.5 | 1,700 | 16.75 | | | 1,700 | 16.75 | 175.50 | 192.25 |
| Little Clacton | 1,062.4 | 85,000 | 80.01 | | | 85,000 | 80.01 | 175.50 | 255.51 |
| Elmstead | 806.8 | 54,807 | 67.93 | | | 54,807 | 67.93 | 175.50 | 243.43 |
| Frating | 278.9 | 11,400 | 40.87 | | | 11,400 | 40.87 | 175.50 | 216.37 |
| Frinton and Walton | 8,345.3 | 653,533 | 78.31 | 147,962 | 17.73 | 801,495 | 96.04 | 175.50 | 271.54 |
| Harwich | 5,620.7 | 212,406 | 37.79 | 97,126 | 17.28 | 309,532 | 55.07 | 175.50 | 230.57 |
| Lawford | 1,721.4 | 172,550 | 100.24 | 5,887 | 3.42 | 178,437 | 103.66 | 175.50 | 279.16 |
| Manningtree | 347.9 | 27,764 | 79.80 | (5,855) | (16.83) | 21,909 | 62.97 | 175.50 | 238.47 |
| Mistley | 1,176.1 | 95,615 | 81.30 | | | 95,615 | 81.30 | 175.50 | 256.80 |
| Great Oakley | 396.1 | 27,460 | 69.33 | | | 27,460 | 69.33 | 175.50 | 244.83 |
| Little Oakley | 378.8 | 20,125 | 53.13 | | | 20,125 | 53.13 | 175.50 | 228.63 |
| Ramsey and Parkeston | 730.9 | 74,168 | 101.47 | | | 74,168 | 101.47 | 175.50 | 276.97 |
| St Osyth | 1,950.9 | 162,602 | 83.35 | | | 162,602 | 83.35 | 175.50 | 258.85 |
| Tendring | 301.1 | 15,000 | 49.82 | | | 15,000 | 49.82 | 175.50 | 225.32 |
| Thorpe-le-Soken | 894.5 | 61,250 | 68.47 | | | 61,250 | 68.47 | 175.50 | 243.97 |
| Thorrington | 569.7 | 27,000 | 47.39 | | | 27,000 | 47.39 | 175.50 | 222.89 |
| Weeley | 874.9 | 45,170 | 51.63 | | | 45,170 | 51.63 | 175.50 | 227.13 |
| Wix | 338.3 | 24,992 | 73.88 | | | 24,992 | 73.88 | 175.50 | 249.38 |
| Wrabness | 200.2 | 6,082 | 30.38 | | | 6,082 | 30.38 | 175.50 | 205.88 |
| | <u>51,050.0</u> | <u>2,378,146</u> | | <u>643,675</u> | | <u>3,021,821</u> | | | |

PRECEPTS ON THE COLLECTION FUND

| 2022/23 | | | 2023/24 | | |
|---------------|---------------|---|---------------|---------------|---------------|
| 49,892.2 | | Council Tax Base | 51,050.0 | | |
| Amount | Council Tax | | Amount | Council Tax | Change in Tax |
| £'000 | £ | | £'000 | £ | % |
| 9,398 | 188.37 | Total Net Budget | 14,142 | 277.02 | |
| (3,477) | (69.69) | Less Government Support/Business Rates | (3,755) | (73.55) | |
| 5,921 | 118.68 | Net District Council Expenditure | 10,387 | 203.47 | |
| 3,191 | 63.96 | Less Collection Fund deficit | (784) | (15.36) | |
| 9,112 | 182.64 | District Council Services | 9,603 | 188.11 | 2.99% |
| 8,540 | 171.18 | District General Expenses | 8,959 | 175.50 | 2.52% |
| 572 | 11.46 | District Special Expenses | 644 | 12.61 | 10.03% |
| 9,112 | 182.64 | Council Tax Requirement (TDC) | 9,603 | 188.11 | 2.99% |
| 2,273 | 45.56 | Parish Council Services | 2,378 | 46.58 | 2.24% |
| 11,385 | 228.20 | Council Tax Requirement (incl. parishes) | 11,981 | 234.69 | 2.84% |

DISTRICT AND PARISH/TOWN COUNCIL TAX AMOUNTS 2023/24

| 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 | 132.03 | 154.03 | 176.04 | 198.04 | 242.05 | 286.06 | 330.07 | 396.08 |
| Parishes of : | | | | | | | | |
| Alresford | 177.07 | 206.59 | 236.10 | 265.61 | 324.63 | 383.66 | 442.68 | 531.22 |
| Ardleigh | 161.53 | 188.45 | 215.37 | 242.29 | 296.13 | 349.97 | 403.82 | 484.58 |
| Beaumont-cum-Moze | 139.48 | 162.73 | 185.97 | 209.22 | 255.71 | 302.21 | 348.70 | 418.44 |
| Great Bentley | 203.93 | 237.92 | 271.91 | 305.90 | 373.88 | 441.86 | 509.83 | 611.80 |
| Little Bentley | 136.17 | 158.87 | 181.56 | 204.26 | 249.65 | 295.04 | 340.43 | 408.52 |
| Bradfield | 212.18 | 247.54 | 282.91 | 318.27 | 389.00 | 459.72 | 530.45 | 636.54 |
| Brightlingsea | 161.77 | 188.74 | 215.70 | 242.66 | 296.58 | 350.51 | 404.43 | 485.32 |
| Great Bromley | 155.54 | 181.46 | 207.39 | 233.31 | 285.16 | 337.00 | 388.85 | 466.62 |
| Little Bromley | 128.17 | 149.53 | 170.89 | 192.25 | 234.97 | 277.69 | 320.42 | 384.50 |
| Little Clacton | 170.34 | 198.73 | 227.12 | 255.51 | 312.29 | 369.07 | 425.85 | 511.02 |
| Elmstead | 162.29 | 189.33 | 216.38 | 243.43 | 297.53 | 351.62 | 405.72 | 486.86 |
| Frating | 144.25 | 168.29 | 192.33 | 216.37 | 264.45 | 312.53 | 360.62 | 432.74 |
| Frinton and Walton | 181.03 | 211.20 | 241.37 | 271.54 | 331.88 | 392.22 | 452.57 | 543.08 |
| Harwich | 153.71 | 179.33 | 204.95 | 230.57 | 281.81 | 333.05 | 384.28 | 461.14 |
| Lawford | 186.11 | 217.12 | 248.14 | 279.16 | 341.20 | 403.23 | 465.27 | 558.32 |
| Manningtree | 158.98 | 185.48 | 211.97 | 238.47 | 291.46 | 344.46 | 397.45 | 476.94 |
| Mistley | 171.20 | 199.73 | 228.27 | 256.80 | 313.87 | 370.93 | 428.00 | 513.60 |
| Great Oakley | 163.22 | 190.42 | 217.63 | 244.83 | 299.24 | 353.64 | 408.05 | 489.66 |
| Little Oakley | 152.42 | 177.82 | 203.23 | 228.63 | 279.44 | 330.24 | 381.05 | 457.26 |
| Ramsey and Parkeston | 184.65 | 215.42 | 246.20 | 276.97 | 338.52 | 400.07 | 461.62 | 553.94 |
| St Osyth | 172.57 | 201.33 | 230.09 | 258.85 | 316.37 | 373.89 | 431.42 | 517.70 |
| Tendring | 150.21 | 175.25 | 200.28 | 225.32 | 275.39 | 325.46 | 375.53 | 450.64 |
| Thorpe-le-Soken | 162.65 | 189.75 | 216.86 | 243.97 | 298.19 | 352.40 | 406.62 | 487.94 |
| Thorrington | 148.59 | 173.36 | 198.12 | 222.89 | 272.42 | 321.95 | 371.48 | 445.78 |
| Weeley | 151.42 | 176.66 | 201.89 | 227.13 | 277.60 | 328.08 | 378.55 | 454.26 |
| Wix | 166.25 | 193.96 | 221.67 | 249.38 | 304.80 | 360.22 | 415.63 | 498.76 |
| Wrabness | 137.25 | 160.13 | 183.00 | 205.88 | 251.63 | 297.38 | 343.13 | 411.76 |

CALCULATION OF ESTIMATED SURPLUS ON THE COLLECTION FUND FOR 2023/24

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

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

The figures below shows this results in a net surplus for Tendring of **£0.784m (£0.477m surplus on Council Tax and a £0.307m surplus on Business Rates)**. This surplus must be taken into account when setting the 2023/24 budget.

| | COUNCIL TAX | | BUSINESS RATES | |
|--|----------------------------|--------------------------|----------------------------|--------------------------|
| | Original Estimate £'000 | Latest Estimate £'000 | Original Estimate £'000 | Latest Estimate £'000 |
| Income for the Year | (95,950) | (97,692) | (24,173) | (22,615) |
| Expenditure | | | | |
| Precepts/Share of Income | | | | |
| - Essex County Council | 69,905 | 69,905 | 2,120 | 2,120 |
| - Essex Fire | 3,758 | 3,758 | 236 | 236 |
| - Essex Police | 10,902 | 10,902 | - | - |
| - Tendring District Council | 11,385 | 11,385 | 9,422 | 9,422 |
| - Central Government | | | 11,777 | 11,777 |
| Balances | | | | |
| - Essex County Council | 1,966 | 1,966 | (791) | (791) |
| - Essex Fire | 108 | 108 | (88) | (88) |
| - Essex Police | 306 | 306 | - | - |
| - Tendring District Council | 324 | 324 | (3,515) | (3,515) |
| - Central Government | - | - | (4,394) | (4,394) |
| Other Business Rate Payments | - | - | 617 | 625 |
| (Surplus)/Deficit for Year | 2,704 | 962 | (8,789) | (7,223) |
| Add (Surplus)/Deficit Brought Forward | (2,704) | (4,981) | 8,789 | 6,456 |
| (Surplus)/Deficit Carried Forward | - | (4,019) | - | (767) |
| Allocated to: | | £'000 | | £'000 |
| - Essex County Council | | (2,928) | | (69) |
| - Essex Fire | | (157) | | (8) |
| - Essex Police | | (457) | | - |
| - Tendring District Council | | (477) | | (307) |
| - Central Government | | - | | (383) |
| (Surplus)/Deficit | | (4,019) | | (767) |

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

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

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

Robustness of the Estimates

Financial Management / Governance Arrangements

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

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

Although annual budget deficits are forecast across the remaining years of the plan, the overall financial forecast risks are underwritten by the use of a dedicated forecast risk fund, which is estimated to remain in a surplus position over the life of the current 10-year plan.

The need to continue to deliver against the 10-year forecast is clearly recognised within the Council and will remain a key focus in 2023/24. Self-sufficiency also continues to underpin the Council's 10-year forecast along with maximising opportunities through investment and maximising savings opportunities over a longer time period. Taking a longer-term view of the forecast also enables the Council to respond to any significant financial impacts over several years rather than as part of an annual budget cycle, which strengthens financial resilience in the long term. This has been brought into even sharper focus as part of developing the budget for 2023/24 given the significant global / national events that have had a major impact on the Council's financial position, with further comments set out later on in this statement.

Given the scale of the financial challenges that the Council faces, additional engagement with members was undertaken as early as possible in this year's budget setting / forecasting process to add resilience to the Council's financial position heading into 2023 and beyond. In addition to the above, all staff briefings were recently held to set out the Council's financial position. Continued transparency and communication will play a major role going forward to support the Council in delivering a long term financially sustainable position.

In addition to the above it is also worth highlighting that within the Financial Strategy framework, there is Cabinet involvement at various stages in addition to a comprehensive review and associated input from the Resources and Services Overview and Scrutiny Committee.

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 an immediate and direct response to the challenging outturn position for 2021/22 and to future financial challenges, the Chief Executive established a regular cycle of Budget, Performance and Delivery Review meetings with Management Team and other Senior Officers

across the Council. These meetings aim to cover a range of issues such as taking a high level review of the in-year budget position for each Directorate / Department to draw out any potential financial issues ahead of the associated impact on the budget, to promote and oversee any associated decision making / governance processes, to identify financial pressures that may impact on the Council's long term financial plan and to review the in-year performance against the Council's key aims and objectives and other key delivery targets.

A Corporate Investment Plan approach was adopted in 2022 and it will play an integral part of the financial planning process going forward. It is worth highlighting that the Corporate Investment Plan approach includes the identification of issues emerging from departmental resource delivery plans along with supporting operational needs, which reflect a large number of the costs emerging during the 2023/24 budget cycle. However, as reported earlier in the year, further reporting of the Corporate Investment Plan would be delayed until such time as the Council had a clearer position on the potential financial impacts faced by the Council in 2022/23 and 2023/24 and beyond. It is planned to re-engage with the Corporate Investment approach during 2023/24.

Another important element of the long term forecast is the delivery of on-going savings, which also need to act as a 'safety valve' in terms of offsetting increases in cost pressures or other unavoidable increases in expenditure. Based on the most up to date forecast, savings in excess of £5m are currently included in the forecast across 2024/25 to 2026/27.

The scale of the savings are therefore significant set against the Council's overall net budget and will present a major challenge for the Council. It is important to highlight that the savings need to be broadly secured before the start of the relevant year, which means that a framework to explore and identify potential options will need to be underway as early as possible in 2023. Work will therefore need to commence on this major piece of work shortly.

As set out in earlier reports, zero based budgeting was planned to be further developed during 2022/23. The key principles behind zero based budgeting will play a key role going forward and will form part of developing the forecast. However, it was recognised that the immediacy of the financial challenge the Council faces will influence the impact this approach will have in the short term.

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

It is currently proposed to review the long term forecast in 2023, which would see 3 years to go until the end of the original 10-year plan. This will provide an opportune time to review the Council's financial position going forward and reflect on any longer term impact from the current challenging financial environment. It is also worth highlighting that a New Homes Bonus grant is receivable in 2023/24. This has been set aside to provide additional financial flexibility to the New Administration from May this year to support the delivery of the long-term forecast / priorities going forward.

Regular and comprehensive monitoring of the budget will continue to be undertaken during 2023/24 as part of the well-established and comprehensive financial performance reporting process, so issues can be identified and action taken at the earliest opportunity if and when appropriate.

In terms of capital investment and treasury management, the Council is responding to the

publication of revised prudential and treasury management codes, with a revised Annual Capital and Treasury Strategy planned to be presented to Cabinet and Full Council before the start of 2023/24. Although subject to a number of changes, any associated activities 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, action has been taken to mitigate these risks as far as possible. The budgets have been prepared against the background of a difficult economic environment, which will undoubtedly take time to return to more historic levels as the Council starts to look ahead to 2024/25 and beyond.

Budget Assumptions

This year has seen a number of emerging issues both nationally and globally that will have a significant impact on the Council's own financial position e.g. inflation, supply chain disruption, energy cost increases, commodity price increases along with associated secondary impacts. This is in addition to more local pressures on net costs such as the Crematorium remaining non-operational for the first half of 2022/23. The scale and speed of how some of these issues emerged / developed during 2022/23 added a significant level of difficulty in terms of responding in the short term.

Given the scale of the financial issues emerging during 2022 and the estimated impact in 2023/24 and beyond, an initial two year approach was adopted in terms of securing a balanced position in both 2022/23 and 2023/24.

Taking both years together provided the basis against which to consider the refocusing of existing reserves and budgets to ensure a robust yet prudent response. Throughout the budget cycle for 2023/24, a number of existing budgets and reserves were identified that could be refocused to support the Council's overall financial position. These have been complemented by income budgets where increases are expected in 2023/24, such as from fees and charges and investment income.

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

The detailed budget for 2023/24 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 2023/24 sets out a balanced position, although it includes the use of one-off funding in the short term. However, the long term forecast still provides an effective method of managing financial risks. The on-going impact from various financial challenges is still evolving and it is therefore important to highlight that the money set aside in the Forecast Risk fund reflects a balanced and realistic approach and provides the flexibility and time to consider the longer term plan and savings that will be required in a more informed way rather than having to potentially taking quick / short term decisions.

Delivering a positive outturn position each year

In previous years the Council has refrained from using one-off money and reserves to support the on-going budget. Given the scale of the current financial challenges faced by the Council, this principle can no longer be applied as highlighted above.

The support the long term approach via the Forecast Risk Fund, the forecast includes 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 highlighted earlier, a number of emerging issues in 2022/23 have been considered as part of the initial two year approach to respond to the immediate issues that have arisen. This approach aims to support the delivery of the budget in 2022/23 by the timely refocusing / review of existing budgets and reserves to avoid adverse issues later in the year, where they would become inherently more challenging to resolve if close to the end of the financial year.

Cost pressures continue to present one of the more significant risks to the forecast, especially given the amount of unavoidable cost pressures identified in recent years and the significant issues that have emerged during 2022/23. Although on-going revenue items remain the most difficult items to respond to, one-off items, such as those associated with repairing / refurbishing assets could also have a significant impact on the forecast. However in respect of the latter, one-off funding remains available elsewhere in the budget to support these costs which 'protects' the underlying revenue budget from the associated risk.

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

As has been the case in previous years, to support the management of risk, the Council continues to resist using the New Homes Bonus grant to support the on-going base budget. As highlighted earlier, the grant receivable in 2023/24 has been set aside for consideration by the New Administration from May 2023 as part of developing the financial forecast from 2024/25 and beyond.

It is also important to highlight that the Council has 'cash backed' a number of key schemes and projects so their delivery is secured, rather than relying on projected savings or future forecasts to fund them. This 'protects' the underlying revenue budget, as investment in priorities can still be progressed without relying on generating the necessary funds via the long term forecast.

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

Financial Risks

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

One of the previous primary risks to the forecast related to the COVID 19 pandemic, which have been replaced in 2022/23 and beyond with wider global / national economic challenges, which have increased the level of financial risk to the Council's long term financial sustainability. The Financial Performance reports presented during the year have set out more details around these challenges.

The initial two year approach taken, as highlighted above, has enabled the significant risks in 2022/23 to be addressed along with any associated impact in 2023/24.

It is recognised that the one-off money such as reserves to balance the budget is not sustainable in the long term. However, by balancing the use of existing budgets / reserves along with the use of available Forecast Risk Fund, it provides the necessary time to explore options to deliver the required on-going savings from 2024/25, which was part of the flexibility that the longer term approach to the forecast was intended to deliver.

As set out in the main body of the report, although the deficit has reduced since Cabinet's meeting on 27 January 2023, the deficit remains significant against the context of the Council's overall net budget. However, it does provide additional flexibility in terms of developing the required framework in which to identify the necessary savings to support an on-going financially sustainable position over the next few years.

Set against the position highlighted above, it is therefore important that the Council establishes a framework as early as possible in 2023/24 against which the longer term savings 'targets' can be secured.

Adequacy of the Reserves / Financial Standing

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

The report to Cabinet in December 2022 set out a review of reserves, which is undertaken annually as part each year's budget setting cycle.

As part of delivering a balanced budget in 2022/23 and 2023/24, a number of one-off budgets / reserves have been refocused / transferred. However a number of important reserves are still maintained, with the following key reserves still held that support the Council's underlying financial resilience:

- As mentioned above, a Forecast Risk Fund has been established to 'underwrite' the 10-year forecast. Surplus balances are forecast to remain within this reserve over the remaining years of the plan;
- the Council has prudently set aside money for other significant risks in the forecast such as **£1.758m** (NDR Resilience Reserve) and **£1.000m** (Benefits Reserve), which can be taken into account during the period of the forecast if necessary;
- **£1.019m** remains set side to mitigate cost pressures associated with the repair and maintenance of Council assets along with supporting the Council's commitment to carbon neutrality; and

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

The above along with the on-going / annual review of reserves continue to help the Council demonstrate that the current level of reserves remain adequate / prudent to 'underwrite' risks and uncertainties that are inherent within the forecasting process. No significant adjustments have been required in 2023/24 that weaken the overall long term approach to the forecast.

The proposed budget for 2023/24 resulting from the above processes and governance arrangements is therefore robust / deliverable, and underwritten / supported by reserves.

