

27 January 2025

OVERVIEW AND SCRUTINY COMMITTEE

A meeting of the **Overview and Scrutiny Committee** will be held on **Tuesday, 4th February, 2025** at **10.00 am** in the **Council Chamber, Forde House Offices, Newton Abbot, TQ12 4XX**

PHIL SHEARS
Managing Director

Membership:

Councillors Bullivant, Cox, Dawson, Foden, Hall, Hayes, James, Major, Nuttall, C Parker, Radford (Vice-Chair), Rogers, Rollason, Ryan, Sanders (Chair), Smith, Steemson, J Taylor, Thorne, and vacancy

Please Note: The public can view the live streaming of the meeting at [Teignbridge District Council Webcasting](https://www.teignbridge.gov.uk/district-council-webcasting) (public-i.tv) with the exception where there are confidential or exempt items, which may need to be considered in the absence of the press and public.

Please Note: Filming is permitted during Committee meeting with the exception where there are confidential or exempt items, which may need to be considered in the absence of the press and public. This meeting will be livestreamed on Public-i. By entering the meeting's venue you are consenting to being filmed.

A G E N D A

1. Apologies

2. Minutes

To approve the Minutes of the meeting held on 7 January 2025 (to follow)

3. Declaration of Interests

4. Public questions (if any)

Members of the public may ask questions of the Chair. A maximum period of 15 minutes will be allowed with a maximum period of three minutes per questioner. The deadline for questions is no later than three working days before the date of the meeting i.e. should the meeting be on a Thursday the deadline would be the Friday

before at 5pm.

5. Councillor Questions (if any)

Members of the Council may ask questions of the Chair of the Committee subject to procedural rules. The deadline for questions is no later than three clear working days before the meeting.

6. Executive Forward Plan

To note forthcoming issues anticipated to be considered by the Executive over the next 12 months. The Executive Forward Plan can be found [here](#).

7. Overview and Scrutiny Forward Plan

To review the Committee's forward plan which can be found [here](#)

8. Q3 Performance Report 2024/25

(Pages 3 - 28)

To consider the attached monitoring report

9. Final Financial Plan Proposals 2025/26 to 2027/28

(Pages 29 - 110)

To consider the attached report and related appendices

10. Feedback on task and finish groups

If you would like this information in another format, please telephone 01626 361101 or e-mail info@teignbridge.gov.uk

**Teignbridge District Council
Overview & Scrutiny Committee
Part i**

Quarter 3 2024-25 Council Strategy Performance

Purpose of Report

To update members on the delivery of the Council Strategy 2020-2030, providing the detailed performance information used to track its delivery. Members are asked to review the performance information and areas where performance is not on track.

Recommendation(s)

The Committee RESOLVES to:

Review the report and the actions being taken to rectify performance issues detailed in Appendix A.

Financial Implications

A summary of the financial information supporting the delivery of the council strategy has been provided as part of this report.

Chief Finance Officer & Director of Corporate Services

Email: martin.flitcroft@teignbridge.gov.uk

Legal Implications

A summary of the legal requirements are contained in the detail of this report.

Monitoring Officer

Email: paul.woodhead@teignbridge.gov.uk

Risk Assessment

Failure to deliver the council strategy or parts of it will be identifiable in both the performance and risks reports, enabling both senior management and members to take action where necessary.

Chief Finance Officer & Director of Corporate Services

Email: martin.flitcroft@teignbridge.gov.uk

Environmental/ Climate Change Implications

The council strategy contains a dedicated programme entitled Action on Climate alongside other projects in the strategy that also impact on climate and the environment. Detailed information about this programme and actions being taken are contained within this performance report.

Climate Change Officer

Email: william.elliott@teignbridge.gov.uk

Report Author

Data and Performance Analyst

Email: jack.williams@teignbridge.gov.uk

Executive Member

Strategic Direction - Cllr Richard Keeling

Appendices/Background Papers

1. Introduction/Background

This performance report looks at the Council Strategy 2020-2030 and covers the period from 1st October to 31st December. If you have any queries, please ask them in advance of the meeting.

1.1 T10 Finance

Financial budget proposals at Executive 6.1.25 identified a budget gap of £3.6 million in 2026/27 and £3.5 million in 2027/28 before using earmarked reserves. These budget deficits are likely to continue into future years and Members will be updated on progress with funding reforms/further Government funding/savings to determine how the funding gap can be closed in conjunction with work carried out by Overview & Scrutiny on specific areas of the budget.

1.2 T10 Programmes

9 are on track. The following programmes are reported with a caution status:

- A roof over our heads

1.3 T10 Performance Indicators

A total of 79 PIs included in the report this quarter. The statuses for these are in the table below, with the previous quarters for comparison.

KPI Status	Quarter 1	Quarter 2	Quarter 3	Quarter 4
Ahead of target	10	13	15	
On target	15	18	15	
Underperforming	7	7	6	
Monitoring indicators	47	41	43	
Total	79	79	79	

T10 Performance Indicators by O&S and Status

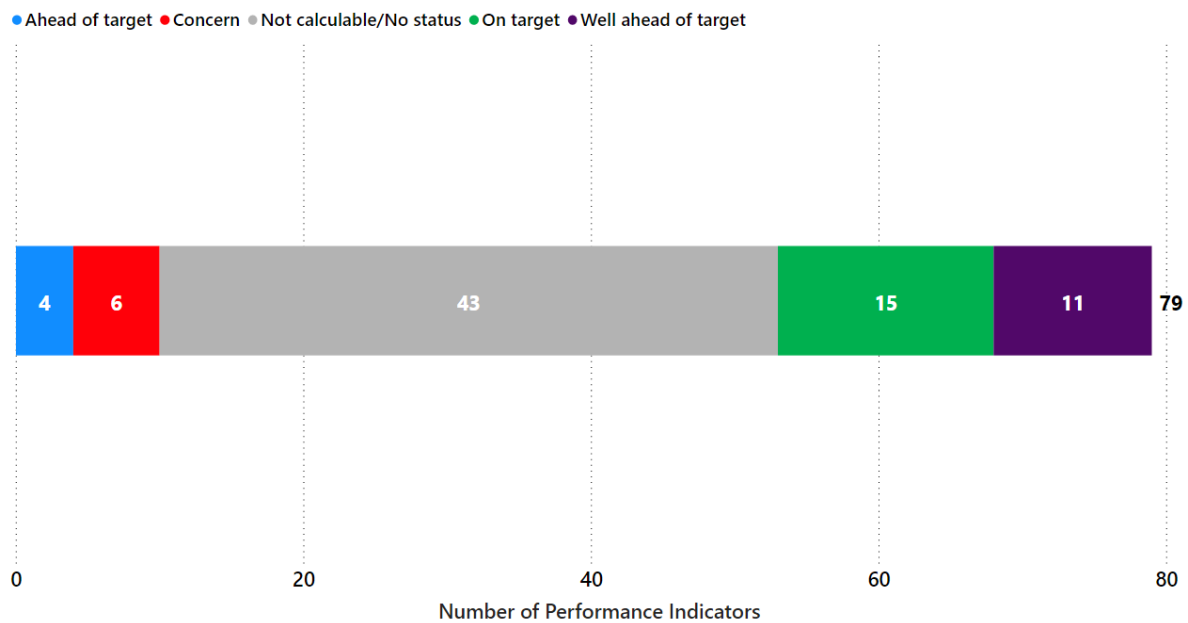


Figure 1 – Performance Indicators by Status

1.4 T10 Projects

A total of 41 projects are included in the report. The statuses for these are in the table below, with the previous quarter for comparison.

Project Status	Quarter 1	Quarter 2	Quarter 3	Quarter 4
On track	37	31	30	
Caution	3	5	4	
Completed	4	7	6	
On hold (data not due)	1	1	1	
Total	45	44	41	

T10 Projects by O&S and Status

● Caution ● Data not due ● On track ● Project completed

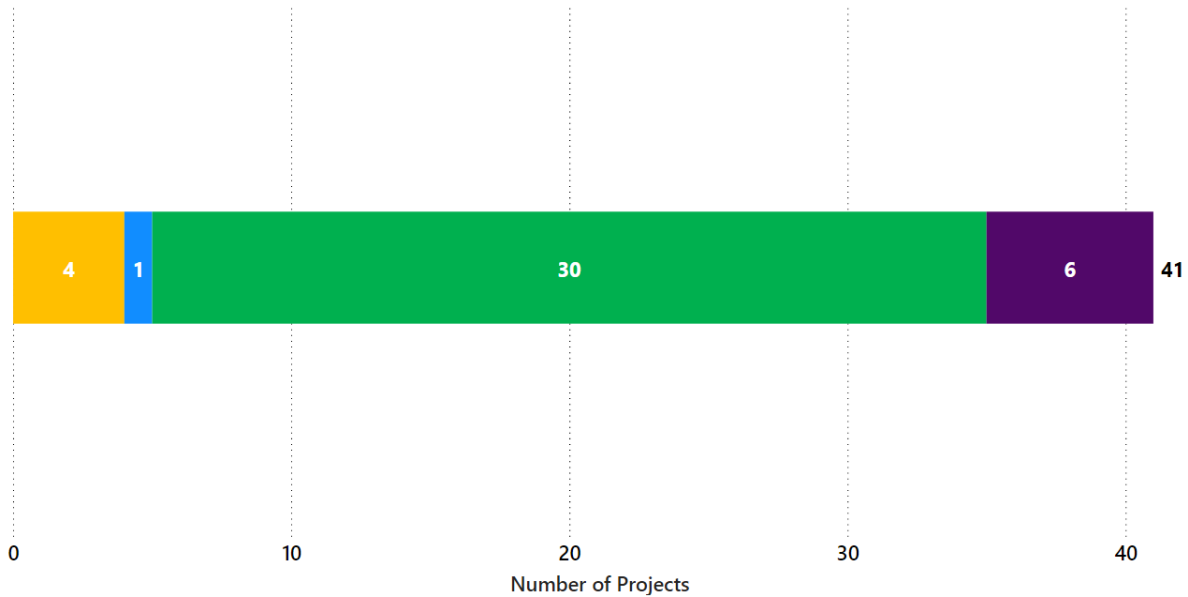


Figure 2 – Projects by Status

Details of the programmes, projects and performance indicators with a concern or caution status together with an explanation of their performance and improvement plan can be found in **Appendix 1**

2. Implications, Risk Management and Climate Change Impact

2.1 Legal

Although there are no direct legal implication regarding this report, it will be appreciated that the Committee has constitutional responsibility to review and scrutinise the performance of the Council in relation to policy objectives and performance targets to which this report refers.

2.2 Risks

The Council Strategy has a comprehensive set of risks associated to its delivery. Each risk has a set of mitigating actions which are reviewed and updated by the officers directly responsible.

These risks are monitored and discussed as part of the strategic and corporate risk reports that are presented regularly to the Strategic Leadership Team and Audit Scrutiny Committee. Any areas of poor performance or unacceptable risk are identified in the reports.

2.3 Environmental/Climate Change Impact

The council strategy contains a dedicated programme entitled Action on Climate. This programme looks at the actions the authority can achieve to

reduce carbon emissions and to increase the district's resilience to the changing climate.

The authority continues to support the Devon Climate Emergency, which is seeking to achieve net-zero carbon emissions across Devon at the earliest credible date.

ALTERNATIVE OPTIONS

None

CONCLUSION

The Council Strategy performance report provides Members with an overview of performance for the Teignbridge Ten Programmes including details of any areas of poor performance.

The Council Strategy runs from April 2020 to 2030.

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01 Action on Climate

Lead contact: David Eaton, Cllr Jackie Hook

Programme Status:

On Track

Summary Statement

Lead by example to inspire others by becoming a carbon neutral council, using less energy and moving over to renewables, decarbonising our vehicle fleet and maximising recycling

Electric Vehicles are now being used by staff in variety of teams. Charging points have been installed at Forde House, Multi Storey Car Park and the Forde Road Depot. A dedicated website has been launched, Teignbridge Climate Hub, which is hosting the resident and business actions from our draft Carbon Action Plan 2. The carbon footprint for 2023/24 has not been completed or published due to additional project work required by the officer. This will be completed and published in Quarter 4.

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Newton Abbot Leisure Centre - The substation is installed, and low voltage cabling works are being undertaken. The first phase of high voltage trenching is scheduled to start in January 2025. The commissioning of the new system is due to take place in March 2025.

Broadmeadow Leisure Centre - The decarbonisation project has started with the programme lasting for a period of approximately 36 weeks. The project is making substantial progress. Internal/external demolition works are complete. New Ground floor studio and enlarged first floor studio structural works complete. Mechanical and electrical fit-out now underway.

Create an agile workforce that reduces the miles travelled in the course of our business

The blended pattern of working from the office and working from home based on the needs of the service is now embedding within the Council and considered business as usual. The majority of meetings with partners and other agencies continues to be delivered via MS Teams reducing the need to travel. Business mileage will be reviewed as part of the Carbon Footprint work.

Provide public electric vehicle charging points in council carparks to augment and link in with the wider strategic charging network

There are three key projects.

- **On Street Residential Charging Scheme (DELETTI 2)** - The first site in phase 1 is in Bovey Tracey and the final review of the lease is being progressed along with finalising location adjustments. Once this has been agreed an installation date will be available.
- **EV Strategy** - The final strategy has been produced. Officers have shared and discussed with Executive Members the strategy. A report will be brought to members for approval.
- **Local Electric Vehicle Infrastructure LEVI** - officers have agreed to collaborate and be part of the County wide bid to this fund. There is currently no dedicated staff resource to undertake this work.

Increase resilience to the changing climate so that Teignbridge remains a safe and healthy place to live and do business

There are significant projects that are being progressed including working on a review and options appraisal of the River Lemon corridor with the Environment Agency, the Teignmouth Beach Management Plan, Teignmouth Combe Valley Dam improvements study and continued liaison with the Environment Agency regarding Dawlish Warren.

Ensure all council decisions consider climate change implications, updating council policies like those in our Local Plan to reduce greenhouse gas emissions

The Climate Change Officer continues to comment on all Planning Applications that meet the current local plan policy requirement for carbon mitigation.

Support businesses and communities to encourage carbon emission reductions, particularly in the transport and buildings sectors

Officers are working with partners as part of the Devon Climate Emergency Response Group. Officers are meeting with ACT on a quarterly basis to review work undertaken and identify opportunities to collaborate. The joint project on reducing domestic electricity consumption (Plug Project) is in the second phase following a review of the pilot. The aim is to create a product that can be replicated across Teignbridge.

Project Status	Code	Title	Executive member	Last Review Date	Progress Review	Project Responsible Officer
Caution	ZH1.9	Produce an Annual Carbon Footprint (CSZH1.9)	Climate change emergency	13/01/2025	The footprint for 2023/24 has not been completed or published due to additional project work required by the officer. This will be completed and published in Quarter 4.	William Elliot

02 A Roof over our Heads

Lead Contact: Graham Davey, Cllr Richard Buscombe

Programme Status:

Caution

Summary Statement:

1 performance indicator is well ahead of target, 1 is ahead of target and 3 are on target.

2 performance indicators are annual monitoring / tracking indicators and therefore have no target.

The remaining 6 indicators are currently recorded as concern. They relate to homelessness and housing delivery.

Details of these are summarised below and a fuller explanation is in the Performance Indicator section of the report. The areas of concern relate to net additional homes provided, (219 against a target of 538) However, affordable homes delivery is on target with 96 delivered against a target of 96. Homeless preventions by helping clients stay at home remain below expectation at 30 against a target of 68.

Of the 6 projects, 1 is already completed, 4 are on track and 1 is of caution.

Make sure plans take full account of all housing needs.

The Councils Local Plan was submitted to the Planning Inspectorate on 14th March 2024. The Examination in Public hearing sessions commenced on 17th September 2024 and are now completed. Following completion, the Planning Inspectorate wrote to Teignbridge to say “that the Plan appears capable of being “sound” and legally compliant subject to Main Modifications Consultation”. This consultation will start shortly.

All housing delivery figures are still very low. However, there are a number of homes nearing completion at South West Exeter (SWE1) which is hoped will complete in Q4.

Delivering affordable housing

Affordable housing delivery broadly met the annual target (126 against a target of 128) last year due to the addition of Teignbridge's T100 own housing delivery pipeline and homes coming on stream early at Southwest Exeter (SWE1). Registered Providers have purchased additional homes from developers, supported by the Housing Enabling Team, which has increased delivery in the first 3 quarters to keep delivery in line with projections. This is expected to continue during Q4 of the year, thus the annual affordable housing target is expected to be exceeded. The current projection being that nearly 200 new affordable homes will be completed.

However, within this figure, rural and wheelchair accessible homes are below target due to the current Local Plan having no rural allocations and no policies to enable the Council to insist developers provide adapted affordable homes. However, both these issues are addressed in the new Local Plan which should enable the Council to redress the imbalance.

Evaluate options for delivering affordable rented housing

With the Councils Drake Road and East Street, Newton Abbot schemes both completed together with the Chudleigh Buy to Rent Scheme, a large house in Dawlish for temporary accommodation to compliment Albany House and the 5 Rough Sleeper Accommodation properties, focus has now turned to the next phases. 17 of the 18 homes for Afghan and Ukrainian refugees have all be secured. Sherborne House Car Park is still on track and in budget and planning permission for 23 one and two bedroomed apartments being granted by Planning Committee on 20th August 2024. Work is now taking place to enable the Council to tender the site for a development partner.

The Rural 5 consultation with Town and Parish Councils has completed. Results have been circulated and further consultation events have commenced with good attendance. Further information to be sent to Town and Parish Councils over the next few weeks to reinvigorate what has been a slow take up from the Town and Parish Councils.

Improve housing conditions and reduce empty homes

The number of dwellings improved by Council intervention remains ahead of target with 302 completed against a 300 target. However, due to a much higher starting point joint work across the Council was unable to reduce the Empty Homes target to last year's level. This must however not disguise the effort made to reduce the number by 520 from its high starting point to 352. The number of vulnerable and elderly residents assisted to remain in their homes also remains on target.

Prevent homelessness wherever possible.

Significant improvements have been made in this area with homelessness preventions now being ahead of target at end of Q3 with 178 preventions against a target of 169.

PI Code	Title	Executive Member	+/-	Annual Target	Q1 Act	Q2 Act	Q3 Act	Q4 Act	PI Verifying Manager	Officer Notes
CSROH01	Net additional homes provided	Planning	+	717	53	115	219		Michelle Luscombe	(Quarter 1 - 3) Still very low, should be 538 completions to be on target. Have a lot of dwellings near to completion at SWE, hopefully they will complete before the end of the financial year. (HW)
CSROH2	Number of self-build homes provided	Planning	+	38	2	4	10		Michelle Luscombe	(Quarter 3) Very low completions should be 29 at this point to meet target. (HW)
CSROH6	Deliver 29 affordable homes in rural areas to include delivery within the DNPA	Communities, Housing & IT	+	29	2	7	14		Graham Davey	(Quarter 3) Delivery in Q4 expected in Bovey Tracey and Chudleigh Knighton. (GD)
CSROH7	Deliver 5 affordable homes a year that are fully wheelchair accessible	Communities, Housing & IT	+	5	0	2	2		Graham Davey	(Quarter 3) 2 so far at Swan Park, Dawlish Further adapted homes to be delivered later in the year (Q4) (GD)
CSROH9	Number of empty properties impacting on the New Homes Bonus	Communities, Housing & IT	-	290	291	352	352		Alison Dolley	(Quarter 3) The starting point this year was significantly higher compared to last year (872 compared to 735 in 23/24). Work was carried out across both the Housing Team and the Council Tax team to ensure that all records were up to date including the Council Tax reclassification. 91 site visits took place to check occupancy and advice, and support were given to a number of owners regarding reoccupation of the property and sign posting where necessary. (AD)

CSROH11	Homelessness prevented by helping client remain at home	Communities, Housing & IT	+	90	11	24	30		Tammy Hayes, Fran Lawrence	(Quarter 3) It is becoming increasingly difficult to salvage tenancies as there has been an increase in landlords selling properties, changing the use to holiday accommodation as this is more profitable. Landlords are increasing rents making properties unaffordable for tenants to remain. (FL)
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Project Status	Code	Title	Executive member	Last Review Date	Progress Review	Project Responsible Officer
Caution	CS10	Actively promote and enforce poor energy performance in the private rented property housing stock	Communities, Housing & IT	18/10/2024	<p>This specific project has been put on hold due to staff vacancy which we will be recruiting into shortly. However, work continues through the enforcement of MEES as part of the day-to-day reactive work dealing with housing condition complaints.</p> <p>An opportunity will also be explored shortly as to how we can support landlords to improve the energy efficiency of their accommodation through the recently announced new Government grant scheme Warm Homes: Local Grant where we, as part of a Devon consortium, will be looking to bid for funding.</p>	Allison Dolley

03 Clean Scene

Lead contact: Chris Braines, Cllr Peter Williams

Programme Status: On track

Summary Statement

The program remains largely on track with some ongoing challenges and significant projects underway, specifically;

The fleet decarbonisation and replacement project. The new refuse and recycling collection vehicles have now all arrived. The infrastructure works for power supply to the Forde Road Depot, Multi Storey Car Park and Forde House is completed and the first electric vans are in use across parking enforcement and waste services. The remaining vehicles are scheduled for arrival in Q4.

Imminent changes to waste transfer station legislation has significant implications for the operation of the Council's Waste Transfer Station. Options to remain compliant are being explored and a project initiated which is likely to have significant financial and site disruption implications. Work continues to provide detailed financial estimates of the improvements required with a full report expected Q4 2024/25.

The implications for waste and recycling services from recent Extended Producer Responsibility and Simpler Recycling reforms have now been clarified. A trial for the collection of cartons from households for recycling is planned for Q4 2024/25 to help inform the Simpler Recycling requirements in 2026. The requirement to collect plastic films from 2027 is being factored into the Waste Transfer Station project and an associated trial is also being planned. Headline information relating to 3 weekly residual waste collections is being compiled to help inform discussions on any further service changes.

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The Community Environment Wardens are actively educating and enforcing the provisions of the Public Spaces Protection Order. They continue to work with Town and Parish councils informing them of the action they are taking and seeking their support to publicise the controls.

All of our beaches bathing water quality has been classified as 'Good' or 'Excellent'."

04 Going to Town

Lead Contact: Neil Blaney, Cllr David Palethorpe

Programme Status:

On track

Summary Statement

The 'Going to Town' project continues to remain 'on track'.

Designing and delivering small and large scale schemes :

Plans for the Market Hall, Newton Abbot through the Future High Street Fund projects are progressing. Tenants from the Market Hall have been successfully relocated into a new temporary market in the former Post Office building. Permission has been granted for work to the Market Hall. The majority of works to Queen St were completed on time to allow the road to be open for the Christmas period. Final works will be completed in Q4.

Support has been given by Council to use of unspent Future High Street Fund budget on demolition of buildings at Bradley Lane and demolition works are scheduled for Q4.

Running and improving Newton Abbot Markets :

The current tenants have been temporarily rehoused to enable the improvements to the Markets. Plans for how the markets will be managed in the future are being developed in Q4.

The Council's Investment Plan for the UK Shared Prosperity Fund includes a 'Markets and town centres promotion and coordination' project. Its aim is the 'Promotion of Teignbridge towns and villages to help increase visitor and footfall numbers'. A budget of £286,000 is allocated to this project and all Town Councils have submitted bids for how to use this money. The projects will need to be undertaken in Q4

Town centre health checks :

Information is available on the Council's website <https://www.teignbridge.gov.uk/planning/local-plans-and-policy/annual-monitoring-report-2022-2023/going-to-town/>

The Council's Investment Plan for the UK Shared Prosperity Fund includes a 'Markets and town centres promotion and coordination' project. Its aim is the 'Promotion of Teignbridge towns and villages to help increase visitor and footfall numbers'.

Working with and supporting continued town centre management :

Officers continue to work with those responsible for managing or leading on projects within the towns across Teignbridge. The Council's Investment Plan for the UK Shared Prosperity Fund includes a bid for funding to support markets and town centre promotion and coordination.

Using our powers to bring about improvements and support business growth :

The Environmental Health team provides significant support to businesses and uses its powers to deal with breaches, which helps consumer confidence. The Planning Department is prioritising enquiries and applications related to employment and job growth. The UK Shared Prosperity Fund is being used to support businesses.

Improving accessibility and encouraging more town centre living :

The proposals for pedestrian enhancements along Queen Street in Newton Abbot are largely complete. The plans for cycle improvements along the National Cycle Network have been completed.

The plans for the regeneration of Bradley Lane, Newton Abbot are moving forward, with Council approval for the site to be cleared in Q4 to enable redevelopment.

Permission has been granted for housing on land next to Sherborne House, Newton Abbot.

Supporting evening cultural and leisure opportunities :

The Council's Investment Plan for the UK Shared Prosperity Fund included £300,000 for funding to support exhibiting, performing and participating in art. These projects have taken place in Q3 with more planned in Q4.

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05 Great places to live and work

Lead contact: Neil Blaney, Cllr Gary Taylor

Programme Status:

On track

Summary Statement

Phase 1 (approx. 20-hectares) of Ridgetop Park in Matford opened to the public in 2022 and has been well received by local residents, visitors and wide range of stakeholders, including Natural England. Phase 2 (approx. 12-hectares) involves the restoration of an inert landfill site. There has been an extension to delivery time frame and this is progressing well and expected to be open to the public by the end of 2025.

Make sure that our new neighbourhoods and other developments are built to the highest standards of design, with great public spaces and landscaping:

There is an ongoing focus on ensuring design quality in all major developments bringing forward new neighbourhoods, with adequate resource allocated and community engagement throughout. With these projects we are increasingly moving to dedicated planning officers through Planning Performance Agreements so that they can be determined in a timely manner and have the level of scrutiny needed to deliver high quality developments.

Ensure that new neighbourhoods are real communities; safe, inclusive and accessible to all, close to, or including, local jobs, facilities, sports and leisure opportunities, with high quality public open spaces which support social interaction:

This can be evidenced in the emerging work on new applications and on the schemes being brought forward across the district. The introduction of design codes at District and project level will further provide certainty and set the expectations.

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Ensuring growth and development is high quality and sustainable by our continued involvement in the Garden Communities programme:

The Garden Community Project continues to thrive and develop plans and strategies with positive community involvement.

Protect our most important landscapes and heritage, and support proposals which enhance them:

The emerging Local Plan sets the framework for future growth and protection of the most important landscapes and heritage, with mitigation policies to secure enhancements. The Local Plan is nearing completion of its examination and is expected to be adopted next year.

Work towards an overall improvement in the area's biodiversity by protecting the most important habitats and investing in new wildlife areas:

This is covered through the Local Plan. In addition, the introduction of new legislation regarding Biodiversity Net Gain (BNG) requirements is designed to ensure that there is not only protection but also enhancement of biodiversity. All applications coming through are now subject to BNG (with some exemptions). We are still working with landowners and DCC to deliver Habitat Banks which can be used by developers to deliver their BNG.

Support improvements to walking, cycling and public transport opportunities and other ways to reduce carbon emissions and encourage a healthy, active lifestyle:

This is covered through the Local Plan and Local Cycling and Walking Infrastructure Plan. A number of projects have been implemented and attention is turning to future schemes, particularly the Teign Estuary Trail.

Make the difficult, long-term decisions to create a resilient, prosperous and green future by preparing the Greater Exeter Strategic Plan and updating our own local plan:

This commitment was superseded by the Council's all deciding to cease work on GESP. However, the authorities continue to work closely to ensure plans are aligned and shared ambitions can be delivered. The Council approved a document 'Shared Coordinates' which is a non-statutory statement of commitment to continued close working on strategic issues."

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06 Investing in prosperity

Lead contact: Tom Phillips, Cllr David Palethorpe

Programme Status:

On track

Summary Statement

Investment in commercial property projects

- Work is ongoing with T100 opportunities on Council owned land. Principally driven by Housing team with support from assets as and when appropriate.

- The Future High Streets Fund (FHSF)

The FHSF project will see investment in the regeneration of Newton Abbot Market together with improvements to Queen Street, the gateway to the Town from the Railway Station and part of the National Cycle Network 2.

Full Council decided on Tuesday 16 January 2024 to abort the transformational cinema project and on 30 July Full Council resolved to spend the consequent unallocated grant of £2.45M on the stalled brownfield regeneration site at Bradley Lane. Officers obtained approval from MHCLG (previously DLUHC) and agreement to extend the spend deadline to the latest possible 31 March 2025.

1. Bradley Lane demolition is ready to commence Jan 2025, albeit legal challenge risks remain. The Leat diversion is progressing but delayed likely to commence April 2025. The access improvement element has stalled with County and now at risk, alternatives being explored.
2. Market Hall redevelopment has commenced on site with a practical completion scheduled for end 2025.
3. Transport (Queen St and NCN2) NCN2 now effectively completed, and Queen Street major works completed by end November 2024 then paused for Christmas trade – on track to complete early 2025.

- Halcyon Street car park Newton Abbot hotel has been publicly aborted by the Administration. The car park will be re-lined. Entry will be removed from future updates.

- Brunswick Street Health and Wellbeing Centre achieved planning, however, NHS has decided not to progress due to costs. TDC contingency position is to hold as operational and income producing car park. The car park will be re-lined. Late 2024 the GPs have reopened discussions about a scaled down facility for their purposes.

- Bradley Lane. A Council owned Brownfield Regeneration Site (Allocated) and a Brownfield Land Release Fund (BLRF) grant assisted development that is hoped will deliver c.100 dwellings (c.50% affordable) on brownfield land. The previous developer partner has failed to progress the planning before the expiry of their contract, which was extended by two months. On 30 July 2024 Full Council resolved to take back the site in order to simplify a development and improve its viability / deliverability. This has now been incorporated within FHSF (see above). £400,000 of the £2.50M BLRF grant remains unspent and beyond its deadline, it is hoped this money can be spent post FHS.

Facilitating links between businesses and education providers

This project is ongoing as we continue to work with Building Greater Exeter (BGEX) as a partner. BGEX send Employers and apprentices into schools in an effort to enlighten young people about the variety of careers in construction from Architect to bricklayer. We aim for all Teignbridge senior schools to be included in this programme, The Economic Development Officer also visits schools to talk about life in the workplace.

The Economic Development Officer works with local schools to provide inspirational speakers from the world of work and encourages local employers to attend careers fairs at Teignbridge senior school.

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07 Moving up a gear

Lead contact: Alex Lessware, Cllr Gary Taylor

Programme Status: On track

Summary Statement

The overall programme is on track. Priority infrastructure projects are being delivered, including major strategic pedestrian and cycle schemes.

A382 widening (CSMUG 1.1)

The A382 scheme benefits from planning permission. Phase 1 works between Forches Cross and Whitehill Cross are complete, and Teignbridge has contributed £5.1 million towards the £13m project.

A further £45m package of funding for remaining sections of the route, including the Jetty Marsh Link, was announced and work on these elements is expected to commence by Easter 2025, but has been delayed by a change of Government / Budget.

Devon County Council has submitted the Full Business Case for the funding to the Department for Transport. Recent Compulsory Purchase Orders have been confirmed and at Jetty Marsh, planning permission for the development at Berry Knowles has provided land needed for the route.

Phase 2 of the scheme, including the Jetty Marsh Link, has recently been approved as a Live Labs pilot, investigating opportunities to significantly decarbonise construction and maintenance of the infrastructure.

Awaiting final DfT decision following the Budget to reconfirm project commencement. Cost increases are likely to mean the project may require review and reprioritisation of phases.

Providing a new Avenue linking the A383 to Forches Cross, A382 (CSMUG 1.2)

The first phase between Forches Cross and Howton Road is complete. The main street through Houghton Barton benefits from planning permission. Teignbridge and Devon approved £1.25m (each) forward funding of future developer contributions in order to deliver the scheme. If planning permission is granted at Houghton Barton (current application for 900 homes), the developers will be expected to repay the forward funding and provide the remainder of the link road. A planning application has been submitted for short section of highway linking buttercup way to the link road.

Bus and Park and Ride services (CSMUG 2.1)

Much of the work associated with bringing forward new park and ride facilities is in the hands of external partners, including Devon County Council as transport authority.

Further analysis from the transport authority indicates that plans for park and ride in Newton Abbot are not viable. There may still be limited scope for park and change at locations including Forches Cross.

£200,000 funding for a bus only route between Ashburton Road and Newton Abbot town centre was awarded by Homes England. Consultation responses did not support the project, which has now been shelved. An opportunity to use the funding for phase 1 of the Ogwell cycle link through Bakers Park is being taken forward instead. Works have commenced and are due to complete by Summer 2024.

Initial work on bringing forward a transport hub for Newton Abbot in collaboration with Devon County Council has paused because there has been a focus on other transport priorities. There is potential that a new transport hub could come forward in concert with redevelopment of the

Cattle Market area and a consultancy brief for undertaking feasibility work ahead of any public consultation on bringing a scheme forward on this site has been drafted.

A Park and Ride scheme at Ide on the A30 was abandoned by DCC.

Some potential for Transport Hubs / Park and Charge at Peamore and Markhams village through new Local Plan

Cycle provision (CSMUG 6.3)

A number of projects around the key allocations, as well as other strategic projects are being progressed. The new Local Plan and potential increased active travel funding will provide further impetus.

Project Status	Code	Title	Executive member	Last Review Date	Progress Review	Project Responsible Officer
Caution	CSMUG 1.1	A382 widening	Planning	06/01/2025	<p>The A382 scheme benefits from planning permission. Phase 1 works between Forches Cross and Whitehill Cross are complete, and Teignbridge has contributed £5.1 million towards the £13m project.</p> <p>A further £45m package of funding for remaining sections of the route, including the Jetty Marsh Link, was announced and work on these elements is expected to commence by Easter2025, but has been delayed by a change of Government / Budget.</p> <p>Devon County Council has submitted the Full Business Case for the funding to the Department for Transport. Recent Compulsory Purchase Orders have been confirmed and at Jetty Marsh, planning permission for the development at Berry Knowles has provided land needed for the route.</p> <p>Phase 2 of the scheme, including the Jetty Marsh Link, has recently been approved as a Live Labs pilot, investigating opportunities to significantly decarbonise construction and maintenance of the infrastructure.</p>	Alex Lessware

					Awaiting final DfT decision following the Budget to reconfirm project commencement. Cost increases are likely to mean the project may require review and reprioritisation of phases.	
Caution	CSMUG 2.1	Bus and Park and Ride services	Planning	06/01/2025	<p>Much of the work associated with bringing forward new park and ride facilities is in the hands of external partners, including Devon County Council as transport authority.</p> <p>Further analysis from the transport authority indicates that plans for park and ride in Newton Abbot are not viable. There may still be limited scope for park and change at locations including Forches Cross.</p> <p>£200,000 funding for a bus only route between Ashburton Road and Newton Abbot town centre was awarded by Homes England. Consultation responses did not support the project, which has now been shelved. An opportunity to use the funding for phase 1 of the Ogwell cycle link through Bakers Park is being taken forward instead. Works have commenced and are due to complete by Summer 2024.</p> <p>Initial work on bringing forward a transport hub for Newton Abbot in collaboration with Devon County Council has paused because there has been a focus on other transport priorities. There is potential that a new transport hub could come forward in concert with redevelopment of the Cattle Market area and a consultancy brief for undertaking feasibility work ahead of any public consultation on bringing a scheme forward on this site has been drafted.</p> <p>A Park and Ride scheme at Ide on the A30 was abandoned by DCC.</p> <p>Some potential for Transport Hubs / Park and Charge at Peamore and Markhams village through new Local Plan</p>	Alex Lessware

08 Out and about and active

Lead contact: James Teed, Cllr John Nutley

Programme Status: On track

Summary Statement

The Green Spaces and Rangers team are facilitating an interesting programme of works and engage with a wide range of our communities through and number of interesting events. The Broadmeadow refurbishment is progressing well and on-track in accordance with the planned programme of works. The temporary gym unit and exercise class programme have both supported activity choices for our residents and participation has remained favourable, despite the main facility closure. Our overall participation remains strong, as seen in the data. The Approved Training Centre were externally assessed and are considered to be performing very well.

26

09 Strong communities

Lead contact: Rebecca Hewitt, Cllr Richard Keeling

Programme Status: On track

Summary Statement

Teignbridge CVS continue work in the community and as well as the £174,022 income they have sourced for community groups they have delivered an engagement sofa project which attracted the attention of the BBC. They are continuing with work to address the cost of living. Councillors have continued to allocate their grants from their Councillor Community Funds.

The percentage of residents residing within a designated Neighbourhood Plan is on target and the Teignmouth Neighbourhood Plan was 'Made' by full council in July 2024.

The Community Safety Partnership continues to work towards its delivery plan and has had a strong focus on ASB through effective Community Protection Warnings and safeguarding through the Let's Talk programme.

10 Vital, Viable Council

Lead contact: Amanda Pujol, Cllr Richard Keeling

Programme Status:

On track

Summary Statement

All indicators and projects are on track or above. Subscriptions to the Councils MyAccount and the number of transactions online have continued to rise. Both customer service indicators around telephone enquiries behind handled at first point of contact, and resolving complaints within 20 days are on target. Ombudsman complaints upheld continue to be at 0.

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**Teignbridge District Council
Overview & Scrutiny
4 February 2025
Part i**

FINAL FINANCIAL PLAN PROPOSALS 2025/26 TO 2027/28

Purpose of Report

To consider the final financial plan proposals 2025/26 to 2027/28 for recommendation to Council on 25 February 2025.

These proposals include recommended revenue and capital budgets for 2025/26 and planned in outline for 2026/27 and 2027/28.

Recommendation(s)

The Committee is recommended to resolve:

That the Overview and Scrutiny Committee recommends that these proposals be considered together with any subsequent consultation comments for approval by Council as the final budget for 2025/26 and the outline plan for the subsequent years 2026/27 and 2027/28.

The proposed budget includes:

- **An increase in council tax of £5.87 or 2.99% to £202.28**
- **Maintaining 100% council tax support**
- **Continuing to react to the climate change emergency by maintaining ongoing revenue budgets for a climate change officer and associated spending in revenue and provision in the capital programme, including ongoing provisions for corporate decarbonization schemes as per 5.5**
- **A £2 million provision for employment sites funded by borrowing**
- **Continued funding for a Scrutiny Officer to assist Members with the Scrutiny function and working groups and other temporary resources for facilitating the Modern 25 work**
- **Authority for Executive to exceed the approved overall revenue budget by up to £200,000 per 4.25**
- **Support for housing including the Teignbridge 100 (see 5.3) whilst backing business and bringing people and organisations together for local neighbourhood planning**
- **Other central funding reductions – in particular provisional assumptions for business rates for future years and reset of the baseline**
- **Reserves at 12.7% of the net revenue budget or £2.5 million**
- **Infrastructure delivery plan investment funded by community infrastructure levy and external sources where available as per 5.4**
- **Continuation of grant funded South West Regional Monitoring Programme as per 5.6**

- Town centre investment in infrastructure and employment as per 5.7
- Revenue contributions to capital increasing from £500,000 to £1,500,000 per annum
- Increase the 'invest to save' reserve to £500,000
- Councillors community fund set at £1,000 each
- Providing additional 5% funding to core voluntary group grant contributions
- The Financial Plan 2025 – 2030 as updated for adoption (at Appendix 8) and to facilitate Member progression of work plans by Overview & Scrutiny to address the budgetary position and deliver savings

Financial Implications

The financial implications are contained throughout the Executive report attached. The main purpose being to formulate the initial budget proposals for both revenue and capital budgets and medium term financial plan covering the years 2024/25 to 2027/28.

Martin Flitcroft – Chief Finance Officer & Director of Corporate Services
Email: martin.flitcroft@teignbridge.gov.uk

Legal Implications

The Executive is required under the budget and policy framework procedure rules in the constitution (section 7(a) and 7 (b)) to agree and recommend a budget to Council each year. See section 8 of the attached report.

Martin Flitcroft – Chief Finance Officer & Director of Corporate Services
Email: martin.flitcroft@teignbridge.gov.uk

Risk Assessment

The risks involved in not setting a balanced budget are highlighted throughout the attached report. The major risks are in 3.9, 4.14, 4.16 and 4.27 with reference to uncertainties as to income projections, future funding – particularly business rates retention and New Homes Bonus and an alternative funding stream to replace New Homes Bonus when this is scrapped. A programme of identifying savings or increased income is required to meet the budget gaps in 2026/27 and future years thereafter if additional funding is not provided from Government.

Martin Flitcroft – Chief Finance Officer & Director of Corporate Services
Email: martin.flitcroft@teignbridge.gov.uk

Environmental/ Climate Change Implications

The revenue budget supports the funding of a Climate Change Officer and associated revenue budget and capital projects are highlighted which contribute towards our climate change objectives in appendix 7 – capital programme. Additional resources are proposed within the revenue budget to assist with the implementation of various works to meet our climate change aspirations.

David Eaton – Head of Neighbourhoods
Email: david.eaton@teignbridge.gov.uk

Report Author

Martin Flitcroft – Chief Finance Officer & Director of Corporate Services
Email: martin.flitcroft@teignbridge.gov.uk

Executive Member

Councillor John Parrott – Executive Member for Finance & Corporate

Appendices/Background Papers

Executive report 11 February 2025 and associated appendices
Budget and settlement files
The Constitution

1. PURPOSE

- 1.1** To consider the final financial plan proposals 2025/26 to 2027/28 as appended, to be considered by the Executive on 11 February 2025.
- 1.2** These proposals include recommended revenue and capital budgets for 2025/26 and planned in outline for 2026/27 and 2027/28.
- 1.3** The report and appendices to be considered by the Executive on 11 February 2025 are appended for ease of reference. Members are asked to refer to these papers for all background information.

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**Teignbridge District Council
Executive
11 February 2025
Part i**

FINAL FINANCIAL PLAN BUDGET PROPOSALS 2025/26 TO 2027/28

Purpose of Report

To consider the final financial plan proposals 2025/26 to 2027/28 for recommendation to Council on 25 February 2025.

These proposals include recommended revenue and capital budgets for 2025/26 and planned in outline for 2026/27 and 2027/28.

Recommendation(s)

The Executive propose a budget set out as in appendix 4 for revenue and appendix 7 for capital and

Resolve

That these proposals be considered together with any subsequent consultation comments for approval by Council as the final budget for 2025/26 and the outline plan for the subsequent years 2026/27 and 2027/28.

The proposed budget includes:

- An increase in council tax of £5.87 or 2.99% to £202.28
- Maintaining 100% council tax support
- Continuing to react to the climate change emergency by maintaining ongoing revenue budgets for a climate change officer and associated spending in revenue and provision in the capital programme, including ongoing provisions for corporate decarbonization schemes as per 5.5
- A £2 million provision for employment sites funded by borrowing
- Continuing funding for a Scrutiny Officer to assist Members with the Scrutiny function and working groups and other temporary resources for facilitating the Modern 25 work
- Authority for Executive to exceed the approved overall revenue budget by up to £200,000 per 4.25
- Support for housing including the Teignbridge 100 (see 5.3) whilst backing business and bringing people and organisations together for local neighbourhood planning
- Other central funding reductions – in particular provisional assumptions for business rates for future years and reset of the baseline
- Reserves at 12.7% of the net revenue budget or £2.5 million
- Infrastructure delivery plan investment funded by community infrastructure levy and external sources where available as per 5.4

- Continuation of grant funded South West Regional Monitoring Programme as per 5.6
- Town centre investment in infrastructure and employment as per 5.7
- Revenue contributions to capital being increased from £500,000 to £1,500,000 per annum
- Increasing the 'invest to save' reserve to £500,000
- Councillors community fund set at £1,000 each
- Providing additional 5% funding to core voluntary group grant contributions
- The Financial Plan 2025 – 2030 as updated for adoption (at Appendix 8) and to facilitate Member progression of work plans by Overview & Scrutiny to address the budgetary position and deliver savings

Financial Implications

The financial implications are contained throughout the report. The main purpose being to approve the final budget proposals for both revenue and capital budgets and medium term financial plan covering the years 2024/25 to 2027/28.

Martin Flitcroft – Chief Finance Officer & Director of Corporate Services
Email: martin.flitcroft@teignbridge.gov.uk

Legal Implications

The Executive is required under the budget and policy framework procedure rules in the constitution (section 7(a) and 7 (b)) to agree and recommend a budget to Council each year. See section 9 of the report.

Martin Flitcroft – Chief Finance Officer & Director of Corporate Services
Email: martin.flitcroft@teignbridge.gov.uk

Risk Assessment

The risks involved in not setting a balanced budget are highlighted throughout the report. The major risks are in 3.9, 4.13, 4.15 and 4.26 with reference to uncertainties as to income projections following the current economic conditions, future funding – particularly business rates retention and New Homes Bonus and if an alternative funding stream to replace New Homes Bonus is provided when this is scrapped. A programme of identifying savings or increased income is required to meet the budget gaps for future years if additional funding is not provided from Government.

Martin Flitcroft – Chief Finance Officer & Director of Corporate Services
Email: martin.flitcroft@teignbridge.gov.uk

Environmental/ Climate Change Implications

The revenue budget supports the funding of a Climate Change Officer and associated revenue budget and capital projects are highlighted which contribute towards our climate change objectives in appendix 7 – capital programme. Additional resources are proposed within the revenue budget to assist with the implementation of various works to meet our climate change aspirations.

David Eaton – Head of Neighbourhoods
Email: david.eaton@teignbridge.gov.uk

Report Author

Martin Flitcroft – Chief Finance Officer & Director of Corporate Services
Email: martin.flitcroft@teignbridge.gov.uk

Executive Member

Councillor John Parrott – Executive Member for Finance & Corporate

Appendices/Background Papers

App 1 – Budget timetable 2025/26
App 2 – Council tax base 2025/26
App 3 – Council tax calculator 2025/26
App 4 – Summary revenue plan 2024/25 onwards
App 5 – Revenue budget detail
App 6 – Fees and charges summary
App 7 – Capital programme 2024/25 – 2027/28
App 8 – Financial Plan 2025 - 2030
Budget and settlement files
The Constitution

1. PURPOSE

- 1.1** To consider the final financial plan proposals 2025/26 to 2027/28 for recommendation to Council on 25 February 2025.
- 1.2** These proposals include recommended revenue and capital budgets for 2025/26 and planned in outline for 2026/27 and 2027/28.

2. SUMMARY

- 2.1** Recent budgets have taken account of reducing government grant over the period of the last comprehensive spending review. We have received the

provisional local government finance settlement for 2025/26 which in accordance with the policy statement issued on 28 November 2024 is a settlement for one year. The 4% funding increase guarantee grant continues but at 0%, the 'Services Grant' and 'Rural services delivery grant' cease and are re-purposed into a new 'Recovery grant' aimed at the most deprived for which we receive nothing. The Services Grant allocation for Teignbridge was £0.024 million this year and rural service delivery grant £0.065 million. New Homes Bonus (NHB) is extended for one more year but with no legacy payments. We will receive £1.8 million in 2025/26 for extended producer responsibility (EPR) funding for packaging in relation to waste collection, managing and recycling payable by producers and redirected by Government to local authorities. This requires some specific obligations in relation to waste collected and can be used to increase revenue contributions to capital for the next two years to carry out capital works to the bulking station/depot to align with new statutory requirements (see capital – section 5 below). Council tax thresholds are maintained at the higher of 3% or above £5 (see 4.5 for full explanation). 100% business rates retention was promised in earlier consultations but with the transfer in of some funding obligations. Government had suggested introducing 75% business rates retention however this appears to be scrapped now. We will continue to work as a Business rates pool with the rest of Devon. New homes bonus legacy payments have reduced over a number of years. The reduction was from 6 years to 5 years in 2017/18 and then to 4 years from 2018/19. An initial baseline reduction of 0.4% was also set for 2017/18 reducing the Bonus further. No further modifications were made in 2018/19 through to 2024/25. For 2025/26 New Homes Bonus continues for a further year. Government had indicated its intention to cease New Homes Bonus in future years with further consultation to take place next year about any future replacement. See also 4.15 below.

- 2.2** We have benefitted from previous savings plans and restructuring efficiencies are still producing cost reductions. This budget also benefits from the Strata partnership. We are using the Modern 25 agenda as part of the recovery plan to identify savings through service reviews following the successful Business Efficiency Service Transition (BEST) 2020 reviews and Better 2022 initiatives in earlier years.
- 2.3** The economy still remains turbulent due to a number of factors including international developments and the uncertainties continue about future demand, supply and outcomes now that we have left the European Union and potential recessionary economic conditions and cost of living impacts. Teignbridge saw significant losses in income – in particular from fees and charges, rental income has also seen significant reductions. Some good recovery has taken place in specific income streams.
- 2.4** General increases in most off street parking charges are proposed to cover inflation and in particular the continuing higher business rates from revaluations which mainly falls on car parking. The proposed charge for Sunday parking has been increased from £1.20 to £2 (see also 4.3 below).

- 2.5** Business rates are revalued nationally. There is transitional relief so that reductions and increases will take five years to work through. Our on-going investment in Newton Abbot will enhance its vitality and viability within the town centre.
- 2.6** The main aims of the capital programme are to reduce our impact on climate change, become carbon neutral, create affordable homes and jobs. The capital programme to 2027/28 also includes infrastructure delivery plan projects, which are vital to the development and accessibility of the area, funded by CIL and external sources where available.

Investment in housing (the Teignbridge 100) continues. On 4 November 2024, a further £142,455 was allocated to progress the site at Sherborne House car park to tender stage to locate a suitable development partner to deliver 23 truly affordable council homes. A provisional budget of £6.8 million over 3 years is included for delivery. Further details will be brought to Full Council in due course. The purchase of council homes supported by Local Authority Housing Fund continues. Investment in efficient heating systems for housing clients and other support measures such as disabled facilities continue, funded from Better Care grant.

There are provisions for further corporate decarbonisation measures, including energy efficiency measures at Dawlish and Newton Abbot leisure centres and a pool cover for Teignmouth Lido. This follows spending on infrastructure for Battery Electric Vehicles as part of the fleet replacement, supporting local businesses with green business grants. The £3.7 million refurbishment of Broadmeadow Sports Centre which includes a second phase of decarbonisation is underway, partly funded from Public Sector Decarbonisation Fund grant. South West Coastal Monitoring continues, fully funded from Environment Agency grant.

Provision is also included for town centre investment, including the refurbished Market Hall in Newton Abbot and employment infrastructure. This aims to stimulate growth in the local economy and ensure it is an attractive and well-connected environment for local businesses. Investment in IT is provided, enabling the Modern 25 project to progress. £7.3 million provision is made for waste and recycling projects such as the redevelopment of the waste transfer station, replacement of the recycling sortline and Simpler Recycling requirements. These are vital to enabling the continuance of this statutory service.

Prudential borrowing supports a number of projects where alternative funding is not available and a return on capital can be demonstrated.

3. BACKGROUND

- 3.1** The budget and policy framework procedure rules in the Constitution set out the process for developing annual budgets and their approval by Council. Thus there is a budget timetable in the Executive forward plan which includes Overview and Scrutiny consideration of the financial plan proposals. The detailed **timetable** is shown at **appendix 1**. The Council is responsible for the adoption of its budget including approving the appropriate level of council tax.
- 3.2** Previous budgets took account of reductions in government grant. An ambitious programme of **savings** was identified reducing costs and increasing income. **Revenue support grant** was cut by £1.0 million in 2015/16, just under an additional £0.9 million in 2016/17 and a further reduction of £0.75 million in 2017/18. In 2018/19 the reduction was just under £0.5 million leaving revenue support grant at just under £0.4 million. We received nothing in 2019/20 to 2022/23. In 2023/24 we received £245,000. For 2024/25 we are receiving £261,000 but this is mainly due to the transfer in of council tax admin and annex grants previously paid separately up to the end of 2022/23. For 2025/26 we will receive £288,010.
- 3.3** Income streams continue to recover post the pandemic. Capital schemes providing positive net income have also been reflected within the medium term financial plan.
- 3.4** **Modern 25**, continuing review of Business Plans and O&S scrutiny working groups are the key options for exploring reduction in budgets and also to evaluate the pressures of investment that might be required to deliver those savings. The savings that can be made to date have been built into the budgetary figures.
- 3.5** Our ten year Strategy (which has been reviewed) takes us to 2030. This sets the tone for contributing to civic life and ensuring public services focus on 'place and person' while remaining accountable, fair and value for money. At the heart are the Teignbridge overarching projects that guide our activities, where we focus our resources and how we shape services to deliver real progress for the district.
- 3.6** There are a number of minor amendments to the council tax support scheme. These have minimal impact on the budget. The scheme already makes provision for an uplift in income band thresholds so we can protect claimants from receiving reduced levels of support as a result of an uplift in their state benefits if necessary. A budget survey was planned and has been put on the website and publicised to encourage feedback. In particular it will be brought to the attention of **businesses**, the residents' panel and Teignbridge relationship groups.
- 3.7** The current council tax for Teignbridge is £196.41 per year for an average band D property. The 2024/25 **tax base** or effective number of properties for calculating council tax income is 50,939. Thus current year council tax income for the district is estimated at £10.0 million as shown in **appendix 2 - the**

recommended council tax base 2025/26. A table of values for various increases in council tax is shown at **appendix 3 - the council tax calculator.**

- 3.8** Of the current total average annual £2,394.70 council tax collected per property, Teignbridge keeps just over 8% or £3.78 per week for its services. 72% goes to County, 11% to the Police, 4% to the Fire Authority and 5% to parishes and towns for their local precepts.
- 3.9** Significant government funding and cost changes affecting us for current and future years are as follows:

Pay increases for current and future years. A one year deal to employees as tabled by the National Employers for Local Government Services for 2024/25 for a flat rate of £1,290 up to spinal column point 43 and 2.5% for all grades above that has been approved and has been reflected in the update to the current year's salary budgets. There is no agreed increase for next year however an assumption of 3% for next year and thereafter had been built into the financial plan proposals together with any implications arising from the payline review. With further increases to the minimum wage and cost of living pressures likely to continue the assumption has been maintained at 3% for 2026/27 and for 2027/28 and thereafter.

The increased costs for employers national insurance are not fully covered by Government funding.

The actuarial valuation of the Devon pension for 31 March 2022 has increased the primary employers contribution rate by 3% to 19.6% from 1 April 2023. These extra costs are partly offset by a reduction in our past deficit contributions (secondary rate) which reduced this year by £146,000 compared to 2022/23. **£70,000 of this reduction is due to paying off £1 million of the deficit in 2022/23.** We also repaid a further £500,000 in 2023/24 and £1,000,000 in April 2024 to reduce the overall deficit and drive down the past deficit contributions and provide ongoing returns for future years;

Increased leasing costs for the new refuse fleet.

Homelessness bed & breakfast costs continue to increase year on year.

Repairs and maintenance/improvement costs to existing asset portfolio.

Costing pressures for voluntary groups supporting communities via grant funding and proposals to increase specific grants provided by 5%.

The continuing uncertainty on reforms to New Homes Bonus paying only legacy payments reducing receipts and the proposal to potentially cease New Homes Bonus after 2025/26 and whether there will be an alternative source of housing funding and what that level of funding will be going forward;

The outcome of any future consultation on the changes to business rates.

A delayed reset of the baselines for the business rates retention scheme is now assumed in 2026/27 following Government intentions to consult in 2025 and the impact on the business rates retained for 2026/27 and thereafter. It is assumed there will be some damping in 2026/27 however it is not clear how this will be implemented or the level of damping and timeframe of provision.

Higher running costs to maintain delivery of the refuse and recycling service in relation to the leasing costs of the various vehicles.

Other budget pressures anticipated and included are for the impacts of inflationary pressures and general activity levels. Any other gap can be met by

use of earmarked reserves (with any additional shortfall in year being investigated and further savings being made in year).

We have progressed work to find **savings** to alleviate these budget pressures and these include the following:

Previous additional contributions to the pension fund to reduce on going deficit contributions in future years as noted above.
Exploring the best options for investment of our cash deposit funds to increase the interest we receive in our cash flow management activities.
Reviewed quick wins and smaller budgetary spends and adjusted accordingly.
Progressing items identified in the Modern 25 programme reported to Members in October 2024.
Incorporating new/updated letting arrangements, reprofiling other contributions and spends to align with costs being incurred.
Funded substantive positions from grant funding received by Government e.g. homelessness.
Introducing charges to deal with pest control.
Increasing leisure income.
There has been significant vacancy management savings arising helping with in year pressures.

- 3.10** The Executive has had two **monitoring** reports this financial year on 10 September 2024 and 4 November 2024. These have updated current year budgets and also future year forecasts.

4. REVENUE FINANCIAL PLAN

- 4.1** **Appendix 4** to this report is the draft budget scenario for the next three years. The effects of budget variations in 2024/25 already approved by Executive and Full Council are included.
- 4.2** Proposed **fees and charges** draft income totals for each service are shown at **appendix 5**. Detailed recommended fees and charges have been available the website since early in January at this [link](#). There are general changes for most charges to reflect more recent inflationary increases in costs for these services with some areas being altered to reflect better alignment to cost recovery and/or comparable charges/market rates elsewhere. 'Jam Packed' Leisure membership fees which have previously been frozen increase from £39 per month to £40 per month. There are general increases in other leisure charges.
- 4.3** Changes to car parking charges are mainly inflationary and again to cover increases in costs due to inflation. The charge for Sunday parking of £1.20 has been proposed to increase to £2. This will also help towards increases in running costs and In particular rates increases arising from the revaluations that mostly affects car parks. The main changes have been to increase

charges generally across the majority of car parks including permits. Car parking will continue to be free after 6 pm.

- 4.4** The successful opt in green waste subscription after having previously been frozen at £55 increases to £60 for 2025/26.
- 4.5** The **Localism Act** introduced the power for the Secretary of State to set principles each year under which council tax increases are determined as excessive. This can apply to Teignbridge, County, Fire, Police, or towns and parishes. For the current year limits continue to be set for all but towns and parishes with a referendum being triggered if districts had an increase of 3% and above, AND above £5.
- 4.6** In all such cases Teignbridge has to make the arrangements to hold a **local referendum** for residents. Costs can be recovered from the relevant precepting authority. The Government has previously expected town and parish councils to demonstrate restraint when setting precept increases. They will be looking for clear evidence of how the sector is responding to this challenge, mitigating increases by the use of reserves where they are not earmarked for other purposes or for 'invest to save' projects which will lower ongoing costs. The policy statement issued on 28 November 2024 again confirmed there would be no restrictions for towns or parishes.
- 4.7** The extra income from any increase in **council tax** is shown at **appendix 3** and this additional amount would be recurring in future years. The proposal is to increase council tax in Teignbridge by 2.99% or £5.87 to £202.28. **This is the annual charge for an average band D property and the increase equates to 11p a week. A 2.99% increase has been assumed for 2026/27 and 2027/28. The band A equivalent increase for 2025/26 is £3.91 which equates to less than 8p per week.**

The Teignbridge element of the council tax bill goes towards funding the services we provide. We recycle your household waste, take away your rubbish, clean your streets, make sure your food is safe, work with others to reduce crime, decide planning applications, create and attract new jobs, consider licensing applications, support people in need with housing and council tax reduction schemes, and support voluntary organisations.

We work with a whole range of organisations to do things such as support public transport and greener travel – for example cycle routes, protect the environment, look after your street signs, administer council tax for over 65,000 households, look after homeless families, work with partners to provide housing, deliver new jobs and bring prosperity to our beautiful area.

We organise elections, improve housing conditions for vulnerable households, promote better energy efficiency, deal with stray dogs, graffiti and fly-tipping; provide renovation grants for unfit properties, deal with noise complaints, provide car parks, check out bonfire nuisances among many others.

In one way or another, the work we do looks after just under 135,000 people across 260 square miles of land, stretching from the moor to the sea.

- 4.8** Council tax **freeze grants** have ceased with the last one being received in 2015/16. This was equivalent to a 1% increase in council tax but assumed no council tax support reduction so amounted to £78,000.
- 4.9** **Settlement funding** of business rates retention baseline to the Council from Government is £3.6 million for the current year.
- 4.10** We had a **four year funding deal** which ended in 2019/20 and one year settlements between 2020/21 and 2022/23. We received a further one year settlement for 2023/24 and some clarity for elements of 2024/25. For 2024/25 we had yet another one year settlement with no clarity about any longer term funding stability. For 2025/26 we have received a one year settlement but proposals to consult on future funding in 2025 and multi year funding settlements to be provided for 2026/27. A reset of this year is likely to eliminate gains established from growth and altering business rates retention. Some damping is assumed.
- 4.11** The **business rates retention** 50% funding system started on 1 April 2013. Rules for charging and rateable values are still set nationally by Government and the Valuation Office respectively. The system includes top ups, tariffs, levies and safety nets. The latter is to protect income to some extent within overall reducing national funding levels. The system is more complicated as Government has introduced small and rural business rates relief. The cost of this through loss of rates retention income to Teignbridge is generally covered by separate specific grant.
- 4.12** Within Devon it has been beneficial for authorities to form a **rates pool** to avoid any payment of levy from Devon to the Government. With historic assumptions of moderate business growth in the area significant savings have been achieved increasing over the years. The pool also spreads the risk of any business downturn in an authority over all members of the pool and encourages economic prosperity across authority boundaries. The Devon pool became a 100% business rate pilot for 2018/19 following its successful submission and reverted back to a rates pool thereafter. It is anticipated that whilst business rates income may stall/decline going forward the benefits of being in a pool for 2025/26 still exist and so an application for this has been submitted and approved.
- 4.13** Teignbridge's position is better than the rates baseline because of estimated growth in business rates. We have also gained from pooling and this has been shown together with previous growth in the revenue summary as estimated rates retention and pooling gain. A reset of baselines is now likely to be 2026/27 and projections suggest this will have a negative impact on funding levels. We await the outcome of how the funding changes and any correspondence or consultation will be explored in the next twelve months.

- 4.14 New homes bonus** is also part of core funding and is top sliced from settlement grant. It is based on additional property brought into occupation in the previous year with a higher amount for affordable housing. Teignbridge is estimated to receive £0.35 million for 2025/26.
- 4.15** Government reformed the new homes bonus reducing the length of payments from 6 years to 4 years. Since these original reforms payments were reduced further by elimination of any legacy payments and funding is for one year only. Government had intimated that it will cease New Homes Bonus after 2021/22 and replace with an alternative source of Housing funding. The spending review delay has allowed New Homes Bonus to continue for at least one further year in 2025/26 and to review and cease this funding in future years. No details are available to clarify what this will mean in terms of future funding and whether it will provide similar funding levels to that received under New Homes Bonus or nothing at all. Government had allowed it freedom to change the baseline previously however for 2025/26 this will be left unaltered at 0.4%.
- 4.16** Council tax benefit was replaced by **council tax support** from 1 April 2013. As the support reduces the tax base there is less council tax income for county, fire, police, and towns & parishes. The cost was around 90% funded by government grant initially but then transferred into main grant and not identified separately. The 10% shortfall was covered at Teignbridge, in the first year by one minor change to benefit, technical reforms, and use of transitional grant.
- 4.17** In 2020/21 we moved to an income banded scheme. This was due to the existing scheme not being compatible with the roll out of Universal Credit and with the aim to simplify administration and support the most vulnerable. In 2021/22 we made a minor change to ensure claimants were protected from any adverse impacts arising from measures introduced by the Government to support claimants through the Covid 19 crisis. No major changes to the scheme were made for 2022/23 apart from amending the income threshold for claimants in Band 1 to protect existing claimants currently receiving 100% within this band from receiving a reduction in support to 75% as a result of receiving a small increase in state benefits. For 2023/24 and 2024/25 we again used existing provisions within the scheme to uplift the income bands to accommodate national increases in primary benefits and are proposing to do the same for 2025/26. We are also proposing to incorporate the current Care Leavers Council Tax discount into the scheme to make it easier to recoup costs from our major preceptors; and to introduce flexibilities in how we administer the Minimum Income Floor and simplify the administration of qualifying childcare costs. Financial impact of these proposals is nominal.
- 4.18** Teignbridge currently receives £285,000 for administering **housing benefit**. **Universal Credit** started for Teignbridge from 9 November 2015 for new single job seekers and we went live with the full service in September 2018. There has been specific help from the department for work and pensions in connection with the transition but the current funding agreement ended in 2017.

- 4.19** The statutory minimum **National Living Wage** increased to £11.44 in April 2024 and will be £12.21 in April 2025 to employees aged over 21. Continued exploration of apprenticeships and training will be encouraged to utilize available apprenticeship levy funding.
- 4.20** The **actuarial valuation** of the **Devon pension fund** effective from 1 April 2020 set Teignbridge contributions for future years. These were made up of a basic amount which increased from 14.6% to 16.6% for future service accrual plus an increasing cash sum to reduce the past service deficit. The amended cash sum payment started in 2020/21 at £1,254,000 increasing to £1,347,000 for 2022/23. We agreed to pay the past deficit contributions up-front to obtain a significant discount of 4.5%. The future service accrual contributions increased from 16.6% to 19.6% from 1 April 2023 however the past service deficit contributions have decreased to £1,090,000 in 2023/24 increasing to £1,140,000 in 2024/25 and £1,180,000 in 2025/26. We have also paid £500,000 off the pension deficit liability in 2023/24 and £1,000,000 in April 2024. This will generate further savings in future year's past service deficit payments at the next valuation.
- 4.21** Forecasts of investment income receivable have increased over the last year. The Bank of England's monetary policy committee (MPC) has reduced base rate twice during 24/25. From a starting point of 5.25% at the start of the year, the rate fell as follows:
- | | |
|---------------|-------|
| August 2024 | 5.00% |
| November 2024 | 4.75% |

The market view is that base rate is now likely to decline slowly as inflationary pressures ease, albeit at a slower rate than forecast before the October 2024 budget. The MPC stated that "a gradual approach to removing policy restraint remains appropriate". Rates are forecast to fall further in spring 2025 and to reach 3.75% by the end of 2025/26.

Forecast investment income for the current year is £1,931,881 with an average daily lend of £39.6 million up to the end of November. This represents an average interest rate of 4.88%. The SONIA (Sterling Overnight Index Average) rate for the first of the month as published in December is 4.70%, with the average for April to November being 5.07%, so this is in line with benchmark expectations.

It is anticipated that Council balances available for investment in 2025/26 will be lower due to capital expenditure of grants and developer contributions previously received. Based on the forecast rates above and estimated projected cash-flows, investment income is expected to reduce in 2025/26 to £1,179,500. This is dependent on the progress of capital projects and other cash-flow influences such as receipt of government grants and developer contributions, all of which are subject to change. Investment income is then forecast to fall to around £875,000 in 2026/27 as both interest rates and amounts available for investment reduce.

Over the last year, the Council has made use of its internal balances to rule out the need for external borrowing. With an underlying need to borrow (Capital Financing Requirement) of £22.6 million at the beginning of 2024/25 (estimated to be £24.2 million excluding vehicle leases by the end of the year) and assuming a combination of Public Works Loans Board (PWLB) 10-year and 25-annuity loans (adjusting for lost investment interest at 4.88%), this represents interest saved of around £32,760.

The PWLB has revised its borrowing conditions and CIPFA has revised its guidance so that loans are not available to finance investments which are primarily for financial yield.

- 4.22** The latest professional guidance on **reserves** issued in November 2008 recommends a working balance to help cushion the impact of uneven cash flows and avoid unnecessary temporary borrowing and a contingency to cushion the impact of unexpected events or emergencies. Earmarked reserves can also be built up to meet known or predicted requirements. Teignbridge operates with a low level of reserves compared to many districts and will look to utilize earmarked reserves to balance any funding gaps in the medium term financial plan as appropriate. It is proposed that general reserves are increased from £2.4 million to £2.5 million to build in some resilience for inflationary pressures. There is also a proposal to increase the 'invest to save' reserve from £400,000 to £500,000 in line with the proposals from the Peer Challenge review.
- 4.23** There are no known significant contingent liabilities, provision has been made for other smaller potential liabilities. The current funding regime including rates retention, new homes bonus and council tax support carries a risk for us of likely more volatility in resources. We are more reliant on income generated from our own fees and charges as government funding reduces and some ongoing reduction in income in areas hit by the economic climate and outfall from the pandemic has created significant uncertainty on likely income receivable for the foreseeable future and predicting trends.
- 4.24** The Audit Commission December 2012 report 'Striking a balance' stated that reserves are an essential part of good financial management. They help councils cope with unpredictable financial pressures and plan for their future spending commitments. The proposed budget recommends general reserves to be increased from £2.4 million to £2.5 million being 13.0% of the net revenue budget in 2024/25 and 12.7% in 2025/26. This equates to 14.4% and 14.8% in the two subsequent years. General reserves are held to accommodate continuing future uncertainties and increasing reliance on generating our own income.
- 4.25** Historically the **Executive** has **authority** to exceed the approved overall revenue budget by up to £100,000 from general reserves to meet unexpected expenditure within the year. The aim is to replenish the reserves in the same year by making compensating savings as soon as possible. Following a review and approval of the doubling of the financial limits it was approved in February 2024 to increase this to £200,000. It is proposed that this level is

maintained for 2025/26. All other decisions with regard to budgetary change will be approved by reference to virement rules in the financial instructions.

- 4.26** In conclusion these budget proposals show how Teignbridge can continue to prepare for the grant reductions and anticipated funding regime changes by continuing to make savings and generate income. **The revenue budget is funded over the medium term by savings found, additional income and principally from use of earmarked reserves built up to cover anticipated future reductions in funding however significant work is still required to identify the significant budget gaps which arise as shown in appendix 4 and will be ongoing. The budget gap is £3.8 million in 2026/27 and £3.6 million in 2027/28 before using earmarked reserves (line 14) built up to support the reduced funding. This is due to the additional pressures already mentioned above.** There may be a bigger budget gap if an alternative housing funding is not forthcoming or lower than the assumptions made. **The Chief Finance Officer (CFO) has a statutory duty to balance the budget each year and if this is not achievable at some point in the future it may be necessary for the CFO to issue a s114 notice. With no further work to address the gap it is anticipated that a s114 notice would have to be issued at the end of the 2027/28 financial year with earmarked reserves likely to be depleted in 2028/29.** Right to buy receipts ceased after 2024 increasing funding pressures on the capital programme. Further suggestions including the work with Ignite and the Modern 25 agenda will be worked up and costed to deliver savings to move towards balancing future budget years from 2027/28 alongside the ongoing investigation into commercial investment opportunities, alternative service delivery plans and review of our existing assets and their use and the work and findings from Overview & Scrutiny in relation to the MTFP. **The budget deficit for 2027/28 is likely to continue into future years and Members will be updated on progress with funding reforms/further Government funding /savings to determine how the funding gap can be closed in conjunction with work carried out by Overview & Scrutiny work on specific areas of the budget.**

The budget papers also include the updated Financial Plan at **Appendix 8** for approval at Full Council – the **Financial Plan 2025 to 2030**. The purpose of the plan is to define how the Council will structure and manage its finances over the next five years in order to deliver services and deliver savings, provide information around key funding streams, the inter relationship between revenue and capital and establish and adopt some key principles and proposals to be followed and worked through over the next two years via the work plan involving Overview & Scrutiny.

- 4.27** These proposals include a £5.87 band D increase in council tax next year and 2.99% in subsequent years and substantial capital investment over the next three years. They have been publicised and comments brought back to the Executive in February before making the final budget recommendation to Council for 25 February 2025.

5. CAPITAL PROGRAMME

- 5.1** The programme is shown at **appendix 7** and between 2025/26 and 2027/28 has the following funding sources: Sales of assets (capital receipts): the Council holds around £4 million. There is an element of risk in forecasting receipts from sales, which can be subject to lengthy legal and planning processes. If forecast sales do not materialise, capital expenditure plans will need to be re-assessed. 90%+ of capital receipts derive from Housing sources such as Right to Buy receipts. Due to Homes England regulations, which do not allow Right to Buy receipts to be used directly in conjunction with Homes England grant, the funding of housing projects require careful structuring. Capital receipts from general fund asset sales are fully committed. Community Infrastructure Levy (CIL) accounts for £20.2 million, largely for infrastructure projects, with a further £1.5 million from Section 106. Government grants account for £15.4 million of funding over the 3 years from 2025/26 to 2027/28. This includes £6.6 million assumed towards housing grants and affordable housing with other grants towards decarbonisation, open space, coastal monitoring and regeneration. Contributions from revenue were re-introduced in 2023/24, with £500,000 per budgeted for 2024/25. This has been increased to £1.5 million for 2025/26 and suggested £1.5 million for 2026/27 before reverting to £500,000 in 2027/28. This increase is funded from extended producer responsibility (EPR) funding for packaging in relation to waste collection and has been allocated to Waste & Recycling projects such as the provision for the waste transfer station redevelopment and sortline replacement. It should be noted that this revenue contribution to capital does not cover the full cost of these projects. Waste and recycling along with several other projects rely either partly or entirely on borrowing, the financing costs of which impact revenue budgets. Additional borrowing over the 3 years is forecast to be £17.3 million. All projects involving borrowing are appraised to ensure the borrowing is affordable.
- 5.2** Government subsidy for housing disabled facilities grants through Better Care funding (received via Devon County Council) is assumed to continue at £1.4 million per annum. £1.8 million has been received in 2024/25, with the majority invested in grants towards the provision of disabled facilities and energy improvements.
- 5.3** A provision of £6.8 million has been made over the 3 years 2025/26 to 2027/28 for the construction of a social housing scheme in Sherborne House car park. The proposal is for a *Passivhaus* extremely energy-efficient design, enabling residents to benefit from lower energy bills. Planning consent was granted in August 2024, with a further £142,455 approved at Executive on 4 November 2024 to progress the project to tender stage. This scheme will be brought back to Full Council for approval in due course. Estimated construction costs are based on a desktop study carried out by an experienced local housing company, with assumptions being updated as more detailed work is carried out. Due to Homes England funding constraints, it is currently assumed to be funded from a combination of Homes England and One Public Estate grant, S106 contributions and borrowing. This uses the balance of the funding allocated for Phase1 of the Teignbridge 100 housing

programme, in accordance with the priority Actions outlined in the Council Strategy for delivering affordable and social housing. To date, the programme has delivered:

- 7 units of housing allocated to local applicants in housing need at Drake Road and Well House, East Street, Newton Abbot
- 5 units of shared housing in Dawlish
- 5 units of rough sleeper accommodation in Dawlish, Teignmouth and Newton Abbot
- 4 homes for social rent in Chudleigh
- 18 homes for social rent under the government's Local Authority Housing Fund scheme, which in the short term provides accommodation for families with housing needs who have arrived in the UK via Ukrainian and Afghan resettlement and relocation schemes. Funding has been secured to enable purchase of a further 4 units. Longer term, the homes will provide a supply of affordable housing for local communities.

The pipeline covers a range of urban and rural sites, including the Dartmoor National Park, with work ongoing to identify further means of delivery, whether this is direct or by partnership with developers and housing associations. The aim is to deliver the full programme over time, with pipeline projects being brought forward for approval in due course as details are firmed up. Schemes can move up and down the priorities pipeline depending on a number of factors, including planning constraints and affordability.

Work also continues to deliver the previously approved custom-build housing scheme at Houghton Barton, for which £0.6 million of ring-fenced central government grant funding has been received.

A provisional budget line of £0.03 million per annum is in relation to periodic capital expense in relation to Teignbridge's social housing portfolio, for example replacement roofs, fabric improvements and replacement fixtures and fittings. Projects will be brought forward for approval as they occur. Funding is from revenue contributions to capital. Any surplus income from the properties will be earmarked for this purpose.

5.4 The infrastructure delivery plan investment over the next few years contributes to:

- Improvements to the A382 – a further £1.0 million in 2024/25 making a total contribution since 2020/21 of £6.1 million, funded from Community Infrastructure Levy (CIL). There is £1.5 million provision for transport hubs and public transport in 2025/26 and 2026-27, all funded from CIL.
- £1.3 million budgeted towards the final stages of the Dawlish link road and bridge in 2025/26, funded from CIL.
- Provision for Education in the wider Teignbridge area of £7.1 million between 2025/26 and 2027/28, funded from community infrastructure levy.

- £1.4 million is provided for the final stages of land acquisition, instatement and endowment towards ongoing maintenance at Ridgetop Countryside Park. This is funded from Housing Infrastructure funding via Devon County Council. There is provision of £3.0 million towards new countryside parks in 2026/27 and 2027/28 and £0.8 million for habitat mitigation between 2025/26 and 2027/28, funded from CIL. An additional £0.1 million is anticipated to be contributed to the RSPB in relation to cirl bunting habitat, funded from Section 106 developer contributions.
- Sports and leisure provision of £3.7 million over the next 3 years, including £1.8 million for the remaining refurbishment and decarbonisation of Broadmeadow sports centre (approved by Full Council in July 2023). A provisional sum of £1.3 million is included for improvements to Dawlish leisure centre. Work continues on understanding the requirements to improve leisure provision post-Covid and this scheme will be brought back for approval as the business case is developed. Following recent improvements to play areas at Decoy and Ashburton Road in Newton Abbot and the Den in Teignmouth, provisions of £0.2 million are included for Powderham Park in Newton Abbot and Prince Rupert Way play area in Heathfield and other play area refurbishments.
- £1 million in CIL is allocated towards the Teign Estuary Cycle Trail, following approval at Full Council on 28 November 2023. £0.4 million in CIL is provisionally allocated to other cycle schemes over three years. £0.3 million of Garden Communities funding is being used towards the Ogwell Strategic Cycle Link.

5.5 Following successful bids for grant funding under the Public Sector Decarbonisation Fund (PSDF) for Forde House offices, Newton Abbot Leisure Centre, Broadmeadow Sports Centre and Teignmouth Lido, a third phase application was made in relation to further measures at Broadmeadow Sports Centre. This second phase comprises fabric improvements, insulation and installation of an air source heat pump. A £3.7 million scheme to include refurbishment was approved at Full Council on 23 July 2023. Funding is a combination of PSDF grant, S106 contributions, revenue contributions and borrowing. In addition, a further £0.97 million of energy efficiency measures are being implemented at Dawlish Leisure Centre (funded partly from Sport England Swimming Pool Support Fund), Newton Abbot Leisure Centre and Teignmouth Lido, as approved by Full Council on 30 July 2024. The measures include replacement air handling units to increase heat recovery and control, improved pool water circulation pump controls to reduce energy wastage, hot water efficiency measures, heat and electricity sub-metering to aid monitoring and at Dawlish, solar photovoltaics to generate low-cost electricity on-site. At Teignmouth Lido, measures include the installation of a pool cover to reduce overnight heat loss.

In September 2023, Full Council approved the replacement of the vehicle fleet, with all suitable small, medium and large vans switching to Battery Electric Vehicles. £0.8 million was included in 2024/25 for the associated infrastructure improvements. The proposed project will reduce the Authority's Scope 1 Carbon Footprint by 58 tonnes CO₂ per annum and provide the infrastructure necessary to support the long term future needs of a battery electric fleet.

For projects not covered by grant funding, a further £0.5 million provision over 2025/26 and 2026/27 has been made for investment in carbon reduction measures covering the Authority's Scope 1 & 2 carbon footprint as part of the ongoing Carbon Action Plan, which is being developed by the Climate Change Officer. Likely provisions will target emissions arising from the Authority's top 15 sites by carbon emissions; provisions are likely to include: onsite renewable energy generation, renewable energy power purchase agreements, thermal fabric improvements and energy efficiency improvements.

A provision of £6 million between 2025/26 and 2027/28 is also made towards strategic energy infrastructure and low carbon, funded from CIL.

5.6 South West Coastal Monitoring (SWCM) is the largest of the National Coastal Monitoring Programmes in England, encompassing 2,450 km of coast between Portland Bill in Dorset and Beachley Point on the border with Wales. It is 100% funded by the Environment Agency. Since its inception in 2006 Teignbridge District Council have acted as the lead authority for the region. The Programme collects a multitude of coastal monitoring data, including topographic beach survey data, bathymetric data, LiDAR, aerial photography and habitat mapping and has a wave buoy and tide gauge network around the South West coast. The data feeds into a long term dataset showing changes to the beaches and coastline of the South West. It ensures that all Coastal Protection Authorities have the evidence to better understand the processes affecting the coast ensuring that coastal defence schemes are designed based on reliable information. In 2025/26 the programme will enter the fifth year of the current 6 year phase.

5.7 There is a £2 million provision for employment sites, funded from borrowing and developer contributions where applicable. It is anticipated this will be spent on schemes on council owned land, either to invest in new assets or to enhance and make best use of those already available. This will encourage new and existing businesses to set up, move in and stay in the area. The aim is to create better paid jobs and business expansion for a more resilient local economy. Where people can both work and spend leisure time locally, carbon emissions are also reduced. Individual projects will come back to committee as appropriate as business cases are developed.

£9.4 million is budgeted over 2024/25 and 2025/26 towards the Market Hall refurbishment and associated Future High Streets Funded works to help stimulate growth in the local economy and ensure it is an attractive and well-

connected environment for local businesses. This is funded from a combination government grant and prudential borrowing.

£0.47 million is included over 2024/25 and 2025/26 for the creation of additional car parking at George Street, Teignmouth.

- 5.8** £0.19 million is included for a new financial management system between 2024/25 and 2025/26, which is required to meet the changing demands for financial information, reports and support. The new solution will create efficiencies and have enhanced reporting capabilities allowing managers to access financial information themselves.

There is also a further £1.2 million in provisions for IT infrastructure projects, software upgrades and applications to enable more effective, digital ways of working between 2025/26 and 2027/28. These items form part of the Strata business plan, which will be brought forward for approval in due course.

- 5.9** An exercise is currently underway to identify likely major expenditure requirement in relation to the Authority's critical assets over the medium term. This will feed into the asset review process and will mean identifying funding resources and prioritising expenditure. There are known issues around the need to further improve waste management infrastructure (workshop, offices, storage, welfare) and assets in need of fabric and heating improvements. The current position is that general fund capital receipts and revenue contributions are fully committed until 2027/28.

6. COUNCIL TAX BASE 2025/26

- 6.1** The **council tax base** is the estimated number of band D equivalent properties in the district for next year less a small allowance for likely collection losses. The details are shown at section 1 of **appendix 2**. The council tax for each of District, County, Fire, Police and towns/parishes multiplied by the base gives the income or precept which the district pays to each authority. The District is responsible for collecting council tax.
- 6.2** The estimate for next year must be based on information available on the 30 November. It has to be approved by Audit Scrutiny Committee which has taken place on 18 December 2024 and notified to the major preceptors - County, Fire and Police between 1 December 2024 and 31 January 2025. Similarly towns and parishes also need the base for their area to calculate their council tax from their precept.
- 6.3** The initial data is extracted from the council tax records. This includes the deduction for council tax support which reduces the base. Finally an estimate is made of the growth in the number of dwellings to 2025/26 based on recent history and this has been calculated at 0.9%. Thus a total of 52,668.2 is the estimated number of band D properties for next year.

- 6.4** A collection rate of 97.9% has been assumed giving 51,562 for 2025/26. For Teignbridge this base means that at the current council tax level of £196.41 just over £10.1 million of income would be generated next year. This is 1.2% or £122,000 more than in the current year. Estimated 2025/26 income for all preceptors is shown at **appendix 2**, section 2 based on the current council tax.
- 6.5** All the council tax income goes into a collection account from which the precepts are paid. As the income is estimated a surplus or deficit can arise which has to be notified and shared out between the District, County, Fire and Police. The district has to pay for any deficit or take any surplus relating to the towns and parishes. The aim is to minimise balances on the account.
- 6.6** Teignbridge has to estimate the surplus or deficit on the council tax collection fund on 15 January each year for the following budget year. A surplus of £3.0 million has been estimated which has to be shared between the major preceptors in 2025/26 as per their current precepts. The District share is £381,905 allocated to next year's budget as shown in line 18 of appendix 4. Surpluses or deficits arise due to a number of factors including variations to previous year's assumptions in relation to the number of new houses built, the banding of these properties, the number claiming council tax support, collection rates, discounts, bad debts and provisions in relation thereto.

7. GROUPS CONSULTED

- 7.1** County, Fire and Police and the public are consulted about any changes to the council tax support scheme. The initial budget proposals have been publicized and considered by Overview and Scrutiny on 7 January 2025. They also scrutinized these final plans on 4 February 2025. Parishes and town councils have been advised of these proposals. There has been a budget meeting with town and parish councils on 19 December 2024.
- 7.2** A budget survey has been put on the website and publicised to encourage feedback. In particular it will be brought to the attention of businesses, the residents' panel and Teignbridge relationship groups. Responses will be reported verbally to this Executive and in the final Council budget report on 25 February 2025.

8. TIME-SCALE

The financial plan covers the years 2024/25 to 2027/28. Final consideration of the budget by Council is due on 25 February 2025. At that time the council tax resolution is also approved which covers the total council tax including County, Fire, Police and towns & parishes.

9. LEGAL / JUSTIFICATION

The Executive is required under the budget and policy framework procedure rules in the constitution (section 7 (a) and 7 (b)) to agree and recommend a budget to Council each year.

10. DATE OF IMPLEMENTATION (CONFIRMATION OF DECISION SUBJECT TO CALL-IN)

Call in does not apply as the final budget recommendations will be considered for approval by Council on 25 February 2025.

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Budget timetable 2025/26

	October	November	December	January	February
Government (Chancellor) Autumn Spending Round Statement	30th				
Provisional council tax base numbers to towns/parishes	31st				
Local Government Financial Policy Statement		28th			
Audit Scrutiny approve council tax base			18th		
Provisional local government settlement			18th		
Town/parish initial budget/precept meeting			19th		
Executive papers sent out - initial budget proposals			20th		
Start of formal six weeks consultation period			20th		
Budget survey emailed to businesses			20th		
Executive - agree initial financial plan proposals				6th	
Overview & Scrutiny - consider Executive's financial plan				7th	
Final settlement expected				31st	
Deadline for business rates retention estimate to government, county and fire				31st	
Police and Crime Panel consider precept and approve				31st	
Overview & Scrutiny - consider Executive's final financial proposals					4th
Executive - agree final financial plan proposals, including budget monitoring					11th
County Cabinet 10.30am budget meeting					14th
Devon County Council 2.15pm - set county precept and council tax					20th
Fire Authority - set fire precept and council tax					17th
Council meeting - consider financial proposals and council tax resolution					25th
Reserve county budget meeting 10.30 am if required					26th
Close council tax accounts and start bills print unless delayed if council tax not set					26th
Reserve Council budget meeting if required					27th

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Section 1

Council Tax Base adjustment for Council Tax Support (CTS) and estimated growth						
	Estimated 25/26 Band D Number	24/25 Council Tax £	Estimated Income £	Estimated Collection Rate %	Estimated Net Income £	Estimated 25/26 Base
Full band D at November 2024	56,514.7	2,394.70	135,335,750			
less CTS at November 2024	-4,316.3	2,394.70	-10,336,240			
Starting point based on Nov 2024	52,198.4		124,999,510			
Anticipated growth at 0.9%	469.8	2,394.70	1,125,030			
Total (rounded)	52,668.2	2,394.70	126,124,540	97.9%	123,475,520	51,562

Section 2

2025/26 Expected Council Tax (CT) Income at Current Council Tax Levels compared with 2024/25			
Preceptor	Estimated CT Base Number	24/25 Council Tax £	Expected income £
2025/26 expected income (rounded)			
Towns and parishes	51,562	108.44	5,591,380
District	51,562	196.41	10,127,290
County	51,562	1,715.67	88,463,380
Fire	51,562	99.68	5,139,700
Police	51,562	274.50	14,153,770
Total (rounded) shows a 1.2% increase in expected income		2,394.70	123,475,520
2024/25 expected income (rounded)			
Towns and parishes	50,939	108.44	5,523,830
District	50,939	196.41	10,004,930
County	50,939	1,715.67	87,394,510
Fire	50,939	99.68	5,077,600
Police	50,939	274.50	13,982,760
Total (rounded)		2,394.70	121,983,630

To show the extra Council Tax in 2025/26 that would be collected for varying increases by percentage and value.

Teignbridge Band D Council Tax 2024/25 (excluding parish precepts) **£196.41**
 Approved Council Tax Base 2025/26 (at 97.9% collection rate) **[a] 51,562**

Varying increases in Council Tax for 2025/26			Total Band D Council Tax 2025/26	Increase in Council Tax income for 2025/26	[b] Total Council Tax income 2025/26
%	Per Year £	Per Week £	Per Year £	Per Year £	Per Year £
0.00	0.00	0.00	196.41	0	10,127,290
				No council tax freeze grant	0
				Total income	10,127,290
0.26	0.52	0.01	196.93	26,810	10,154,100
0.51	1.00	0.02	197.41	51,560	10,178,850
1.00	1.96	0.04	198.37	101,060	10,228,350
1.02	2.00	0.04	198.41	103,130	10,230,420
1.32	2.60	0.05	199.01	134,060	10,261,350
1.53	3.00	0.06	199.41	154,690	10,281,980
2.00	3.93	0.08	200.34	202,640	10,329,930
2.04	4.00	0.08	200.41	206,250	10,333,540
2.55	5.00	0.10	201.41	257,810	10,385,100
2.99	5.87	0.11	202.28	302,670	10,429,960

Note:

- [a]** Council Tax Base of 51,562 for 2025/26 approved by Audit Scrutiny on 18 December 2024
- [b]** Total Council Tax income is calculated by multiplying the Band D Council Tax by the recommended Council Tax Base of 51,562
- [c]** No council tax freeze grant. Referendum limit proposed by government as higher of 3% or above £5 for Band D.

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Revenue Budget Summary

Appendix 4

Revenue Budget	2024-25 Forecast	2024-25 Latest	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
<i>EXPENDITURE</i>	£	£	£	£	£
1 Employees	26,932,610	26,199,410	27,490,880	27,747,190	28,533,260
2 Property	5,873,850	6,294,430	5,722,840	5,831,170	5,944,690
3 Services & supplies	6,919,850	9,375,550	7,411,540	7,739,640	7,921,390
4 Grant payments	19,334,800	22,132,080	19,431,570	17,431,570	15,431,570
5 Transport	1,082,810	990,170	966,430	1,001,960	1,041,040
6 Leasing & capital charges	2,365,490	2,267,090	2,706,420	2,877,830	2,866,270
7 Contributions to capital	500,000	719,710	1,500,000	1,500,000	500,000
8 Total expenditure	63,009,410	67,978,440	65,229,680	64,129,360	62,238,220
<i>INCOME</i>					
9 Sales	-807,690	-1,238,030	-1,032,830	-1,074,140	-1,117,110
10 Fees & charges	-11,928,260	-12,419,250	-12,924,520	-13,441,500	-13,979,160
11 Grants - income	-19,542,500	-23,132,950	-21,319,570	-19,319,570	-17,319,570
12 Property income	-3,699,950	-3,906,400	-4,016,200	-4,346,690	-4,477,090
13 Other income & recharges	-4,533,480	-6,309,260	-4,700,740	-4,828,140	-4,844,230
14 Transfer from (-) / to earmarked reserves	-3,551,730	-1,687,500	-1,484,070	-3,779,490	-3,630,450
15 Total income	-44,063,610	-48,693,390	-45,477,930	-46,789,530	-45,367,610
16 Total net service cost	18,945,800	19,285,050	19,751,750	17,339,830	16,870,610
<i>Funding</i>					
17 Council tax	-10,004,930	-10,004,930	-10,429,960	-10,999,230	-11,441,390
18 Council tax/community charge surplus(-) / deficit	-251,670	-251,670	-381,900	0	0
19 Revenue support grant	-261,270	-261,270	-288,010	0	0
20 Rates baseline funding	-3,634,240	-3,634,240	-3,664,280	-3,699,600	-3,734,580
21 Estimated rates retention and pooling gain	-2,800,410	-3,184,760	-3,413,720	-141,000	-194,640
22 New homes bonus	-650,240	-650,240	-351,710	0	0
23 Alt housing funding/damping/returned surplus/ca	0	0	0	-2,500,000	-1,500,000
24 Other grants	-1,343,040	-1,363,940	-1,222,170	0	0
25 Budget gap (-) to be found	0	0	0	0	0
26 Total funding	-18,945,800	-19,351,050	-19,751,750	-17,339,830	-16,870,610
27 -Surplus/shortfall	0	-66,000	0	0	0
28 General reserves at end of year	2,400,004	2,500,140	2,500,140	2,500,140	2,500,140
29 General reserves as % of net revenue budget	12.7%	13.0%	12.7%	14.4%	14.8%

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Revenue Budget Detail

Appendix 5

All Services

Managing Director/Director		2023-24 Actual	2024-25 Outturn	2025-26 Budget
		£	£	£
Corporate Services				
A Pujol	Business Transformation Team	455,453	690,010	631,410
N Blaney	Communications	442,506	400,190	487,540
M Flitcroft	Democratic Services	813,423	898,340	882,370
P Shears	Electoral Services	72,071	183,440	226,110
M Flitcroft	Finance	918,849	1,105,780	1,400,000
M Flitcroft	Human Resources	647,514	627,680	723,490
M Flitcroft	Internal Audit & Information Governance	203,197	241,220	251,260
M Flitcroft	Legal	501,032	459,750	655,620
M Flitcroft	Procurement	41,385	30,270	44,760
P Shears	Strategic Leadership Team	460,426	505,190	489,330
		4,555,858	5,141,870	5,791,890
Strategic Place				
N Blaney	Building Control	102,751	- 292,770	- 226,290
A Pujol	Customer Services	697,957	762,500	875,800
N Blaney	Development Management	596,398	749,430	801,050
N Blaney/M Flitcroft	Economy & Assets	- 148,487	258,730	560,390
A Pujol	Housing	781,633	1,569,020	2,044,670
N Blaney	Parking	- 3,111,546	- 3,350,410	- 3,767,170
A Pujol	Revenues & Benefits	1,182,153	1,211,520	1,623,470
N Blaney	Spatial Planning	681,627	659,850	700,450
		782,486	1,567,870	2,612,370
Environment, Health & Wellbeing				
N Blaney	Community Safety	130,742	129,560	136,060
N Blaney	Environmental Health	1,219,054	1,287,960	1,512,680
A Pujol	Green Spaces & Active Leisure	839,317	1,181,450	1,120,040
A Pujol	Leisure	990,073	888,410	1,022,880
N Blaney	Licensing	- 19,171	- 34,290	- 40,060
A Pujol	Resorts	58,181	17,840	118,580
A Pujol	Waste, Recycling & Cleansing	6,762,480	7,550,990	7,094,510
		9,980,677	11,021,920	10,964,690
Total all services		15,319,021	17,731,660	19,368,950
Financing Items		449,217	833,680	- 1,117,200
Totals per actual/budget papers		15,768,238	18,565,340	18,251,750
Contributions to Capital		610,677	719,710	1,500,000
Totals per actual/budget papers		16,378,915	19,285,050	19,751,750

Notes:

There is a glossary of terms at the end of this appendix

Executive Member: Gary Taylor
Manager: Nigel Hunt
Activity Area: Building Control

	FTE	2023-24 Actual £	FTE	2024-25 Outturn £	FTE	2025-26 Budget £
<u>EXPENDITURE</u>						
Employees	21.0	1,090,437	21.0	1,012,050	21.5	1,161,360
Property		33,670		35,340		37,260
Services & Supplies		121,451		139,660		143,700
Grant Payments		-		-		-
Transport		58,601		59,910		59,910
Leasing & capital charges		-		-		-
		1,304,159		1,246,960		1,402,230
<u>INCOME</u>						
Sales		-		-		-
Fees & Charges	-	985,043	-	1,295,120	-	1,385,780
Property Income		-		-		-
Grants - income		-		-		-
Other income & recharges	-	216,365	-	244,610	-	242,740
Transfers from earmarked reserves		-		-		-
		- 1,201,408		- 1,539,730		- 1,628,520
Service Cost		102,751		- 292,770		- 226,290
Service cost - £'s per head of population						
		0.76		- 2.17		- 1.68

Executive Member: Peter Williams
Manager: Sarah Knight
Activity Area: Business Transformation Team

	FTE	2023-24 Actual £	FTE	2024-25 Outturn £	FTE	2025-26 Budget £
<u>EXPENDITURE</u>						
Employees	5.5	297,602	5.5	345,640	9.0	566,650
Property		17,348		15,810		16,820
Services & Supplies		193,144		413,900		47,770
Grant Payments		71,032		-		-
Transport		-		620		740
Leasing & capital charges		-		-		-
		579,125		775,970		631,980
<u>INCOME</u>						
Sales		-		-		-
Fees & Charges		-		-		-
Property Income	-	567	-	570	-	570
Grants - income	-	121,086	-	7,390	-	-
Other income & recharges	-	2,019	-	-	-	-
Transfers from earmarked reserves		-	-	78,000		-
		- 123,672		- 85,960		- 570
Service Cost		455,453		690,010		631,410
Service cost - £'s per head of population						
		3.38		5.12		4.68

Executive Member: Richard Keeling
Manager: Julia Hulland
Activity Area: Communications

		2023-24 Actual		2024-25 Outturn		2025-26 Budget
	FTE	£	FTE	£	FTE	£
<u>EXPENDITURE</u>						
Employees	5.0	253,291	5.0	195,090	5.0	261,430
Property		4,477		4,110		4,340
Services & Supplies		141,306		90,070		87,010
Grant Payments		136,450		166,350		159,060
Transport		-		100		700
Leasing & capital charges		-		-		-
		535,523		455,720		512,540
<u>INCOME</u>						
Sales		-		-		-
Fees & Charges		-		-		-
Property Income		-		-		-
Grants - income		-		-		-
Other income & recharges	-	93,017	-	55,530	-	25,000
Transfers from earmarked reserves		-		-		-
		- 93,017		- 55,530		- 25,000
Service Cost		442,506		400,190		487,540
<hr/>						
Service cost - £'s per head of population		3.28		2.97		3.62

Executive Member: Linda Goodman-Bradbury
Manager: Rebecca Hewitt
Activity Area: Community Safety

		2023-24 Actual		2024-25 Outturn		2025-26 Budget
	FTE	£	FTE	£	FTE	£
<u>EXPENDITURE</u>						
Employees	2.0	107,022	2.0	111,400	2.0	115,990
Property		2,365		2,170		2,290
Services & Supplies		8,559		9,380		9,990
Grant Payments		116,455		57,300		5,820
Transport		1,442		1,940		1,970
Leasing & capital charges		-		-		-
		235,842		182,190		136,060
<u>INCOME</u>						
Sales		-		-		-
Fees & Charges		-		-		-
Property Income		-		-		-
Grants - income	-	100,480	-	28,590	-	-
Other income & recharges	-	4,620	-	24,040	-	-
Transfers from earmarked reserves		-		-		-
		- 105,100		- 52,630		-
Service Cost		130,742		129,560		136,060
<hr/>						
Service cost - £'s per head of population		0.97		0.96		1.01

Executive Member: Richard Keeling
Manager: Emma Ingle
Activity Area: Customer Services

		2023-24 Actual		2024-25 Outturn		2025-26 Budget
	FTE	£	FTE	£	FTE	£
<u>EXPENDITURE</u>						
Employees	18.5	548,539	18.5	609,360	19.0	716,620
Property		15,035		15,450		12,080
Services & Supplies		134,383		140,450		147,100
Grant Payments		-		-		-
Transport		-		-		-
Leasing & capital charges		-		-		-
		697,957		765,260		875,800
<u>INCOME</u>						
Sales		-		-		-
Fees & Charges		-		-		-
Property Income		-		-		-
Grants - income		-		-		-
Other income & recharges		-		-		-
Transfers from earmarked reserves		-	-	2,760		-
		-		2,760		-
Service Cost		697,957		762,500		875,800
Service cost - £'s per head of population		5.18		5.66		6.50

Executive Member: John Parrott
Manager: Sarah Selway
Activity Area: Democratic Services

		2023-24 Actual		2024-25 Outturn		2025-26 Budget
	FTE	£	FTE	£	FTE	£
<u>EXPENDITURE</u>						
Employees	3.0	637,817	3.0	691,080	3.5	692,490
Property		3,835		6,820		6,760
Services & Supplies		129,014		172,040		136,110
Grant Payments		42,720		47,000		47,000
Transport		38		10		10
Leasing & capital charges		-		-		-
		813,423		916,950		882,370
<u>INCOME</u>						
Sales		-		-		-
Fees & Charges		-		-		-
Property Income		-		-		-
Grants - income		-		-		-
Other income & recharges		0	-	18,610		-
Transfers from earmarked reserves		-		-		-
		0		18,610		-
Service Cost		813,423		898,340		882,370
Service cost - £'s per head of population		6.03		6.66		6.55

Executive Member: Gary Taylor
Manager: Ian Perry
Activity Area: Development Management

		2023-24 Actual		2024-25 Outturn		2025-26 Budget
	FTE	£	FTE	£	FTE	£
<u>EXPENDITURE</u>						
Employees	30.0	1,446,512	30.0	1,778,120	27.5	1,489,000
Property		71,831		68,350		72,450
Services & Supplies		529,578		505,190		334,890
Grant Payments		-		-		-
Transport		15,138		19,510		27,530
Leasing & capital charges		-		-		-
		2,063,058		2,371,170		1,923,870
<u>INCOME</u>						
Sales		-		-		-
Fees & Charges	-	1,013,985	-	1,033,780	-	1,087,400
Property Income		-		-		-
Grants - income	-	156,807		-		-
Other income & recharges	-	295,868	-	319,690	-	35,420
Transfers from earmarked reserves		-	-	268,270		-
		- 1,466,660		- 1,621,740		- 1,122,820
Service Cost		596,398		749,430		801,050
Service cost - £'s per head of population		4.42		5.56		5.94

Executive Member: David Palethorpe
Manager: Tom Phillips
Activity Area: Economy & Assets

		2023-24 Actual		2024-25 Outturn		2025-26 Budget
	FTE	£	FTE	£	FTE	£
<u>EXPENDITURE</u>						
Employees	30.0	1,076,970	30.0	1,248,190	30.5	1,587,060
Property		1,057,159		1,061,030		869,530
Services & Supplies		700,771		948,060		334,430
Grant Payments		84,682		90,390		5,030
Transport		4,410		5,100		9,120
Leasing & capital charges		-		-		-
		2,923,992		3,352,770		2,805,170
<u>INCOME</u>						
Sales	-	2,038	-	300	-	300
Fees & Charges	-	120,565	-	98,770	-	21,440
Property Income	-	2,218,573	-	1,904,810	-	1,960,560
Grants - income	-	195,897	-	492,410	-	-
Other income & recharges	-	535,405	-	533,470	-	262,480
Transfers from earmarked reserves		-	-	64,280		-
		- 3,072,478		- 3,094,040		- 2,244,780
Service Cost		- 148,487		258,730		560,390
Service cost - £'s per head of population	-	1.10		1.92		4.16

Executive Member: Richard Keeling
Manager: Cathy Ruelens
Activity Area: Electoral Services

		2023-24 Actual		2024-25 Outturn		2025-26 Budget
	FTE	£	FTE	£	FTE	£
<u>EXPENDITURE</u>						
Employees	2.0	107,422	2.0	111,880	2.0	111,960
Property		32,127		58,240		9,250
Services & Supplies		366,896		368,570		106,850
Grant Payments		-		-		-
Transport		3,460		210		210
Leasing & capital charges		-		-		-
		509,904		538,900		228,270
<u>INCOME</u>						
Sales		-		-		-
Fees & Charges	-	2,201	-	2,160	-	2,160
Property Income		-		-		-
Grants - income	-	32,377	-	34,080		-
Other income & recharges	-	403,255	-	31,200		-
Transfers from earmarked reserves		-	-	288,020		-
		- 437,833		- 355,460		- 2,160
Service Cost		72,071		183,440		226,110
Service cost - £'s per head of population		0.53		1.36		1.68

Executive Member: Peter Williams
Manager: David Eaton
Activity Area: Environmental Health

		2023-24 Actual		2024-25 Outturn		2025-26 Budget
	FTE	£	FTE	£	FTE	£
<u>EXPENDITURE</u>						
Employees	21.0	889,364	21.0	968,900	21.0	1,171,390
Property		67,320		64,050		66,660
Services & Supplies		286,043		279,230		275,120
Grant Payments		-		-		-
Transport		26,506		32,510		32,880
Leasing & capital charges		3,000		11,230		27,500
		1,272,233		1,355,920		1,573,550
<u>INCOME</u>						
Sales		-	-	6,000	-	6,000
Fees & Charges	-	34,009	-	42,620	-	40,470
Property Income		-		-		-
Grants - income		-	-	1,980		-
Other income & recharges	-	19,170	-	15,130	-	14,400
Transfers from earmarked reserves		-	-	2,230		-
		- 53,179		- 67,960		- 60,870
Service Cost		1,219,054		1,287,960		1,512,680
Service cost - £'s per head of population		9.04		9.55		11.22

Executive Member:	John Parrott						
Manager:	Martin Flitcroft						
Activity Area:	Finance						
		2023-24		2024-25		2025-26	
		Actual		Outturn		Budget	
	FTE	£	FTE	£	FTE	£	
	<u>EXPENDITURE</u>						
	Employees	17.5	795,984	19.0	984,230	20.0	1,289,310
	Property		26,599		24,430		25,770
	Services & Supplies		121,477		149,740		105,330
	Grant Payments		-		-		-
	Transport		117		320		320
	Leasing & capital charges		-		-		-
			944,177		1,158,720		1,420,730
	<u>INCOME</u>						
	Sales		-		-		-
	Fees & Charges		-		-		-
	Property Income		-		-		-
	Grants - income		-		-		-
	Other income & recharges	-	25,328	-	6,410	-	20,730
	Transfers from earmarked reserves		-	-	46,530		-
			- 25,328		- 52,940		- 20,730
			918,849		1,105,780		1,400,000
Service Cost			918,849		1,105,780		1,400,000
Service cost - £'s per head of population			6.82		8.20		10.39

Executive Member:	John Nutley						
Manager:	Mark Payne						
Activity Area:	Green Spaces & Active Leisure						
		2023-24		2024-25		2025-26	
		Actual		Outturn		Budget	
	FTE	£	FTE	£	FTE	£	
	<u>EXPENDITURE</u>						
	Employees	10.5	422,499	10.5	424,190	11.0	464,780
	Property		904,283		1,022,280		987,220
	Services & Supplies		367,289		414,370		241,920
	Grant Payments		4,890		4,640		4,850
	Transport		11,443		11,040		11,710
	Leasing & capital charges		-		-		-
			<u>1,710,403</u>		<u>1,876,520</u>		<u>1,710,480</u>
	<u>INCOME</u>						
	Sales	-	2,756	-	2,840	-	2,800
	Fees & Charges	-	289,103	-	292,530	-	307,130
	Property Income	-	205,804	-	197,440	-	196,800
	Grants - income	-	51,433	-	-	-	-
	Other income & recharges	-	321,990	-	93,540	-	83,710
	Transfers from earmarked reserves		-	-	108,720		-
			<u>- 871,086</u>		<u>- 695,070</u>		<u>- 590,440</u>
Service Cost			<u>839,317</u>		<u>1,181,450</u>		<u>1,120,040</u>
Service cost - £'s per head of population			6.23		8.76		8.31

Executive Member: Richard Buscombe
Manager: Jon Lloyd-Owen
Activity Area: Housing

		2023-24 Actual		2024-25 Outturn		2025-26 Budget
	FTE	£	FTE	£	FTE	£
<u>EXPENDITURE</u>						
Employees	32.0	1,805,133	32.0	2,023,220	31.5	1,932,940
Property		498,773		566,670		503,560
Services & Supplies		1,348,338		1,486,340		1,411,450
Grant Payments		1,821,884		1,671,460		1,155,500
Transport		24,278		19,980		21,060
Leasing & capital charges		-		-		-
		5,498,406		5,767,670		5,024,510
<u>INCOME</u>						
Sales	-	1,200	-	1,200	-	1,200
Fees & Charges	-	8,488	-	4,850	-	8,430
Property Income	-	1,561,194	-	1,385,240	-	1,493,590
Grants - income	-	3,021,182	-	2,534,830	-	1,372,540
Other income & recharges	-	124,709	-	130,450	-	104,080
Transfers from earmarked reserves		-		142,080		-
		- 4,716,773		- 4,198,650		- 2,979,840
Service Cost		781,633		1,569,020		2,044,670
Service cost - £'s per head of population		5.80		11.64		15.17

Executive Member: John Parrott
Manager: Tim Slater
Activity Area: Human Resources

		2023-24 Actual		2024-25 Outturn		2025-26 Budget
	FTE	£	FTE	£	FTE	£
<u>EXPENDITURE</u>						
Employees	7.0	416,562	7.0	453,820	7.0	543,040
Property		22,541		18,840		19,820
Services & Supplies		208,036		154,820		160,430
Grant Payments		-		-		-
Transport		375		200		200
Leasing & capital charges		-		-		-
		647,514		627,680		723,490
<u>INCOME</u>						
Sales		-		-		-
Fees & Charges		-		-		-
Property Income		-		-		-
Grants - income		-		-		-
Other income & recharges		-		-		-
Transfers from earmarked reserves		-		-		-
		-		-		-
Service Cost		647,514		627,680		723,490
Service cost - £'s per head of population		4.80		4.66		5.37

Executive Member: John Parrott
Manager: Sue Heath
Activity Area: Internal Audit & Governance

	FTE	2023-24 Actual £	FTE	2024-25 Outturn £	FTE	2025-26 Budget £
<u>EXPENDITURE</u>						
Employees	2.5	176,282	2.5	212,610	2.5	222,860
Property		10,405		9,560		10,080
Services & Supplies		16,903		19,610		18,880
Grant Payments		-		-		-
Transport		-		-		-
Leasing & capital charges		-		-		-
		203,590		241,780		251,820
<u>INCOME</u>						
Sales		-		-		-
Fees & Charges		-		-		-
Property Income		-		-		-
Grants - income		-		-		-
Other income & recharges	-	393	-	560	-	560
Transfers from earmarked reserves		-		-		-
		- 393		- 560		- 560
Service Cost		203,197		241,220		251,260
Service cost - £'s per head of population		1.51		1.79		1.86

Executive Member: John Parrott
Manager: Paul Woodhead
Activity Area: Legal

	FTE	2023-24 Actual £	FTE	2024-25 Outturn £	FTE	2025-26 Budget £
<u>EXPENDITURE</u>						
Employees	9.0	396,078	9.0	436,980	9.0	650,120
Property		13,831		12,710		13,400
Services & Supplies		144,981		65,080		42,650
Grant Payments		-		-		-
Transport		-		10		150
Leasing & capital charges		-		-		-
		554,890		514,780		706,320
<u>INCOME</u>						
Sales		-		-		-
Fees & Charges	-	42,260	-	46,400	-	48,510
Property Income		-		-		-
Grants - income		-		-		-
Other income & recharges	-	11,598	-	8,630	-	2,190
Transfers from earmarked reserves		-		-		-
		- 53,858		- 55,030		- 50,700
Service Cost		501,032		459,750		655,620
Service cost - £'s per head of population		3.72		3.41		4.86

Executive Member:	John Nutley					
Manager:	James Teed					
Activity Area:	Leisure					
		2023-24		2024-25		2025-26
		Actual		Outturn		Budget
		£	FTE	£	FTE	£
	<u>EXPENDITURE</u>					
Employees	58.0	1,703,502	55.0	1,794,220	55.0	2,121,620
Property		1,322,299		1,359,120		1,235,750
Services & Supplies		367,340		417,920		411,380
Grant Payments		23,783		15,000		15,000
Transport		3,400		3,820		3,820
Leasing & capital charges		3,024		3,290		3,040
		3,423,347		3,593,370		3,790,610
	<u>INCOME</u>					
Sales	-	4,728	-	10,140	-	10,140
Fees & Charges	-	2,273,195	-	2,460,480	-	2,542,300
Property Income		-		-		-
Grants - income	-	8,783	-	-	-	-
Other income & recharges	-	146,569	-	231,260	-	215,290
Transfers from earmarked reserves		-		3,080		-
		- 2,433,275		- 2,704,960		- 2,767,730
Service Cost		990,073		888,410		1,022,880
Service cost - £'s per head of population		7.34		6.59		7.59

Executive Member:	Peter Williams					
Manager:	Andrea Furness					
Activity Area:	Licensing					
		2023-24		2024-25		2025-26
		Actual		Outturn		Budget
		£	FTE	£	FTE	£
	<u>EXPENDITURE</u>					
Employees	3.0	152,990	3.0	150,510	3.0	143,670
Property		8,258		7,590		8,000
Services & Supplies		60,910		64,910		66,570
Grant Payments		-		-		-
Transport		260		210		270
Leasing & capital charges		-		-		-
		222,419		223,220		218,510
	<u>INCOME</u>					
Sales		-		-		-
Fees & Charges	-	236,483	-	249,190	-	258,570
Property Income		-		-		-
Grants - income	-	4,510	-	8,320	-	-
Other income & recharges	-	597	-	-	-	-
Transfers from earmarked reserves		-		-		-
		- 241,590		- 257,510		- 258,570
Service Cost		- 19,171		- 34,290		- 40,060
Service cost - £'s per head of population		- 0.14		- 0.25		- 0.30

Executive Member: David Palethorpe
Manager: David Eaton
Activity Area: Parking

		2023-24 Actual		2024-25 Outturn		2025-26 Budget
	FTE	£	FTE	£	FTE	£
<u>EXPENDITURE</u>						
Employees	9.0	289,433	10.0	306,810	10.5	345,280
Property		830,094		887,180		881,040
Services & Supplies		470,356		490,150		449,850
Grant Payments		-		980		980
Transport		3,616		6,160		4,290
Leasing & capital charges		4,600		12,550		23,800
		1,598,099		1,703,830		1,705,240
<u>INCOME</u>						
Sales		-		-		-
Fees & Charges	-	4,527,426	-	4,880,080	-	5,380,020
Property Income	-	61,572	-	41,260	-	14,560
Grants - income		-		-		-
Other income & recharges	-	120,647	-	117,220	-	77,830
Transfers from earmarked reserves		-		15,680		-
		- 4,709,645		- 5,054,240		- 5,472,410
Service Cost		- 3,111,546		- 3,350,410		- 3,767,170
Service cost - £'s per head of population						
		- 23.08		- 24.85		- 27.95

Executive Member: John Parrott
Manager: Rosanna Wilson
Activity Area: Procurement & Commissioning

		2023-24 Actual		2024-25 Outturn		2025-26 Budget
	FTE	£	FTE	£	FTE	£
<u>EXPENDITURE</u>						
Employees	1.0	64,080	1.0	55,060	1.0	68,750
Property		4,774		4,390		4,630
Services & Supplies		19,594		14,450		7,310
Grant Payments		-		-		-
Transport		-		60		60
Leasing & capital charges		-		-		-
		88,449		73,960		80,750
<u>INCOME</u>						
Sales		-		-		-
Fees & Charges		-		-		-
Property Income		-		-		-
Grants - income		-		-		-
Other income & recharges	-	47,063	-	43,690	-	35,990
Transfers from earmarked reserves		-		-		-
		- 47,063		- 43,690		- 35,990
Service Cost		41,385		30,270		44,760
Service cost - £'s per head of population						
		0.31		0.22		0.33

Executive Member:	John Nutley					
Manager:	Sarah Holgate and Anna Snow					
Activity Area:	Resorts					
		2023-24		2024-25		2025-26
		Actual		Outturn		Budget
		£	FTE	£	FTE	£
	<u>EXPENDITURE</u>					
	Employees	239,402	5.5	269,350	5.5	307,880
	Property	92,008		75,150		64,360
	Services & Supplies	112,722		103,580		96,170
	Grant Payments	-		-		-
	Transport	2,373		3,620		3,440
	Leasing & capital charges	-		-		-
		446,505		451,700		471,850
	<u>INCOME</u>					
	Sales	-		-		-
	Fees & Charges	25,543	-	24,620	-	22,410
	Property Income	360,020	-	379,230	-	329,210
	Grants - income	-		-		-
	Other income & recharges	2,762	-	26,550	-	1,650
	Transfers from earmarked reserves	-	-	3,460	-	-
		- 388,324		- 433,860		- 353,270
Service Cost		58,181		17,840		118,580
Service cost - £'s per head of population		0.43		0.13		0.88

Executive Member:	Richard Buscombe					
Manager:	Tracey Hooper					
Activity Area:	Revenues & Benefits					
		2023-24		2024-25		2025-26
		Actual		Outturn		Budget
		£	FTE	£	FTE	£
	<u>EXPENDITURE</u>					
	Employees	1,004,534	27.0	1,044,340	26.5	1,188,220
	Property	98,635		91,970		93,850
	Services & Supplies	703,209		842,710		832,800
	Grant Payments	20,597,703		20,060,670		18,038,330
	Transport	677		1,170		1,130
	Leasing & capital charges	-		-		-
		22,404,758		22,040,860		20,154,330
	<u>INCOME</u>					
	Sales	-		-		-
	Fees & Charges	232,757	-	423,430	-	232,000
	Property Income	-		-		-
	Grants - income	20,806,418	-	19,985,660	-	17,929,930
	Other income & recharges	183,430	-	385,160	-	368,930
	Transfers from earmarked reserves	-	-	35,090	-	-
		- 21,222,605		- 20,829,340		- 18,530,860
Service Cost		1,182,153		1,211,520		1,623,470
Service cost - £'s per head of population		8.77		8.99		12.04

Executive Member:	Gary Taylor					
Manager:	Michelle Luscombe					
Activity Area:	Spatial Planning					
		2023-24		2024-25		2025-26
		Actual		Outturn		Budget
		£	FTE	£	FTE	£
	<u>EXPENDITURE</u>					
	Employees	559,772	8.5	531,220	8.5	581,080
	Property	11,696		10,740		11,330
	Services & Supplies	274,440		370,040		125,740
	Grant Payments	7,778		-		-
	Transport	647		1,610		2,300
	Leasing & capital charges	-		-		-
		854,333		913,610		720,450
	<u>INCOME</u>					
	Sales	-		-		-
	Fees & Charges	-	-	50		-
	Property Income	-		-		-
	Grants - income	162,225	-	13,300	-	20,000
	Other income & recharges	10,482	-	4,210		-
	Transfers from earmarked reserves	-	-	244,620		-
		- 172,707		- 253,760		- 20,000
Service Cost		681,627		659,850		700,450
Service cost - £'s per head of population		5.06		4.90		5.20

Executive Member:	Richard Keeling					
Manager:	Phil Shears					
Activity Area:	Senior Leadership Team					
		2023-24		2024-25		2025-26
		Actual		Outturn		Budget
		£	FTE	£	FTE	£
	<u>EXPENDITURE</u>					
	Employees	421,958	5.0	460,990	4.5	447,920
	Property	19,701		18,590		19,090
	Services & Supplies	17,099		22,940		19,470
	Grant Payments	-		-		-
	Transport	1,626		2,770		2,950
	Leasing & capital charges	-		-		-
		460,384		505,290		489,430
	<u>INCOME</u>					
	Sales	-		-		-
	Fees & Charges	-		-		-
	Property Income	-		-		-
	Grants - income	-		-		-
	Other income & recharges	42	-	100	-	100
	Transfers from earmarked reserves	-		-		-
		42		100		100
Service Cost		460,426		505,190		489,330
Service cost - £'s per head of population		3.42		3.75		3.63

Executive Member: Peter Williams
 Manager: Chris Braines
 Activity Area: Waste, Recycling & Cleansing

		2023-24		2024-25		2025-26
		Actual		Outturn		Budget
	FTE	£	FTE	£	FTE	£
<u>EXPENDITURE</u>						
Employees	185.0	7,085,144	183.0	7,383,160	184.0	8,097,940
Property		623,530		678,080		701,310
Services & Supplies		1,235,759		1,256,310		1,483,950
Grant Payments		13,315		18,290		-
Transport		685,329		865,110		774,050
Leasing & capital charges		1,202,704		1,889,120		2,180,360
		10,845,781		12,090,070		13,237,610
<u>INCOME</u>						
Sales	-	767,693	-	1,217,550	-	1,012,390
Fees & Charges	-	1,490,742	-	1,565,170	-	1,587,900
Property Income	-	20,143	-	20,820	-	20,910
Grants - income	-	-	-	18,290	-	1,802,000
Other income & recharges	-	1,804,724	-	1,717,250	-	1,719,900
Transfers from earmarked reserves	-	-	-	-	-	-
		- 4,083,301		- 4,539,080		- 6,143,100
Service Cost		6,762,480		7,550,990		7,094,510
Service cost - £'s per head of population		50.17		56.02		52.63

Glossary

Column Headings

2023-24 Actual – the actual cost of the service for last year

2024-25 Outturn – the likely cost of the service for this year

2025-26 Budget – the budget proposed for the service for next year

FTE – the budgeted full time equivalent average permanent staff numbers for the year
 The numbers ignore spend on agency staff/temporary staff and Members allowances

Expenditure

Employees – includes staff related costs such as salaries, training, recruitment and employee insurance

Property – all property related costs including rent, rates, utilities, repairs, maintenance, cleaning and property insurance (including central offices and depot costs)

Services and Supplies – covers the purchase of goods and services including items such as printing, stationery, contractors, postage, telephones, specialist fees & Strata

Grant Payments – specific payments for grants and rent subsidies including rent allowances, council tax benefit, councillors' community fund and rural aid

Transport – includes fuel, vehicle repairs and maintenance, travel and subsistence costs

Leasing - includes cost of vehicles and equipment subject to lease and/or rental agreement

Income

Sales – income from the sale of items including recycled materials

Fees & Charges – income generated from services where we charge a fee, including car parks, land charges, leisure, planning and building regulation

Grant Income – this identifies grants mainly toward specific costs such as rent allowances

Property Income – income related to property such as rent, rights and lettings

Other Income – income not covered by any of the above including contributions to costs

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Final Proposed Fees and Charges Income 2025/26

Service		Actual 2023/24 £		Probable 2024/25 £		Proposed 2025/26 £		Dept total 2025/26 £	Department
Building Control	-	985,043	-	1,295,120	-	1,385,780	-	1,385,780	Building Control
Land Charges	-	200,267	-	218,830	-	218,600			
Planning	-	805,667	-	802,620	-	856,470			
Planning Admin	-	3,103	-	4,500	-	4,500			
Street Naming	-	4,949	-	7,830	-	7,830	-	1,087,400	Development Management
Livestock Market	-	4,338	-	3,020	-	3,060			
Old Forde House	-	15,025	-	12,130	-	7,090			
Retail Market	-	101,201	-	83,620	-	11,290	-	21,440	Economy & Assets
Electoral Registration	-	2,201	-	2,160	-	2,160	-	2,160	Electoral Services
Dog Control	-	512	-	200	-	200			
Pest Control	-	-	-	2,870	-	-			
Health & Food Safety	-	6,786	-	6,990	-	7,490			
Health Licence Fees	-	22,360	-	27,820	-	26,580			
Litter Clearance	-	1,500	-	4,740	-	4,200			
Nuisance Parking	-	-	-	-	-	-			
Private Water Supply Sampling	-	2,851	-	-	-	2,000	-	40,470	Environmental Health
Amenity & Conservation Sites	-	2,202	-	2,900	-	4,020			
Cemetery Fees	-	185,940	-	194,190	-	202,560			
Shaldon Golf	-	80,721	-	71,550	-	75,800			
Tennis Courts	-	1,339.81	-	3,110.00	-	-			
Sports Pitches	-	18,900	-	20,780	-	24,750	-	307,130	Green Spaces & Active Leisure
Housing	-	8,488	-	4,850	-	8,430	-	8,430	Housing
Legal Fees	-	42,260	-	46,400	-	48,510	-	48,510	Legal
Broadmeadow Sports Centre	-	61,267	-	43,110	-	47,130			
Dawlish Leisure Centre	-	222,240	-	214,100	-	224,650			
Leisure Memberships	-	1,434,857	-	1,624,540	-	1,675,280			
Newton Abbot Leisure Centre	-	502,807	-	528,160	-	540,980			
Outdoor Pools	-	52,024	-	50,570	-	54,260	-	2,542,300	Leisure
Gambling Act 2005	-	18,299	-	22,650	-	20,550			
Hackney Carriage	-	86,402	-	82,050	-	107,540			
Licensing Act 2003	-	131,783	-	144,490	-	130,480	-	258,570	Licensing
Car Parks	-	4,527,426	-	4,880,080	-	5,380,020	-	5,380,020	Parking
Beach Huts	-	20,609	-	20,020	-	17,460			
Boat Storage	-	4,724	-	4,400	-	4,750			
Leisure Events	-	210	-	200	-	200	-	22,410	Resorts
Council Tax	-	232,757	-	423,430	-	232,000	-	232,000	Revenue & Benefits
Local Development Framework	-	-	-	50	-	-	-	-	Spatial Planning
Abandoned Vehicles	-	1,445	-	1,690	-	1,500			
Commercial Waste / Household Refuse	-	1,476,919	-	1,550,560	-	1,573,180			
Composting	-	-	-	50	-	50			
Toilets for Disabled	-	176	-	110	-	110			
Vehicle Workshop	-	12,202	-	12,760	-	13,060	-	1,587,900	Waste, Recycling & Cleansing
Grand Totals	-	11,281,799	-	12,419,250	-	12,924,520	-	12,924,520	

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**TEIGNBRIDGE DISTRICT COUNCIL
CAPITAL PROGRAMME 2024-25 to 2027-28**

						53,314	36,764	29,444	20,001	8,976	
Code /bid no.	Asset/Service Area		Description	Provision?	C/f ?	ORIGINAL	LATEST	LATEST	LATEST	LATEST	Council Strategy
						BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
						2024-25	2024-25	2025-26	2026-27	2027-28	
						£'000	£'000	£'000	£'000	£'000	
KL1	Broadband		Contribution to Superfast Broadband subject to procurement arrangements (RS) (2024/25) subject to satisfactory assurances of funds being spent within Teignbridge area.	No		250	250				Economy
Provision	Climate Change		Provision for Carbon Action Plan (PB)	Yes		439	-	260	260		Environment
KY2	Climate Change		Broadmeadow Sports Centre Decarbonisation Phase 2 and Refurbishment (GG, PB, S106, RS)	No	√	3,501	1,767	1,767			Infrastructure
Provision	Climate Change		Energy infrastructure and low carbon (CIL)	Yes	√	-	-	2,000	2,000	2,000	Environment
KY7	Climate Change		Leisure Site Measures (S106)	No	√	50	62	100			Environment
KY4	Climate Change		Dawlish Leisure Centre Energy Efficiency Measures (GG;PB)	No			197	197			Environment
KY8	Climate Change		Newton Abbot Leisure Centre Energy Efficiency Measures (PB)	No			258	258			Environment
KY9	Climate Change		Teignmouth Lido Energy Efficiency Measures (PB)	No				57			Environment
KY1	Climate Change		UK Shared Prosperity Fund/Heart of the SW LEP including Green Business Grants (GG)	No	√	562	573				Economy
KR1	Coastal Monitoring		SW Regional Coastal Monitoring Programme. (GG,EC)	No	√	2,210	1,865	1,840	2,312		Community
KR6	Coastal Monitoring		Coastal asset review (GG)	No		219	-	219			Community
KG2	Cycle paths		Teign Estuary Trail (CIL)	No		525	-	-	100	450	Infrastructure
Provision	Cycle paths		Provision for Cycling (CIL)	Yes		450	-	50	150	150	Infrastructure
KG7	Cycle paths		Garden Communities: Ogwell Strategic Link (S106; Revenue GG)	No			22	30			Infrastructure
KX7	Dawlish		Dawlish link road and bridge (GG, CIL)	No	√	1,300	2,814				Infrastructure
Provision	Dawlish Leisure Centre		Provision for Dawlish Leisure Centre Improvement Plan (S106; PB).	Yes				660	661		Infrastructure
Provision	Habitat Regulations		Provision for Habitat Regulations infrastructure measures (CIL)	Yes	√	88	-	601	88	88	Environment
Provision	Heart of Teignbridge: Employment		Provision for employment sites (PB)	Yes		2,000	-		2,000		Economy

Code /bid no.	Asset/Service Area		Description	Provision?	C/f ?	ORIGINAL	LATEST	LATEST	LATEST	LATEST	Council Strategy
						BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
						2024-25	2024-25	2025-26	2026-27	2027-28	
						£'000	£'000	£'000	£'000	£'000	
KX8	Heart of Teignbridge		A382 Improvements (CIL)	No	✓		-	1,000			Infrastructure
KW1	Heart of Teignbridge		Highweek Scout Hut improvements (S106)	No	✓			175			Community
KW8	Heart of Teignbridge		Houghton Barton land (EC)	No	✓		37				Homes
KW8	Heart of Teignbridge		Houghton Barton land (GG)	No		585	385	200			Homes
KW4	Heart of Teignbridge		Mineral Rights (S106)	No		85	-	85			Economy
JW/JV	Housing		Discretionary - Disrepair Loans & Grants (CR)	No		24	24	24	24	24	Homes
JW/JV/JD	Housing		Better Care-funded grants re: Housing loans and grants policy, including Disabled Facilities (GG)	No	✓	1,400	2,016	1,400	1,400	1,400	Homes
JV3	Housing		Warm Homes Fund (Category 1 Gas and Category 2 Air Source Heat Pumps) (GG)	No		13	-				Homes
JA/B	Housing		Local Authority Housing Fund: Refugee Accommodation (GG; PB)	No	✓		886				Homes
JC	Housing		Local Authority Housing Fund: 2024/25 (GG; PB)	No			1,160				Homes
Provision	Housing		Teignbridge 100: Provision for Sherborne House (GG; PB; S106)	Yes		6,795	-	2,471	3,706	618	Homes
JX5	Housing		Teignbridge 100: Social/Affordable housing - Sherborne House (PB)	No	✓	-	330				Homes
Provision	Housing		Social Housing Capital Replacements (Roofs/Fabric improvements/Heating/Furniture, fixtures & fittings etc) (RS)	Yes		30	30	30	30	30	Homes
KV8	IT - Capital contribution		Ongoing contributions towards Strata (RS)	No		41	41	41	41	41	Responsible management
KA3	IT - Capital contribution		End User Computing: Replacement laptops and staff (CR; RS)	No		36	36	68	68		Responsible management
KA4	IT - Capital contribution		Bookings (CR)	No		14	-				Responsible management
KA5	IT - Capital contribution		Contact Centre telephony (CR)	No		14	14	73			Responsible management
KA6	IT - Capital contribution		Core telephony (CR)	No		14	-				Responsible management
Provision	IT - Capital contribution		Telephony (RS)	No				23			Responsible management
KA1	IT - Capital contribution		Sharepoint resource (CR)	No		16	28				Responsible management

Code /bid no.	Asset/Service Area		Description	Provision?	C/f ?	ORIGINAL	LATEST	LATEST	LATEST	LATEST	Council Strategy
						BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
						2024-25 £'000	2024-25 £'000	2025-26 £'000	2026-27 £'000	2027-28 £'000	
Provision	IT - Capital contribution		Sharepoint wider rollout (RS)					68			Responsible management
KA2	IT - Capital contribution		iTrent Paid Time and Rostering (RS)	No			20				Responsible management
KA7	IT - Capital contribution		Chatbot (CR)	No		14	-				Responsible management
KA8	IT - Capital contribution		Car parks system (CR)	No		132	-	125			Economy
KU2	IT - Capital contribution		Data Centre Relocation (CR)	No			-	27			Responsible management
KU3	IT - Capital contribution		NCSC Zero Trust (CR)	No	√		25				Responsible management
KU5	IT - Capital contribution		Office 365 (CR)	No	√		27				Responsible management
KV9	IT - Finance		Provision for Finance Convergence (CR; PB)	No	√	62	50	135			Responsible management
Provision	IT - Property and Assets		SaM improvements (CR)	Yes		25	25				Economy
KU8	IT - communications		PSTN migrations (CR)	No		15	-				Responsible management
KU9	IT - Corporate		Anticipated Software Upgrade Costs 2023-2025 (CR)	No		11					Responsible management
KV5	IT - Corporate		Microsoft Power Apps (CR)	No	√		27				Responsible management
Provision	IT - Revenue & Benefits		New Housing Benefit System (RS)	Yes					500		Responsible management
KU6	IT - Housing		Homelessness System Replacement (CR; Revenue GG)	No	√		110				Homes
Provision	IT - Corporate		Health & Safety (CR)	Yes				21			Environment
Provision	IT - Corporate		iTrent Hosted (RS)	Yes				27			Environment
Provision	IT - Corporate		Azure Migration (RS)	Yes				41			Responsible management
Provision	IT - Corporate		System upgrade costs (RS)	Yes				27			Responsible management
Provision	IT - Corporate		Transformation costs (staff resource)(RS)	Yes				47			Responsible management
KG1	Michaels Field		Replacement boiler (S106)	No			25				Environment

Code /bid no.	Asset/Service Area		Description	Provision?	C/f ?	ORIGINAL	LATEST	LATEST	LATEST	LATEST	Council Strategy
						BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
						2024-25 £'000	2024-25 £'000	2025-26 £'000	2026-27 £'000	2027-28 £'000	
KF5	Newton Abbot Leisure Centre		Leisure Centre Gym Equipment (S106)	No		40	40	40	40	40	Infrastructure
KF7	Newton Abbot Leisure Centre		NALC Wetside boiler (S106)	No			38				Infrastructure
KM2	Newton Abbot Multi Storey Car Park		Lift Modernisation Work (RS)	No		80	110				Economy
KL8	Newton Abbot Town Centre Regeneration		Newton Abbot Town Centre Improvements (GG)	No	√		400				Economy
KX1	Newton Abbot Town Centre Regeneration		Halcyon Rd (PB)	No		6,375	-				Economy
Provision	Newton Abbot Town Centre Regeneration		Cattle Market Enabling Works (PB)	Yes		200	-				Economy
KL7	Newton Abbot Town Centre Regeneration		Bradley Lane Enabling Works (PB)	No	√		-	32			Economy
KO3	Newton Abbot Town Centre		Future High Street Fund project: Market Improvements (GG, PB)	No	√	4,413	2,000	4,958			Economy
KO2	Newton Abbot Town Centre		Future High Street Fund project: Gateway to the Town Centre and Queen Street (GG)	No	√		100				Economy
KO5	Newton Abbot Town Centre		Future High Street Fund project: Bradley Lane site clearance (GG)	No			2,353				Economy
KW5	Open Spaces		Cirl bunting land (S106)	No		277	180	97			Environment
KB3	Open Spaces		Stover Park improvements (S106)	No		20	20				Environment
Provision	Play area equipment/refurb		Provision for Powderham Newton Abbot play space equipment and wider park improvements (S106)	Yes		100	-	100			Environment
Provision	Play area equipment/refurb		Prince Rupert Way, Heathfield (S106)	Yes		40	-	40			Environment
Provision	Play area equipment/refurb		Provision for Teignbridge-funded play area refurb/equipment (CR)	Yes		80	-	80			Environment
KS9	Public Conveniences		Changing Places (GG)	No			184				Environment
KL3	Rural areas		Rural England Prosperity Fund (GG)	No	√		163				Community
KB1	SANGS/Open Spaces		Ridgetop Countryside Park (South West Exeter SANGS) (GG)	No		1,367	30	1,337			Environment
Provision	SANGS/Open Spaces		New Countryside Parks (CIL)	Yes				-	1,500	1,500	Environment
Provision	Teignbridge		Provision for Education (CIL)	Yes		4,000	4,000	4,050	2,000	1,050	Infrastructure

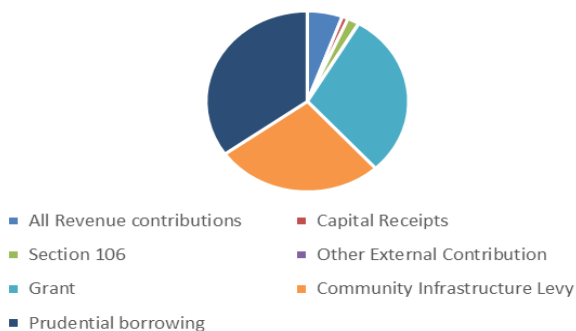
Code /bid no.	Asset/Service Area		Description	Provision?	C/f ?	ORIGINAL	LATEST	LATEST	LATEST	LATEST	Council Strategy
						BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
						2024-25 £'000	2024-25 £'000	2025-26 £'000	2026-27 £'000	2027-28 £'000	
KX5	Teignmouth Town Centre		George Street Car Park (S106; PB)	No	✓	435	10	460			Economy
KR2	Teignmouth		Beach Management Plan (GG)	No	✓		107				Community
Provision	Teignmouth		Storage containers (RS)	Yes		14					Economy
Provision	Transport		Transport Hubs and Public Transport (CIL)	Yes		750		750	750		Infrastructure
Provision	Waste Management		Provision for Bulking Station - replace telehandlers (PB)	Yes					110		Environment
Provision	Waste Management		Provision for Waste Transfer Station Redevelopment (RS; PB)	Yes				1,000	1,500		Environment
KS4	Waste Management		Waste Transfer Station redevelopment feasibility (RS)	No			88				Environment
KS3	Waste Management		Sortline Baler (PB)	No	✓		119				Environment
Provision	Waste Management		Provision for Bulking Station - replace Sortline (PB)	Yes				1,500			Environment
Provision	Waste Management		Provision for replacement card baler (2029) (CR)	Yes							Environment
Provision	Waste Management		Provision for Simpler Recycling Statutory Requirements (RS; PB)	Yes				350	35	35	Environment
KS5	Waste Management		Replacement recycling banks (RS)	No			45	45	45		Environment
KS1	Waste Management		Provision for Waste vehicles (Technically PB under new IFRS 16 accounting rules - in practice, funded from revenue).	No		13,274	12,757				Environment
Provision	Waste Management		Replacement vehicles (PB)	Yes				290	505	1,365	Environment
KS2	Waste Management		Fleet Decarbonisation Infrastructure (PB, RS)	No		769	756				Environment
Provision	Waste Management		Provision for improvements to waste management infrastructure (workshop, offices, storage, welfare) 2028-29 funding as yet unidentified	Yes							Environment
Provision	Waste Management		Provision for waste fleet IC100 units (CR) 2028-29	Yes							Environment
KS0	Waste Management		Purchase of Wheeled Bins (CR;RS)	No		160	160	168	176	185	Environment
						53,314	36,764	29,444	20,001	8,976	

Code /bid no.	Asset/Service Area		Description	Provision?	C/f ?	ORIGINAL	LATEST	LATEST	LATEST	LATEST	Council Strategy
						BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
						2024-25	2024-25	2025-26	2026-27	2027-28	
						£'000	£'000	£'000	£'000	£'000	
						FUNDING GENERAL					
						Capital Receipts Unapplied - Brought forward	(582)	(897)	(528)	(66)	(66)
						Capital Receipts - Anticipated	(1,100)	5	-	-	-
						Capital Receipts Unapplied - Carried forward	671	528	66	66	66
						Revenue Contributions Reserve - Brought forward	(1,033)	(1,224)	124	(30)	121
						Budgeted Revenue Contribution	(500)	(500)	(1,500)	(1,500)	(500)
						Additional specific revenue contributions from departmental budgets and revenue grants.	(225)	(220)	(145)	(145)	-
						Revenue contribution: movement in reserves					
						Revenue Contributions Reserve - revenue support/provisions.	133	260	42	-	-
						Balance of Revenue Contributions Reserve - carried forward	6	(124)	30	(121)	88
						Government & Agency Grants	(9,667)	(9,926)	(6,521)	(2,312)	-
						S106	(791)	(397)	(842)	(206)	(40)
						Other External Contributions	-	(42)	-	-	-
						Community Infrastructure Levy	(7,113)	(5,300)	(8,451)	(6,588)	(5,238)
						Prudential borrowing	(24,880)	(14,511)	(7,824)	(3,969)	(1,365)
						HOUSING					
						Capital Receipts Unapplied - Brought forward	(3,435)	(3,614)	(3,610)	(3,606)	(3,602)
						Capital Receipts - Anticipated	(20)	(20)	(20)	(20)	(20)
						Capital Receipts - Right to Buy	-	-	-	-	-
						Revenue contributions					
						Better Care Funding and other government grants.	(3,646)	(2,973)	(3,800)	(1,400)	(1,400)
						S106	(368)	-	(71)	(222)	-
						Other External Contributions	-	-	-	-	-
						Internal or Prudential Borrowing	(1,785)	(1,419)	-	(3,484)	(618)
						Capital Receipts Unapplied - Carried forward	1,021	3,610	3,606	3,602	3,598
TOTAL FUNDING							(53,314)	(36,764)	(29,444)	(20,001)	(8,976)

Programme Funding

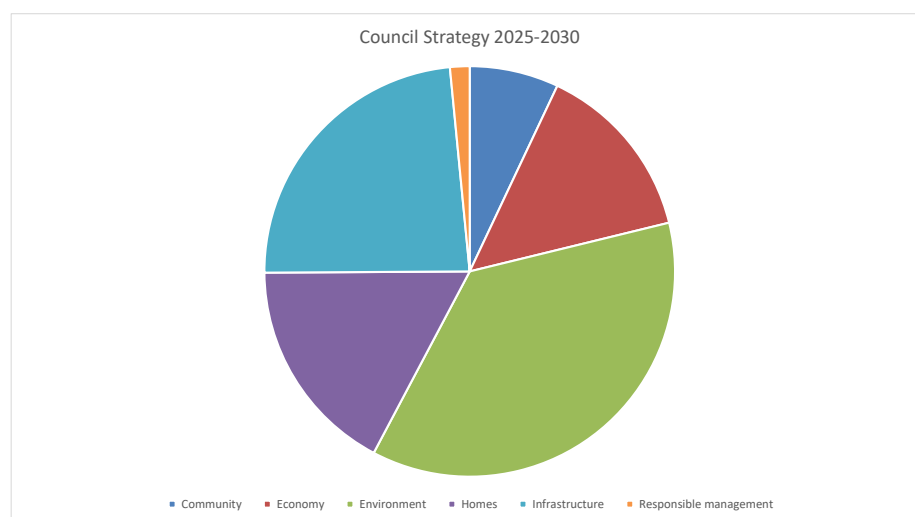
All Revenue contributions	(1,619)	(1,807)	(1,449)	(1,795)	(291)
Capital Receipts	(3,445)	(388)	(486)	(24)	(24)
Section 106	(1,159)	(397)	(913)	(428)	(40)
Other External Contribution	-	(42)	-	-	-
Grant	(13,313)	(12,899)	(10,321)	(3,712)	(1,400)
Community Infrastructure	(7,113)	(5,300)	(8,451)	(6,588)	(5,238)
Prudential borrowing	(26,665)	(15,931)	(7,824)	(7,454)	(1,983)
Total	(53,314)	(36,764)	(29,444)	(20,001)	(8,976)
Balance of capital receipts		(4,143)	(3,672)	(3,668)	(3,664)

Funding breakdown



Code /bid no.	Asset/Service Area		Description	Provision?	C/f ?	ORIGINAL	LATEST	LATEST	LATEST	LATEST	Council Strategy
						BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	
						2024-25	2024-25	2025-26	2026-27	2027-28	
						£'000	£'000	£'000	£'000	£'000	

Summary by Council Strategy priorities						
Community			2,429	2,135	2,234	2,312
Economy			14,571	5,821	5,660	2,000
Environment			16,664	14,881	8,528	6,219
Homes			8,847	4,978	4,125	5,160
Infrastructure			10,566	8,681	8,347	3,701
Responsible management			237	268	550	609
Totals			53,314	36,764	29,444	20,001



Key:

EC External Contributions

S106 S106 - Section 106 developer contribution

CIL Community Infrastructure Levy

GG Government Grant

CR Capital Receipts

RS Revenue Savings

PB Prudential Borrowing

C Project complete. Where this relates to payment of a contribution, indicates contribution has been paid.



Climate Change project

√

Budget carried forward from previous years

Bold**Denotes a change in the programme**

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Teignbridge District Council

Financial Plan

2025 to 2030

1. About this Plan

Our Financial Plan looks at the position of the revenue budget and considers the General Fund ¹ position in terms of general reserves and earmarked reserves and the Capital Programme ² and the inter-relationship between the two.

The purpose of this Plan is to define how the Council will structure and manage its finances over the next five years in order to deliver services to residents and support the objectives detailed within the Council Plan.

The Financial Plan also links with other key plans and documents of the Council including Service Plans, Asset Management and Disposal policies, the Digital Strategy we are developing, Procurement and Treasury Management. Input will also be provided through the Overview & Scrutiny Committees review of budget priority and savings work and the Council's Senior Leadership Team.

The Financial Plan comprises of two parts;

➤ **Part 1 - The Medium Term Financial Plan (MTFP)** *(page 3)*

This is a key element of the budget setting process. The MTFP provides a financial model and forecast of the cost of providing services over a rolling five year period, together with an estimate of the financial resources that are likely to be available to the Council. The process is designed to provide an early warning of any potential deficit in the required level of resources and interaction with earmarked reserves if available to smooth funding where appropriate.

As well as considering the revenue implications and the General Fund balance, the MTFP also reviews the affordability of the Council's capital investment programme, matching forecast funding against planned capital spending over a five year horizon. The capital programme is easier to control as individual schemes can be approved or not by Council to match resources available. Clearly this has its own implications in meeting the Council Plan objectives but does not have the same degree of organisation complexity as the General Fund involving significant staff numbers, team interaction and service delivery.

➤ **Part 2 – Financial Viability Process (FVP)** *(page 14)*

This part of the Financial Plan considers how the Council will attempt to balance its finances over the coming years to continue to provide service for its residents and customers. It ensures we are achieving Value for Money throughout the Council within each service; it evidences this and seeks improvement and savings where possible. The process involves review of service plans with a team of key staff from the Business Transformation Team, Finance and Performance to aid us in this process. They work with the relevant services to discover likely savings to pursue, viability, time scales and resources required to implement.

Depending on the outcome of this work and savings achieved, consideration will then need to be given as to whether service reductions are required to balance the books in order to achieve financial sustainability and viability.

Definition Note:

1. The General Fund records day to day revenue spending and income on the delivery of Council services.
2. Capital programme spending relates to purchases or enhancements of assets, expenditure that has benefit greater than a year and is over £20,000.

➤ **Part 1 - The Medium Term Financial Plan (MTFP)**

2. Introduction

The development of a five year financial model is based upon a number of assumptions and perceived risks which clearly become more difficult to predict as the period covered lengthens. In recent years we have been subject to one year only financial settlements from Government, there have been fundamental funding reviews proposed, delayed and then cancelled on a number of occasions making even short term planning difficult. We now have a further one year settlement for 2025/26 with a plan from Government that central funding will be reviewed in 2025 with a view to reset the funding from 2026/27. Any plan built over a period greater than 5 years becomes more unpredictable as assumptions about future financial indicators lengthen.

In broad terms the model has been developed on the basis of 'reasonable and prudent' forecasts and assumptions in accordance with sound accounting practice.

3. Fundamental principles

Underpinning this plan, the following fundamental principles have been adopted:

- To secure the financial viability and stability of the Council in accordance with the Chief Finance Officers (CFO) responsibility to protect the Council's finances.
- Annually, a balanced revenue budget will be set with expenditure to be limited by the amount of available resources.
- Where a balanced revenue budget cannot be achieved in the short term use of earmarked funding reserves will be used to balance the budget but by exception.
- The General Fund balance will be maintained at the agreed adopted level as advised by the Chief Finance Officer.

- If earmarked reserves are not available to balance the budget resources will be redirected from low to high priority services to meet objectives set out in the Council Plan and maintain statutory functions.
- Council Tax increases will be kept within annually announced government guidelines to ensure a local referendum is not triggered.

In considering the capital budget, the Council will continue to follow the methodology of assessing schemes against their contribution to the corporate strategy, service improvement and long-term impacts on budget as well as deliverability within finite staff resources. The Council will also seek to maximise the use of its assets.

4. Financial background

The Government has cut core funding significantly for a number of years.

Additional support was provided during the Pandemic but this has now been withdrawn and the underlying funding for local authorities is historically low.

There are significant financial pressures to consider with recent higher inflation rates, interest rates, energy and food costs and potential recession threats with growth continuing to be very low. As a consequence the indications have been higher national pay awards and other direct cost implications mainly associated with contractor and partner costs. There has traditionally been low investment income received however this increased significantly with the increases in base rate but has an adverse impact on borrowing costs for capital schemes. Profiling debt can smooth out some of these short term change in rates. Ambitions remain to pursue our carbon reduction programme and improve services through further investment. This all brings significant financial challenges and a requirement for us to act more commercially to generate more income.

These factors have shaped the finances of the Council over recent years and placed it in a continuous difficult position of setting balanced budgets.

The Council needs to address its continuing budget gaps on the revenue budget and mitigate use of funding earmarked reserves which could be redirected to other activities. Member support is key to achieving this objective.

The Council has facilitated and encouraged business and housing growth in the district to deliver its ambitions and benefited in additional government funding through New Homes Bonus and extra Business Rate income which to date has put the Council in a stronger financial position than a number of other councils. This has enabled continued significant investment in non-statutory services to benefit the district. The Council has also embarked on and continues to pursue building its own housing to facilitate moving towards its affordable housing target aspirations.

5. Medium Term Financial Plan

The base for the MTFP is the 2024/25 approved budget and the current cost of ongoing services, adjusted to take account of a range of unavoidable costs such as pay increases, inflationary pressures, the implementation of any approved changes to the budget and any costs arising from new legislation and associated regulations or changes in resident

demand. The updated MTFP takes account of any forecast variations in the level of both investment and fee income.

The Plan also considers and makes reasonable assumptions about the likely incomes from council tax and central government funding.

The MTFP is designed to model likely outcomes and to aggregate the sum of all potential financial inputs, to determine whether the Council will have sufficient resources to achieve its objectives, or indeed whether action is required to bridge a funding gap.

In formulating these calculations a number of assumptions have been made and a range of external influences considered. The various risks and pressures are detailed at the end of the Plan with commentary on their potential impact. The consequence of the pandemic was a significant risk but high inflation and other economic factors and their impact on our finances and the public is now the central concern.

Appendix A to the Financial Plan contains the best estimates of the 5-year costs and incomes.

A similar exercise has been undertaken in respect of future capital expenditure, detailing the anticipated level of resources required, together with potential funding sources available to the Council to support its planned programme of works and where there are revenue implications these have been acknowledged within the Plan.

6. MTFP – Revenue Position

The position on General Fund services is extracted in the table below in section 8 and shows the current year 2024/25 for comparison and forms the basis from which future assessments have been made. The 2024/25 position is the set budget from February 2024 and then the latest position for 2024/25, the implications effecting this budget are considered going forward.

Some key areas to note in this calculation:

Service Budgets - This position is calculated based on current service provision adjusted where there are known resident demand changes, contract agreements or legislative requirements. This position does not include any growth in service or staffing to the Council's current service level with the exception of:

- Inclusion of the initial £1.0 million as a one off to pay an element of the pension fund deficit in 2024/25 and reduce future deficit funding contributions as approved in February 2024.
- Additional temporary resources to deliver significant projects, service reviews, business/systems improvements etc and for the Modern 25 work.
- The 2024/25 budget for staff salaries was based on an assumed 4% increase. The final offer of a flat sum payment of £1,290 per employee (based on a full time individual) up to

SCP43 and 2.5% above that has been approved and implemented. This equates to a net cost over the budgeted sum in the General Fund in excess of £30,000 for 2024/25 and thereafter for future years based on full employment. This additional cost has been added to the model.

- Each of the 3 owners of Strata are requiring additional support to meet the various work demands and objectives requiring IT support and development. This will lead to an increase in cost. The base budget will include the provisional sums known and be amended when the relevant approvals have been provided.

The Council's previous full set of budget papers [Agenda for Full Council on Tuesday, 27th February, 2024, 10.00 am - Teignbridge District Council](#) is a useful historical reference as it details significant information about the service provision currently provided; costs and income received for revenue (appendix 4 and appendix 5), staffing resources involved in each area (appendix 5) and the capital programme (appendix 7).

Government Funding General - The 2024/25 Local Government Finance Settlement was a one-year spending round only. This put on hold again planned reforms; changes to both the local government funding formula and the re-basing and implementation of a new business rate retention scheme.

The Government continued to follow previous years settlements and issue a settlement for one year only for 2025/26. The proposal moving forward is for funding reset to take place for 2026/27 following a consultation and review in 2025.

Understanding this funding position and the implication on other core funding mechanisms (Business Rate Growth and New Homes Bonus) is critical to determining the MTFP position but there is uncertainty.

The MTFP now assumes a fall to baseline & retention funding for the Council from 2026/27; taking away any growth in business rates (2025/26 budget £7.1 million (including pooling gain) and £3.8 million assumed for 2026/27 and the change in NHB from £0.6 million per annum in 2024/25 to £0.4 million in 2025/26 with an assumption of nothing thereafter. In terms of the possible reductions as stated the timing is unclear and the cliff edge in funding reduction has been assumed in the model as worst case because there is likely to be transitional funding introduced to smooth out the reductions for authorities like Teignbridge (this is referred to as 'damping' and some provisional estimated figures are now included to reflect a possible likely position but still very uncertain).

The Local Government Finance Settlement is announced normally late November/early December and for 2025/26 was announced on 18 December which makes planning

extremely difficult as councils initial budget processes are finalised at that point. The finance policy statement published on 28 November 2024 only outlined some of the key principles for 2025/26.

7. Business Rate income

This has been assumed under the existing arrangements; the 50% rate retention scheme. The Government had intended to introduce a 75% retention scheme but this has now been dropped with a review at some stage still being the Government's stated intention.

The MTFP assumes in 2025/26 the Council will be £3.414 million above the baseline funding level (retained growth) including pooling gains. This is considered reasonable based on current levels of income and projected growth. The Council does maintain a bad debt provision and a business rate funding reserve to mitigate annual fluctuations in rating assessments.

The greater, more fundamental risk is Government changing the regime and us losing the business rate growth in future years which has been built up. Because the timing and degree of risk is unknown the Council currently holds a Funding Reserve to cover these fluctuations and the existing gaps in the revenue budget which is not balanced. This will be used to continue to meet service costs in the budget in the short term if the worst case scenario happened. This would take place if the Government announce in any December Settlement that all growth income from business rates will be lost in the following year – highly unlikely especially without some transition protection but this reserve is available to give time to cut costs in an orderly manner to best protect the residents of Teignbridge should the worst happen.

8. Council Tax

The Government has for a number of years determined district councils can increase their council tax by £5 a year or up to 2% whichever is the greatest before triggering a local referendum. This is the level of income the Government assess is available to the Council and the MTFP applies this increase annually. The Government assumed that the Council will increase its Council tax by these limits when setting its allocation of other funding streams. The allowance percentage for 2023/24 and thereafter was increased to 2.99% before a referendum is triggered and this continued for 2025/26 and is built into the model for future years (£5.87 for 2025/26).

9. New Homes Bonus (NHB)

Income retained in the General Fund to support revenue costs has been included in the annual budgets for a number of years but has reduced significantly and is currently £0.6 million. The scheme is supposedly ending in its current form with the annual amount

reducing; this gives £0.6 million available in 2024/25 which is then decreasing to £0.4 million for 2025/26 and then potentially not replaced so zero for 2026/27 onwards. There are still no guarantees about future years after 2025/26 or whether a replacement will be available.

A replacement for NHB was consulted on over four years ago with the Government wishing to sharpen the incentivising of housing growth in the most effective way, no announcement of a replacement scheme has been made so it is assumed the scheme will continue in its reduced form with just an annual sum paid based on one year's growth and then end after 2025/26. At the height of the scheme the Council was paid the annual growth sum for 6 years – in 2016/17 the Council received £3.848 million (the most received in any one year).

10. MTFP numbers

The MTFP financial data is provided annually in the budget papers as appendix 4. This provides the latest numbers for the current year and the following 3 years. Future years are extremely uncertain however an attempt to calculate our budget gaps extended to year 5 is shown below the 3 year projection replicated below.

Revenue Budget Summary					Appendix 4
Revenue Budget	2024-25 Forecast	2024-25 Latest	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast
<i>EXPENDITURE</i>	£	£	£	£	£
Employees	26,932,610	26,199,410	27,490,880	27,747,190	28,533,260
Property	5,873,850	6,294,430	5,722,840	5,831,170	5,944,690
Services & supplies	6,919,850	9,375,550	7,411,540	7,739,640	7,921,390
Grant payments	19,334,800	22,132,080	19,431,570	17,431,570	15,431,570
Transport	1,082,810	990,170	966,430	1,001,960	1,041,040
Leasing & capital charges	2,365,490	2,267,090	2,706,420	2,877,830	2,866,270
Contributions to capital	500,000	719,710	1,500,000	1,500,000	500,000
Total expenditure	63,009,410	67,978,440	65,229,680	64,129,360	62,238,220
<i>INCOME</i>					
Sales	-807,690	-1,238,030	-1,032,830	-1,074,140	-1,117,110
Fees & charges	-11,928,260	-12,419,250	-12,924,520	-13,441,500	-13,979,160
Grants - income	-19,542,500	-23,132,950	-21,319,570	-19,319,570	-17,319,570
Property income	-3,699,950	-3,906,400	-4,016,200	-4,346,690	-4,477,090
Other income & recharges	-4,533,480	-6,309,260	-4,700,740	-4,828,140	-4,844,230
Transfer from (-) / to earmarked reserves	-3,551,730	-1,687,500	-1,484,070	-3,779,490	-3,630,450
Total income	-44,063,610	-48,693,390	-45,477,930	-46,789,530	-45,367,610
Total net service cost	18,945,800	19,285,050	19,751,750	17,339,830	16,870,610
Funding					
Council tax	-10,004,930	-10,004,930	-10,429,960	-10,999,230	-11,441,390
Council tax/community charge surplus(-) / deficit	-251,670	-251,670	-381,900	0	0
Revenue support grant	-261,270	-261,270	-288,010	0	0
Rates baseline funding	-3,634,240	-3,634,240	-3,664,280	-3,699,600	-3,734,580
Estimated rates retention and pooling gain	-2,800,410	-3,184,760	-3,413,720	-141,000	-194,640
New homes bonus	-650,240	-650,240	-351,710	0	0
Alt housing funding/damping/returned surplus/cap	0	0	0	-2,500,000	-1,500,000
Other grants	-1,343,040	-1,363,940	-1,222,170	0	0
Budget gap (-) to be found	0	0	0	0	0
Total funding	-18,945,800	-19,351,050	-19,751,750	-17,339,830	-16,870,610
-Surplus/shortfall	0	-66,000	0	0	0
General reserves at end of year	2,400,004	2,500,140	2,500,140	2,500,140	2,500,140
General reserves as % of net revenue budget	12.7%	13.0%	12.7%	14.4%	14.8%

The table below shows annual budget position over the 5 year period – see appendix A for more detail.

Table: MTFP Model – Annual budget shortfall

General Fund	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000	2029/30 £000	2030/31 £000	2031/32 £000	2032/33 £000	2033/34 £000
Budget Shortfall/(Surplus)	1,688	1,484	3,779	3,630	4,246	4,100	Not costed	Not costed	Not costed	Not costed



Shortfalls are covered by earmarked reserves. 2026/27 is when rebasing of business rates is expected creating a significant business rates funding reduction. Early identification of savings will ensure the funding reserve is not expended as this is required in the medium term to assist with ongoing variations. By using the model different scenarios can be shown to guide the annual budget setting process.

The Model identifies the pressures and influences on the Council's revenue budgets and highlights a shortfall between the Council's spending requirements and the amount of finance available. Actions will need to be taken to meet these shortfalls and the need to keep finding savings year on year is not to be underestimated.

11. MTFP Revenue - The Way Forward

The funding gap for 2025/26, 2026/27 and 2027/28 needs to be addressed working with SLT, SMT, senior officers and Members – ultimately eliminating the ongoing gap in 2026/27 when reset of funding is now likely to take place. Savings should be filtered into the budget process each year as part of the annual budget process but also in year as savings ideas are formulated, worked on and delivered.

A key area to explore is what savings/increased income can be achieved by working through service reviews and proposed savings options, this being before more fundamental decisions are made on whether there is a need to explore cutting services to the public. Working through service plans and Modern 25, eliminating quick wins, working more commercially will help towards achieving this goal. Clarifying the appropriate level of investment in IT to reconstruct our organisational structure will be vital and identify staff savings through automation of procedures. These are some initiatives that will help as well as the normal scrutiny through the budget process. This Plan also proposes that we work with the actions in the Financial Viability Process.

The Plan proposes a two stage approach which is linked to the uncertainty of Government funding for local authorities and possibly even the shape of local government going forward.

- Each year we will undertake service reviews to ensure we are delivering VFM, drive efficiencies to see what savings can be achieved and to form an evidence base that we have done what we can, challenging ourselves on cost effective delivery of services. This will also be combined with looking at suggestions from the Ignite report (now incorporated into Modern 25) and savings suggestions identified from review of previous unspent budgets and invest to save – such as IT investment to deliver more automation. A review of our assets including disposal, re-use etc will be explored and all commercial opportunities to generate more income.

- If the funding gap estimated in 2026/27 of £3.8 million materialises, which is dependent on Government direction, then efficiencies and income generation are not going to drive that level of savings and we will need to propose significant service reductions. But this comes at a point when we know how much we need to find and when, before radical service decisions are made. As stated we have an earmarked Funding Reserve in place to protect us against any immediate changes should Government carry out reforms without good notice and support existing revenue budget gaps.

This gap should not be ignored and what actions could be taken should be considered and formulated. If savings are not found over the next 3 years then the Funding Reserve will be depleted leaving insufficient funds to address future significant variations in funding or budget pressures. Early identification of savings and their introduction would allow unspent earmarked funding reserves to potentially be reallocated. There is also some uncertainty around some further funding in the form of 'damping'. It is difficult to determine the value of this funding with no guidance available but this could assist for a period of 24/36 months in 2026/27 and 2027/28 (and possibly 2028/29).

Key areas of budget proposals to be agreed are as follows and can continue to be monitored and developed through the Overview & Scrutiny work plan:

- a. **Approval of Council tax increases at the maximum allowed – £5 or 2.99% currently**
- b. **Agreement of our asset strategy and determining best use of our assets – disposal/transfer/re-use and re-model**
- c. **Pursuit of maximum asset disposal proceeds**
- d. **Exploring commercial investment opportunities including charging policy**
- e. **Maximising income from existing fees and charges**
- f. **Exploring new opportunities for setting fees and charges**
- g. **Reviewing the savings options from the Ignite work**
- h. **Investing in our IT provision to deliver more automation and efficiencies**
- i. **Review our policy for earmarked reserves and funding budget gaps**
- j. **Reviewing support for third sector grants and support**
- k. **Identifying other voluntary grants and future support**
- l. **Reviewing quick wins and budgets no longer required**
- m. **Periodic review of the capital programme and alignment to strategic priorities**
- n. **Agreement to continue to provide a revenue contribution to capital at £1,500,000 per annum in 2025/26 and 2026/27 and £500,000 for future years**
- o. **Determining adequate borrowing limits including headroom for the capital programme through approval of the appropriate treasury management indicators**
- p. **Councillors community fund budget**
- q. **Impacts from the outcomes of devolution**
- r. **Minimum level of general reserves – currently suggested to increase to £2.5 million and increase the 'invest to save' reserve to £500,000.**
- s. **Limit use of earmarked reserves to bridge budget gaps**
- t. **Considering new funding models**
- u. **Timeline for delivery of savings**
- v. **Working with Town and Parish councils re service provision**

12. Capital

The Council maintains a programme of capital expenditure designed to improve a wide range of community facilities and local infrastructure. The forward funding projections below only include rolling items and projects identified early by managers; **there will be proposals missing from this list** that will need to be considered for funding out of available resources as they come forward.

There will be a disparity between the Council's capital spending aspirations being greater than the amount of finance available. In producing these figures agreed principles have/will be applied:

- A capital bid process is in place whereby appraisal forms are completed for each scheme and an assessment methodology applied to prioritise expenditure within resources available. This prioritisation is overseen by the Corporate Projects Board.

MTFP Model – Capital Expenditure and Funding Position

Strategic Priority	2024/25 £000	2025/26 £000	2026/27 £000	2027/28 £000	2028/29 £000
Community	2,135	2,234	2,312	-	-
Economy	5,821	5,660	2,000	-	-
Environment	14,881	8,528	6,219	5,173	7,228
Homes	4,978	4,125	5,160	2,072	1,454
Infrastructure	8,681	8,347	3,701	1,690	1,592
Responsible management	268	550	609	41	41
Total Capital Expenditure	36,764	29,444	20,001	8,976	10,315
Borrowing	(15,931)	(7,824)	(7,454)	(1,983)	(5,071)
Capital Receipts	(388)	(486)	(24)	(24)	(364)
Revenue contributions (includes specific sums)	(1,807)	(1,449)	(1,795)	(291)	(300)
Grants / external contributions	(12,941)	(10,321)	(3,712)	(1,400)	(1,400)
CIL	(5,300)	(8,451)	(6,588)	(5,238)	(3,140)
S.106	(397)	(913)	(428)	(40)	(40)
Total Funding	(36,764)	(29,444)	(20,001)	(8,976)	(10,315)

The Programme expenditure includes those schemes already approved by Council and rolling items and provisions. **Bids will come through the annual budget process giving a different picture to that given above and there will be choices to make in order to keep expenditure within resources available.**

The above has been produced using the latest budget monitoring position and it is clear from observation that periodically the programme needs to be re-profiled with the budget managers. There are a number of schemes which will not be delivered in part or full in the year the budget is allocated. From the view of the MTFP it's the overall position that can be considered taking all years into account.

The programme assumes £38.3 million of borrowing between 2024/25 and 2028/29 in addition to the current underlying need to borrow of £22.6 million. Cash flow monitoring and balance sheet review exercises indicate no immediate need to borrow externally over the next 2 - 3 years. This is dependent upon the speed with which capital projects progress and is reviewed periodically alongside interest rate monitoring, so that when long-term external borrowing is required, it is undertaken in a controlled way in line with the Council's treasury strategy. This position has been factored into the revenue model in terms of costs of borrowing/lost external interest/minimum revenue provision etc. Any new borrowing will need to be considered in conjunction with existing borrowing commitments, maximum borrowing limits and a comfortable headroom for borrowing.

The above capital receipts line is based on the most recent activity and forecast information.

Key issues to consider for this Plan in terms of capital are:

- Only approved schemes and provisions from the February 2024 budget process and subsequent approvals brought to Members are included. The current position shows General Fund capital receipts largely being used by 2025/26. If any new projects or schemes do come forward, it is assumed they will attract sufficient funding and/or have a positive business case with a minimum return of 1%.
- Any scheme inclusion in the Programme over and above this core annual expenditure needs to be considered carefully for inclusion in future programmes. This happens on a case-by-case basis to determine if they meet corporate objectives. Business cases must evidence the required 1% return in the case of self-funded schemes or show delivery in conjunction with other agencies/partners. Some schemes will come with no funding but may still be necessary, for example IT improvements and asset refurbishments.
- The continuation of revenue contributions to capital and increasing to £1,500,000 per annum for two years will assist in supporting the capital programme and for any spends without a sufficient supporting business case. Revenue contributions are all committed until 2028/29.

The Way Forward – Capital programme

- There is a clear necessity for the continuation of the Corporate Projects Board to consider the allocating of capital resources against competing capital scheme bids.
- The programme needs to be populated with realistic expenditure estimates into the future; further work has been undertaken on Council assets costs and a review of our asset management policies and use of assets.

- The Project Management Guidelines will continue to be used to inform the capital bid process through detailed capital appraisal forms and Project Initiation Document (PID). There will be continued monitoring of progress on key projects through the Council's Corporate Projects Board.

➤ **Part 2 – Financial Viability Process (FVP)**

13. Aim of the FVP

This part of the Finance Plan considers how the Council will balance its finances over the coming years to continue to provide service for its residents and customers. We will ensure we are achieving Value for Money throughout the Council within each service, we will evidence this and seek improvements and savings where possible. We have key dedicated resources to aid us in this process and available to work with services.

Depending on the outcome of this work, and the savings achieved, as identified in 11 above we will then need to look at reductions in service delivery necessary to balance the books going forward to deliver financial viability and sustainability.

This will all be looked at against the backdrop of the risks and challenges that have implications for the Council's financial position in the medium term.

The major risks and pressures are:

Changing government funding
Inflation rates
Interest rates
Cost of living crisis and impact on services/income
Existing budget gaps and limited earmarked reserves
Staff resources
Additional demands from Government

14. Modern 25 Programme

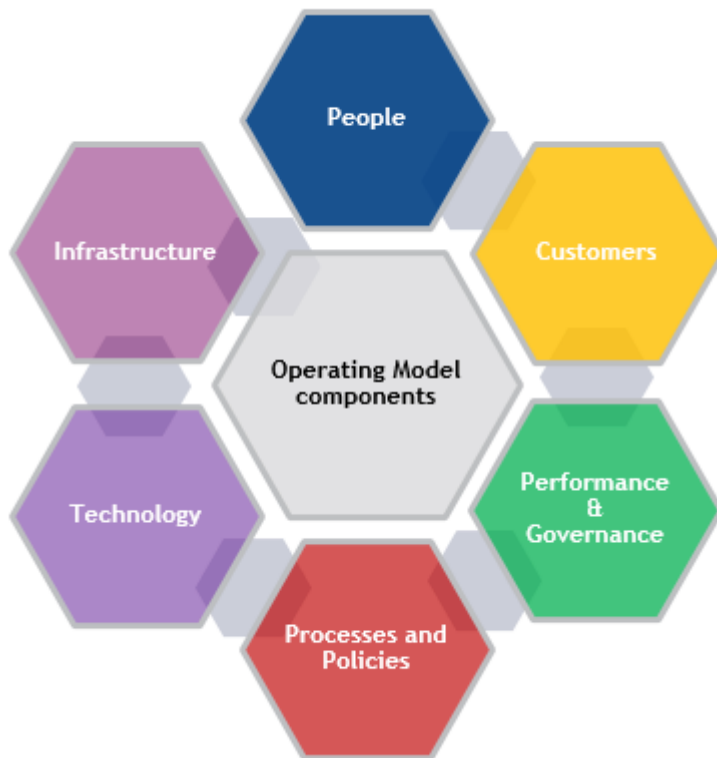
TDC accepted that to achieve the level of savings required, it needs to change the way things are done and alter its operating model, whilst ensuring that the customer is still at the heart of council services. Independent consultants were commissioned through a procurement process to work in partnership with Teignbridge Senior Leadership Team to deliver:

- A strategic alignment review
- Recommendations for a new Target Operating Model

The objective of the programme is to deliver a new operating model for the council. An operating model encompasses all aspects of the way the organisation delivers its core purpose and includes

- People and Organisation – the activities that our staff carry out and how they are managed and organised

- Technology and Infrastructure – the software, physical ICT infrastructure and physical assets that are in place to support how people carry out the council's work
- Ways of Working – the processes, policies, procedures, performance, governance, leadership and management that is in place
- Culture & Behaviours – Creating a work environment which supports delivery of strategic priorities and core services to our customers and an organisation that invests in its people
- Strategic Priorities – the strategic portfolio of programmes and projects that are in place to deliver the council's strategic priorities



From their recommendation we have developed our Modern 25 programme which aims to deliver a new operating model for the council delivering £2.6 million of phased benefit savings and implementing the changes across the whole council in line with agreed design principles. The organisation restructure has been approved and has now been significantly implemented and posts advertised and appointed. The programme focuses on delivery of 3 main workstreams

1. Customer and Service Design - Lead Tracey Hooper

This will digitalise services that the users of our services want and design support mechanisms for customers who need help to make a request or support service users who have complex needs.

Our services will be designed to be more sustainable through:

- Shifting our service users to less expensive digital channels in line with our current demand, through active promotion and nudges
- Designing services that are easy for users to access and make a request
- Maximising the value provided by our front line staff in helping residents with complex needs
- Creating excellent online information and guidance for our service users
- Proactively and passively keeping service users informed throughout their service journey

2. Technology and Digital - Amanda Pujol

This will define and develop the technology and digital requirements to support the new operating model by:

- Defining the key technologies that will support the new operating model and ways of working
- creating a roadmap for delivering these capabilities
- Defining the digital capabilities required and running a procurement exercise to fill the capability gaps
- Provide resources in skills to configure new digital capabilities and integrate them, in line with our technology roadmap

It is underpinned by our Digital Strategy adopted in 2021 built around six themes:

1. Customer access and service
2. Digital and mobile work force
3. Digital democracy
4. High-quality, accessible data
5. Digital and Net Zero
6. Responsive, resilient and secure infrastructure and systems

3. People and Organisational Design - Tim Slater

We have designed and developed a new council structure that supports the new operating Model for the delivery of services to our customers and the delivery of our strategic portfolio. This includes a review of current HR policies and procedures, including performance management, to support the implementation of the new operating model and define:

- The spans of control for managers and the scope of management responsibilities for changes to the organisational structure
- The creation and evaluation of new roles that have been created to support the delivery of the new operating model
- The programme will review HR policies and procedures, including performance management to support the implementation of the Target Operating Model
- The governance structures that will support performance management

4. Strategic portfolio - Martin Flitcroft

This will define and develop business cases, statements of works and specific individual projects to deliver against a revised strategic portfolio which is aligned with the Council's priorities and strategy. The programme will oversee:

- all implementation and change activities associated with the deliverables from the strategic portfolio projects
- Monitoring of projects progress as part of overall programme governance
- alignment of project outcomes with the new operating model

In order to deliver this programme of work there will be an upfront investment to provide additional temporary staffing resources and capital investment in digital infrastructure and systems. The new structure has resulted in a reconfiguration of services and new posts and roles being created. The Council is also undertaking a pay structure review which will result in a new pay scale and job evaluation process being developed and implemented to ensure the Council remains competitive and can attract the staff with the key skills to deliver the best service for residents in the District. Changes to the structure and potential investments are/will be incorporated into the revenue and capital budgets.

We are developing a Digital Strategy and we are now working with Strata and our other partner authorities to ensure the outcomes can be defined and delivered. The Strategy is built around six themes

Customer access and service
Digital and mobile work force
Digital democracy
High-quality, accessible data
Digital and Net Zero
Responsive, resilient and secure infrastructure and systems

5. Performance Management Data: Lead – Jack Williams

It is crucial we use relevant data to inform our business decisions. Performance data needs to be readily available and used by managers, SLT, SMT and members to drive decisions and be clear where action is needed/not needed and how we are performing for our residents, identifying and resolving issues quickly. Importantly this needs to link with system thinking to ensure we measure the right things.

It is necessary to understand cost, performance and activities of services and undertake appropriate comparisons to be clear where we are providing Value for Money and where we are not. Help identify where improvements are needed or to determine we are comfortable and understand the variances.

We have a Performance and Data Analyst but also services have their own resources in this area and we need to share and oversee the whole.

6. Asset Management: Lead – Tom Phillips

In reviewing our services there are some services where asset management is relevant and areas it is not. There are key elements to be considered by services;

- a) Understanding the financial and non-financial performance of assets and using this to drive asset management decisions.
- b) Proactive asset management – Maximising the returns from assets and disposing of assets that have a poor financial / non-financial return and at market value where appropriate.
- c) Investing in assets only where there's a strong business case.
- d) Supporting wider objectives – Being clear where and how asset management is supporting wider objectives, such as benefitting the community, shaping the built landscape, supporting the Council in its service delivery and proactively supporting our commitment to tackling climate change.
- e) Encouraging asset transfer where appropriate.

There can be a quick analysis within each service to determine scope of opportunities.

7. Income Maximisation: Lead – Gordon Bryant/Simon Arthurs

It is viewed that members are supportive of ensuring where fees and charges are made that these are set at appropriate rates and reviewed regular to keep pace with costs. It is also considered there is support to develop existing services areas where there is opportunity and customer demand for additional or enhanced services to be offered that can generate surpluses for the Council. An average 5% increase is proposed where possible for 2025/26 with higher increases where appropriate. Any charges below an average for the service need to be increased accordingly and a more commercial view pursued for the charging of activities and services.

Again there can be a quick analysis within services to determine scope for opportunity.

EXTERNAL INFLUENCES AND KEY ASSUMPTIONS WITHIN THE REVENUE MTFP MODEL

- Inflation**

Inflation rates are based on the latest available data.

Although the financial model is based upon what are believed to be a series of prudent assumptions, there is inevitably a risk that some or all factors applied could be inaccurate. The table below summarises the impact of any such inaccuracies that would have a detrimental effect upon the financial plan. Inflation in recent times has not been a high risk but currently rates have been higher and are now on a downward trajectory. Contract costs, pay rises and a pay review of salaries have caused / are likely to cause some of the biggest pressures for future years. With further above inflationary rises in the minimum wage, there will be an impact on the pay spine rates within local government.

Financial impact of changes in inflation assumptions 2025/26.

Factor	MTFP Predicted Inflation Costs £000	Worse by 1% £'000	Worse by 2% £'000
Pay, N.I & Pension	687	229	458

- Investment Returns**

The approach adopted, of budgeting for investment income remains prudent. Investment return predictions have been factored in with higher income in 2024/25 but reducing in future years.

- Council Tax Income**

The MTFP had previously followed recent Government practice of allowing a £5 a year increase.

This was modified to reflect the change in percentage to 2.99% for 2023/24, 2.99% for 2024/25 (£5.70), 2.99% for 2025/26 (5.87) and future years.

Financial impact of changes in council tax levels (2025/26).

Level of council Tax increase	Predicted council tax income £000	Loss of income in MTFP 2025/26 £'000
Council tax yield at £5 (2.55%) increase	(10,385)	45
Yield at 2.0%	(10,330)	100
Yield at 1.0%	(10,228)	202
Yield at 0.0%	(10,127)	303

This calculation shows a one year effect, this reduction would be lost each year going forward plus the opportunity to increase the level in future on a higher base.

- **New Homes Bonus**

The main risk is numbers being below the projections as new properties being built continues to recover from the pandemic plus constraints within the house building market. The Plan assumes significant reduction in income from previous years. We await Government consultation on any revised scheme and the implications on the MTFP but no projections can be made on this until Government outline any replacement scheme (if any).

- **Business Rate Income**

The risks associated with Business Rate income have been covered above including the Government's intention of business rates rebasing. A £3.414 million additional benefit has been budgeted in 2025/26 for additional rates above the Council's baseline (including pooling gain), this is the sum that will be budgeted and if the actual amount is less through a reduction in assessments or collection of income drops than the difference will be met from the earmarked Funding Reserve.

When the Government looks at rebasing then the Council has the earmarked Funding Reserve to be used to mitigate this for the year.

Revenue Budget Summary							Appendix A
Revenue Budget	2024-25 Forecast	2024-25 Latest	2025-26 Forecast	2026-27 Forecast	2027-28 Forecast	2028-29 Forecast	2029-30 Forecast
EXPENDITURE	£	£	£	£	£	£	£
Employees	26,932,610	26,199,410	27,490,880	27,747,190	28,533,260	29,389,260	30,270,940
Property	5,873,850	6,294,430	5,722,840	5,831,170	5,944,690	6,061,620	6,182,060
Services & supplies	6,919,850	9,375,550	7,411,540	7,739,640	7,921,390	8,108,590	8,301,400
Grant payments	19,334,800	22,132,080	19,431,570	17,431,570	15,431,570	13,431,570	11,431,570
Transport	1,082,810	990,170	966,430	1,001,960	1,041,040	1,081,290	1,122,740
Leasing & capital charges	2,365,490	2,267,090	2,706,420	2,877,830	2,866,270	2,866,270	2,866,270
Contributions to capital	500,000	719,710	1,500,000	1,500,000	500,000	500,000	500,000
Total expenditure	63,009,410	67,978,440	65,229,680	64,129,360	62,238,220	61,438,600	60,674,980
INCOME							
Sales	-807,690	-1,238,030	-1,032,830	-1,074,140	-1,117,110	-1,161,790	-1,208,260
Fees & charges	-11,928,260	-12,419,250	-12,924,520	-13,441,500	-13,979,160	-14,538,330	-15,119,860
Grants - income	-19,542,500	-23,132,950	-21,319,570	-19,319,570	-17,319,570	-15,319,570	-13,319,570
Property income	-3,699,950	-3,906,400	-4,016,200	-4,346,690	-4,477,090	-4,611,400	-4,749,740
Other income & recharges	-4,533,480	-6,309,260	-4,700,740	-4,828,140	-4,844,230	-4,989,560	-5,139,250
Transfer from (-) / to earmarked reserves	-3,551,730	-1,687,500	-1,484,070	-3,779,490	-3,630,450	-2,733,070	0
Total income	-44,063,610	-48,693,390	-45,477,930	-46,789,530	-45,367,610	-43,353,720	-39,536,680
Total net service cost	18,945,800	19,285,050	19,751,750	17,339,830	16,870,610	18,084,880	21,138,300
Funding							
Council tax	-10,004,930	-10,004,930	-10,429,960	-10,999,230	-11,441,390	-11,901,320	-12,379,740
Council tax/community charge surplus(-) / deficit	-251,670	-251,670	-381,900	0	0	0	0
Revenue support grant	-261,270	-261,270	-288,010	0	0	0	0
Rates baseline funding	-3,634,240	-3,634,240	-3,664,280	-3,699,600	-3,734,580	-3,771,000	-3,809,000
Estimated rates retention and pooling gain	-2,800,410	-3,184,760	-3,413,720	-141,000	-194,640	-300,000	-450,000
New homes bonus	-650,240	-650,240	-351,710	0	0	0	0
Alternative housing funding/damping	0	0	0	-2,500,000	-1,500,000	-600,000	-400,000
Other grants	-1,343,040	-1,363,940	-1,222,170	0	0	0	0
Budget gap (-) to be found	0	0	0	0	0	-1,512,560	-4,099,560
Total funding	-18,945,800	-19,351,050	-19,751,750	-17,339,830	-16,870,610	-18,084,880	-21,138,300
-Surplus/shortfall	0	-66,000	0	0	0	0	0
General reserves at end of year	2,400,004	2,500,140	2,500,140	2,500,140	2,500,140	2,500,140	2,500,140
General reserves as % of net revenue budget	12.7%	13.0%	12.7%	14.4%	14.8%	15.1%	14.7%

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