

**GENERAL FUND BUDGET CHANGE ANALYSIS 2025/26**  
**EMPLOYEE EXPENDITURE**

<b>2024/25 Employee Budget</b>		<b>32,210</b>
<b><u>Inflation</u></b>		
Estimated pay award of 3.5%		878
Pay Award for 2024/25 below previous MTFS forecast		(201)
National Insurance Increase		602
Increments		89
Inflation on indirect employee costs		45
<b>Sub total - Inflation</b>		<b>1,413</b>
<b><u>Growth items</u></b>		
Garage Resources	HO Neighbourhood Management	125
Project Accountant	HO Financial Services (Deputy S151)	70
0.5 FTE Finance Officer - Insurance	HO Financial Services (Deputy S151)	20
<b>Sub total - Growth items</b>		<b>215</b>
<b><u>Removal of 2024/25 one-off items (reserve / grant funded)</u></b>		
Joint Strategic Partnership	SD Place	(97)
Hemel Garden Communities	SD Place	(300)
Urban Designer 1 Year FTC	AD Planning	(60)
CSU Training Officer 1 Year FTC	HO Transformation	(50)
Garage Resources Year 3	HO Neighbourhood Management	(125)
Homeless Prevention Grant Funded Posts	HO Safe Communities	(138)
<b>Sub total - Removal of 2024/25 one-off items</b>		<b>(770)</b>
<b><u>2025/26 one-off items (reserve / grant funded)</u></b>		
Commercial Development Support Officer 1 year FTC	HO Commercial Development	50
Payroll Apprentice	HO Financial Services (Deputy S151)	30
Digital Restructure Costs	HO Digital	228
<b>Sub total - 2025/26 one-off items</b>		<b>308</b>
<b><u>Efficiency savings</u></b>		
Revenues and Benefits Service Review	HO Revenues and Benefits	(40)
<b>Sub total - Efficiency savings</b>		<b>(40)</b>
<b>Total change year on year</b>		<b>1,126</b>
<b>2025/26 Employee Budget</b>		<b>33,336</b>

**GENERAL FUND BUDGET CHANGE ANALYSIS 2025/26  
PREMISES EXPENDITURE**

<b>2024/25 Premises Budget</b>	<b>5,679</b>
<b><u>Inflation</u></b>	
General inflation	134
<b>Sub total - Inflation</b>	<b>134</b>
<b><u>Growth items</u></b>	
Business Rates on DBC properties following revaluation	HO Revenues and Benefits 38
<b>Sub total - Growth items</b>	<b>38</b>
<b><u>Efficiency savings</u></b>	
Utilities cost reductions	HO Commercial Development (60)
<b>Sub total - Growth items</b>	<b>(60)</b>
<b>Total change year on year</b>	<b>112</b>
<b>2025/26 Premises Budget</b>	<b>5,791</b>

**GENERAL FUND BUDGET CHANGE ANALYSIS 2025/26  
TRANSPORT EXPENDITURE**

<b>2024/25 Transport Budget</b>	<b>2,101</b>
<b><u>Inflation</u></b>	
General inflation	91
<b>Sub total - Inflation</b>	<b>91</b>
<b>Total change year on year</b>	<b>91</b>
<b>2025/26 Transport Budget</b>	<b>2,192</b>

**GENERAL FUND BUDGET CHANGE ANALYSIS 2025/26  
SUPPLIES & SERVICES EXPENDITURE**

<b>2024/25 Supplies &amp; Services Budget</b>	<b>8,899</b>
<b><u>Inflation</u></b>	
Inflation	262
<b>Sub total - Inflation</b>	<b>262</b>
<b><u>Growth items</u></b>	
Financial System move to cloud based system	HO Digital 40
<b>Sub total - Growth items</b>	<b>40</b>
<b><u>Removal of 2024/25 one-off items (reserve / grant funded)</u></b>	
Local Plan Funding	AD Planning (130)
Light Industrial Unit Business Case	HO Commercial Development (66)
Joint Strategic Partnership	SD Place (135)
Strategic Asset Review	HO Commercial Development (116)
<b>Sub total - Removal of 2024/25 one-off items</b>	<b>(447)</b>
<b><u>2025/26 one-off items (reserve / grant funded)</u></b>	
Community Events Funding	HO Communications and Engagement 50
<b>Sub total - 2025/26 one-off items</b>	<b>50</b>
<b><u>Efficiency savings</u></b>	
<b>Sub total - Efficiency savings</b>	<b>0</b>
<b><u>Other</u></b>	
Internal movement of budget (no growth or efficiencies to services)	42
<b>Sub total - Other</b>	<b>42</b>
<b>Total change year on year</b>	<b>(53)</b>
<b>2025/26 Supplies &amp; Services Budget</b>	<b>8,846</b>
<b>GENERAL FUND BUDGET CHANGE ANALYSIS 2025/26 THIRD-PARTY PAYMENTS</b>	
<b>2024/25 Third Party Payments Budget</b>	<b>866</b>
<b><u>Inflation</u></b>	
General inflation	17
<b>Sub total - Inflation</b>	<b>17</b>
<b><u>Efficiency savings</u></b>	
Good shape Contract ended	AD People (12)
<b>Sub total - Efficiency savings</b>	<b>(12)</b>
<b><u>Other</u></b>	
Internal movement of budget (no growth or efficiencies to services)	(47)
<b>Sub total - Other</b>	<b>(47)</b>
<b>Total change year on year</b>	<b>(42)</b>
<b>2025/26 Third Party Payments Budget</b>	<b>824</b>

**GENERAL FUND BUDGET CHANGE ANALYSIS 2025/26  
TRANSFER PAYMENTS**

<b>2024/25 Transfer Payments Budget</b>	<b>47,146</b>
<b>Total change year on year</b>	<b>0</b>
<b>2025/26 Transfer Payments Budget</b>	<b>47,146</b>

**GENERAL FUND BUDGET CHANGE ANALYSIS 2025/26  
INCOME**

<b>2024/25 Income Budget</b>		<b>(21,669)</b>
<b><u>Inflation</u></b>		
General inflation		(162)
<b>Sub total - Inflation</b>		<b>(162)</b>
<b><u>Growth items</u></b>		
Commercial Rents Income	HO Property Services	400
<b>Sub total - Growth items</b>		<b>400</b>
<b><u>Increased income</u></b>		
Commercial Waste Income - recovery over 4 years of Covid-19 impact	HO Environmental Services	(25)
Commercial Rents Income - recovery over 4 years of Covid-19 impact	HO Property Services	(240)
Garage rents Income - recovery over 4 years of Covid-19 impact	HO Neighbourhood Management	(125)
Commercial Rents Income - increase	HO Property Services	(112)
EVCP	HO Commercial Development	(25)
Garage rental income		(371)
Green waste income		(154)
<b>Sub total - Increased Income</b>		<b>(1,052)</b>
<b><u>Removal of 2024/25 one-off items (reserve / grant funded)</u></b>		
Forum Rental Income	HO Property Services	(300)
Car Parking Income	HO Neighbourhood Management	(90)
<b>Sub total - One-Off</b>		<b>(390)</b>
<b>Total change year on year</b>		<b>(1,204)</b>
<b>2025/26 Income Budget</b>		<b>(22,873)</b>

**GENERAL FUND BUDGET CHANGE ANALYSIS 2025/26  
GRANTS, REIMBURSEMENTS AND CONTRIBUTIONS**

<b>2024/25 Grants, Reimbursements and Contributions Budget</b>	<b>(51,223)</b>
<b><u>Inflation</u></b>	
General inflation	(31)
<b>Sub total - Inflation</b>	<b>(31)</b>
<b><u>Removal of 2024/25 one-off items (reserve / grant funded)</u></b>	
Homeless Prevention Grant	HO Housing Operations 138
<b>Sub total - Removal of 2024/25 one-off items</b>	<b>138</b>
<b><u>2025/26 one-off items (reserve / grant funded)</u></b>	
Joint Strategic Partnership	SD Place 240
<b>Sub total - 2025/26 one-off items</b>	<b>240</b>
<b><u>Growth items</u></b>	
EPC Rebate	HO Financial Services (Deputy S151) 10
Anti Fraud Services	HO Financial Services (Deputy S151) 40
<b>Sub total - Growth items</b>	<b>50</b>
<b>Total change year on year</b>	<b>397</b>
<b>2025/26 Grants, Reimbursements and Contributions Budget</b>	<b>(50,826)</b>
<b>GENERAL FUND BUDGET CHANGE ANALYSIS 2025/26 RECHARGE TO THE HRA</b>	
<b>2024/25 Recharge to the HRA</b>	<b>(5,679)</b>
<b><u>Other</u></b>	
Review of costs and structures	(82)
<b>Sub total - Other</b>	<b>(82)</b>
<b>Total change year on year</b>	<b>(82)</b>
<b>2025/26 Recharge to the HRA</b>	<b>(5,761)</b>