

## 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>  |                                     |               |
| 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>90</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                            | (50)          |
| Urban Designer 1 Year FTC   | AD Planning                         | (60)          |
| CSU Training Officer 1 Year FTC   | HO Transformation                   | (50)          |
|   |                                     |               |
| <b>Sub total - Removal of 2024/25 one-off items</b>                     |                                     | <b>(257)</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           |
| Trees & Woodlands Strategy Development                                  | HO Neighbourhood Management         | 72            |
| Trees & Woodland Surveyor   | HO Neighbourhood Management         | 50            |
| Homeless Prevention Grant Funded Posts                                  | HO Safe Communities                 | 773           |
|   |                                     |               |
| <b>Sub total - 2025/26 one-off items</b>                                |                                     | <b>1,203</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>2,409</b>  |
| <b>2025/26 Employee Budget</b>  |                                     | <b>34,619</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           |
| Temporary Accomodation B&B Placements                  | HO Housing Operations     | 300          |
| <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>412</b>   |
| <b>2025/26 Premises Budget</b>                         |                           | <b>6,091</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 190                      |
| <b>Sub total - Growth items</b>   | <b>190</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 |
| Health Campus Feasibility   | SD Place 200                        |
| <b>Sub total - 2025/26 one-off items</b>                                | <b>250</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>297</b>                          |
| <b>2025/26 Supplies &amp; Services Budget</b>                           | <b>9,196</b>                        |

**GENERAL FUND BUDGET CHANGE ANALYSIS 2025/26  
THIRD-PARTY PAYMENTS**

|   |                |
|---|----------------|
| <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> |                                     |                 |
| <b>Sub total - Removal of 2024/25 one-off items</b>                     |                                     | <b>0</b>        |
| <b><u>2025/26 one-off items (reserve / grant funded)</u></b>            |                                     |                 |
| Joint Strategic Partnership   | SD Place                            | 240             |
| Homeless Prevention Grant   | HO Housing Operations               | (773)           |
| <b>Sub total - 2025/26 one-off items</b>                                |                                     | <b>(533)</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>(514)</b>    |
| <b>2025/26 Grants, Reimbursements and Contributions Budget</b>          |                                     | <b>(51,737)</b> |

**GENERAL FUND BUDGET CHANGE ANALYSIS 2025/26  
RECHARGE TO THE HRA**

|                                    |  |                |
|------------------------------------|--|----------------|
| <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> |