

Supplementary Committee Agenda



**Epping Forest
District Council**

Cabinet Monday, 6th February, 2023

Place: Council Chamber, Civic Offices, High Street, Epping

Time: 7.00 pm

Democratic Services: A. Hendry (Democratic Services)
DD Tel: (01992) 564246

15. ANY OTHER BUSINESS (Pages 3 - 64)

Section 100B(4)(b) of the Local Government Act 1972, together with paragraphs 6 and 24 of the Council Procedure Rules contained in the Constitution requires that the permission of the Chairman be obtained, after prior notice to the Chief Executive, before urgent business not specified in the agenda (including a supplementary agenda of which the statutory period of notice has been given) may be transacted.

Please find attached a late report:

Finance – (C-038-2022-23) - Draft Budget 2023/24 (including General Fund & HRA revenue & capital, Fees & Charges and an updated Medium-Term Financial Plan).

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Report to the Cabinet

Report reference: C-038-2022/23
Date of meeting: 6th February
2023



**Epping Forest
District Council**

Portfolio: Finance – Cllr. J Philip

Subject: Draft Budget 2023/24 (including General Fund & HRA revenue & capital, Fees & Charges, and an updated Medium-Term Financial Plan)

Responsible Officer: Andrew Small (01992 564278)

Democratic Services: Adrian Hendry (01992 564246)

Recommendations/Decisions Required:

- 1) To consider the final revenue and capital budget proposals for 2023/24 as presented in *Appendices A to D* of this report, together with the comments received from the Stronger Council Select Committee; and after making any amendments that Cabinet considers necessary
- 2) Recommend to Council:
 - a. The budget for 2023/24 and the updated Medium-Term Financial Plan; and
 - b. The level of Council Tax increase for 2023/24.

Executive Summary:

The Cabinet approved an updated Financial Planning Framework (FPF) 2023/24 to 2027/28 at its meeting on 30th September 2022, which is the first step in preparing the 2023/24 budget.

The first major milestone in the FPF was reached on 10th October 2022, with Cabinet receiving and considering an updated Medium-Term Financial Plan (MTFP) for 2023/24 to 2027/28. The MTFP revealed a projected deficit of £4.126 million for 2023/24 on the General Fund; it is a deficit that required eliminating in full for the Council to fulfil its legal obligation to set a balanced budget for the forthcoming financial year.

The MTFP identified a projected surplus of £0.682 million on the Housing Revenue Account (HRA) for 2023/24, with a breakeven position anticipated over the five-year period.

Acting on the strategic direction provided by Cabinet on 10th October 2021, officers provisionally bridged the General Fund deficit, and further developed the other revenue and capital elements of the wider budget for 2023/24, presenting an initial draft – balanced – budget to Cabinet on 20th December 2022. The Local Government Finance Settlement 2023/24 was also announced in December 2022, and the initial draft budget was scrutinised by the Stronger Council Select Committee on 24th January 2023.

This report contains the final budget proposals for 2023/24 for consideration by Cabinet.

The Revenue elements of the draft budget for 2023/24 can be found at **Appendix A**.

- The General Fund final draft budget proposal for 2023/24 comprises Net Expenditure of £17.641 million, which includes a contribution of £0.263 million to the General Fund Reserve. The provisional Local Government Finance Settlement 2023/24 was slightly higher than expected, which has helped fund a contingency budget of £0.4 million for the Waste Management service, which is an area coming under significant financial pressure. The Settlement has also enabled a proposed Council Tax increase of 2.98%; a reduced assumption compared to a £5.00 increase in the December 2022 (initial) draft budget; and
- The HRA final draft budget proposal for 2023/24 anticipates a surplus of £0.364 million and assumes an average – below inflation – Housing Rent increase of 7.0% (in accordance with the Government rent cap).

The Capital elements of the draft budget for 2023/24 can be found at **Appendix B**.

- The General Fund Capital Programme comprises total expenditure of £108.655 million over the five-year period 2023/24 to 2027/28, including £57.561 million in 2023/24; and
- The HRA Capital Programme comprises total expenditure of £165.925 million over the five-year period 2023/24 to 2027/28, including £35.019 million in 2023/24.

The proposed Fees & Charges that support the draft budget for 2023/24, can be found at **Appendix C**. This comprises both the General Fund and HRA elements, with an average inflationary increase of around 10.1% (September 2022 CPI) applied.

Looking further ahead, the updated MTFP is included at **Appendix D** covering both the General Fund and the HRA; the numbers reflect the final draft budget proposals for 2023/24. The overall financial profile is broadly similar to the October and (improved) December 2022 positions previously presented, but there are some key differences, most notably a higher peak deficit of £2.4 million is now expected to emerge in 2024/25, reflecting the combined impacts of the new Waste Management contract and the Council’s wider General Fund Capital Programme (and especially the underlying financing implications in the light of rising interest rates).

In terms of the **General Fund** medium-term position, the projections are summarised below.

General Fund MTFP (@ February 2023)		
Financial Year	(Surplus)/Deficit	Comment
	£000's	
2023/24	0	Includes <i>ongoing</i> contribution of £0.263 million to General Fund Reserve. <i>One-off</i> Contingency up to £0.713 million available from Collection Fund Deficit Reserve in the event of income shortfall on Qualis loan margins.
2024/25	2,389	New Waste Management contract assumed with effect from November 2024.
2025/26	762	
2026/27	677	
2027/28	454	

In terms of the **HRA** medium-term position, the projections are summarised below.

Housing Revenue Account MTFP (@ February 2023)		
Financial Year	(Surplus)/Deficit	Comment
	£000's	
2023/24	(364)	
2024/25	25	
2025/26	295	Assumed £900,000 saving from Qualis re Housing Repairs
2026/27	4	
2027/28	70	

The final stage in the process will see the budget proposals for both the General Fund and Housing Revenue Account presented to the Council on 28th February 2023, alongside the Council Tax Setting report for 2023/24.

Reasons for Proposed Decision:

To enable Cabinet to recommend a final budget for 2023/24 to the Council on 28th February 2023.

Legal and Governance Implications:

The Council has a legal duty under the Local Government Finance Act 1992 to set a balanced budget. This report presents final budget proposals that reflect a balanced position for 2023/24.

Safer, Cleaner and Greener (SCG) Implications:

There are no direct SCG implications contained within the report.

Consultation Undertaken:

The initial draft budget proposals for 2023/24, including an updated Medium-Term Financial Plan, were presented to Cabinet on 20th December 2022 and to the Stronger Council Select Committee on 24th January 2023. The comments from the Stronger Council Select Committee meeting will be considered by Cabinet alongside this report.

Background Papers:

None.

Risk Management:

The consideration of risk formed an integral part of the development of the proposals in this report. In particular, the Budget (and updated MTFP) is based on a series of estimates and assumptions that are informed by a range of intelligence sources (some certain, some uncertain); that process, including any residual risk in the decision-making process, is clearly indicated where appropriate.

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Final Budget Proposals 2023/24

GENERAL FUND & HRA REVENUE

1. Background and Introduction

- 1.1 The Cabinet approved an updated Financial Planning Framework (FPF) 2023/24 to 2027/28 at its meeting on 30th September 2022, which is the first step in preparing the 2023/24 budget.
- 1.2 The first major milestone in the FPF was reached on 10th October 2022, with Cabinet receiving and considering an updated Medium-Term Financial Plan (MTFP) for 2023/24 to 2027/28. The MTFP revealed a projected revenue deficit of £4.126 million for 2023/24 on the General Fund; it was a deficit that required eliminating in full if the Council were to fulfil its legal obligation to set a balanced budget for the forthcoming financial year.
- 1.3 The MTFP projected a revenue surplus of £0.682 million on the Housing Revenue Account for 2023/24.
- 1.4 Acting on the strategic direction provided by Cabinet on 10th October 2022, officers were successful in provisionally bridging the General Fund revenue deficit and presented an early draft budget for 2023/24 to Cabinet on 20th December 2022. The budget was balanced, primarily due to the inclusion of draft General Fund savings proposals of £3.889 million (total savings of £4.293 million were presented, including HRA savings of £0.404 million). There did however remain some material uncertainty as, most notably, the provisional Local Government Finance Settlement for 2023/24 had not been announced in time for inclusion in the report.
- 1.5 An early draft revenue budget for 2023/24 for the HRA was also presented to Cabinet on 20th December 2022. It anticipated a surplus of £0.371 million.
- 1.6 The draft budget proposals presented to Cabinet in December 2022 – both General Fund and HRA revenue – were scrutinised by the Stronger Select Committee on 24th January 2023. The Portfolio Holder for Finance also updated the Committee on the outcome of the provisional Local Government Finance Settlement for 2023/24. The Settlement was better than originally anticipated, although the good news was counter-balanced by further financial pressure emerging during December 2022 and January 2023; additional costs pressures and financial risk on Waste Management in particular was causing concern (a declining contingency balance in the General Fund Reserve had already been identified and addressed in the initial draft Budget in December 2022).
- 1.7 Further detailed work has now been completed on the revenue budgets, with the General Fund ‘re-balanced.’ This report allows Cabinet to consider the final budget proposals for 2023/24 – for both the General Fund and HRA – as set out in the report, whilst taking into consideration the comments of the Stronger Council Select Committee.

2. Proposed General Fund Revenue Budget 2023/24

SUBJECTIVE ANALYSIS

2.1 The proposed General Fund revenue budget for 2023/24 comprises Net Expenditure of £17.641 million and is summarised by **subjective** heading – including changes to the early draft adopted by Cabinet in December 2022 – in the table below.

2023/24 General Fund Draft Revenue Budget: subjective analysis			
Description	Draft Budget (Dec 2022)	Movements	Draft Budget (Feb 2023)
	£000's	£000's	£000's
EXPENDITURE			
Employees	22,578	(28)	22,550
Premises	3,605	44	3,649
Transport	171	0	171
Supplies & Services	8,802	232	9,034
Support Services	3	0	3
Contracted Services	9,445	68	9,513
Transfer Payments (H Bens)	22,210	0	22,210
Financing Costs	3,309	280	3,589
Service Contingency (Waste)	0	400	400
Corporate Contingency (Qualis)	722	(9)	713
Gross Expenditure	70,845	987	71,832
INCOME			
Fees and Charges	(17,272)	(372)	(17,644)
Government Contributions	(24,137)	115	(24,022)
Misc. Income (inc. Qualis)	(3,697)	197	(3,500)
Other Contributions	(4,099)	58	(4,041)
HRA Recharges	(4,981)	(3)	(4,984)
Net Expenditure	16,659	982	17,641
FUNDING			
Council Tax	(8,883)	(16)	(8,899)
Business Rates	(5,766)	0	(5,766)
Collection Fund Adjustments	(511)	(134)	(645)
Council Tax Sharing Agreement (CTSA)	(748)	133	(615)
Revenue Support Grant (RSG)	0	(129)	(129)
New Homes Bonus	0	(78)	(78)
2023/24 Services Grant	0	(129)	(129)
Lower-Tier Services Grant	0	0	0
Other Grants (Non-Specific)	(250)	(679)	(929)
Credit Loss Adjustment	0	0	0
Contribution to/(from) Reserves	(501)	50	(451)
Total Funding	(16,659)	(982)	(17,641)
(Surplus)/Deficit	0	0	0

EXPENDITURE

2.2 The **Expenditure** highlights included in the table above are as follows:

- **Employee Costs (£22.550 million)** – the core inflationary assumptions with regard to 2023/24 remain unchanged compared to both the October MTFP and December 2022 initial draft budget estimates. A back-dated pay settlement for 2022/23 has been adopted following agreement with the unions; it was a fixed sum increase of £1,925 for all employees, equating to an average pay increase of approximately 5.0%. An assumed pay award of 4.0% for 2023/24 remains unaltered. The initial draft Budget presented to Cabinet in December 2022 showed that Employee costs had fallen by £4.229 million since the October 2022 MTFP estimate was prepared; the biggest factor was a reduction of £2.662 million in staffing costs, representing a key part of the Savings Strategy to tackle the projected deficit of £4.126 million. Other notable reductions included the removal of £0.848 million in Grounds Maintenance staffing costs as part of the forthcoming transfer of the service to Qualis (approved by Cabinet 7th November 2022), a net reduction Pension Fund costs (including a £0.439 million saving on Secondary Rate contributions), along with the realignment of some ICT staff budgets to corresponding HRA budgets (impact £0.127 million; this avoids future unnecessary recharges).

Update February 2023

A small number of minor changes to salary budgets has not resulted in any significant change to the overall Employee Costs assumption compared to the initial draft budget presented to Cabinet in December 2022.

- **Premises (£3.649 million)** – the initial draft budget presented to Cabinet in December 2022 included costs slightly higher on Premises than originally anticipated in October 2022 (up £349,000) following a further/updated review of Energy Costs; the largest factor was a further pressure of £248,000 (in addition to the October 2022 inflation assumption) on Electric costs. In contrast, Gas budgets were found to have been underspending, which resulted in some ‘headroom’ that helped to absorb price increases. Most of the cost pressure on Energy falls within the Council’s Housing Revenue Account, rather than the General Fund.

Update February 2023

Further analysis has identified the need for just one technical accounting change to the overall Premises assumption compared to the draft Budget presented to Cabinet in December 2022. Wholesale energy prices (and Gas in particular) have been falling in recent weeks (at the time of preparing this report), which provides some optimism as to the adequacy of the draft Budget assumptions.

- **Supplies & Services (£9.034 million)** – as reported to Cabinet in December 2022, Budget Holders were asked to absorb a proportion of the estimated impact of inflation (which peaked, with a recorded CPI of 11.1%, in October 2022), with a 5.0% inflation rate subsequently applied to Supplies and Services budgets (realising over £600,000 from reduced budget inflation). In addition, savings proposals realised a further £1.158 million in reduced budget pressure. These two items were the dominant factors in overall Supplies and Services budgets being £2.023 million lower than anticipated in the October 2022 MTFP.

Update February 2023

Subsequent work by officers during January 2023, identified the need to make further (upward) budget adjustments totalling £231,350. The largest item related to assumed commission payments to Qualis in respect of the future uplift in Commercial Property Rents as part of new forthcoming Asset Management arrangements, set to take effect in 2023/24 (precise details are still under discussion at the time of preparing this draft Budget proposal).

- **Contracted Services (£9.513 million)** – as reported to Cabinet in December 2022, the budgeted cost of Contracted Services was significantly higher (up £2.266 million) than assumed in the October 2022 MTFP. There were two dominant factors. Firstly, the overall cost of the Grounds Maintenance service (excluding Contract Management costs) will be incurred through a Contract Fee upon transfer to Qualis (rather than directly through individually budgeted Staffing, Premises, Transport and Other costs); the earmarked budget is £1.099 million. And secondly, there has been a change of accounting treatment on the Recycling contract; previously Recycling Credits had been netted against the Contract Fee; these have now been separated out onto a separate income line; this improves transparency, and the impact adds £900,000 to Contracted Services budgets, but is offset by an increase of the same amount on Other Contributions.

Update February 2023

Further work in January 2023 has not identified a requirement for any major changes, although a range of small cost pressures (total value £66,000) were identified on the Waste Management contract.

- **Transfer Payments (£22.210 million)** – expenditure on Housing Benefits (almost exclusively met by Government grant) is not expected to materially change compared to 2022/23, so the core budget assumption has remained fixed throughout; the ongoing migration of claimants to Universal Credit is expected to continue (driving down caseload), but there is an expectation that this will be broadly matched by rising Housing Benefit claims due to inflation in the economy (e.g., the HRA element of this draft Budget assumes a 7.0% average rent increase on the Council's housing stock).
- **Financing Costs (£3.589 million)** – increasing Financing Costs (up by £105,000 net compared to the October 2022 MTFP) were reported to Cabinet in December 2022, reflecting sharply rising interest rates leading to a sharp increase in Interest Payable, which was offset to a significant extent by an increase in Interest Receivable and a reduced requirement to provide for Minimum Revenue Provision (MRP) following a proposed change in accounting policy (presented to, and supported by, the Audit & Governance Committee on 28th November 2022).

Update February 2023

The assumptions on Financing Costs have been re-visited again during January 2023 to incorporate the latest intelligence in interest rates etc. This has resulted in the identification of a further net cost pressure of £280,920; once again, positive news on Interest Receivable (from the Council's very limited short-term investments) and MRP payable, has been outweighed by anticipated additional Interest Payable.

- **Service Contingency (Waste) (£0.40 million)** – the Council has experienced significant service disruption and additional expense on its Waste Management services in recent months. The existing outsourced contract with Biffa runs until October 2024, and a range of options for future service delivery are being considered to ensure the best outcome for local residents. At the time of preparing this Budget, the Council is facing significant financial risk in the Waste Management service in the year ahead. In the circumstances, a contingency of £400,000 has been set aside within the Commercial Technical directorate to help alleviate any potential cost pressures of this nature, should they occur during 2023/24; in the event that the contingency is partially spent or not required at all, any surplus will be returned to the General Fund Reserve rather than utilised for another purpose.
- **Corporate Contingency (Qualis) (£0.713 million)** – as reported to Cabinet in December 2022, the initial draft budget contained a specific contingency that was set aside for Qualis income. This is predominantly due to the experience of the last two financial years (including Quarter 3 for 2022/23, which is on this agenda), whereby slippage in the drawdown of loans, exacerbated by rising interest rates, has been causing repeated budget pressure. In the circumstances, a 25% contingency was introduced of £721,900 (attaching specifically to an overall anticipated loan margin of £2,887,600 in 2023/24; estimated in December 2022). It should be noted that this is not a General Contingency and would only be drawn upon in the event of a shortfall in income from Qualis. It would be funded from the Collection Fund Deficit Reserve (see discussion on Funding below in Paragraph 2.4 for further details).

Update February 2023

Further work on the estimated Qualis drawdown profile in January 2023 (as well as updated intelligence on interest rates) has led to a small (downward) adjustment of £9,020 to the Contingency in order to maintain the 25% balance.

INCOME

2.3 The ***Income*** highlights included in the table above are as follows:

- **Fees and Charges (£17.644 million)** – in preparing the initial draft budget for Cabinet in December 2022, the average inflation rate applied was 10.1% (September 2022 CPI). This was slightly lower than an originally expected 12.0% inflation rate (it reduced anticipated income from Fees and Charges by £192,000). In addition, the income expectation from the Leisure Management Fee was reduced by a net £317,000 based on earlier discussions with the contractor Places Leisure who were suffering substantial energy cost increases. There was also a reduction of £200,000 in assumed Car Parking income from Bakers Lane, Epping given the now anticipated closure date of September 2023. Car Parking charges were assumed frozen at that stage

Update February 2023

- Assumed income from Fees and Charges has risen by £371,140 since December 2022. A detailed review of anticipated income from Commercial Property Rents was undertaken during December 2022 and January 2023 in partnership with Qualis. This was a successful exercise, which identified anticipated net additional income of £511,010. Assumed rental income at the Civic Offices from Regus has also been introduced at £86,610. In contrast, subsequent discussions with Places Leisure have identified a need for a more prudent estimate on the Leisure Services Management Fee, resulting in a further budget reduction of £268,480, thus partially offsetting the gains. Car Parking charges are still assumed frozen.

- **Government Contributions (£24.022 million)** – the vast majority of Government Contributions relate to Housing Benefit Subsidy payments, which are assumed to be frozen at 2022/23 levels (see discussion on Transfer Payments above).

Update February 2023

The Government decision to roll the Local Council Tax Support (LCTS) Administration Grant into the Revenue Support Grant (RSG) – announced as part of the provisional Local Government Finance Settlement for 2023/24 – has resulted in a reduction of £115,140 in assumed Government Contributions within Net Expenditure, which is ‘neutralised’ through additional RSG Funding of the same amount (see discussion below in Paragraph 2.4).

- **Miscellaneous Income (including Qualis) (£3.50 million)** – the vast majority of income on this budget line comes from Qualis and was relatively stable in the December 2022 draft Budget compared to the October 2022 MTFP; at that point, the total estimated loan margins from Qualis were £2.888 million for 2023/24.

Update February 2023

Further work to separate the Asset Management elements of the Qualis income stream from interest margins (to facilitate the service transfer to Qualis with effect from 2023/24) has now been completed. This results in an abatement of £197,140 to this income line. However, this is more than offset by credits to Employee Expenses (£156,370) and Contracted Services (£283,260). The updated total estimated loan margins from Qualis in 2023/24 is now £2.852 million; this continues to be a vital source of income for the Council, which helps to protect frontline services.

- **Other Contributions (£4.041 million)** – the level of “Other Contributions” reported in December 2022 was higher than projected in the October 2022 MTFP by £1.009 million, which reflected the change in accounting treatment of the Recycling contract, with Recycling Credits (estimated at £900,000) now credited to this line. This masks the assumed loss of £80,000 in annual contributions from Essex County Council towards the Highways Rangers service.

Update February 2023

Further work on anticipated income from Recyclable materials has resulted in a downward adjustment of £58,170 due to marginally declining volumes (rather than market ‘spot rates’).

- **HRA Recharges (£4.984 million)** – as reported to Cabinet in December 2022, the updated (net) HRA Recharges assumption was lower – by £498,000 – compared to the assumption in the October 2022 MTFP. This is partly due to some small accounting changes (which are cost neutral on both the General Fund and HRA), which improve accounting efficiency and transparency. However, the dominant factor was a reduction of £403,944, representing the HRA share of the draft savings proposals put forward, primarily to address the Deficit projected in the General Fund in the October 2022.

Update February 2023

A minor staff-related adjustment of £3,750 marginally increases assumed income from HRA Recharges in 2023/24.

FUNDING

2.4 The **Funding** highlights included in the table above are as follows:

- **Council Tax (£8.899 million)** – due to the worsening state of the economy, the initial draft Budget adopted by Cabinet in December 2022 assumed a rise of 10% in Local Council Tax Support (LCTS) cases and a Council Tax collection rate reduction from 98.0% to 97.5%. A Council Tax increase of £5 was also a key assumption, which would raise the current Band D charge from £157.46 to £162.46.

Update February 2023

The final tax base has been calculated for 2023/24 and the Parish Councils notified accordingly. The negative outlook on LCTS cases and collection rates remain unchanged compared to December 2022. However, in the light of a more favourable provisional Local Government Finance Settlement for 2023/24 than anticipated (see below), this draft Budget contains a proposed Council Tax increase of 2.98%. If adopted, this would increase the Band D charge from £157.46 to £162.15. Members of course retain the opportunity to vary this proposal.

- **Business Rates (£5.766 million)** – the Business Rates estimates presented to Cabinet in December 2022 reflected the 2023 Revaluation and the Business Rates measures contained in the Autumn Statement 2022.

The draft Valuation List for 2023 released by the Government showed an overall increase in Rateable Value (RV) for Epping Forest district of £13.5 million (up from a 2017 List value of £96.7 million to £110.2 million). This will result in an estimated *average* increase in Business Rates bills for the district of 14.0% in 2023/24. Whilst this will significantly increase the amount of cash receivable from Business Rates, the Council will be required to pay a significantly higher “Tariff” as part of the Business Rates Retention (BRR) system.

Update February 2023

Due to a temporary issue with the “Academy” system at the time of preparing this draft Budget, a more refined estimate of expected Business Rates for 2023/24 has not been possible. However, the initial estimate made in December 2022 was prepared with the support of “Local Government Futures”, who are professional experts in Business Rates forecasting. They estimated a Tariff increase of £1.986 million for the Council (up from £10.881 million to £12.867 million); the actual Tariff announced in the provisional Local Government Finance Settlement was £12.774 million (i.e., the LG Futures forecast was within 0.7% of actual). Given the relative accuracy of the December 2022 estimate, the assumed receipt of £5.766 million from the 2023/24 Business Rates Retention (BRR) system remains unaltered.

- **Collection Fund (£0.645 million)** – a detailed review was undertaken by officers in late October/early November 2022 in order to establish provisional estimates. It identified some encouraging signs, with net distributions – from projected surpluses – of £99,309 and £411,438 anticipated from Council Tax and Business Rates, respectively. Clarifications on potential Appeals cases in particular were allowing a more optimistic forecast on Business Rates (albeit tempered by caution, given the current economic crisis).

Update February 2023

The assumptions in December 2022 have been further refined, which has resulted in revised forecasts of £93,912 and £551,114 for Council Tax and Business Rates respectively; this raises the anticipated Collection Fund income distributions from £510,747 to £645,026 (i.e., up by £134,279).

- **Council Tax Sharing Agreement (CTSA) (£0.615 million)** – as reported to Cabinet in December 2021, the prospects for CTSA have stabilised with a new Essex agreement in place for 2023/24. Based on available intelligence back in September 2022, the updated MTFP to Cabinet assumed a CTSA reduction of £100,000 from £948,000 to £848,000 for the duration of the MTFP. Updated intelligence, and a worsening economy, resulted in a slightly more prudent assumption of £748,000 (down another £100,000) in the December 2022 draft proposals.

Update February 2023

The subsequent release of CTSA statistics for Quarter 3 (as at 31st December 2022) suggests that a further reduced assumption is necessary. On that basis, assumed funding of £614,960 is now included in this Budget, based on the Quarter 3 forecast (i.e., down another £133,040).

- **Revenue Support Grant (£0.129 million)** – the December 2022 draft Budget assumed no funding from Revenue Support Grant (RSG).

Update February 2023

In announcing the provisional Local Government Finance Settlement for 2023/24, the Government rolled some miscellaneous (relatively small) items into the RSG. This was unexpected, with this Council receiving a total RSG allocation of £128,790. However, this included £115,140 in LCTS Administration Grant (as noted above); this has previously been received as a service grant. The net gain to Epping Forest District Council from RSG was therefore just £13,650.

- **New Homes Bonus (£0.078 million)** – the December 2022 draft Budget assumed no funding from New Homes Bonus (NHB) on the basis of previous Government pronouncements, including the withdrawal of legacy payments from 2023/24.

Update February 2023

The provisional Local Government Finance Settlement for 2023/24 included an NHB allocation of £78,180 for Epping Forest District Council. Whilst this was welcome, it contrasts with an allocation of £775,510 in 2022/23.

- **2023/24 Services Grant (£0.129 million)** – there was no assumption of receiving any funding from this source in the initial draft budget presented to Cabinet in December 2022.

Update February 2023

The Government included an allocation of £129,370 for this Council in the Settlement for 2023/24 (comparable to an allocation of £229,580 from the “2022/23 Services Grant” last year).

- **Other Grants (non-specific) (£0.929 million)** – a cautious assumption of £250,000 was assumed within the initial draft budget adopted by Cabinet in December 2022 for ‘unidentified non-ringfenced grants’ based on emerging intelligence at the time.

Update February 2023

The Government commitment to protect “Core Spending Power” to local councils in the provisional Local Government Finance Settlement 2023/24 manifested itself in a “Funding Guarantee Allocation” of £929,050 for this Council; it was easily the most positive aspect of the overall Settlement and helps to address further emerging spending pressures in areas such as Waste Management in particular.

- **Contribution to/from Reserves (£0.451 million)** – as mentioned above, the initial draft budget presented to Cabinet in December 2022 contained a Corporate Contingency of £721,900 in relation to Qualis income (representing 25% of the projected gross income from Qualis loan margins). This was proposed to be funded from the Collection Fund Deficit Reserve (CFDR). The CFDR was funded from Government compensation paid to the Council under Section 31 of the Local Government Act 2003 for anticipated loss of Business Rates income during the Covid-19 pandemic. Until now it has been used to fund the Council's share of Collection Fund losses. However, Business Rates (and Council Tax) income has held up better than expected and there is strong evidence to suggest that there is sufficient scope within the Reserve to fund the contingency. Section 31 grant is not ring-fenced and is freely available to support the wider General Fund (assuming sufficient funds exist).

The draft General Fund budget proposal in December 2022, also committed to making a proposed contribution of £220,680 to the General Fund Reserve in 2023/24, with a view to addressing an anticipated shortfall of around £1.0 million over the medium-term (based on forecast overspending of £1.259 million at the Quarter 2 stage of 2022/23).

Update February 2023

As described above (in Paragraph 2.2), the updated assumption on income from loan margins resulted in a small adjustment to the Qualis contingency; the updated proposal is now £712,880.

The Quarter 3 projection for 2022/23 appears elsewhere on this agenda and shows a forecast General Fund overspend of £1.313 million. On that basis, it is proposed to offset this loss over the medium-term; a revised contribution of £262,620 to the General Fund is therefore proposed for 2023/24.

The draft General Fund budget summarised in the table above (Paragraph 2.1) therefore assumes a Net Contribution from Reserves of £450,260 (£712,880 from the CFDR, offset by £262,620 to the General Fund Reserve).

EMBEDDED SAVINGS PROPOSALS

- 2.5 Given the scale of the projected budget deficit for 2023/24 (£4.126 million) identified in the updated MTFP adopted in October 2022, senior officers, under the strategic direction of Cabinet, prepared initial savings proposals of £4.293 million (the net impact on the General Fund was £3.889 million, after adjusting for HRA Recharges) in order to achieve an initial draft balanced budget in December 2022.
- 2.6 Some of the savings proposed entailed the removal of staff posts; mostly vacancies, but there were some occupied posts in scope too. Consequently, a statutory consultation process commenced on 9th January 2023 and the outline savings proposals were scrutinised by the Stronger Council Select Committee on 24th January 2023. A further review of the financial impacts of the savings proposals has been completed by officers; this has resulted in minimal changes. The updated embedded savings proposals included in this final draft budget proposal are summarised by subjective heading in the table below.

Draft General Fund Budget 2023/24: Embedded Savings Proposals (@ February 2023)	
Subjective Description	Value
	£'s
Vacant Posts	1,411,297
Employees	995,033
Employees (other)	225,832
Premises	74,439
Transport	1,730
Supplies & Services	1,198,485
Fees & Charges	324,022
Miscellaneous Income	73,000
Overall Savings Total	4,303,838
HRA Recharges Adjustment	(400,203)
Net Savings in General Fund	3,903,635

2.7 The identification of savings on this scale (27.53% of the 2022/23 General Fund Net Expenditure budget) is critical to ensure the financial sustainability of the Council. Nevertheless – throughout the budget preparation process – Cabinet and senior officers have been mindful of the overriding need to protect public services and, where the removal of posts is unavoidable, priority has been given to vacant posts, with compulsory redundancies an absolute last resort in the case of occupied posts.

2.8 The savings proposals presented above can also be analysed by Cabinet portfolio.

Draft General Fund Budget 2023/24: Embedded Savings Proposals (@ February 2023)			
Cabinet Portfolio	Gross Savings	HRA Adjustments	Net Savings (General Fund)
	£'s	£'s	£'s
Leader	20,000	(4,000)	16,000
Place	312,850	0	312,850
Finance	1,229,934	(99,845)	1,130,089
Housing & Community	270,504	(31,255)	239,249
Wellbeing & Community Partnerships	458,423	0	458,423
Customer	45,551	(16,973)	28,578
Contracts & Commissioning	52,000	0	52,000
Technical Services	737,944	(408)	737,537
Internal Resources	1,100,997	(232,594)	868,403
Reviews & Efficiency	75,635	(15,127)	60,508
TOTALS	4,303,838	(400,203)	3,903,635

2.9 The individual portfolio savings above comprise the following budget reductions in 2023/24:

- **Leader (£20,000)** – a 40% reduction in anticipated Legal Fees saving £20,000.
- **Place (£312,850)** – a reduction in the Master Planning budget saving £101,100, the removal of one staff post, saving £28,750, and a range of other savings realising a total of £183,000 (including a range of savings on Local Plan costs following its assumed adoption in time for 2023/24).
- **Finance (£1,229,934)** – the savings in the Finance portfolio are dominated by staff savings achieved from (predominately vacant) posts comprising Revenues & Benefits (£416,637), Economic Development (£219,475), Business Support (£219,098), Audit Services (£89,474) and North Weald Airfield (£58,831).
- **Housing & Community (£270,504)** – the savings in this portfolio predominantly include a wide range of smaller savings in areas such as premises costs (e.g., £23,990 following the disposal of Epping Town Depot, and £23,500 relating to a reduction in Planned Maintenance Costs). The savings also include the removal of one staff post (£75,874) and the assumed realisation of cost savings on the dedicated Policing Team (£45,000).
- **Wellbeing & Community Partnerships (£458,423)** – the savings in this portfolio are dominated by staff savings achieved from (predominately vacant) posts (£334,183). A proposed reduction in third sector grants of £31,895 also forms part of the proposals.
- **Customer (£45,551)** – the proposed savings in the Customer portfolio comprise of miscellaneous small savings totalling £45,551 (including the removal of kiosks in Waltham Abbey and Epping, which realises £7,657).
- **Contracts & Commissioning (£52,000)** – the single largest budget saving relates to the introduction of charges for additional Waste Containers (£25,000).
- **Technical Services (£737,944)** – the savings in the Technical Services portfolio are dominated by staff savings achieved from (predominately vacant) posts (£459,682). In addition, an assumed saving of £101,944 will be realised from above inflation increases in fees for Pre-Application Planning Advice and Planning Applications themselves.
- **Internal Resources (£1,100,997)** – the largest area of savings in the Internal Resources portfolio are staff savings achieved from (predominately vacant) posts totalling £447,066 (including Business Support £121,185, Democratic Services £96,429, HR £78,993, and ICT £71,186). The second largest reduction relates to a wide range of small savings on ICT costs in areas such as software and licenses (£282,589). Further highlights include a planned reduction in the use of Agency Staff (£61,990), the removal of a Communications/PR Consultancy budget (£40,400) and the introduction of Car Park charges at Beaumont Drive, Roydon (£22,000); and
- **Reviews & Efficiency (£75,635)** – total staff savings of £75,635 are proposed to be realised from one post.

2.10 The detailed review of all budget headings has been successful in the identification of a range of savings that can predominantly be realised without any impact on services; the emphasis has been firmly on protecting frontline services. However, it is regrettably inevitable that a limited number of Council services will be adversely affected, either partially or fully. Thus, if the savings proposals are accepted, the frontline service impacts include the following:

- **Community Safety** – the size of the dedicated Policing Team will be reduced; and
- **Community Programmes** – a range of community activities that the Council delivers or leads on will be either reduced or discontinued. This includes activities such as Yoga, Pilates, Bowls, Life Walks, Theatre Production (in schools) and Youth Projects; in certain instances, these activities will still continue, but will be led by other providers such as schools (in the case of Theatre Productions).

2.11 A full summary of the draft General Fund budget analysed by Subjective Heading (and Service Heading) can be found at **Annex 1**.

SERVICE ANALYSIS

2.12 The proposed General Fund revenue budget for 2023/24 can also be summarised by **service** heading – including changes to the early draft adopted by Cabinet in December 2022 – in the table below.

2023/24 General Fund Draft Budget: service analysis			
Description	Draft Budget (December 2022)	Movements	Draft Budget (February 2023)
	£'s	£'s	£'s
<i>NET EXPENDITURE</i>			
Chief Executive	655,270	0	655,270
Commercial & Technical	1,341,370	718,950	2,060,320
Community & Wellbeing	1,435,300	42,460	1,477,760
Corporate Finance	1,359,140	0	1,359,140
Corporate Services	9,057,300	39,060	9,096,360
Customer Services	1,995,670	119,610	2,115,280
Internal Audit	310,910	(6,060)	304,850
Place	191,640	88,560	280,200
Planning & Development	721,450	38,660	760,110
Property Services	1,930,130	(84,510)	1,845,620
Strategy, Delivery & Performance	814,940	0	814,940
Qualis	(2,609,030)	(242,490)	(2,851,520)
Other	4,435,240	271,900	4,707,140
HRA Recharges	(4,980,700)	(3,750)	(4,984,450)
Total Net Expenditure	16,658,630	982,390	17,641,020

2.13 There have been few material changes to the budget by service, compared to the initial draft presented to Cabinet in December 2022. The **Net Expenditure** highlights (changes over £100,000) included in the table above are as follows:

- **Commercial & Technical (Up £718,950)** – the increase in this directorate is due to a number of factors, with the most significant being the creation of the Service Contingency (Waste) of £400,000 explained above (in Paragraph 2.2) and separately itemised in the table above in Paragraph 2.1. The transfer of Asset Management budgets from the Qualis income stream, pending the forthcoming service transfer, has further increased assumed expenditure (impact £278,570).
- **Customer Services (Up £119,610)** – the removal of the LCTS Administration Grant of £115,140 (which has been rolled into RSG funding) is the dominant factor in the increased budget for Customer Services
- **Qualis (Down £242,490)** – the net budget requirement on the Qualis cost centre has reduced (i.e., income is *up*). As noted above (in Paragraph 2.3), the Asset Management elements of the Qualis income stream have now been removed, to facilitate the service transfer to Qualis; the budgets are now included in Contract Payments (in the Commercial & Technical Directorate); and
- **Other (Up £271,900)** – additional Financing costs of £280,920 are the primary driver behind the increase in “Other” budgets (see Paragraph 2.2 above for detailed discussion).

2.14 A full summary of the draft General Fund budget analysed by Service Heading (and Subjective Heading) can be found at **Annex 1**.

COST CENTRE SUMMARY

2.15 A detailed summary of the draft General Fund budget analysed by Cost Centre can be found at **Annex 2**.

3. Proposed Housing Revenue Account Budget 2023/24

- 3.1 The proposed HRA revenue budget for 2023/24 is summarised by **subjective** heading – including changes to the early draft adopted by Cabinet in December 2022 – in the table below. A surplus of £0.364 million is now anticipated, representing a marginal reduction compared to early draft.

2023/24 HRA Draft Revenue Budget: subjective analysis			
Description	Draft Budget (December 2022)	Movements	Draft Budget (February 2023)
	£'s	£'s	£'s
EXPENDITURE			
Employees	5,013,440	0	5,013,440
Premises	6,113,080	105,250	6,218,330
Transport	78,060	0	78,060
Supplies & Services	1,402,060	0	1,402,060
Contracted Services	7,197,660	0	7,197,660
Support Services (GF Recharges)	4,980,700	3,750	4,984,450
Debt Management Expenses	65,000	0	65,000
Provision for Bad Debts	99,000	0	99,000
Depreciation	9,137,000	0	9,137,000
Total Expenditure	34,086,000	109,000	34,195,000
INCOME			
Rental Income – Dwellings	(37,408,000)	(11,000)	(37,419,000)
Rental Income – Non-Dwellings	(936,000)	0	(936,000)
Fees & Charges (Service Charges)	(2,793,000)	0	(2,793,000)
Other Contributions (Shared Amenities)	(383,000)	0	(383,000)
Total Income	(41,520,000)	(11,000)	(41,531,000)
Net Cost of Service	(7,434,000)	98,000	(7,336,000)
Interest Received	(9,000)	1,000	(8,000)
Financing Costs	5,610,000	6,000	5,616,000
Net Operating Income	(1,833,000)	105,000	(1,728,000)
<i>Appropriations:</i>			
Contributions to Capital	1,462,000	(98,000)	1,364,000
Contributions to/(from) Reserves	0	0	0
Total Appropriations	1,462,000	(98,000)	1,364,000
In Year (Surplus)/Deficit	(371,000)	7,000	(364,000)

3.2 The most significant items in the table above include:

- **Employees (£5.013 million)** – the employee-related inflation assumptions mirror those of the General Fund (e.g., a 4.0% Pay Award is assumed for 2023/24) and there have been no changes to the estimate included within the initial draft Budget presented to Cabinet in December 2022.
- **Premises (£6.218 million)** – as reported to Cabinet in October 2022, there has been a substantial increase in the Premises budget this year (the 2022/23 budget provision was just £3.594 million), with the most notable item being the inclusion of an additional £1.0 million in respect of Gas and Minor Remedial Works. Recent regulatory changes require the frequency of Gas Testing to increase from 10-yearly to 5-yearly intervals.

Update February 2023

There has been a further increase of £105,250 in Premises costs compared to the draft estimate reported to Cabinet in December 2022. This reflects a switch in budget provision from Capital to Revenue (to comply with proper accounting practice) with regard to Water Tank Surveys.

- **Supplies and Services (£1.402 million)** – the Supplies and Services budget assumptions remain unchanged compared to those reported to Cabinet in December 2022, with the proposed 2023/24 budget actually lower (by £206,000) than 2022/23, which is primarily due to the removal of the one-off Stock Condition Survey costs of £392,000, which are being incurred in 2022/23.
- **Contracted Services (£7.198 million)** – as reported to Cabinet in October 2022, the base contract for Housing Repairs is assumed frozen, although a general inflation provision of 5.0% has been assumed for items falling outside the contract. The draft Budget presented in December reflected a reduction of £162,460 in Contracted Services, following a reduction in Qualis overhead charges (triggered by the imminent transfer of the Grounds Maintenance service to Qualis). There are no changes proposed in this iteration of the Budget.
- **Support Services/GF Recharges (£4.981 million)** – there was a substantial drop of £498,000 in General Fund Recharges reported to Cabinet in December 2022 (compared to the October 2022 updated MTFP). This reflected the assumed achievement of £404,000 in HRA-related savings that formed part of the overall savings proposals that were required to balance the General Fund.

Update February 2023

Minor staffing adjustments identified during January 2023, have marginally increased the Budget requirement by £3,750.

- **Depreciation (£9.137 million)** – depreciation charges remain relatively stable, mirroring valuation movements and the assumed reduction in Council properties, which is relatively small compared to the size of the Housing Stock (which averaged 6,436 dwellings during 2021/22).
- **Rental Income (Dwellings) (£37.419 million)** – as previously reported to Cabinet in December 2022, the original October 2022 Rent Increase assumption of 5.0% was raised to 7.0% in the draft Budget presented December 2022 (in line with the Government cap). Members of course have the option of choosing a lower rent increase.

Update February 2023

The affordable housing rent increase calculations were further refined during January 2023, resulting in the identification of a further £11,000 in Rental Income.

- **Fees & Charges/Service Charges (£2.793 million)** – the average increase of 10.1% (September 2022 RPI) assumed in the December iteration of the Budget remains unchanged; and
- **Capital Contributions (£1.364 million)** – the level of capital contributions is driven by the Net Cost of Services, with a net reduction of £98,000 compared to December 2022 reflected in the table above; the reduction is primarily due to the impact of the change in accounting treatment for Water Tank Surveys explained above.

COST CENTRE SUMMARY

- 3.3 A detailed summary of the draft HRA budget analysed by cost centre can be found at ***Annex 3***.

Draft General Fund Budget 2023/24: Full Subjective Analysis

FINAL Income & Expenditure Analysis 2023-24 (@ February 2023)															
Subjective Description	Chief Executive	Commercial & Technical	Community & Wellbeing	Corporate Finance	Corporate Services	Customer Services	Internal Audit	Place	Planning & Development	Property Services	Strategy, Delivery & Performance	Quais	Other	HRA Recharges	General Fund Total
	£s	£s	£s	£s	£s	£s	£s	£s	£s	£s	£s	£s	£s	£s	£s
Employee Expenses	545,880	4,861,560	1,557,610	941,560	4,877,490	3,808,980	118,590	244,910	3,739,010	832,830	616,670		404,630		22,549,720
Premises Related Expenses		1,605,860	480,100		360,060				1,000	1,202,230					3,849,250
Transport Related Expenses	1,000	109,030	5,590	1,080	14,890	5,640	2,590	300	17,440	12,690	310				701,560
Supplies And Services	108,390	1,808,760	418,610	416,500	4,464,840	292,570	183,670	34,990	1,061,600	45,810	197,960				9,033,700
Support Services					300				1,750	680					2,730
Contracted Services		9,513,490													9,513,490
Transfer Payments						22,210,200									22,210,200
Financing Costs													3,589,630		3,589,630
Service Contingency (Waste)		400,000													400,000
Corporate Contingency (Quais)													712,880		712,880
Total Expenditure	655,270	18,298,700	2,461,910	1,389,140	9,717,580	26,317,390	304,650	280,200	4,820,800	2,094,240	814,940	0	4,707,140	0	71,832,160
Fees & Charges		- 13,416,780	-435,270		-294,210				-3,251,180	-246,030					-17,843,470
Government Contributions			-532,440			-23,489,780									-24,022,220
Misc Income		- 6,110			-1,290	-581,250			-59,510			- 2,851,520			-3,489,680
Other Contributions		- 2,815,490	-16,440		- 325,720	-131,080			-750,000	-2,590					-4,041,320
HRA Recharges														-4,984,450	-4,984,450
Total Income	0	-16,238,380	-984,150	0	-621,220	-24,902,110	0	0	-4,060,690	-248,620	0	-2,851,520	0	-4,984,450	-54,191,140
Net Cost Of Services	655,270	2,060,320	1,477,760	1,389,140	9,096,360	2,115,280	304,650	280,200	760,110	1,845,620	814,940	-2,851,520	4,707,140	-4,984,450	17,641,020

Draft General Fund Budget 2023/24: Cost Centre Summary

<i>Service: Chief Executive</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (Draft)
		£'s	£'s
50100	Chief Executive - Policy	532,529	550,030
CM100	Corporate Policy Making	24,550	30,900
CM105	Subscriptions	51,270	42,840
CM103	Company Structure - Qualis	50,000	31,500
		658,349	655,270

<i>Service: Community & Wellbeing</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (Draft)
		£'s	£'s
27150	Limes Centre	45,514	34,330
34180	Homelessness Team	479,607	509,580
CD110	Youth Strategy	8,960	0
CD112	Youth Council	18,560	12,600
RS280	North Weald Gymnasium	10,620	0
RS300	All Weather Pitch	-20,503	-25,560
RS400	Community, Health & Wellbeing	56,990	39,330
RS403	Marketing And Promotions	10,820	11,360
RS410	Sports Development Ext Funding	0	0
34170	Community & Culture	457,670	416,790
52100	Community & Wellbeing - Policy	198,281	215,050
GD110	Grant - Essex Womens Refuge	17,450	18,330
HL100	Homelessness Advice	-425,200	-455,650
HL110	Bed Breakfast Accommodation	1,142	1,100
CH110	Museum	643,690	481,030
CH113	Museum Development Projects	38,946	0
GD100	Grants To Voluntary Orgs	41,820	21,010
GD140	Grant - Citizens Advice Bureau	152,440	152,440
GD150	Grant - Voluntary Action Ef	40,300	30,000
PT101	Community Transport	16,180	16,020
		1,793,287	1,477,760

<i>Service: Commercial & Technical</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (Draft)
		£'s	£'s
32170	Licensing Group	312,185	326,840
32220	Estates & Valuation	70,243	339,620
35003	Procurement & Contract Dev	246,397	250,760
35004	Public & Environmental Health	439,005	464,070
35005	Neighbourhoods Team	299,768	367,360
35006	Safer Communities	369,001	358,170
35007	Waste Management Group	355,529	841,230
35009	Cctv Cameras	30,170	27,800
35013	Engineering, Drainage & Water	475,625	500,730
35016	Leisure & Car Parking	204,628	172,560
35017	Countryside & Landscape	301,527	179,130
35018	Arboricultural Team	0	140,390
35400	Grounds Maintenance North	575,254	0
35500	Grounds Maintenance South	377,872	0
36800	Private Hsg Policy Grants Care	234,491	250,580
36850	Private Hsg Technical	175,845	185,390
54100	Contract & Technical - Policy	541,050	410,490
54110	Highways Rangers - Group	138,042	140,420
CY100	Safer Communities Programme	205,080	164,500
EH100	Food Inspection	3,320	2,600
EH110	Pollution Control	53,451	56,120
EH111	Industrial Activities - Regula	-12,360	-10,000
EH112	Contaminated Land & Water Qual	55,604	55,730
EH113	Health & Safety	-5,750	-5,750
EH120	Private Sector Housing Matters	-20,448	-21,920
EH140	General Drainage	50	0
EH142	Animal Welfare Service	4,530	40,750
EH143	Burials (National Assist Act)	2,500	-1,830
EH150	Public Hire Licensing	-142,059	-112,880
EH151	Licensing & Registrations	-113,426	-121,030
EH152	Animal Licensing	-8,290	-9,420
EH155	Neighbourhood & Rapid Response	27,245	0
EH160	Public Conveniences	191,678	198,460
EI131	Countrycare	50,975	58,820
FD100	Flood Defence/Land Drainage	74,179	57,360
GD190	Charity - Chigwell Row Rec	1,260	1,320
HI121	Highways G F Other	8,000	15,750
HI122	Highways G F Trees	-17,320	-18,850
HI123	Highways Rangers	-16,425	73,640
HI124	Street Furniture	11,670	12,820
HI129	Highways G F Verge Maintenance	-42,840	-42,000
LA100	Laa Pooled Funds	-5,030	0
OS100	Roding Valley Development	1,010	1,060
OS101	Tree Service	68,441	73,490
OS110	Open Spaces	-3,210	-3,590
OS115	Contribution To Hra	353,440	383,000
PH100	Private Housing Grants	-76,339	-90,250
PS100	Off-Street Car Parking	-840,352	-633,510
RS150	Leisure Services Contract	-1,215,528	-905,880
RS301	North Weald Airfield	-1,189,609	-732,250
RS302	North Weald Airfield Electric	26,764	216,910
SC100	Street Cleansing	1,330,923	1,485,690
SC101	Litter Bins	20,000	21,540
TI150	David Lloyd Centre	-213,060	-217,350
TI170	Brooker Rd Industrial Estate	-822,505	-817,430
TI180	Oakwood Hill Plots	-500,480	-510,310
TI190	Oakwood Hill Units	-253,725	-311,840
TI220	Langston Rd Industrial Estate	-127,250	-126,490
TO100	Fleet Operations Dso Account	3,321	44,010
UO110	Sundry Non-Distributable Costs	0	-29,800
UO112	Greenyards, Waltham Abbey	-15,000	-15,000
UO113	Wayleaves	-3,190	-4,460
UO130	Business Premises	-2,491,930	-2,715,380
UO140	Epping Forest Shopping Park	-2,624,390	-2,513,300
UO150	Loughton High Road	-605,090	-825,800
WC100	Refuse Collection	1,677,487	1,820,280
WC102	Abandoned Vehicles	3,563	6,360
WC200	Recycling	2,230,482	1,981,310
WC300	Trade Waste	-25,450	-42,510
TBC	Grounds Maintenance (Qualis)	0	1,172,090
		160,549	2,060,320

<i>Service: Corporate Services</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (Draft)
		£'s	£'s
25300	Internal Insurance Fund	810,059	719,750
31140	Democratic Services	294,157	219,360
32060	Legal Services	419,733	408,050
32115	Corporate Training	183,865	128,100
32120	Human Resources	795,008	738,150
32122	Apprenticeships	332,272	373,040
32140	Payroll	54,925	51,710
33070	Debt & Insurance Services	79,874	80,240
33080	Information & Comms Technology	3,790,135	3,674,080
42110	Elections Group	91,863	99,160
51100	Corporate Support - Policy	265,014	289,130
51110	Finance Support	439,217	338,350
51120	Correspondence & Operational	342,765	222,900
51130	Service Support 1	316,908	243,480
51140	Service Support 2	180,665	198,550
51150	Business Services Admin	267,375	565,560
DR155	Members Allowances	375,330	369,060
DR160	Overview & Scrutiny	1,280	1,340
DR161	Standards Committee	5,150	0
EL100	Elections	165,200	172,340
EP100	Emergency Planning	110,275	73,410
LC100	Service Support 3 (Llc)	160,006	88,240
PT110	Concessionary Fares	5,560	5,840
RE100	Electoral Registration	57,256	36,520
		9,543,892	9,096,360

<i>Service: Customer Services</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (Draft)
		£'s	£'s
33020	Cashiers	342,264	363,890
33055	Benefits	886,785	800,660
33075	Revenues	1,228,842	1,215,390
33085	Systems Admin & Contract	356,760	346,260
34160	Public Relations & Information	327,923	309,760
40120	Customer Service	668,758	701,950
55100	Customer Services - Policy	283,039	296,320
BA100	Housing Benefit Administration	-441,582	-433,270
BP100	Rent Allowances	-843,323	-853,320
BP110	Non Hra Rent Rebates	786	0
BP200	Hra Rent Rebates	111,498	111,500
DR140	Civic Ceremonial	16,170	16,980
DR150	Civic & Member Expenditure	10,300	10,820
LT110	Nndr Collection	-221,910	-229,280
LT120	Council Tax Collection	-471,448	-542,380
		2,254,862	2,115,280

Appendix A

<i>Service: Corporate Finance</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (Draft)
		£'s	£'s
FM130	Prov Bad And Doubt Debts	100,000	105,000
UO110	Sundry Non-Distributable Costs	-32,000	
33030	Treasury Management	40,000	42,000
33060	Accountancy	893,388	955,640
33065	Bank & Audit Charges	130,000	256,500
		1,131,388	1,359,140

<i>Service: Internal Audit</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (Draft)
		£'s	£'s
31120	Internal Audit	171,870	174,400
42410	Corporate Fraud Investigation	212,606	130,450
		384,476	304,850

<i>Service: Property Services</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (Draft)
		£'s	£'s
27050	Civic Offices	547,815	412,930
27060	Hemnal Street Offices	17,066	19,980
27110	Debden Broadway Offices	25,808	2,580
32191	Out Of Hours Service	42,420	34,040
32180	Facilities Management	510,436	468,550
23110	Oakwood Hill Depot	109,867	93,860
23130	Townmead Depot	15,490	15,690
23140	Epping Town Depot	23,990	-3,000
26200	Building Maintenance - General	422,614	418,980
57100	Housing & Property - Policy	352,112	382,010
		2,067,617	1,845,620

<i>Service: Place</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (Draft)
		£'s	£'s
ED100	Economic Development	15,624	34,940
ED101	Tourism Promotion	25,300	0
42510	Economic Development Group	334,013	245,260
		374,937	280,200

Service: Planning & Development			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (Draft)
		£'s	£'s
37500	Building Control Group	732,317	718,780
37600	Development Control Group	582,761	590,960
42310	Enforcement/Trees & Landscape	624,911	522,460
43310	Planning Policy Group	384,830	448,990
PP111	Local Plan	413,660	243,670
PP112	Neighbourhood Planning	9,990	10,490
PP113	Strategic Implementation Team	625,042	553,650
DC100	Enforcement	-14,443	-15,950
DC110	Planning Appeals	5,050	0
DC120	Development Control	-1,658,457	-2,038,620
PP100	Conservation Policy	12,120	3,000
58100	Planning Dev Services - Policy	291,969	305,390
BC100	Building Control	-529,843	-582,710
		1,479,906	760,110

Service: Strategy, Delivery & Performance			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (Draft)
		£'s	£'s
CM102	Transformation Projects	161,600	83,510
40110	Project & Programme Management	577,302	616,180
59100	Strategy, Deli & Perf - Policy	110,743	115,250
		849,645	814,940

Service: Other			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (Draft)
		£'s	£'s
FM100	Finance Miscellaneous	2,253,128	2,378,510
IP100	Interest Payable	863,440	2,807,130
IR100	Interest Receivable	-50,000	-478,500
		3,066,568	4,707,140

Service: Qualis Income			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (Draft)
		£'s	£'s
QU001	Qualis Income Stream	-2,909,447	-2,851,520
		- 2,909,447	- 2,851,520

Annex 3**Draft Housing Revenue Account Budget 2023/24: Cost Centre Summary**

Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (Draft)
		£'s	£'s
36250	Housing Resources	244,010	162,530
36260	Housing ICT	-	133,060
36500	Housing Options Group	716,580	805,310
36550	Housing Strategy Team	-	109,640
36600	Housing Older Peoples Group	592,440	568,400
36650	Housing Maintenance Group	782,310	623,830
36660	Housing Asset Strategy Team	-	279,870
36670	Housing Development	-	66,500
36900	Housing Management Group	1,559,270	184,830
36905	Housing Income Management Team	-	473,270
36910	Housing Land & Estates Management Team	-	514,310
36915	Housing Tenancy Team	-	421,330
RM100	Responsive Repairs	117,130	117,130
RM101	Responsive Repairs - Qualis	3,737,430	4,071,000
RM200	Voids Refurbishment	119,400	92,420
RM201	Voids Refurbishment - Qualis	2,315,180	2,500,390
RM300	Planned Maintenance	2,224,650	1,026,670
RM301	Planned Maintenance - Qualis	-	2,168,980
RM400	Engineering Maintenance	252,950	254,660
RM401	Engineering Maintenance - Qualis	-	160,500
RM500	Miscellaneous Projects	24,000	24,000
RM700	Income	-	192,670
YA100	Policy & Management	773,400	367,020
YA110	Sale Of Council Houses	-	11,750
YA140	Comp.Costs New Hsg.System	283,480	304,070
YA150	Tenant Participation	27,680	30,740
YA160	Contribution To General Fund	697,920	697,920
YA180	New House Builds	109,280	121,590
YA190	HRA Support Services	2,377,520	2,290,150
YA200	Managing Tenancies	354,600	317,440
YA210	Waiting Lists & Allocations	109,890	115,890
YA300	Rent Accounting & Collection	130,720	133,400
YB100	Heating Expenses	2,030	-
YB110	Staircase Lighting	136,060	290,970
YB120	Caretaking & Cleaning	386,550	411,120
YB140	Minor Sewerage Works	55,960	69,670
YB150	Water Course Maintenance	55,310	55,310
YB200	Other Communal Services	59,700	61,040
YB300	Community Centres	9,330	9,310
YB350	Hemnall House	18,300	30,000
YB400	Grounds Maintenance Services	1,414,280	1,566,960
YB500	Oap Units Management	564,890	933,900
YB520	Community Alarms Mgt.	69,590	63,870
YB540	Area Warden Service - Mgt	25,440	26,670
YB620	Norway House - Management	177,590	366,980
YB800	Other Special Items	46,620	86,620
YC100	Capital Exp Charged To Revenue	5,364,000	1,462,000
YD100	Rents/ Rates/Taxes/Insurance	504,310	506,710
YF100	HRA - ICT Systems	-	47,000
YH100	Increase Bad & Doubtful Debts	93,000	99,000
YJ100	Leasehold Refcus	300,000	-
YJ110	Depreciation	8,958,000	9,137,000
YJ120	Debt Management	58,000	65,000
YN100	Dwellings Rents	-	37,287,450
YN110	Rents - Norway House	-	120,550
YP110	Rents - Other	-	1,760
YP130	Rents - Hardstanding	-	5,920
YP150	Rents Roads Charges	-	-
YP190	Rent - Land	-	13,300
YP200	Garages	-	897,770
YP210	Ground Rents	-	11,100
YR100	Heating Income Special Items	-	34,180
YR110	Mortgage References	-	6,240
YR120	Capital Recs Under £10000	-	36,010
YR140	Sewage Related Income	-	32,460
YR170	Repairs Management Income	-	34,530
YR180	Managing Tenancies Income	-	15,400
YR350	Hemnall House	-	4,830
YR400	Grounds Maintenance Services	-	3,200
YR500	Oaps Units Income	-	956,360
YR510	Sheltered Units Support	-	168,850
YR550	Area Warden Support	-	86,980
YR620	Norway House Income	-	93,670
YR800	Other Special Items	-	-
YW110	Interest On Revenue Balances	-	9,000
YW130	Self Financing Interest	-	5,610,000
YY100	Estate Ground Maintenance	-	383,000
		3,537,000	371,000

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Final Budget Proposals 2023/24

GENERAL FUND & HRA CAPITAL 2023/24 to 2027/28

1. Background and Introduction

- 1.1 The Capital Programme plays a vital part in the delivery of the Council's Corporate Plan since long-term investment is required to deliver many of the objectives in the Plan.
- 1.2 Cabinet approved an updated Financial Planning Framework (FPF) 2023/24 to 2027/28 at its meeting on 30th September 2022, which is the first step in preparing the 2023/24 budget and updating the 5-year rolling Capital Programme.
- 1.3 The first major milestone in the FPF was reached on 10th October 2022, with Cabinet receiving and considering an indicative Capital Programme for 2023/24 to 2027/28 alongside the updated (revenue) Medium-Term Financial Plan (MTFP) for 2023/24 to 2027/28. The Programme comprised total capital investment of £226.564 million over the five-year period (General Fund £46.466 million, HRA £180.098 million).
- 1.4 Acting on the strategic direction provided by Cabinet on 10th October 2022, officers subsequently refined the indicative Capital Programme, presenting an initial draft Capital Programme for 2023/24 to 2027/28 for consideration by Cabinet on 20th December 2022. The initial draft Programme comprised total capital investment of £269.247 million over the five-year period (General Fund £103.012 million, HRA £166.235 million).
- 1.5 The draft budget proposals – including the Capital Programme (both General Fund and HRA revenue) – presented to Cabinet in December 2022 — were scrutinised by the Stronger Select Committee on 24th January 2023.
- 1.6 Further detailed work has now been completed on the capital budgets to reflect the Council's latest capital needs and investment priorities in the context of the Local Government Finance Settlement 2023/24 (explained in detail in **Appendix A**) and the current Balance Sheet position. This report allows Cabinet to consider the final capital investment proposals for 2023/24 to 2027/28 – for both the General Fund and HRA – as set out in the report, whilst taking into consideration the comments of the Stronger Council Select Committee.

2. General Fund Capital Programme 2023/24 to 2027/28: Capital Growth

2.1 There have been some notable changes to the indicative growth position presented in December 2022, with the capital investment needs of the Waste Management service and the new Epping Leisure Centre dominating. The final proposals are summarised in the table below.

General Fund Capital Programme 2023/24 to 2027/28: Growth Proposals						
Description	2023/24	2024/25	2025/26	2026/27	2027/28	Totals
	£'s	£'s	£'s	£'s	£'s	£'s
Home Assistance Loans	0	0	0	0	30,000	30,000
Grounds Maintenance VPE	0	0	0	0	30,000	30,000
NWA Vehicle Depot	4,167,000	0	0	0	0	4,167,000
Leisure Centre Energy Saving Schemes	155,640	0	0	0	0	155,640
Waste Vehicle Fleet Replacement	9,220,000	0	0	0	0	9,220,000
Epping Leisure Centre	0	6,112,560	1,987,440	0	0	8,100,000
ICT General Schemes	0	0	0	0	93,000	93,000
ICT Strategy	0	0	0	0	900,000	900,000
Investment Properties (planned works)	0	0	0	0	250,000	250,000
Operational Properties (planned works)	36,000	18,000	3,000	0	50,000	107,000
Total Growth*	13,578,640	6,130,560	1,990,440	0	1,353,000	23,052,640

*Note – Disabled Facilities Grants excluded from growth as 100% externally funded. Qualis loans also excluded as already they have full Council approval.

2.2 The proposals in the table above can be summarised as follows:

- **Home Assistance Loans (£30,000)** – further capital funding (£30,000 per annum) for Home Assistance Loans granted to property-owning vulnerable residents is included in the proposals. The Council has been running the scheme for several years now, and the bid is to further extend a scheme from which many Epping Forest residents have benefited from in the past.

- **Grounds Maintenance VPE (£30,000)** – an initial capital allocation of £30,000 in ‘rollover funding’ (into 2027/28) is also requested for the purposes of maintaining the Grounds Maintenance Vehicle, Plant and Equipment (VPE) replacement programme (it is assumed for now that the current capital arrangements will continue after the Grounds Maintenance service transfers to Qualis, although that is the subject of ongoing discussions at the time of preparing this report).
- **NWA Vehicle Depot (£4,167,000)** – the draft Programme includes a proposal to develop a Vehicle Depot for the Waste Management service at North Weald Airfield. This is subject to Cabinet approval elsewhere on this agenda.
- **Leisure Centre Energy Saving Schemes (£155,640)** – capital investment of £155,640 is also proposed for the purposes of implementing a range of energy efficiency measures (e.g., Pool Covers) at selected leisure centres; the plans are consistent with the Council’s carbon neutral ambitions and should also deliver long-term revenue savings.
- **Waste Vehicle Fleet Replacement (£9,220,000)** – the Council is currently exploring options for the future delivery of the Waste Collection and Recycling service (the current contract expires at the end of October 2024). The capital proposal is to achieve greater long-term value-for-money through the direct purchase (or lease) of a Waste Management Fleet. A business case is scheduled for presentation to Cabinet in March 2023 in support of this proposal; the current draft allocation of £9.22 million is indicative only at this stage.
- **Epping Leisure Centre (£8,100,000)** – a business case in support of additional capital funding of £8.1 million for the re-scheduled development of Epping Leisure Centre is also due for Cabinet consideration in March 2023; this is based on a more detailed assessment of the scheme including the latest available cost estimates.
- **ICT Capital Schemes (total £993,000)** - the proposed draft allocation is for 2027/28 and primarily represents a continuation of currently planned investment levels in the ICT strategy in the medium-term. The following should be noted:
 - The migration of several applications to ‘Software as a Service’ or suppliers cloud hosting solution have now been completed, such as Planning (Arcus Salesforce), Local Land Charges (NEC hosted), Grounds Maintenance (Confirm OnDemand), BACS processing (PTX), Revenues and Benefits (Capita) and EFDC Gazetteer (Aligned Assets), with others being planned for future financial years, including Regulatory Services, Financial Applications and Telephony. Proposals also include moving other applications to hosted solutions with the supplier or migrating (as part of the datacentre) to Azure
 - Investment is also proposed to the remaining on-site infrastructure to ensure it is fit for purpose while the migration to the Cloud happens. Full migration would take 1 to 2 years, significant network changes have started to be made and will continue to facilitate the new Cloud-based way of working; however
 - Officers are currently developing updated delivery plans in the context of the Council’s latest financial position, which includes potentially frontloading capital investment towards projects yielding higher cashable savings. Therefore, it is assumed in this budget that the revenue costs of delivering the proposed growth in the ICT Strategy will be met from the savings it delivers. The current capital spending profile presented may also be revised within the final budget proposals.

- ***Planned Property Works (£357,000)*** – a provisional growth allocation for planned works on the Council's Investment and Operational properties of £357,000 is proposed (Investment Properties £250,000, Operational Properties £107,000). Planned work on Investment Properties is usually limited to void repairs. The future capital needs of the Operational Property portfolio will be the subject of a detailed review in the year ahead as the Council develops a new Asset Management Plan (AMP); the new Civic Offices provides a good base, but the AMP will ensure that all General Fund capital assets continue to be of long-term use against a backdrop of rapid operational and technological change. The new AMP will be subject to scrutiny and Cabinet approval, with the Capital Programme updated accordingly for Member consideration and approval.

3. Proposed General Fund Capital Programme 2023/24 to 2027/28

3.1 The proposed General Fund Capital Programme totals £108.655 million over the five-year period 2023/24 to 2027/28 and is summarised by **service** area in the table below.

Draft General Fund Capital Programme 2023/24 to 2027/28: Service Analysis						
Service	2023/24	2024/25	2025/26	2026/27	2027/28	Total
	£000's	£000's	£000's	£000's	£000's	£000's
<i>EXPENDITURE</i>						
Commercial & Technical	16,036	18,391	3,019	1,031	1,031	39,509
Corporate Services	1,179	1,064	1,219	1,024	993	5,479
Housing & Property Services	336	318	303	300	300	1,557
Qualis	40,010	22,100	0	0	0	62,110
Total Expenditure	57,561	41,873	4,541	2,355	2,324	108,655
<i>FINANCING</i>						
Capital Receipts	(1,007)	(1,052)	(1,056)	(1,060)	(1,063)	(5,239)
Capital Grants	(971)	(971)	(971)	(971)	(971)	(4,856)
Borrowing	(55,583)	(39,850)	(2,513)	(324)	(290)	(98,560)
Total Financing	(57,561)	(41,873)	(4,541)	(2,355)	(2,324)	(108,655)

EXPENDITURE

3.2 The **capital expenditure** profile presented in the table above comprises a wide range of individual schemes and includes the following:

- **Commercial and Technical (£39.509 million)** – the Commercial and Technical service is leading on ten separate schemes, which are dominated by four in particular:
 - **Epping Leisure Centre (£20.6 million)** – the new Epping Leisure Facility is the single largest scheme included in the Programme. The wider scheme will see the development of a replacement leisure facility for the existing (and aging) facility as well as the construction of a multi-story car park. Cabinet approved the addition of this scheme to the draft Capital Programme at its meeting on 21st January 2021 with an original allocation of £25.0 million. The growth proposal described above in Paragraph 2.2 (of £8.1 million) will bring the overall capital allocation for the scheme up to £33.1 million; the table above includes re-profiled spending of £20.6 million over the three-year period 2023/24 to 2025/26.
 - **Waste Vehicle Fleet Replacement (£9.220 million)** – see discussion above re the proposed growth item for the Waste Vehicle Fleet Replacement scheme.
 - **Disabled Facilities Grants (£4.856 million)** – the Government eventually confirmed that the Epping Forest District Council allocation for Disabled Facilities Grants (DFG) in 2021/22 was £971,213 (£297 below the February 2021 estimate). There is currently no indication of future allocations. It is therefore still assumed (as in previous draft versions of this Programme) that the Council will receive the same amount – without uplift – from 2023/24 onwards; and
 - **NWA Vehicle Depot (£4.167 million)** – see discussion above re the proposed growth item for the NWA Vehicle Depot scheme.
- **Corporate Services (£5.479 million)** – the capital proposals for the Corporate Services directorate reflect the Council's need for investment in ICT (see discussion on ICT growth proposals above in Paragraph 2.2).
- **Housing & Property Services (£1.557 million)** – the capital proposals for the Housing & Property Services directorate comprise the Council's need for planned works on its Investment and Operational property portfolios (see discussion on growth proposals above in Paragraph 2.2); and
- **Qualis (£62.1 million)** – this represents the planned drawdown of previously agreed Qualis loans (including the extended loan facility of £35.0 million approved by Cabinet in July 2021). The loans are a key enabler in the delivery of the Council's regeneration priorities in the district through Qualis; the Council will receive a revenue margin on the loan, which is available to support general spending and minimise Council Tax increases.

FINANCING

3.3 The assumed **capital financing** profile for the proposed General Fund Capital Programme 2023/24 to 2027/28 represents an amalgam of Capital Receipts, Capital Grants and Borrowing. Thus:

- **Capital Receipts (£5.239 million)** – financing from Principal Repayments on Qualis loans is the primary source of General Fund capital receipts. Should other General Fund capital receipts become available for financing capital investment in future, these would be reflected in individual business cases and Programme updates
- **Capital Grants (£4.856 million)** – an annual allocation of £971,000 from the Government is assumed for Disabled Facilities Grants (DFGs) for the five-year period covered by the Programme. No other capital grants are assumed at this stage; and
- **Borrowing (£98.560 million)** – further long-term borrowing is anticipated, primarily to fund the Council's commitment to Qualis loans, although precise details on lenders and other details will be determined in consultation with our Treasury Management advisors (Arlingclose) nearer the time.

3.4 A more detailed summary of the draft General Fund Capital Programme 2023/24 to 2027/28, analysed by individual **schemes**, is presented at **Annex 1**.

4. Proposed HRA Capital Programme 2023/24 to 2027/28

4.1 The proposed HRA Capital Programme totals £165.925 million over the five-year period 2023/24 to 2027/28 and is summarised by *nature* in the table below.

Draft HRA Capital Programme 2023/24 to 2027/28						
Description	2023/24	2024/25	2025/26	2026/27	2027/28	Total
	£000's	£000's	£000's	£000's	£000's	£000's
EXPENDITURE						
Housing Development Programme	12,349	15,157	11,901	9,276	7,627	56,310
Capital Works	18,970	23,479	13,509	14,849	17,468	88,275
Regeneration Projects	2,000	3,950	3,250	6,000	0	15,200
Other Housing Schemes	1,700	1,378	666	1,038	1,358	6,140
Total Expenditure	35,019	43,964	29,326	31,163	26,453	165,925
FINANCING						
Direct Revenue Contributions	(1,282)	(2,778)	(2,487)	(2,354)	(2,805)	(11,706)
Major Repairs Reserve	(9,137)	(9,320)	(9,506)	(9,696)	(9,890)	(47,549)
RTB Receipts	(1,599)	(4,156)	(4,838)	(3,790)	(3,134)	(17,517)
Capital Grants	(80)	(80)	(80)	0	0	(240)
Other Contributions	(1,187)	(5,674)	(119)	(212)	(212)	(7,404)
Borrowing	(21,734)	(21,956)	(12,296)	(15,111)	(10,412)	(81,509)
Total Financing	(35,019)	(43,964)	(29,326)	(31,163)	(26,453)	(165,925)

4.2 The HRA Programme – which is dominated by the Housing Development Programme and routine Capital Works – comprises the following:

- **Housing Development Programme (£56.310 million)** – the Housing Development Programme includes a combination of (direct) Housebuilding and Acquisitions from Qualis. Thus:
 - *Housebuilding (£42.380 million)* – this is scheduled to deliver a mixture of affordable rent and shared ownership properties over a five-year period up to 2027/28, including New Build Properties (133 affordable rent units); and
 - *Qualis Acquisitions (£13.930 million)* – the Development Programme also includes the planned acquisition of 63 properties; 22 affordable rent units and 41 shared ownership properties across two different sites; St. Johns (59) and Pyles Lane (4).

- **Capital Works (£88.275 million)** – planned Capital Works (which includes works on Windows, Doors, Roofing, Kitchens, Bathrooms etc.) over the five-year period average out at around £17.65 million annually. This contrasts with annual budgets of £11.970 million and £11.752 million in 2021/22 and 2022/23 respectively. The programme now steps up to £18.970 million in 2023/24, reflecting a reversal in lifecycle assumptions previously applied to a range of capital items; most notably this applies to Gas Boilers where lifecycles were previously extended from 15 to 20 years, which have now reverted back to 15 years; this has triggered a substantial backlog capital investment requirement of £10.716 million. The same position applies to Flat Roofs (backlog cost £7.010 million).
- **Regeneration Schemes (£15.200 million)** – a range of Regeneration schemes are included on the draft Capital Programme, with Oakwood Hill Estate (£6.0 million) and Broadway (£4.0 million) being the largest items; and
- **Other Housing Schemes (£6.140 million)** – there are also a range of other miscellaneous schemes planned over the five-year period, with Sheltered Accommodation – set to receive capital investment of £3.235 million – being the most notable area.

FINANCING

4.3 The assumed **capital financing** profile for the proposed HRA Capital Programme 2023/24 to 2027/28 represents an amalgam of Direct Revenue Contributions, Major Repairs Reserve Contributions, “Right to Buy” (RTB) Receipts, Other Contributions and Borrowing. Thus:

- **Direct Revenue Contributions (£11.706 million)** – the Council is set to continue with substantial revenue contributions to capital; this has been a major source of financing for the HRA Capital Programme for many years. A temporary reduction – to £1.282 million – in 2023/24, ensures that the HRA breaks even (with the assumed contribution rising to £2.778 million in 2024/25) in the medium-term, whilst maintaining a minimum balance of £2.0 million in the HRA Reserve (covered in **Appendix D**).
- **Major Repairs Reserve (MRR) (£47.549 million)** – the large MRR contribution continues the strategy presented in 2022/23 (reflecting the new HRA Business Plan). Up until 2022/23, MRR balances had been allowed to accumulate. The new approach minimises the requirement for Direct Revenue Contributions, whilst at the same time minimising Borrowing.
- **RTB Receipts (£17.517 million)** – the new HRA Business Plan assumes RTB sales of 12 properties per annum (the Council retains approximately 25% of the receipt, with the remainder paid over to the Government). The profile presented above represents the *application* of those receipts under the Government’s RTB “one-for-one” scheme, which – since April 2021 – gives the Council an extended period of 5 years to provide a replacement affordable property.
- **Capital Grants (£0.240 million)** – the Council has been awarded a “Heat Source” capital grant from Ofgem, which is to be applied towards energy efficiency schemes over the next three years (2023/24 to 2025/26).
- **Other Contributions (£7.404 million)** – the Council is also set to receive a range of other third-party contributions, including Leaseholder Contributions, Capital Receipts (from the sale of Shared Ownership Properties) and Other HRA Land & Buildings; and

- **Borrowing (£81.509 million)** – as with the General Fund, further long-term HRA borrowing is anticipated. Likewise, precise details on lenders and other details will be determined in consultation with our Treasury Management advisors (Arlingclose) nearer the time.
- 4.4 Members should note that the data in the “Fortress” (HRA Business Plan) model is still being further refined and will be updated in the first half of 2023/24 to reflect the outcome of an independent Stock Condition Survey, which is anticipated to be completed by March 2023). This will allow an even more accurate and focussed assessment of the Council’s need for capital investment in its stock and will be reported to Cabinet in due course and reflected in the updated Medium-Term Financial Plan (2024/25 to 2028/29) scheduled for October 2023.
- 4.5 A more detailed summary of the draft HRA Capital Programme 2023/24 to 2027/28 is presented at **Annex 2**.

Draft General Fund Capital Programme 2023/24 to 2027/28: Summary of Schemes

GF CAPITAL PROGRAMME 2023/24 to 2027/28 (DRAFT)						
Scheme	2023/24 Updated	2024/25 Updated	2025/26 Updated	2026/27 Updated	2027/28 New (Proposed)	Total MTFP 23/24 to 27/28
	£'s	£'s	£'s	£'s	£'s	£'s
	Commercial & Technical					
CCTV Replacement Programme	25,000	35,000	-	-	-	60,000
CarPark CCTV Systems	25,000	25,000	-	-	-	50,000
Disabled Facilities Grants (REFCuS)	971,210	971,210	971,210	971,210	971,210	4,856,050
Home Assist Grants (REFCuS)	30,000	30,000	30,000	30,000	30,000	150,000
Highways - Pavement Widening Scheme	100,000	-	-	-	-	100,000
Grounds Maintenance	30,000	30,000	30,000	30,000	30,000	150,000
NWA Waste Depot	4,167,000	-	-	-	-	4,167,000
Waste Vehicle Fleet Replacement	9,220,000	-	-	-	-	9,220,000
Leisure Centre Energy Saving Schemes	155,640	-	-	-	-	155,640
Epping Leisure Centre (Bakers Lane)	1,312,560	17,300,000	1,987,440	-	-	20,600,000
Sub-Totals	16,036,410	18,391,210	3,018,650	1,031,210	1,031,210	39,508,690
Corporate Services						
ICT General Schemes	93,000	93,000	93,000	93,000	93,000	465,000
ICT Strategy	1,086,000	971,000	1,126,000	931,000	900,000	5,014,000
Sub-Totals	1,179,000	1,064,000	1,219,000	1,024,000	993,000	5,479,000
Housing (Property Services)						
Oakwood Hill Depot Extension	-	-	-	-	-	-
Investment Properties (Planned Works)	250,000	250,000	250,000	250,000	250,000	1,250,000
202-220 Loughton HR - roof and H & S works	-	-	-	-	-	-
Operational Properties (Planned Works)	86,000	68,000	53,000	50,000	50,000	307,000
Sub-Totals	336,000	318,000	303,000	300,000	300,000	1,557,000
Qualis						
Regeneration Finance Loans	40,010,000	22,100,000	-	-	-	62,110,000
Sub-Totals	40,010,000	22,100,000	-	-	-	62,110,000
Total Expenditure	57,561,410	41,873,210	4,540,650	2,355,210	2,324,210	108,654,690
Capital Financing:						
Borrowing	55,582,920	39,849,730	2,513,480	324,320	289,560	98,560,010
Capital Grants	971,210	971,210	971,210	971,210	971,210	4,856,050
Capital Receipts	1,007,280	1,052,270	1,055,960	1,059,680	1,063,440	5,238,630
Total Financing	57,561,410	41,873,210	4,540,650	2,355,210	2,324,210	108,654,690

Draft HRA Capital Programme 2023/24 to 2027/28

HRA Capital Programme 2023/24 to 2027/28 (DRAFT)						
	2023/24 Updated	2024/25 Updated	2025/26 Updated	2026/27 Updated	2027/28 New (Proposed)	Total Capital Programme 23/24 to 27/28
Schemes	£'s	£'s	£'s	£'s	£'s	£'s
Housing Development Programme:						
Housebuilding	3,375,500	10,200,380	11,901,000	9,276,000	7,627,000	42,379,880
Qualis Acquisitions	8,973,500	4,956,620	-	-	-	13,930,120
Sub-Totals	12,349,000	15,157,000	11,901,000	9,276,000	7,627,000	56,310,000
Capital Works:						
Heating	1,724,000	2,549,520	1,851,210	1,749,730	1,724,000	9,598,460
Windows, Door and Roofing	6,386,110	5,379,110	3,191,320	4,155,290	5,236,110	24,347,940
Compliance Planned Maintenance	1,725,000	1,838,170	1,027,780	1,150,160	1,725,000	7,466,110
Kitchens & Bathrooms (inc void allocation)	4,786,000	4,965,400	2,961,190	3,345,780	4,483,330	20,541,700
Electrical	300,000	3,824,750	421,000	502,480	350,000	5,398,230
Net Zero Carbon Works	1,100,000	2,000,000	1,000,000	1,000,000	1,000,000	6,100,000
Environmental	1,118,530	1,059,000	1,189,600	892,000	892,000	5,151,130
Structural works	850,000	850,000	850,000	883,000	883,000	4,316,000
Disabled Adaptations	650,000	650,000	650,000	800,000	800,000	3,550,000
Asbestos Removal	280,800	294,560	294,560	294,560	294,560	1,459,040
Estate Improvements	50,000	68,000	72,000	76,000	80,000	346,000
Sub-Totals	18,970,440	23,478,510	13,508,660	14,849,000	17,468,000	88,274,610
Regeneration Projects:						
Limes Avenue and Copperfield	2,000,000	-	-	-	-	2,000,000
Broadway	-	2,750,000	1,250,000	-	-	4,000,000
Pylres Lane	-	1,200,000	-	-	-	1,200,000
Harvey Fields	-	-	2,000,000	-	-	2,000,000
Oakwood Hill Estate	-	-	-	6,000,000	-	6,000,000
Sub-Totals	2,000,000	3,950,000	3,250,000	6,000,000	-	15,200,000
Other Housing Schemes:						
Service Enhancements (General)	204,020	311,490	92,340	46,000	542,000	1,195,850
Housing Asset Management Project	540,000	-	-	-	-	540,000
Service Enhancements (HFFHH)	154,000	154,000	154,000	114,000	-	576,000
Door Replacement Programme (Leasehold)	233,540	-	-	-	-	233,540
Sheltered Block Refurbishments	100,000	363,000	370,000	378,000	386,000	1,597,000
Emergency Alarm Upgrades	-	360,000	-	-	-	360,000
Sheltered Housing Works	468,000	190,000	50,000	500,000	430,000	1,638,000
Sub-Totals	1,699,560	1,378,490	666,340	1,038,000	1,358,000	6,140,390
Total Expenditure	35,019,000	43,964,000	29,326,000	31,163,000	26,453,000	165,925,000
Capital Financing						
	2023/24 Updated	2024/25 Updated	2025/26 Updated	2026/27 Updated	2027/28 New (Proposed)	Total Financing 23/24 to 27/28
Direct Revenue Contributions	1,282,000	2,778,000	2,487,000	2,354,000	2,805,000	11,706,000
Major Repairs Reserve	9,137,000	9,320,000	9,506,000	9,696,000	9,890,000	47,549,000
RTB Receipts	1,599,000	4,156,000	4,838,000	3,790,000	3,134,000	17,517,000
Grants	80,000	80,000	80,000	-	-	240,000
Other Contributions	1,187,000	5,674,000	119,000	212,000	212,000	7,404,000
Borrowing	21,734,000	21,956,000	12,296,000	15,111,000	10,412,000	81,509,000
Total Financing	35,019,000	43,964,000	29,326,000	31,163,000	26,453,000	165,925,000

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Draft Fees & Charges 2023/24

1. Background

- 1.1 Councils can recover the cost of providing certain services through making a charge to service users. For some services, this is a requirement and charges are statutorily determined. In other areas, councils have the discretion to determine whether charging is appropriate, and the level at which charges are set.

2. Introduction

- 2.1 This report focuses on discretionary fees and charges for 2023/24, with detailed proposals for both the Council's General Fund and the ring-fenced Housing Revenue Account (HRA).
- 2.2 As with all councils, the use of charging has become an increasingly important feature of Epping Forest District Council's financial strategy, as the pressure on the revenue budget limits the extent to which the subsidisation of discretionary services is feasible. Recovering the costs of these services from users where possible helps to ensure the sustainability of the Council's offer to residents and businesses, beyond the statutory minimum, whilst maintaining the lowest Council Tax possible.
- 2.3 The Medium-Term Financial Plan (MTFP) 2023/24 to 2027/28 adopted by Cabinet in October 2022 assumed an *average* inflationary increase of 12.0% (based on inflationary expectations at the time) in General Fund fees and charges for 2023/24 (excluding Car Park charges) which, given the prevalence of statutory fees and charges, also assumed that some discretionary fees and charges would need an increase beyond that level. The most notable HRA charge is *usually* driven by inflation in accordance with the Government's Rent Standard (April 2020).

3. General Fund Fees & Charges (excluding Car Parking)

- 3.1 As part of developing the initial draft budget for consideration by Cabinet in December 2022, senior officers across the Council's General Fund services reviewed the discretionary fees and charges within their individual service areas taking account of a range of factors including Council priorities, cost recovery, anticipated inflationary pressure, comparative prices, and service demand.
- 3.2 As is normal, no increases were proposed in many fees and charges for 2023/24, which reflects the relatively high proportion of statutorily determined items. However, a range of increases were proposed, with the CPI inflation rate for September 2022 of 10.1% applied as the 'default average' increase, although in some areas, both lower and higher proportionate increases were proposed for a variety of specific factors (especially where full cost recovery is not being achieved based on current prices).
- 3.3 The initial proposals for the 2023/24 fees and charges were adopted by Cabinet in December 2022 and have subsequently been scrutinised by the Stronger Council Select Committee on 24th January 2023.
- 3.4 Following the conclusion of the process described above, the proposed fees and charges for 2023/24 (listed in **Annex D1**) are presented unamended; current fees and charges from 2022/23 are set alongside the 2023/24 proposals to aid comparison.

4. Car Parking Charges

- 4.1 Off-Street Parking tariffs were increased in the district in 2022/23 for the first time since 2015. There are currently no proposals to increase existing tariffs for 2023/24, which is an assumption that has remained constant throughout this budget process. The Car Parking tariffs are summarised at **Annex D2**.

5. Housing Revenue Account (HRA) Fees & Charges

- 5.1 A summary of miscellaneous fees and charges proposed for the Council's HRA is attached at **Annex D3**. In common with the General Fund, an inflationary increase based on the September 2022 CPI rate of 10.1% is suggested in most cases, although there are some variations around this with some items remaining at 2022/23 prices.

Housing Rents

- 5.2 Social housing rents are usually set according to the Government's National Social Rent Policy (NSRP) and the Welfare Reform and Work Act 2016. The NSRP came into effect from 1st April 2020, allowing average rents to increase by up to CPI plus 1.0%, until 1st April 2024. The policy is further confirmed in the Regulator of Social Housing's (RSH) Rent Standard, which applies to all social housing providers, including local authorities.
- 5.3 In accordance with the Rent Standard, the applicable inflation rate is the September 2022 CPI rate of 10.1%. Therefore, strict application of the 'CPI plus 1.0%' formula would result in an average rent increase of 11.1%. However, in the Autumn Statement 2022 (in the light of spiralling inflation and a public consultation exercise), the Government announced a cap on the maximum allowable rent increase for 2023/24 of 7.0%. **As with the initial draft budget adopted by Cabinet in December 2022, this final draft budget proposal for 2023/24 recommends an average rent increase of 7.0% for 2023/24 (equating to a weekly increase of £7.40, which increases the average weekly rent from £105.76 to £113.16)**. This is consistent with the current assumption within the Council's emerging HRA Business Plan (with future rent increases also assumed to follow the Rent Standard).

Annex D1: Draft General Fund Fees & Charges (excluding Car Parks) 2023/24

Description of Charge	2022/23	2023/24						% Change
	Gross	Net	VAT			Gross		
	£'s	£'s	%	Cat	£'s	£'s		
Customer Services								
Customer/Revenues and Benefits								
Summons costs (Council Tax & NDR)	80.00	85.00	0%	O	0.00	85.00	6.3%	
Liability Order costs (Council Tax & NDR)	15.00	10.00	0%	O	0.00	10.00	-33.3%	
Commercial & Technical								
Commercial & Regulatory Services / North Weald Airfield								
HGV Training – pay as you go	83.34	76.46	20%	S	15.29	91.75	10.1%	
HGV Training – monthly fee	1,174.20	1,077.33	20%	S	215.47	1,292.80	10.1%	
Driving Schools – full day	337.53	309.69	20%	S	61.94	371.63	10.1%	
Driving Schools – half day	235.46	216.04	20%	S	43.21	259.25	10.1%	
Driving Experience Days	489.25	448.89	20%	S	89.78	538.67	10.1%	
Driving Schools – emergency services	124.03	113.80	20%	S	22.76	136.56	10.1%	
Driving Schools – ATC full day	156.15	143.27	20%	S	28.65	171.92	10.1%	
Driving Schools – ATC ½ day	103.78	95.23	20%	S	19.05	114.28	10.1%	
Motorsport Sprints	973.76	893.43	20%	S	178.69	1,072.12	10.1%	
Filming / Photoshoots – static full day	834.48	765.64	20%	S	153.13	918.77	10.1%	
Filming / Photoshoots – static half day	490.24	449.80	20%	S	89.96	539.76	10.1%	
Filming / Photoshoots – moving full day	1,169.18	1,072.73	20%	S	214.55	1,287.28	10.1%	
Filming / Photoshoots – moving half day	667.87	612.77	20%	S	122.55	735.32	10.1%	
Trees								
Tree Maintenance - Tree Donation	180.00	300.00	0%	Z	-	300.00	66.7%	
Insurance Query - Arb Officer (Hourly Rate £50 (4 Hours) Set price - £50 per hour for additional hours)		200.00	20%	S	40.00	240.00	N/A	
Land Drainage								
Private Water Supply Regulation								
Sampling	360.00	600.00	20%	S	120.00	720.00	100.0%	
Sampling Visits (Single Domestic Residence)	48.00	40.00	20%	S	8.00	48.00	0.0%	
Sampling Visits (Commercial)	72.00	60.00	20%	S	12.00	72.00	0.0%	
Risk Assessment (Hourly Rate £47 (3 Hours) Set price)	56.00	47.00	20%	S	9.00	56.00	0.0%	
Investigation (Hourly Rate £47 (3 Hours) Set price)	56.00	47.00	20%	S	9.00	56.00	0.0%	
Land Drainage consent (LDA) Fixed	50.00	50.00	20%	S	10.00	60.00	0.0%	
Land Drainage consent (EFDC Bylaw)		50.00	20%	S	10.00	60.00	N/A	
EIR	156.00	150.00	20%	S	30.00	180.00	15.4%	
Flood pre app service		300.00	20%	S	60.00	360.00	N/A	
Countrycare								
Mow and Rake Meadow (Harlow Baptist Church)	504.00	470.40	20%	S	94.00	564.40	12.0%	
Thornwood Nature Area (PARISH COUNCIL)	504.00	470.40	20%	S	94.00	564.40	12.0%	
The Copse (PARISH COUNCIL)	504.00	470.40	20%	S	94.00	564.40	12.0%	
EG Millenium Garden* (PARISH COUNCIL)	504.00	470.40	20%	S	94.00	564.40	12.0%	
Willingale Rd Community Orchard (TOWN Council)	504.00	470.40	20%	S	94.00	564.40	12.0%	
Spring Ponds Wood (Castle Farm Barn)	504.00	470.40	20%	S	94.00	564.40	12.0%	
Fleet Operations								
MOT (EXTERNAL)	60.00	54.85	20%	S	10.97	65.82	9.7%	
Taxi Test (EXTERNAL)	54.00	50.00	20%	S	10.00	60.00	11.1%	
Driving Test (INTERNAL)	120.00	125.00	20%	S	25.00	150.00	25.0%	
Labour (INTERNAL/EXTERNAL)	72.00	75.00	20%	S	15.00	90.00	25.0%	
Licence check (INTERNAL)	30.00	30.00	20%	S	6.00	36.00	20.0%	
Training								
Basic Food Hygiene Course - Basic Food Hygiene Course	75.00	75.00	20%	S	15.00	90.00	0.0%	
Basic Food Hygiene Course - 6 courses, 10 per course	65.00	65.00	20%	S	13.00	78.00	0.0%	
Food Hygiene Re-rating visits	200.00	200.00	20%	S	40.00	240.00	0.0%	
Special Treatments - Premises	200.00	200.00	20%	S	40.00	240.00	0.0%	
Special Treatments - Person	150.00	150.00	20%	S	30.00	180.00	0.0%	
Animal Welfare								
Animal Boarding - Star rated	379.00	417.40	0%	O	0.00	417.40	10.1%	
Dog Breeding – Star rated	379.00	417.40	0%	O	0.00	417.40	10.1%	
Pet Shop – Star rated	379.00	417.40	0%	O	0.00	417.40	10.1%	
Dangerous Wild Animals – Star rated	379.00	417.40	0%	O	0.00	417.40	10.1%	
Riding Establishment – Star rated	379.00	417.40	0%	O	0.00	417.40	10.1%	
Dog Home Boarding Fee – Star rated	263.00	289.50	0%	O	0.00	289.50	10.1%	
Doggy Day Care	263.00	289.50	0%	O	0.00	289.50	10.1%	
Zoos	593.00	652.90	0%	O	0.00	652.90	10.1%	
Variations applicable to all	137.00	137.00	20%	O	0.00	137.00	0.0%	
Hackney Carriage/Private Hire								
New Annual Vehicle Licence - For new vehicles £30 plate deposit	277.00	277.00	0%	O	0.00	277.00	0.0%	
Annual vehicle Licence renewal	277.00	277.00	0%	O	0.00	277.00	0.0%	
Annual Drivers Licence - (3 year licence)	228.00	228.00	0%	O	0.00	228.00	0.0%	
Replacement Vehicle Plate	30.00	30.00	0%	O	0.00	30.00	0.0%	
Replacement Driver Badge	10.00	10.00	0%	O	0.00	10.00	0.0%	
Duplicate Paper Licence	7.00	7.00	0%	O	0.00	7.00	0.0%	
Drivers Test	21.00	21.00	0%	O	0.00	21.00	0.0%	
Drivers Re-sit of Test	21.00	21.00	0%	O	0.00	21.00	0.0%	

Appendix C

Description of Charge	2022/23	2023/24					
	Gross	Net	VAT			Gross	% Change
	£'s	£'s	%	Cat	£'s	£'s	
Private Hire Operators							
Annual Operator Licence (1 vehicle only)	105.00	105.00	0%	O	0.00	105.00	0.0%
Annual Operators (> 1 vehicle)	405.00	405.00	0%	O	0.00	405.00	0.0%
Transfer of Vehicle Licence	66.00	66.00	0%	O	0.00	66.00	0.0%
Plate Exemption	0.00	0.00	0%	O	0.00	0.00	0.0%
Gambling Act 2005							
Betting Premises (not tracks) new application	1,220.00	1,220.00	0%	O	0.00	1,220.00	0.0%
Betting Premises (not tracks) annual fee	600.00	600.00	0%	O	0.00	600.00	0.0%
Betting Premises (not tracks) application to vary	1,000.00	1,000.00	0%	O	0.00	1,000.00	0.0%
Betting Premises (not tracks) application to transfer	300.00	300.00	0%	O	0.00	300.00	0.0%
Betting Premises (not tracks) application for re-instatement	600.00	600.00	0%	O	0.00	600.00	0.0%
Betting Premises (not tracks) application for provisional statement	1,220.00	1,220.00	0%	O	0.00	1,220.00	0.0%
Adult Gaming Centre new application	1,000.00	1,000.00	0%	O	0.00	1,000.00	0.0%
Adult Gaming Centre annual fee	500.00	500.00	0%	O	0.00	500.00	0.0%
Adult Gaming Centre application to vary	1,000.00	1,000.00	0%	O	0.00	1,000.00	0.0%
Adult Gaming Centre application to transfer	300.00	300.00	0%	O	0.00	300.00	0.0%
Adult Gaming Centre application for re-instatement	500.00	500.00	0%	O	0.00	500.00	0.0%
Adult Gaming Centre application for provisional statement	1,000.00	1,000.00	0%	O	0.00	1,000.00	0.0%
Bingo Premises Licence	1,250.00	1,250.00	0%	O	0.00	1,250.00	0.0%
Bingo Premises annual fee	630.00	630.00	0%	O	0.00	630.00	0.0%
Bingo Premises application to vary	625.00	625.00	0%	O	0.00	625.00	0.0%
Bingo Premises application to transfer	300.00	300.00	0%	O	0.00	300.00	0.0%
Bingo Premises application for re-instatement	630.00	630.00	0%	O	0.00	630.00	0.0%
Bingo Premises application for provisional statement	1,250.00	1,250.00	0%	O	0.00	1,250.00	0.0%
Betting Premises Track Licence new application	1,300.00	1,300.00	0%	O	0.00	1,300.00	0.0%
Betting Premises Track Licence annual fee	630.00	630.00	0%	O	0.00	630.00	0.0%
Betting Premises Track Licence application to transfer	625.00	625.00	0%	O	0.00	625.00	0.0%
Betting Premises Track Licence application for re-instatement	630.00	630.00	0%	O	0.00	630.00	0.0%
Betting Premises Track Licence application for provisional statement	1,300.00	1,300.00	0%	O	0.00	1,300.00	0.0%
Gambling Act 2005 Permits							
FEC Gaming Machine app. Fee, and renewal fee	300.00	300.00	0%	O	0.00	300.00	0.0%
Price Gaming app fee and renewal fee	300.00	300.00	0%	O	0.00	300.00	0.0%
Alcohol Licences Premises - Notification of 2 or less machines app fee	50.00	50.00	0%	O	0.00	50.00	0.0%
Alcohol Licences Premises - More than 2 machines app fee	150.00	150.00	0%	O	0.00	150.00	0.0%
Alcohol Licences Premises - More than 2 machines: annual fee	50.00	50.00	0%	O	0.00	50.00	0.0%
Club Gaming Permit app fee	200.00	200.00	0%	O	0.00	200.00	0.0%
Club Gaming Permit: annual fee	50.00	50.00	0%	O	0.00	50.00	0.0%
Club Gaming Machine Permit App. Fee and same for renewal	50.00	50.00	0%	O	0.00	50.00	0.0%
Club Fast-track for Gaming Permit or Gaming Machine Permit: App fee	100.00	100.00	0%	O	0.00	100.00	0.0%
Club Fast-track for Gaming Permit or Gaming Machine Permit: annual fee	50.00	50.00	0%	O	0.00	50.00	0.0%
Small Society Lottery Registration: App fee	40.00	40.00	0%	O	0.00	40.00	0.0%
Small Society Lottery Registration: annual fee	20.00	20.00	0%	O	0.00	20.00	0.0%
Permit - Miscellaneous fees							
FEC Permits: name change	25.00	25.00	0%	O	0.00	25.00	0.0%
FEC Permits: permit copy	15.00	15.00	0%	O	0.00	15.00	0.0%
Prize Gaming Permits: name change	25.00	25.00	0%	O	0.00	25.00	0.0%
Prize Gaming Permits: permit copy	15.00	15.00	0%	O	0.00	15.00	0.0%
Alcohol Licences Premises - more than 2 machines: name change	25.00	25.00	0%	O	0.00	25.00	0.0%
Alcohol Licences Premises - more than 2 machines: permit copy	15.00	15.00	0%	O	0.00	15.00	0.0%
Club Gaming Permit: name change	25.00	25.00	0%	O	0.00	25.00	0.0%
Club Gaming Permit: permit copy	15.00	15.00	0%	O	0.00	15.00	0.0%
Club Gaming Machine Permit: name change	50.00	50.00	0%	O	0.00	50.00	0.0%
Club Gaming Machine Permit: permit copy	15.00	15.00	0%	O	0.00	15.00	0.0%
Small Society Lottery Registration: name change	40.00	40.00	0%	O	0.00	40.00	0.0%
Small Society Lottery Registration: permit copy	20.00	20.00	0%	O	0.00	20.00	0.0%
Miscellaneous							
Sex Shops and Cinemas	624.00	624.00	0%	O	0.00	624.00	0.0%
Sexual Entertainment Venues	4,425.00	4,425.00	0%	O	0.00	4,425.00	0.0%
Street Trading Consents	447.00	492.15	0%	O	0.00	492.15	10.1%
Scrap Metal Site 3 yr licence	454.00	499.85	0%	O	0.00	499.85	10.1%
Scrap Metal Dealer 3 yr licence	272.00	299.00	0%	O	0.00	299.00	9.9%
Road Closure Notices	202.00	202.00	0%	O	0.00	202.00	0.0%
Temporary Pavement Licence	100.00	100.00	0%	O	0.00	100.00	0.0%
Community Resilience							
Provision of CCTV for Insurance Purposes/Solicitors	125.00	125.00	0%	Z	0.00	125.00	0.0%

Appendix C

Description of Charge	2022/23		2023/24					% Change
	Gross	Net	VAT			Gross		
	£'s	£'s	%	Cat	£'s	£'s		
Special Waste Collections								
Units								
1 to 3	29.00	27.08	20%	S	5.42	32.50	12.1%	
4 to 7	43.73	40.83	20%	S	8.17	49.00	12.0%	
8 to 10	57.75	53.92	20%	S	10.78	64.70	12.0%	
11 to 15	73.50	N/A	N/A	N/A	N/A	N/A	N/A	
Over 15 (Contact us for price)								
Trade Waste								
Refuse (bin sizes)								
240	10.00	11.20	0%	Z	0.00	11.20	12.0%	
360	11.42	12.80	0%	Z	0.00	12.80	12.1%	
660	15.07	17.00	0%	Z	0.00	17.00	12.8%	
1100	19.72	22.00	0%	Z	0.00	22.00	11.6%	
Recycling (bin sizes)								
240	7.62	8.60	0%	Z	0.00	8.60	12.9%	
360	8.44	9.50	0%	Z	0.00	9.50	12.6%	
660	9.66	10.80	0%	Z	0.00	10.80	11.8%	
1100	11.74	13.10	0%	Z	0.00	13.10	11.6%	
Food (bin sizes)								
240	8.30	9.30	0%	Z	0.00	9.30	12.0%	
360	9.07	9.10	0%	Z	0.00	9.10	0.3%	
660	10.61	10.70	0%	Z	0.00	10.70	0.8%	
1100								
Glass (bin sizes)								
240	7.47	8.40	0%	Z	0.00	8.40	12.4%	
360	8.24	9.20	0%	Z	0.00	9.20	11.7%	
660	9.35	10.50	0%	Z	0.00	10.50	12.3%	
1100	11.25	12.60	0%	Z	0.00	12.60	12.0%	
Clinical Waste Collection								
Small sharps box		0.75	20%	S	0.15	0.90	N/A	
Big 1 litre Sharps box		1.33	20%	S	0.27	1.60	N/A	
Grade A Bags		1.75	20%	S	0.35	2.10	N/A	
Private Sector Housing Grants								
DFGs and HRA								
Disabled Facilities Grants (paid)	81,330.00	94,890.00	0%	Z	0.00	94,890.00	16.7%	
Decent Homes Loans	2,350.00	2,740.00	0%	Z	0.00	2,740.00	16.6%	
Private Sector Housing (Tech)								
Licences - HMOs (Initial & Renewal): fee per licence								
HMO with up to 5 units of accommodation	841.00	942.00	0%	O	0.00	942.00	12.0%	
Renewal fee for non-compliant landlords	764.00	856.00	0%	O	0.00	856.00	12.0%	
Renewal fee for compliant landlords	456.00	511.00	0%	O	0.00	511.00	12.1%	
Additional units of accommodation (includes new app's and renewals)	33.00	37.00	0%	O	0.00	37.00	12.1%	
Park Homes Licensing Fees								
Site licence fees - In accordance with EFDC's Fees Policy for Licensing Residential Park Home Sites (On 8 sites)	3,880.00	3,880.00	0%	O	0.00	3,880.00	0.0%	
Depositing of site rules	154.90	154.90	0%	O	0.00	154.90	0.0%	
Penalty Charges for Private Landlords								
Failing to provide appropriate smoke and carbon monoxide alarms (Smoke and Carbon Monoxide Alarm (England) Regulations 2015)	5,000.00	5,000.00	0%	O	0.00	5,000.00	0.0%	
Fine for Lettings Agencies and Property Agencies failing to join a Government-approved Redress Scheme	5,000.00	5,000.00	0%	O	0.00	5,000.00	0.0%	
Civil Penalty Notice for certain Housing Act 2004 offences. See charging policy matrix for offences.	30,000.00	30,000.00	0%	O	0.00	30,000.00	0.0%	
Energy Efficiency Private Rented Properties Regs	2,000.00	2,000.00	0%	O	0.00	2,000.00	0.0%	
Property let with EPC below E for less than 3 months	4,000.00	4,000.00	0%	O	0.00	4,000.00	0.0%	
Property let with EPC below E for more than 3 months	1,000.00	1,000.00	0%	O	0.00	1,000.00	0.0%	
False or misleading information on exemption register	2,000.00	2,000.00	0%	O	0.00	2,000.00	0.0%	
Failure to comply with compliance notice	2,000.00	2,000.00	0%	O	0.00	2,000.00	0.0%	
Property Inspections for Immigration Applications								
At 20/21 flat fee charge agreed	200.00	224.00	0%	O	0.00	224.00	12.0%	
Enforcement of Private Sector Housing Conditions- Housing Act 2004 and Mobile Homes Act 2013								
1 - 4 Hazards per enforcement								
1 Bed Property	390.00	437.00	0%	O	0.00	437.00	12.1%	
2 Bed Property	422.50	474.00	0%	O	0.00	474.00	12.2%	
3 Bed Property	503.75	564.00	0%	O	0.00	564.00	12.0%	
4 Bed Property	585.00	655.00	0%	O	0.00	655.00	12.0%	
5 or 6 Bed Property	650.00	728.00	0%	O	0.00	728.00	12.0%	
> 6 Bed Property or HMO	796.25	892.00	0%	O	0.00	892.00	12.0%	
5 or more Hazards								
1 Bed Property	487.50	547.00	0%	O	0.00	547.00	12.2%	
2 Bed Property	536.25	600.00	0%	O	0.00	600.00	11.9%	
3 Bed Property	585.00	655.00	0%	O	0.00	655.00	12.0%	
4 Bed Property	698.75	783.00	0%	O	0.00	783.00	12.1%	
5 or 6 Bed Property	747.50	838.00	0%	O	0.00	838.00	12.1%	
> 6 Bed Property or HMO	828.75	928.00	0%	O	0.00	928.00	12.0%	
Works in default following enforcement (Cost of work + 30%)								

Description of Charge	2022/23	2023/24						% Change
	Gross	Net	VAT			Gross		
	£'s	£'s	%	Cat	£'s	£'s		
Community & Wellbeing								
Venue Hire								
The Space day rate (per hour) (30 people) Commercial	27.50	25.83	20%	S	5.17	31.00	12.7%	
The Space day rate (per hour) (30 people) Community	16.50	15.83	20%	S	3.17	19.00	15.1%	
The Space evening rate (per hour) (30 people) Commercial	55.00	51.67	20%	S	10.33	62.00	12.7%	
The Space evening rate (per hour) (30 people) Community	38.50	36.67	20%	S	7.33	44.00	14.3%	
The Space Sunday rate (per hour) (30 people) Commercial	112.00	105.00	20%	S	21.00	126.00	12.5%	
The Space Sunday rate (per hour) (30 people) Community	89.00	83.33	20%	S	16.67	100.00	12.4%	
Overnight hire at both museums Commercial	585.00	545.83	20%	S	109.17	655.00	12.0%	
Tea/Coffee and Biscuits (per person)	3.35	2.92	20%	S	0.58	3.50	4.6%	
Buffet Lunch (per person)	7.90	8.33	20%	S	1.67	10.00	26.5%	
Limes Centre Main Hall Mon-Fri 9am-6pm Scale 1	14.50	13.75	20%	S	2.75	16.50	13.8%	
Limes Centre Main Hall Mon-Fri 9am-6pm Scale 2 Non EFDC residents	29.00	27.08	20%	S	5.42	32.50	12.1%	
Limes Centre Main Hall Mon-Fri 9am-6pm Scale 2 EFDC residents	23.25	21.67	20%	S	4.33	26.00	11.8%	
Limes Centre Main Hall Mon-Fri 6pm - 10pm Scale 1	20.25	19.17	20%	S	3.83	23.00	13.6%	
Limes Centre Main Hall Mon-Fri 6pm - 10pm Scale 2 Non EFDC residents	40.25	37.50	20%	S	7.50	45.00	11.8%	
Limes Centre Main Hall Mon-Fri 6pm - 10pm Scale 2 EFDC residents	32.00	30.00	20%	S	6.00	36.00	12.5%	
Limes Centre Main Hall Sat 10am-6pm Scale 1	20.75	19.58	20%	S	3.92	23.50	13.2%	
Limes Centre Main Hall Sat 10am-6pm Scale 2 Non EFDC residents	43.00	40.00	20%	S	8.00	48.00	11.6%	
Limes Centre Main Hall Sat 10am-6pm Scale 2 EFDC residents	33.50	31.25	20%	S	6.25	37.50	11.9%	
Limes Centre Main Hall Sat 6pm-11pm Scale 1	32.50	30.42	20%	S	6.08	36.50	12.3%	
Limes Centre Main Hall Sat 6pm-11pm Scale 2 Non EFDC residents	55.00	51.25	20%	S	10.25	61.50	11.8%	
Limes Centre Main Hall Sat 6pm-11pm Scale 2 EFDC residents	44.25	41.25	20%	S	8.25	49.50	11.9%	
Limes Centre Main Hall Sun 10am-9pm Scale 1	33.00	30.83	20%	S	6.17	37.00	12.1%	
Limes Centre Main Hall Sun 10am-9pm Scale 2 Non EFDC residents	55.00	51.25	20%	S	10.25	61.50	11.8%	
Limes Centre Main Hall Sun 10am-9pm Scale 2 EFDC residents	44.25	41.25	20%	S	8.25	49.50	11.9%	
Limes Centre Activity Room Mon-Fri 9am-6pm Scale 1	12.50	10.00	20%	S	2.00	12.00	14.3%	
Limes Centre Activity Room Mon-Fri 9am-6pm Scale 2 Non EFDC residents	20.50	21.25	20%	S	4.25	25.50	13.3%	
Limes Centre Activity Room Mon-Fri 9am-6pm Scale 2 EFDC residents	17.75	16.67	20%	S	3.33	20.00	12.7%	
Limes Centre Activity Room Mon-Fri 6pm - 10pm Scale 1	16.00	15.00	20%	S	3.00	18.00	12.5%	
Limes Centre Activity Room Mon-Fri 6pm - 10pm Scale 2 Non EFDC residents	27.50	25.83	20%	S	5.17	31.00	12.7%	
Limes Centre Activity Room Mon-Fri 6pm - 10pm Scale 2 EFDC residents	22.50	21.25	20%	S	4.25	25.50	13.3%	
Limes Centre Activity Room Sat/Sun 10am-6pm Scale 1	17.00	15.83	20%	S	3.17	19.00	11.7%	
Limes Centre Activity Room Sat/Sun 10am-6pm Scale 2 Non EFDC residents	28.50	26.67	20%	S	5.33	32.00	12.3%	
Limes Centre Activity Room Sat/Sun 10am-6pm Scale 2 EFDC residents	22.75	21.25	20%	S	4.25	25.50	12.1%	
Limes Centre Activity Room Sat/Sun 6pm-11pm Scale 1	23.25	21.67	20%	S	4.33	26.00	11.8%	
Limes Centre Activity Room Sat/Sun 6pm-11pm Scale 2 Non EFDC residents	33.50	31.25	20%	S	6.25	37.50	11.9%	
Limes Centre Activity Room Sat/Sun 6pm-11pm Scale 2 EFDC residents	27.50	25.83	20%	S	5.17	31.00	12.7%	
Limes Centre Meeting Room Mon-Fri 9am-6pm Scale 1	7.25	7.08	20%	S	1.42	8.50	17.2%	
Limes Centre Meeting Room Mon-Fri 9am-6pm Scale 2 Non EFDC residents	13.25	12.50	20%	S	2.50	15.00	13.2%	
Limes Centre Meeting Room Mon-Fri 9am-6pm Scale 2 EFDC residents	10.75	10.00	20%	S	2.00	12.00	11.6%	
Limes Centre Meeting Room Mon-Fri 6pm - 10pm Scale 1	13.75	12.92	20%	S	2.58	15.50	12.8%	
Limes Centre Meeting Room Mon-Fri 6pm - 10pm Scale 2 Non EFDC residents	26.00	24.17	20%	S	4.83	29.00	11.6%	
Limes Centre Meeting Room Mon-Fri 6pm - 10pm Scale 2 EFDC residents	22.00	20.83	20%	S	4.17	25.00	13.6%	
Limes Centre Meeting Room Sat/Sun 10am-6pm Scale 1	13.75	12.92	20%	S	2.58	15.50	12.8%	
Limes Centre Meeting Room Sat/Sun 10am-6pm Scale 2 Non EFDC residents	27.00	25.42	20%	S	5.08	30.50	13.0%	
Limes Centre Meeting Room Sat/Sun 10am-6pm Scale 2 EFDC residents	22.00	20.83	20%	S	4.17	25.00	13.6%	
Limes Centre Meeting Room Sat/Sun 6pm-11pm Scale 1	18.00	17.08	20%	S	3.42	20.50	13.9%	
Limes Centre Meeting Room Sat/Sun 6pm-11pm Scale 2 Non EFDC residents	36.50	34.17	20%	S	6.83	41.00	12.3%	
Limes Centre Meeting Room Sat/Sun 6pm-11pm Scale 2 EFDC residents	28.50	26.67	20%	S	5.33	32.00	12.3%	
Culture and Community Programme								
Family Fun Workshops and Toddler sessions	2.40	3.00	0%	X	0.00	3.00	25.0%	
Half Day Workshops	9.00	13.00	0%	X	0.00	13.00	44.4%	
Full day workshops	22.00	25.00	0%	X	0.00	25.00	13.6%	
Museum Movers	5.40	6.00	0%	X	0.00	6.00	11.1%	

Appendix C

Description of Charge	2022/23		2023/24					% Change
	Gross	Net	VAT			Gross		
	£'s	£'s	%	Cat	£'s	£'s		
Wellbeing Programme								
Indoor Bowls - Get Active	5.40	6.00	0%	X	0.00	6.00	11.1%	
Multi-sports/Activity Camps	23.00	26.00	0%	X	0.00	26.00	13.0%	
Play in the Forest	4.00	4.00	0%	X	0.00	4.00	0.0%	
After School Clubs	35.00	39.00	0%	X	0.00	39.00	11.4%	
Walking Football	3.50	4.00	0%	X	0.00	4.00	14.3%	
Play in the Park (Charge for town/parish councils)	95.00	140.00	0%	X	0.00	140.00	47.4%	
Images (Private Research & Commercial)								
Private Research:								
A4 Black & White print	7.75	7.50	20%	S	1.50	9.00	16.1%	
A4 Colour print	8.25	7.71	20%	S	1.54	9.25	12.1%	
A4 Black and white photocopy	1.65	1.54	20%	S	0.31	1.85	12.0%	
Digital copy, 300dpi (by email)	7.20	7.08	20%	S	1.42	8.50	18.0%	
Digital copy, 300dpi (by email) (over 10 images)	6.20	5.83	20%	S	1.17	7.00	12.8%	
Loans Handling Fee	107.00	100.00	20%	S	20.00	120.00	12.1%	
Exhibition Hire								
Touring Exhibitions (Venues in Eastern Region) per month (minimum 2 month hire)	75.00	85.00	0%	X	0.00	85.00	13.3%	
Touring Exhibitions (Venues outside Eastern Region) per month (minimum 2 month hire)	105.00	120.00	0%	X	0.00	120.00	14.3%	
Design Charges								
Exhibition and Design Officer (per hour)	32.00	42.00	0%	Z	0.00	42.00	31.3%	
Other Officers (per hour)	28.00	38.00	0%	Z	0.00	38.00	35.7%	
Administrative Tasks (per hour)	16.50	21.50	0%	Z	0.00	21.50	30.3%	
Talks and Tours								
1 hour daytime talk within the Epping Forest District (per group)	66.00	74.00	0%	X	0.00	74.00	12.1%	
1 hour daytime talk outside the Epping Forest District (per group)	76.50	86.00	0%	X	0.00	86.00	12.4%	
1 hour evening talk outside museum but within district (per group)	76.50	86.00	0%	X	0.00	86.00	12.4%	
1 hour evening talk outside the district (per group)	87.50	98.00	0%	X	0.00	98.00	12.0%	
1 hour daytime talk or tour (incl. Behind the Scenes), with refreshments within the museum (per person) minimum group charge of £70	7.20	8.20	0%	X	0.00	8.20	13.9%	
1 hour evening talk or tour (incl. Behind the Scenes), with refreshments within the museum (per person) minimum group charge of £90	9.20	10.40	0%	X	0.00	10.40	13.0%	
Schools (workshops in school - Max 35 pupils per class)								
1 class for 1 hour								
Epping Forest District Schools	49.00	50.50	0%	X	0.00	50.50	3.1%	
Schools outside Epping Forest area	60.00	62.00	0%	X	0.00	62.00	3.3%	
2 classes on same day 2 x 1 hour								
Epping Forest District Schools	76.50	78.50	0%	X	0.00	78.50	2.6%	
Schools outside Epping Forest area	87.50	89.50	0%	X	0.00	89.50	2.3%	
3 classes on same day 3 x 1 hour								
Epping Forest District Schools	104.00	106.00	0%	X	0.00	106.00	1.9%	
Schools outside Epping Forest/Broxbourne area	115.00	117.00	0%	X	0.00	117.00	1.7%	
4 classes on same day 4 x 1 hour								
Epping Forest District Schools	131.00	133.00	0%	X	0.00	133.00	1.5%	
Schools outside Epping Forest area	143.00	146.00	0%	X	0.00	146.00	2.1%	
2 hours (half day) up to two classes								
Epping Forest District Schools (Per child) minimum charge £45	4.60	4.80	0%	X	0.00	4.80	4.3%	
Schools outside Epping Forest area (Per child) minimum charge £55	5.60	5.80	0%	X	0.00	5.80	3.6%	
4 hours (full day) up to two classes								
Epping Forest District Schools (Per child) minimum charge £45	7.20	7.40	0%	X	0.00	7.40	2.8%	
Schools outside Epping Forest area (Per child) minimum charge £55	8.20	8.40	0%	X	0.00	8.40	2.4%	
Self guided visit - with Trail provided by EFDC	1.25	1.30	0%	X	0.00	1.30	4.0%	
School Topic Box Hire								
Epping Forest Schools	49.00	50.00	0%	X	0.00	50.00	2.0%	
Schools outside Epping Forest area	60.00	61.00	0%	X	0.00	61.00	1.7%	
*Special rate - save £10 if booked with and delivered on the same day as a workshop								
Homelessness (General Fund)								
Bed & Breakfast – Single Room (per night)	45.33	50.00	0%	O	0.00	50.00	10.3%	
Bed & Breakfast – Double Room (per night)	53.89	60.00	0%	O	0.00	60.00	11.3%	

Description of Charge	2022/23		2023/24					% Change
	Gross	Net	VAT			Gross		
	£'s	£'s	%	Cat	£'s	£'s		
Corporate Services								
Legal								
Property Transactions - Redemption of Mortgages	155.00	174.00	0%	X	0.00	174.00	12.3%	
Property Transactions - Transfers of Equity	300.00	336.00	0%	X	0.00	336.00	12.0%	
Property Transactions - Sale of Land	663.00	743.00	0%	X	0.00	743.00	12.1%	
Property Transactions - Repayment of Discount and Postponement of Legal Charge	441.00	494.00	0%	X	0.00	494.00	12.0%	
Property Transactions - Deed of Release of Covenant	408.00	457.00	0%	X	0.00	457.00	12.0%	
Property Transactions - Deed of Covenant + Application to Cancel Land Charges Entry	306.00	343.00	0%	X	0.00	343.00	12.1%	
Property Transactions - Second Mortgage Questionnaires	122.00	137.00	0%	X	0.00	137.00	12.3%	
Property Transactions - Licence to cross land/occupy land	655.00	611.67	20%	S	122.33	734.00	12.1%	
Property Transactions - Licences to cross housing land	343.00	384.00	0%	X	0.00	384.00	12.0%	
Leases								
Shops	1,224.00	1,371.00	0%	X	0.00	1,371.00	12.0%	
Industrial (e.g. Oakwood Hill and North Weald)	1,224.00	1,371.00	0%	X	0.00	1,371.00	12.0%	
Leases contracted out of Landlord and Tenant Act 1954 provisions	187.00	209.00	0%	X	0.00	209.00	11.8%	
New Lease extending Term (residential)	612.00	685.00	0%	X	0.00	685.00	11.9%	
Licences granted pursuant to a lease								
To Assign (add □£60.77 if surety)	1,162.00	1,084.17	20%	S	216.83	1,301.00	12.0%	
For Alterations	1,162.00	1,084.17	20%	S	216.83	1,301.00	12.0%	
For Change of Use	1,162.00	1,084.17	20%	S	216.83	1,301.00	12.0%	
To Sublet	1,162.00	1,084.17	20%	S	216.83	1,301.00	12.0%	
Deed of Surrender of Lease	1,162.00	1,084.17	20%	S	216.83	1,301.00	12.0%	
Combined Surrender / Licence	1,162.00	1,084.17	20%	S	216.83	1,301.00	12.0%	
Transfer of Lease and Notification of Mortgage (RTB)	85.00	95.00	0%	X	0.00	95.00	11.8%	
For Commercial Leases	91.00	102.00	0%	X	0.00	102.00	12.1%	
Deeds of Variation	459.00	514.00	0%	X	0.00	514.00	12.0%	
Consent for restriction	116.00	108.33	20%	S	21.67	130.00	12.1%	
Planning Agreements								
Section 106 - routine	918.00	1,028.00	0%	X	0.00	1,028.00	12.0%	
Section 106 – Complex		Time recorded	0%	X	0.00	0.00	N/A	
Section 106 – inc minor Highways works	1,326.00	1,485.00	0%	X	0.00	1,485.00	12.0%	
Section 106 – inc major Highways works	1,530.00	1,714.00	0%	X	0.00	1,714.00	12.0%	
Unilateral Undertaking – routine	510.00	571.00	0%	X	0.00	571.00	12.0%	
Unilateral Undertaking – complex		Time recorded	0%	X	0.00	0.00	N/A	
Variation / Revocation S 106 Agreement or Unilateral Undertaking	510.00	571.00	0%	X	0.00	571.00	12.0%	
Monitoring Officer								
Monitoring Officer - investigations, issues & advice to Town & Parish councillors (per hour)		95.00	20%	S	19.00	114.00	N/A	
Business Support								
Conference Suite Room Hire Standard Weekday Rates (selected partners pay 30% of standard rate on weekdays)								
One Room 1st Hour		92.00	20%	S	18.40	110.40	N/A	
One Room 2nd Hour		92.00	20%	S	18.40	110.40	N/A	
One Room Half Day (4 hours)		240.00	20%	S	48.00	288.00	N/A	
One Room Full Day (8 hours)		368.00	20%	S	73.60	441.60	N/A	
Two Rooms 1st Hour		156.00	20%	S	31.20	187.20	N/A	
Two Rooms 2nd Hour		156.00	20%	S	31.20	187.20	N/A	
Two Rooms Half Day (4 hours)		404.00	20%	S	80.80	484.80	N/A	
Two Rooms Full Day (8 hours)		620.00	20%	S	124.00	744.00	N/A	
Three Rooms 1st Hour		212.00	20%	S	42.40	254.40	N/A	
Three Rooms 2nd Hour		212.00	20%	S	42.40	254.40	N/A	
Three Rooms Half Day (4 hours)		548.00	20%	S	109.60	657.60	N/A	
Three Rooms Full Day (8 hours)		844.00	20%	S	168.80	1,012.80	N/A	
Whole Conference Suite 1st Hour		368.00	20%	S	73.60	441.60	N/A	
Whole Conference Suite 2nd Hour		368.00	20%	S	73.60	441.60	N/A	
Whole Conference Suite Half Day (4 hours)		960.00	20%	S	192.00	1,152.00	N/A	
Whole Conference Suite Full Day (8 hours)		1,476.00	20%	S	295.20	1,771.20	N/A	
Conference suite hire weekend rates		By negotiation	20%	S			N/A	
CON29R Residential		113.75	20%	S	22.75	136.50	N/A	
CON29R Residential Extra parcel fee	15.60	23.83	20%	S	4.77	28.60	83.3%	
CON290 Residential Questions 4 - 21	12.00	18.16	20%	S	3.63	21.79	81.6%	
CON290 Residential Questions 22 (on behalf of Essex Legal)	16.80	26.10	20%	S	5.22	31.32	86.4%	
CON290 Residential admin fee	18.00	27.24	20%	S	5.45	32.69	81.6%	
Residential Additional enquiries – per enquiry	24.00	37.45	20%	S	7.49	44.94	87.3%	
CON29R Commercial		183.75	20%	S	36.75	220.50	N/A	
CON29R Commercial Extra parcel fee	15.60	38.53	20%	S	7.71	46.24	196.4%	
CON290 Commercial Questions 4 - 21	12.00	29.36	20%	S	5.87	35.23	193.6%	
CON290 Commercial Questions 22 (on behalf of Essex Legal)	16.80	42.20	20%	S	8.44	50.64	201.4%	
CON290 Commercial admin fee	18.00	44.04	20%	S	8.81	52.85	193.6%	
Commercial Additional enquiries – per enquiry	24.00	60.55	20%	S	12.11	72.66	202.8%	

Description of Charge	2022/23		2023/24					% Change
	Gross	Net	VAT			Gross		
	£'s	£'s	%	Cat	£'s	£'s		
Planning & Development								
Commercial/Building Control								
1 Plot (New-build houses)	770.00	733.33	20%	S	146.67	880.00	14.3%	
2 Plots (houses)	1,165.00	1,091.67	20%	S	218.33	1,310.00	12.4%	
3 Plots (houses)	1,615.00	1,508.33	20%	S	301.67	1,810.00	12.1%	
4 Plots (houses)	2,040.00	1,908.33	20%	S	381.67	2,290.00	12.3%	
5 Plots (houses)	2,460.00	2,295.83	20%	S	459.17	2,755.00	12.0%	
1 Plot (flats)	770.00	733.33	20%	S	146.67	880.00	14.3%	
2 Plots (flats)	1,165.00	1,091.67	20%	S	218.33	1,310.00	12.4%	
3 Plots (flats)	1,615.00	1,508.33	20%	S	301.67	1,810.00	12.1%	
4 Plots (flats)	2,040.00	1,908.33	20%	S	381.67	2,290.00	12.3%	
5 Plots (flats)	2,460.00	2,295.83	20%	S	459.17	2,755.00	12.0%	
Conversion to house	760.00	712.50	20%	S	142.50	855.00	12.5%	
Conversion to flat	625.00	587.50	20%	S	117.50	705.00	12.8%	
Single storey extension to dwelling not exceeding 40m²	655.00	620.83	20%	S	124.17	745.00	13.7%	
Single storey extension to dwelling 40-100m²	1,045.00	979.17	20%	S	195.83	1,175.00	12.4%	
2 or 3 storey extension to dwelling not exceeding 40m²	655.00	620.83	20%	S	124.17	745.00	13.7%	
2 or 3 storey extension to dwelling 40-100m²	1,045.00	979.17	20%	S	195.83	1,175.00	12.4%	
Garage/carport/store not exceeding 100m²	515.00	483.33	20%	S	96.67	580.00	12.6%	
Detached non-habitable outbuilding not exceeding 50m²	635.00	596.83	20%	S	119.17	715.00	12.6%	
Loft conversion to dwelling under 40m²	700.00	658.33	20%	S	131.67	790.00	12.9%	
Garage conversion to dwelling	380.00	358.33	20%	S	71.67	430.00	13.2%	
Renovation of thermal element on a dwelling	295.00	279.17	20%	S	55.83	335.00	13.6%	
Replacement windows/rooflights on a dwelling	295.00	279.17	20%	S	55.83	335.00	13.6%	
Alterations to a dwelling under £5,000 in value	295.00	279.17	20%	S	55.83	335.00	13.6%	
Alterations to a dwelling £5,000-£25,000 in value	500.00	470.83	20%	S	94.17	565.00	13.0%	
Alterations to a dwelling £25,000 - £100,000 in value	750.00	704.17	20%	S	140.83	845.00	12.7%	
Non-domestic single storey extension up to 40m²	660.00	620.83	20%	S	124.17	745.00	12.9%	
Non-domestic single storey extension 40 - 100m²	1,030.00	975.00	20%	S	195.00	1,170.00	13.6%	
Non-domestic 2 or 3 storey extension under 40m²	660.00	620.83	20%	S	124.17	745.00	12.9%	
Non-domestic 2 or 3 storey extension 40-100m²	1,030.00	975.00	20%	S	195.00	1,170.00	13.6%	
Alterations to a commercial building up to £5,000 in value	295.00	275.00	20%	S	55.00	330.00	11.9%	
Replacement windows/doors/rooflights to a commercial building <20 units	295.00	275.00	20%	S	55.00	330.00	11.9%	
Renewable Energy Systems	295.00	275.00	20%	S	55.00	330.00	11.9%	
Replacement shop front	295.00	275.00	20%	S	55.00	330.00	11.9%	
Alterations to a commercial building £5,000 - £25,000 in value	515.00	487.50	20%	S	97.50	585.00	13.6%	
Replacement windows/doors/rooflights to a commercial building >20 units	340.00	320.83	20%	S	64.17	385.00	13.2%	
Renovation of thermal elements to a commercial building	295.00	275.00	20%	S	55.00	330.00	11.9%	
Raised storage platform installation	250.00	237.50	20%	S	47.50	285.00	14.0%	
Alterations to a commercial building £25,000 - £100,000 in value	770.00	716.67	20%	S	143.33	860.00	11.7%	
Fit-out of a commercial building up to 100m² floor area	295.00	275.00	20%	S	55.00	330.00	11.9%	
Testing and certification of Electrical work where Part P installer not used	350.00	320.83	20%	S	64.17	385.00	10.0%	
Retrieval of archived files (+3years old), research and reinspection	250.00	208.33	20%	S	41.67	250.00	0.0%	
NEW- Research, retrieval and issue of copy decision notices and certificates - emailed	50.00	45.83	20%	S	9.17	55.00	10.0%	
NEW- Research, retrieval and issue of copy decision notices and certificates - posted	55.00	50.00	20%	S	10.00	60.00	9.1%	
NEW - Letter confirming exemption from Building Regulations - emailed	50.00	45.83	20%	S	9.17	55.00	10.0%	
NEW - Letter confirming exemption from Building Regulations - posted	55.00	50.00	20%	S	10.00	60.00	9.1%	
Conservatory Roof Replacement partnership (BCR)	150.00	140.00	20%	S	28.00	168.00	12.0%	
Planning								
PPA's	150.00	150.00	20%	S	30.00	180.00	20.0%	
Documents requests/research	132.00	132.00	20%	S	26.40	158.40	20.0%	
Urgent requests (Within 48 hrs)	600.00	600.00	20%	S	120.00	720.00	20.0%	
Scanning Fees – Paper Applications	24.00	24.00	20%	S	4.80	28.80	20.0%	
Admin Charge for Section 106 Legal Agreements with requirement for financial contribution (By negotiation)	0.00		0%	N	0.00	0.00	N/A	
Admin Charge for Section 106 Legal Agreements with no requirement for financial contribution	500.00	600.00	0%	N	0.00	600.00	44.0%	
Planning - Development Management								
Pre-Planning Applications								
Written Advice Meetings: Minor 1-2 Units	450.00	450.00	20%	S	90.00	540.00	20.0%	
Written Advice Meetings: Minor 3-9 Units	1,350.00	1,350.00	20%	S	270.00	1,620.00	20.0%	
Written Advice Meetings: Major 10-19 Units	2,700.00	2,700.00	20%	S	540.00	3,240.00	20.0%	
Written Advice Meetings: Major 20-49 Units	5,400.00	5,400.00	20%	S	1,080.00	6,480.00	20.0%	
Written Advice Meetings: Major 50+ Units (By negotiation)	0.00	0.00	20%	S	0.00	0.00	N/A	
Planning Advice Meetings: All other cases (including Listed Buildings)	150.00	150.00	20%	S	30.00	180.00	20.0%	
Planning Written Advice or Meeting: Discussions for a way forward following refusal of PA (minor)	150.00	150.00	20%	S	30.00	180.00	20.0%	
Planning Nature and Form of Meetings by Negotiation: Discussions for a way forward following refusal of PA (major) (By negotiation)	0.00		20%	S	0.00	0.00	N/A	
Planning Application Fee								
Various based on set national fees & charges			20%	S	0.00		N/A	
30 minute pre-paid bookable appointment (replaces services of a duty planner)	0.00	62.50	20%	S	12.50	75.00	N/A	

Annex D2: Draft Car Parking Charges 2023/24

Description of Charge	2022/23		2023/24					% Change
	Gross	Net	VAT			Gross		
	£'s	£'s	%	Cat	£'s	£'s		
Car Parking								
Tariff One								
Bakers Lane, Epping, CM16 5EG	08:00 - 18:00	1.00	0.25	20%	S	0.05	0.30	0.0%
Civic Offices, EFDC, CM16 4BZ (1st free hour enter reg no.)	08:00 - 18:00	1.00	0.25	20%	S	0.05	0.30	0.0%
Old Station Road, (Sainsburys), Loughton, IG10 4PE	08:00 - 18:00	1.00	0.25	20%	S	0.05	0.30	0.0%
Traps Hill, Loughton, IG10 1HD	09:00 - 18:00	1.00	0.25	20%	S	0.05	0.30	0.0%
The Drive, Loughton, IG10 1HW	08:00 - 18:00	1.00	0.25	20%	S	0.05	0.30	0.0%
Oakwood Hill East, Loughton, IG10 3TZ	08:30 - 17:30	1.00	0.25	20%	S	0.05	0.30	0.0%
High Beech, Loughton, IG10 4HH	08:00 - 18:00	1.00	0.25	20%	S	0.05	0.30	0.0%
Smarts Lane, Loughton, IG10 4BG	08:00 - 18:00	1.00	0.25	20%	S	0.05	0.30	0.0%
The Pleasance, Ongar, CM5 9AG	08:00 - 18:00	1.00	0.25	20%	S	0.05	0.30	0.0%
Sainsburys Ongar, Ongar, CM5 9AG	08:00 - 18:00	1.00	0.25	20%	S	0.05	0.30	0.0%
Bansons Lane, Ongar, CM5 9AA	08:00 - 18:00	1.00	0.25	20%	S	0.05	0.30	0.0%
Cornmill, Waltham Abbey, EN9 1RB	08:00 - 18:00	1.00	0.25	20%	S	0.05	0.30	0.0%
Quaker Lane, Waltham Abbey, EN9 1ER	08:00 - 18:00	1.00	0.25	20%	S	0.05	0.30	0.0%
Darby Drive, Waltham Abbey, EN9 1EE	08:00 - 18:00	1.00	0.25	20%	S	0.05	0.30	0.0%
Burton Road & Access Rd, Debden, IG10 3ST	08:30 - 17:30	1.00	0.25	20%	S	0.05	0.30	0.0%
Vere Road, Debden, IG10 3SW	08:30 - 17:30	1.00	0.25	20%	S	0.05	0.30	0.0%
Burton Road South, Debden, IG10	08:30 - 17:30	1.00	0.25	20%	S	0.05	0.30	0.0%
Queens Road Lower, Buckhurst Hill, IG9 5BZ	08:00 - 18:00	1.00	0.25	20%	S	0.05	0.30	0.0%
Queens Road Upper, Buckhurst Hill, IG9 5AZ	08:00 - 18:00	1.00	0.25	20%	S	0.05	0.30	0.0%
Beaumont Park Drive, Bakery Close, Roydon	N/A							
Tariff Two								
Bakers Lane, Epping, CM16 5EG	08:00 - 18:00	1.00	0.83	20%	S	0.17	1.00	0.0%
Civic Offices, EFDC, CM16 4BZ (1st free hour enter reg no.)	08:00 - 18:00	1.00	0.83	20%	S	0.17	1.00	0.0%
Old Station Road, (Sainsburys), Loughton, IG10 4PE	08:00 - 18:00	1.00	0.83	20%	S	0.17	1.00	0.0%
Traps Hill, Loughton, IG10 1HD	09:00 - 18:00	1.00	0.83	20%	S	0.17	1.00	0.0%
The Drive, Loughton, IG10 1HW	08:00 - 18:00	1.00	0.83	20%	S	0.17	1.00	0.0%
Oakwood Hill East, Loughton, IG10 3TZ	08:30 - 17:30	1.00	0.83	20%	S	0.17	1.00	0.0%
High Beech, Loughton, IG10 4HH	08:00 - 18:00	1.00	0.83	20%	S	0.17	1.00	0.0%
Smarts Lane, Loughton, IG10 4BG	08:00 - 18:00	1.00	0.83	20%	S	0.17	1.00	0.0%
The Pleasance, Ongar, CM5 9AG	08:00 - 18:00	1.00	0.83	20%	S	0.17	1.00	0.0%
Sainsburys Ongar, Ongar, CM5 9AG	08:00 - 18:00	1.00	0.83	20%	S	0.17	1.00	0.0%
Bansons Lane, Ongar, CM5 9AA	08:00 - 18:00	1.00	0.83	20%	S	0.17	1.00	0.0%
Cornmill, Waltham Abbey, EN9 1RB	08:00 - 18:00	1.00	0.83	20%	S	0.17	1.00	0.0%
Quaker Lane, Waltham Abbey, EN9 1ER	08:00 - 18:00	1.00	0.83	20%	S	0.17	1.00	0.0%
Darby Drive, Waltham Abbey, EN9 1EE	08:00 - 18:00	1.00	0.83	20%	S	0.17	1.00	0.0%
Burton Road & Access Rd, Debden, IG10 3ST	08:30 - 17:30	1.00	0.83	20%	S	0.17	1.00	0.0%
Vere Road, Debden, IG10 3SW	08:30 - 17:30	1.00	0.83	20%	S	0.17	1.00	0.0%
Burton Road South, Debden, IG10	08:30 - 17:30	1.00	0.83	20%	S	0.17	1.00	0.0%
Queens Road Lower, Buckhurst Hill, IG9 5BZ	08:00 - 18:00	1.00	0.83	20%	S	0.17	1.00	0.0%
Queens Road Upper, Buckhurst Hill, IG9 5AZ	08:00 - 18:00	1.00	0.83	20%	S	0.17	1.00	0.0%
Beaumont Park Drive, Bakery Close, Roydon	N/A							
Tariff Three								
Bakers Lane, Epping, CM16 5EG	08:00 - 18:00	2.00	1.67	20%	S	0.33	2.00	0.0%
Civic Offices, EFDC, CM16 4BZ (1st free hour enter reg no.)	08:00 - 18:00	2.00	1.67	20%	S	0.33	2.00	0.0%
Old Station Road, (Sainsburys), Loughton, IG10 4PE	08:00 - 18:00	2.00	1.67	20%	S	0.33	2.00	0.0%
Traps Hill, Loughton, IG10 1HD	09:00 - 18:00	2.00	1.67	20%	S	0.33	2.00	0.0%
The Drive, Loughton, IG10 1HW	08:00 - 18:00	2.00	1.67	20%	S	0.33	2.00	0.0%
Oakwood Hill East, Loughton, IG10 3TZ	08:30 - 17:30	2.00	1.67	20%	S	0.33	2.00	0.0%
High Beech, Loughton, IG10 4HH	08:00 - 18:00	2.00	1.67	20%	S	0.33	2.00	0.0%
Smarts Lane, Loughton, IG10 4BG	08:00 - 18:00	2.00	1.67	20%	S	0.33	2.00	0.0%
The Pleasance, Ongar, CM5 9AG	08:00 - 18:00	2.00	1.67	20%	S	0.33	2.00	0.0%
Sainsburys Ongar, Ongar, CM5 9AG	08:00 - 18:00	2.00	1.67	20%	S	0.33	2.00	0.0%
Bansons Lane, Ongar, CM5 9AA	08:00 - 18:00	2.00	1.67	20%	S	0.33	2.00	0.0%
Cornmill, Waltham Abbey, EN9 1RB	08:00 - 18:00	2.00	1.67	20%	S	0.33	2.00	0.0%
Quaker Lane, Waltham Abbey, EN9 1ER	08:00 - 18:00	2.00	1.67	20%	S	0.33	2.00	0.0%
Darby Drive, Waltham Abbey, EN9 1EE	08:00 - 18:00	2.00	1.67	20%	S	0.33	2.00	0.0%
Burton Road & Access Rd, Debden, IG10 3ST	08:30 - 17:30	2.00	1.67	20%	S	0.33	2.00	0.0%
Vere Road, Debden, IG10 3SW	08:30 - 17:30	2.00	1.67	20%	S	0.33	2.00	0.0%
Burton Road South, Debden, IG10	08:30 - 17:30	2.00	1.67	20%	S	0.33	2.00	0.0%
Queens Road Lower, Buckhurst Hill, IG9 5BZ	08:00 - 18:00	2.00	1.67	20%	S	0.33	2.00	0.0%
Queens Road Upper, Buckhurst Hill, IG9 5AZ	08:00 - 18:00	2.00	1.67	20%	S	0.33	2.00	0.0%
Beaumont Park Drive, Bakery Close, Roydon	N/A							
Tariff Four								
Bakers Lane, Epping, CM16 5EG	08:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%
Civic Offices, EFDC, CM16 4BZ (1st free hour enter reg no.)	08:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%
Old Station Road, (Sainsburys), Loughton, IG10 4PE	08:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%
Traps Hill, Loughton, IG10 1HD	09:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%
The Drive, Loughton, IG10 1HW	08:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%
Oakwood Hill East, Loughton, IG10 3TZ	08:30 - 17:30	3.00	2.50	20%	S	0.50	3.00	0.0%
High Beech, Loughton, IG10 4HH	08:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%
Smarts Lane, Loughton, IG10 4BG	08:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%
The Pleasance, Ongar, CM5 9AG	08:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%
Sainsburys Ongar, Ongar, CM5 9AG	08:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%
Bansons Lane, Ongar, CM5 9AA	08:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%
Cornmill, Waltham Abbey, EN9 1RB	08:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%
Quaker Lane, Waltham Abbey, EN9 1ER	08:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%
Darby Drive, Waltham Abbey, EN9 1EE	08:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%
Burton Road & Access Rd, Debden, IG10 3ST	08:30 - 17:30	3.00	2.50	20%	S	0.50	3.00	0.0%
Vere Road, Debden, IG10 3SW	08:30 - 17:30	3.00	2.50	20%	S	0.50	3.00	0.0%
Burton Road South, Debden, IG10	08:30 - 17:30	3.00	2.50	20%	S	0.50	3.00	0.0%
Queens Road Lower, Buckhurst Hill, IG9 5BZ	08:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%
Queens Road Upper, Buckhurst Hill, IG9 5AZ	08:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%

Description of Charge		2022/23		2023/24				
		Gross	Net	VAT			Gross	% Change
		£'s	£'s	%	Cat	£'s	£'s	
Tariff Five								
Bakers Lane, Epping, CM16 5EG	08:00 - 18:00	4.00	3.33	20%	S	0.67	4.00	0.0%
Civic Offices, EFDC, CM16 4BZ (1st free hour enter reg no.)	08:00 - 18:00	4.00	3.33	20%	S	0.67	4.00	0.0%
Old Station Road, (Sainsburys), Loughton, IG10 4PE	08:00 - 18:00	4.00	3.33	20%	S	0.67	4.00	0.0%
Traps Hill, Loughton, IG10 1HD	09:00 - 18:00	4.00	3.33	20%	S	0.67	4.00	0.0%
The Drive, Loughton, IG10 1HW	08:00 - 18:00	4.00	3.33	20%	S	0.67	4.00	0.0%
Oakwood Hill East, Loughton, IG10 3TZ	08:30 - 17:30	4.00	3.33	20%	S	0.67	4.00	0.0%
High Beech, Loughton, IG10 4HH	08:00 - 18:00	4.00	3.33	20%	S	0.67	4.00	0.0%
Smarts Lane, Loughton, IG10 4BG	08:00 - 18:00	4.00	3.33	20%	S	0.67	4.00	0.0%
The Pleasance, Ongar, CM5 9AG	08:00 - 18:00	4.00	3.33	20%	S	0.67	4.00	0.0%
Sainsburys Ongar, Ongar, CM5 9AG	08:00 - 18:00	4.00	3.33	20%	S	0.67	4.00	0.0%
Bansons Lane, Ongar, CM5 9AA	08:00 - 18:00	4.00	3.33	20%	S	0.67	4.00	0.0%
Cornmill, Waltham Abbey, EN9 1RB	08:00 - 18:00	4.00	3.33	20%	S	0.67	4.00	0.0%
Quaker Lane, Waltham Abbey, EN9 1ER	08:00 - 18:00	4.00	3.33	20%	S	0.67	4.00	0.0%
Darby Drive, Waltham Abbey, EN9 1EE	08:00 - 18:00	4.00	3.33	20%	S	0.67	4.00	0.0%
Burton Road & Access Rd, Debden, IG10 3ST	08:30 - 17:30	4.00	3.33	20%	S	0.67	4.00	0.0%
Vere Road, Debden, IG10 3SW	08:30 - 17:30	4.00	3.33	20%	S	0.67	4.00	0.0%
Burton Road South, Debden, IG10	08:30 - 17:30	4.00	3.33	20%	S	0.67	4.00	0.0%
Queens Road Lower, Buckhurst Hill, IG9 5BZ	08:00 - 18:00	4.00	3.33	20%	S	0.67	4.00	0.0%
Queens Road Upper, Buckhurst Hill, IG9 5AZ	08:00 - 18:00	4.00	3.33	20%	S	0.67	4.00	0.0%
Tariff Six								
Bakers Lane, Epping, CM16 5EG	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0.0%
Civic Offices, EFDC, CM16 4BZ (1st free hour enter reg no.)	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0.0%
Old Station Road, (Sainsburys), Loughton, IG10 4PE	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0.0%
Traps Hill, Loughton, IG10 1HD	09:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0.0%
The Drive, Loughton, IG10 1HW	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0.0%
Oakwood Hill East, Loughton, IG10 3TZ	08:30 - 17:30	5.00	4.17	20%	S	0.83	5.00	0.0%
High Beech, Loughton, IG10 4HH	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0.0%
Smarts Lane, Loughton, IG10 4BG	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0.0%
The Pleasance, Ongar, CM5 9AG	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0.0%
Sainsburys Ongar, Ongar, CM5 9AG	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0.0%
Bansons Lane, Ongar, CM5 9AA	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0.0%
Cornmill, Waltham Abbey, EN9 1RB	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0.0%
Quaker Lane, Waltham Abbey, EN9 1ER	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0.0%
Darby Drive, Waltham Abbey, EN9 1EE	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0.0%
Burton Road & Access Rd, Debden, IG10 3ST	08:30 - 17:30	5.00	4.17	20%	S	0.83	5.00	0.0%
Vere Road, Debden, IG10 3SW	08:30 - 17:30	5.00	4.17	20%	S	0.83	5.00	0.0%
Burton Road South, Debden, IG10	08:30 - 17:30	5.00	4.17	20%	S	0.83	5.00	0.0%
Queens Road Lower, Buckhurst Hill, IG9 5BZ	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0.0%
Queens Road Upper, Buckhurst Hill, IG9 5AZ	08:00 - 18:00	5.00	4.17	20%	S	0.83	5.00	0.0%
Tariff Seven								
Bakers Lane, Epping, CM16 5EG	08:00 - 18:00	10.00	8.33	20%	S	1.67	10.00	0.0%
Civic Offices, EFDC, CM16 4BZ (1st hr free)	08:00 - 18:00	10.00	8.33	20%	S	1.67	10.00	0.0%
Old Station Road, (Sainsburys), Loughton, IG10 4PE	08:00 - 18:00	10.00	8.33	20%	S	1.67	10.00	0.0%
Traps Hill, Loughton, IG10 1HD	09:00 - 18:00	6.00	8.33	20%	S	1.67	10.00	66.6%
The Drive, Loughton, IG10 1HW	08:00 - 18:00	10.00	8.33	20%	S	1.67	10.00	0.0%
Oakwood Hill East, Loughton, IG10 3TZ	08:30 - 17:30	10.00	8.33	20%	S	1.67	10.00	0.0%
High Beech, Loughton, IG10 4HH	08:00 - 18:00	10.00	8.33	20%	S	1.67	10.00	0.0%
Smarts Lane, Loughton, IG10 4BG	08:00 - 18:00	6.00	8.33	20%	S	1.67	10.00	66.6%
The Pleasance, Ongar, CM5 9AG	08:00 - 18:00	6.00	8.33	20%	S	1.67	10.00	66.6%
Sainsburys Ongar, Ongar, CM5 9AG	08:00 - 18:00	10.00	8.33	20%	S	1.67	10.00	0.0%
Bansons Lane, Ongar, CM5 9AA	08:00 - 18:00	10.00	8.33	20%	S	1.67	10.00	0.0%
Cornmill, Waltham Abbey, EN9 1RB	08:00 - 18:00	6.00	8.33	20%	S	1.67	10.00	66.6%
Quaker Lane, Waltham Abbey, EN9 1ER	08:00 - 18:00	10.00	8.33	20%	S	1.67	10.00	0.0%
Darby Drive, Waltham Abbey, EN9 1EE	08:00 - 18:00	6.00	8.33	20%	S	1.67	10.00	66.6%
Burton Road & Access Rd, Debden, IG10 3ST	08:30 - 17:30	6.00	8.33	20%	S	1.67	10.00	66.6%
Vere Road, Debden, IG10 3SW	08:30 - 17:30	10.00	8.33	20%	S	1.67	10.00	0.0%
Burton Road South, Debden, IG10	08:30 - 17:30	6.00	8.33	20%	S	1.67	10.00	66.6%
Queens Road Lower, Buckhurst Hill, IG9 5BZ	08:00 - 18:00	6.00	8.33	20%	S	1.67	10.00	66.6%
Queens Road Upper, Buckhurst Hill, IG9 5AZ	08:00 - 18:00	10.00	8.33	20%	S	1.67	10.00	0.0%

Description of Charge		2022/23	2023/24					% Change
		Gross	Net	VAT		Gross		
		£'s	£'s	%	Cat	£'s	£'s	
Saturdays (Up to 1 hour free) - * Full Tariff								
Bakers Lane, Epping, CM16 5EG	08:00 - 18:00	*	1.67	20%	S	0.33	2.00	0.0%
Civic Offices, EFDC, CM16 4BZ (1st free hour enter reg no.)	08:00 - 18:00	*	1.67	20%	S	0.33	2.00	0.0%
Old Station Road, (Sainsburys), Loughton, IG10 4PE	08:00 - 18:00	*	1.67	20%	S	0.33	2.00	0.0%
Traps Hill, Loughton, IG10 1HD	09:00 - 18:00	*	1.67	20%	S	0.33	2.00	0.0%
The Drive, Loughton, IG10 1HW	08:00 - 18:00	*	1.67	20%	S	0.33	2.00	0.0%
Oakwood Hill East, Loughton, IG10 3TZ	08:30 - 17:30	*	1.67	20%	S	0.33	2.00	0.0%
High Beech, Loughton, IG10 4HH	08:00 - 18:00	*	1.67	20%	S	0.33	2.00	0.0%
Smarts Lane, Loughton, IG10 4BG	08:00 - 18:00	*	1.67	20%	S	0.33	2.00	0.0%
The Pleasance, Ongar, CM5 9AG	08:00 - 18:00	*	1.67	20%	S	0.33	2.00	0.0%
Sainsburys Ongar, Ongar, CM5 9AG	08:00 - 18:00	*	1.67	20%	S	0.33	2.00	0.0%
Bansons Lane, Ongar, CM5 9AA	08:00 - 18:00	*	1.67	20%	S	0.33	2.00	0.0%
Commill, Waltham Abbey, EN9 1RB	08:00 - 18:00	*	1.67	20%	S	0.33	2.00	0.0%
Quaker Lane, Waltham Abbey, EN9 1ER	08:00 - 18:00	*	1.67	20%	S	0.33	2.00	0.0%
Darby Drive, Waltham Abbey, EN9 1EE	08:00 - 18:00	*	1.67	20%	S	0.33	2.00	0.0%
Burton Road & Access Rd, Debden, IG10 3ST	08:30 - 17:30	*	1.67	20%	S	0.33	2.00	0.0%
Vere Road, Debden, IG10 3SW	08:30 - 17:30	*	1.67	20%	S	0.33	2.00	0.0%
Burton Road South, Debden, IG10	08:30 - 17:30	*	1.67	20%	S	0.33	2.00	0.0%
Queens Road Lower, Buckhurst Hill, IG9 5BZ	08:00 - 18:00	*	1.67	20%	S	0.33	2.00	0.0%
Queens Road Upper, Buckhurst Hill, IG9 5AZ	08:00 - 18:00	*	1.67	20%	S	0.33	2.00	0.0%
Sundays (2021/22 Up to 1 hour Free - 2022/23 Up to 2 hours free)								
Bakers Lane, Epping, CM16 5EG	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
Civic Offices, EFDC, CM16 4BZ (1st free hour enter reg no.)	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
Old Station Road, (Sainsburys), Loughton, IG10 4PE	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
Traps Hill, Loughton, IG10 1HD	09:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
The Drive, Loughton, IG10 1HW	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
Oakwood Hill East, Loughton, IG10 3TZ	08:30 - 17:30	2.00	1.67	0%	S	0.33	2.00	0.0%
High Beech, Loughton, IG10 4HH	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
Smarts Lane, Loughton, IG10 4BG	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
The Pleasance, Ongar, CM5 9AG	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
Sainsburys Ongar, Ongar, CM5 9AG	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
Bansons Lane, Ongar, CM5 9AA	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
Commill, Waltham Abbey, EN9 1RB	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
Quaker Lane, Waltham Abbey, EN9 1ER	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
Darby Drive, Waltham Abbey, EN9 1EE	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
Burton Road & Access Rd, Debden, IG10 3ST	08:30 - 17:30	2.00	1.67	0%	S	0.33	2.00	0.0%
Vere Road, Debden, IG10 3SW	08:30 - 17:30	2.00	1.67	0%	S	0.33	2.00	0.0%
Burton Road South, Debden, IG10	08:30 - 17:30	2.00	1.67	0%	S	0.33	2.00	0.0%
Queens Road Lower, Buckhurst Hill, IG9 5BZ	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
Queens Road Upper, Buckhurst Hill, IG9 5AZ	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%

Annex D3: Draft Housing Revenue Account (HRA) Fees & Charges 2023/24

Proposed Fees and Charges 2023/24 - HOUSING REVENUE ACCOUNT							
Description	2022/23	2023/24					Change
	Gross	Net	VAT			Gross	%
	£'s	£'s	%	Cat	£'s	£'s	
Older People's Housing							
Communal Halls:							
Pelly Court Hall, Epping	11.80	13.00	N/A	X	0.00	13.00	10.2%
Oakwood Hill Hall, Loughton (lease)	193.63	177.66	20%	S	35.53	213.19	10.1%
Barrington Hall, Loughton	9.64	10.61	N/A	X	0.00	10.61	10.1%
Guest Rooms - Sheltered Housing	0.00	20.00	20.00	S	4.00	24.00	-
Scooter Stores:							
Electricity	2.44	2.69	N/A	O	0.00	2.69	10.3%
Home Ownership and Sales							
Leasehold Vendors' Enquiries	208.18	191.01	20%	S	38.20	229.21	10.1%
Certificates of Buildings Insurance - Leaseholders	66.24	60.78	20%	S	12.16	72.94	10.1%
Lease Extension Housing Admin Fees and Charges	80.00	88.08	N/A	O	0.00	88.08	10.1%
Housing Management							
Hire of Halls for Elections	107.86	118.75	N/A	X	0.00	118.75	10.1%
Garage rents (tenants)	9.92	10.61	N/A	O	0.00	10.61	7.0%
Hardstandings	102.82	113.20	N/A	O	0.00	113.20	10.1%
Lockable parking spaces	8.54	9.40	N/A	O	0.00	9.40	10.1%
Mortgage references	60.79	55.78	20%	S	11.16	66.94	10.1%
Request for covenant and leasehold approvals	96.97	88.97	20%	S	17.79	106.76	10.1%
Licences for vehicular access across housing land	134.41	147.99	N/A	O	0.00	147.99	10.1%
Dishonoured cheques	31.37	34.54	N/A	O	0.00	34.54	10.1%
Repairs and Maintenance							
Rechargeable repairs (actual cost plus Admin fee of)	15%	15%	-	-	-	15%	0%
Replacement Door Entry and Suited Keys	20.00	16.67	20%	S	3.33	20.00	0%
Sewerage charges for individual sewerage systems (Actual Costs plus Admin Fee of)	15%	15%	-	-	-	15%	0%
Land and Estates							
Registration subletting a leasehold property	105.84	97.11	20%	S	19.42	116.53	10.1%
Garage rents private	11.91	10.62	20%	S	2.12	12.74	7.0%
Front garden parking permissions	94.60	86.79	20%	S	17.36	104.15	10.1%
Skip licence	81.90	75.14	20%	S	15.03	90.17	10.1%
Cycle stores per cycle hoop first year: £10 refundable on return of key	34.50	34.50	N/A	O	0.00	34.50	0%
Annual charge for cycle hoops	20.00	20.00	N/A	O	0.00	20.00	0%
Replacement keys for cycle hoop	20.00	20.00	N/A	O	0.00	20.00	0%

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Medium-Term Financial Plan (MTFP) 2023/24 to 2027/28

Updated February 2023

1. Background

- 1.1 The preparation of a Medium-Term Financial Plan (MTFP) provides the cornerstone on which the Council can build and deliver services in accordance with the aims and objectives outlined in the Corporate Plan 2018-2023, which are grouped under the three corporate ambitions: Stronger Communities, Stronger Place and Stronger Council.
- 1.2 Through ‘horizon scanning’ and anticipating necessary change at the earliest opportunity, providing resilience, and the ability to react to and withstand ‘major shocks’ is achieved.

2. Introduction

- 2.1 This is the third (and final) iteration of the MTFP within the 2023/24 budget cycle and covers both the General Fund and the ring-fenced Housing Revenue Account (HRA). It is a forward-looking document which provides a tentative look at the Council’s General Fund financial picture over the next five years (2023/24 through to 2027/28) and re-evaluates the position in the light of the development and completion of the draft 2023/24 budget.

3. General Fund MTFP

- 3.1 The October 2022 MTFP revealed a projected General Fund deficit of £4.126 million for 2023/24, which reflected a range of inflationary pressures and the loss of Government grant of £1.154 million compared to 2022/23. Estimated net expenditure was £19.402 million, compared to funding of just £15.276 million.
- 3.2 The initial draft budget proposals presented to Cabinet on 20th December 2022 addressed the original deficit identified in October 2022, to achieve an early balanced position. However, the provisional Local Government Finance Settlement for 2023/23 had not been incorporated into the figures at that point; a range of interim assumptions therefore had to be made. In the context of the current economic crisis, it is also a rapidly evolving financial picture generally, which requires factoring into the Council’s final budget assumptions.
- 3.3 The December 2022 **General Fund** MTFP projections can be summarised as follows:

General Fund MTFP (@ December 2022)		
Financial Year	(Surplus)/Deficit	Comment
	£000's	
2023/24	0	Assumed Government grant of £0.250 million (£1.154 million in 2022/23) + Contribution to Reserves of £0.221 million (£0.337 million in 2022/23)
2024/25	1,268	New Waste Management contract assumed with effect from November 2024
2025/26	1,033	
2026/27	196	
2027/28	353	

3.4 The Government announced the provisional Local Government Finance Settlement for 2023/24 in December 2022, and further work has been done by Finance officers on a range of issues (discussed in detail in **Appendix A**). This has enabled the initial draft budget to be refined and 're-balanced' for final consideration by Cabinet at this meeting. The updated MTFP (2023/24 through to 2027/28), reflecting the final draft General Fund budget for 2023/24, is illustrated in the table below.

General Fund MTFP illustration (@ February 2023)						
Description	2023/24 (INITIAL DRAFT) Dec. 2022	202/24 (FINAL DRAFT) Feb. 2023	2024/25	2025/26	2026/27	2027/28
	£000's	£000's	£000's	£000's	£000's	£000's
<i>NET EXPENDITURE</i>						
Employees	22,578	22,550	23,190	23,641	24,093	24,555
Premises	3,605	3,649	3,923	4,201	4,285	4,371
Transport	171	171	179	183	186	190
Supplies & Services	8,802	9,034	9,409	9,594	9,786	9,982
Support Services	3	3	3	3	3	3
Contracted Services	9,445	9,513	9,847	10,125	10,226	10,329
Transfer Payments	22,210	22,210	22,210	21,100	20,045	19,042
Financing Costs	3,309	3,589	5,632	5,688	5,990	5,925
S Contingency (Waste)	0	400	0	0	0	0
C Contingency (Qualis)	722	713	0	0	0	0
Gross Expenditure	70,845	71,832	74,392	74,535	74,615	74,397
Fees & Charges	(17,272)	(17,644)	(18,443)	(18,688)	(18,937)	(19,190)
Government Contributions	(24,137)	(24,022)	(24,015)	(22,897)	(21,835)	(20,826)
Miscellaneous Income (inc. Qualis)	(3,697)	(3,500)	(3,847)	(3,917)	(3,668)	(3,421)
Other Contributions	(4,099)	(4,041)	(4,041)	(4,041)	(4,086)	(4,041)
HRA Recharges	(4,981)	(4,984)	(5,134)	(5,237)	(5,341)	(5,448)
Net Expenditure	16,659	17,641	18,913	19,755	20,747	21,471
<i>FUNDING</i>						
Council Tax	(8,883)	(8,899)	(9,077)	(9,259)	(9,398)	(9,539)
Business Rates	(5,766)	(5,766)	(6,054)	(6,175)	(6,299)	(6,425)
Collection Fund Adjustments	(511)	(645)	(276)	0	0	0
CT Sharing Agreement	(748)	(615)	(715)	(765)	(815)	(815)
Revenue Support Grant	0	(129)	(135)	(138)	(141)	(143)
New Homes Bonus	0	(78)	0	0	0	0
2023/24 Services Grant	0	(129)	0	0	0	0
Other Grants	(250)	(929)	(929)	(929)	(929)	(929)
To/(from) Reserves	(501)	(451)	263	263	263	263
Total Funding	(16,659)	(17,641)	(16,924)	(17,004)	(17,319)	(17,589)
In-Year (Surplus)/Deficit	0	0	2,389	762	677	454
Cumulative (Surplus)/Deficit	0	0	2,389	2,751	3,428	3,883

3.5 As presented in **Appendix A**, the initially balanced General Fund budget for 2023/24 presented in the December 2022 MTFP has now been ‘re-balanced’. It is a complex exercise to draw detailed comparisons between the different iterations of the MTFP; there are multiple variables that ‘roll up’ cumulatively as the years progress. However, it is possible to highlight the key influences in Years 2 (2024/25) and 3 (2025/26) as follows:

- **2024/25 (£2.389 million deficit)** – this represents a deterioration compared to a projected deficit of £1.268 million in the December 2022 MTFP. The difference is primarily due to increased Financing costs driven partly by changes to the General Fund Capital Programme and partly by rising interest rates. The Financing costs for 2024/25 in December 2022 were assumed to be £3.894 million, but this iteration of the MTFP now assumes £5.632 million. The most significant factor is the proposed inclusion of the Waste Vehicle Fleet purchase on the Capital Programme at a capital cost of £9.220 million, thus triggering estimated annual Financing costs of £1.289 million. Although it is expected that these additional costs will be broadly matched by a saving on any future Waste Contract, the capital financing rules require a full “Minimum Revenue Provision” (MRP) charge in 2024/25 of £966,000, whereas the bulk of the saving (£563,000) will not be realised until 2025/26 (any new contract is expected to begin in November 2024, thus straddling two financial years); and
- **2025/26 (£0.762 million deficit)** – in contrast, this represents an improvement compared to a projected deficit of £1.033 million in December 2022. The timing difference on Financing costs for the Waste Vehicle Fleet described above alters the two-year profile, with a more pronounced deficit now anticipated in 2024/25, following by a sharper reduction in 2025/26.

3.6 Embedded in the overall forecasts are a range of net spending and funding issues and assumptions. Key **net spending** highlights and assumptions include the following:

- **Inflation** – the published CPI rate for December 2022 was 10.5% (down from 10.7% in November 2022). Most commentators (including the Bank of England) are anticipating that the spike in inflation peaked in October 2022 (at 11.1%). Therefore, a core inflation rate of 5.0% has now been assumed for the purposes of projecting the 2024/25 figures, reducing thereafter (2025/26 to 2027/28) to 2.0%, which is the Bank of England’s long-term target rate. A notable exception is Employee Costs; as reported in **Appendix A**, a pay award of 4.0% has been assumed for 2023/24 and the provisional 3.0% increase assumed for 2024/25 in October 2022 has also been retained. From 2025/26 onwards, annual pay increases of 2.0% have been included.
- **Growth** – no discretionary budget growth items were assumed in the projections presented in October or December 2022. That assumption remains unchanged.
- **Financing Costs** – the cost of the expanded Capital Programme is driving an increase in Financing costs, although following a stepped increase in 2024/25 (up to £5.632 million), a relatively stable position is anticipated in the following years, with a peak of £5.990 million expected in 2026/27. The volatility of interest rates remains a concern.
- **Service Contingency (Waste)** – an assumed contingency of £400,000 in relation to the cost pressures faced by the Waste Management service is currently assumed for 2023/24 only.
- **Corporate Contingency (Qualis)** – an assumed contingency of £712,880 in relation to the Qualis income stream is currently assumed for 2023/24 only. This is something that will be kept under continuous review by Finance officers.

- **Qualis Income** – on-lending to Qualis is expected to gather pace in 2023/24 and 2024/25, leading to higher income levels from loan margins for the next three financial years, peaking at £3.269 million in 2025/26 (see discussion above on Contingency)
- **Fees and Charges** – income from Fees and Charges is assumed to track core inflation; an average increase of 5.0% is anticipated for 2024/25, reducing to 2.0% thereafter. No increases in Car Parking charges are assumed; and
- **HRA Recharges** – at this stage, recharges to the HRA are assumed to be relatively stable from 2024/25 onwards with just inflationary increases only applied. However, Transformation work on General Fund services can be expected to yield savings that can be shared with the HRA; this will be reflected in future iterations of this MTFP.

3.7 Key **funding** highlights and assumptions include the following:

- **Council Tax** – as reported in **Appendix A**, there is a proposal to increase the Council Tax by 2.98% for 2023/24. Thereafter, no Council Tax increases are assumed, with slightly higher growth in the tax base (of 2.0%) assumed in 2024/25 and 2025/26 as a gradual recovery from the current economic crisis is presumed (settling down to 1.5% from 2026/27 onwards). Members of course have the option to alter these assumptions.
- **Business Rates** – the estimated amount that the Council can expect to receive from the Business Rates Retention (BRR) scheme at this stage has been based on relatively sophisticated estimates for 2023/24 only. Thereafter, funding from this source is currently assumed to track core inflation (5.0% in 2024/25, followed by 2.0% from 2025/26 onwards).
- **Collection Fund Adjustments** – assumed Collection Fund adjustments are extremely difficult to forecast beyond the immediately forthcoming financial year. A prudent ‘neutral’ assumption has been included for Council Tax in this iteration of the MTFP from 2024/25 onwards. However, emerging intelligence on Appeals cases, means that a modest surplus distribution from Business Rates is anticipated in 2024/25, followed by a neutral assumption (as with Council Tax) from 2025/26 onwards.
- **Council Tax Sharing Agreement (CTSA)** – a dip in funding is expected in 2023/24 on the CTSA scheme, although a steady recovery is anticipated in 2024/25, 2025/26 and 2026/27 reflecting an assumed improvement in the economic position.
- **Grants** – the bulk of the Revenue Support Grant relates to the former Local Council Tax Support (LCTS) Administration Grant, so is expected to remain, and track core inflation. In contrast, although extremely uncertain, based on previous Government pronouncements, it is assumed that no equivalent funding for New Homes Bonus or the Services Grant will be made available from 2024/25. However, at the time of preparing this MTFP, it does seem reasonable to assume that the Government will continue to protect “core spending power” for some time yet; on that basis, it is assumed that the Funding Guarantee Allocation will remain at a static £929,050.

- **Use of Reserves** – as reported elsewhere on this agenda, the Council’s General Fund Reserve is now expected to fall below its recommended minimum contingency level of £4.0 million by 31st March 2023, with a forecast overspend of £1.313 million included in the Quarter 3 report for 2022/23. This iteration of the MTFP therefore assumes an annual repayment of £262,620 (£1.313 million over five years) to the General Fund Reserve; whilst the deficit is a moving target, a regular contribution of this size strikes a balance between prudence and affordability.

4. Housing Revenue Account (HRA) MTFP

4.1 The December 2022 MTFP revealed a projected HRA surplus of £0.371 million for 2023/24, with a broad breakeven position anticipated over the five-year period. The table below summarises the December position.

Housing Revenue Account MTFP (@ December 2022)		
Financial Year	(Surplus)/Deficit	Comment
	£000's	
2023/24	(371)	
2024/25	(20)	
2025/26	282	Assumed £900,000 saving from Qualis re Housing Repairs
2026/27	(8)	
2027/28	58	

4.2 The updated MTFP (2023/24 through to 2027/28), reflecting the final draft HRA budget for 2023/24, is illustrated in the table below.

HRA MTFP illustration (@ February 2023)						
Description	2023/24 (INITIAL DRAFT BUDGET) Dec. 2022	2023/24 (FINAL DRAFT BUDGET) Feb. 2023	2024/25	2025/26	2026/27	2027/28
	£000's	£000's	£000's	£000's	£000's	£000's
Employees	5,013	5,013	5,130	5,217	5,322	5,428
Premises	6,113	6,218	6,659	6,813	6,983	7,123
Transport	78	78	82	84	85	87
Supplies & Services	1,402	1,402	1,257	1,486	1,189	1,213
Contracted Services	7,198	7,198	7,649	6,916	7,064	7,205
Support Services (GF Recharges)	4,981	4,984	5,134	5,237	5,341	5,448
Debt Management Expenses	65	65	69	70	71	73
Bad Debt Provision	99	99	107	108	110	114
Depreciation	9,137	9,137	9,320	9,506	9,696	9,890
Total Expenditure	34,086	34,195	35,407	35,437	35,862	36,581
Rental Income – Dwellings	(37,408)	(37,419)	(40,576)	(40,996)	(42,002)	(43,381)
Rental Income – Non-Dwellings	(936)	(936)	(983)	(1,002)	(1,022)	(1,043)
Fees & Charges (charged for services)	(2,793)	(2,793)	(3,004)	(3,075)	(3,147)	(3,283)
Other Contributions (shared amenities)	(383)	(383)	(393)	(401)	(409)	(417)
Total Income	(41,520)	(41,531)	(44,956)	(45,474)	(46,580)	(48,124)
Net Cost of Services	(7,434)	(7,336)	(9,549)	(10,037)	(10,718)	(11,543)
Interest Received	(9)	(8)	(8)	(6)	(4)	(3)
Financing Costs	5,610	5,616	(6,704)	(7,732)	(8,160)	(8,600)
Net Operating Income	(1,833)	(1,728)	(2,853)	(2,311)	(2,562)	(2,946)
<i>Appropriations:</i>						
HRA Contributions to Capital	1,462	1,364	2,878	2,606	2,566	3,016
Contributions to/(from) Reserves	0	0	0	0	0	0
Total Appropriations	1,462	1,364	2,878	2,606	2,566	3,016
(Surplus)/Deficit	(371)	(364)	25	295	4	70

- 4.3 Further work on the detailed budget assumptions in the initial draft budget has resulted in a limited number of refinements to the 2023/24 figures (covered in **Appendix A**). This has marginally reduced the projected 2023/24 surplus to £0.364 million (down from £0.371 million in December 2022). The rest of the MTFP – from 2024/25 through to 2027/28 – continues to present a very stable position, with a breakeven position still projected over the 5-year period 2023/24 through to 2027/28.
- 4.4 As discussed in **Appendix B**, the data in the “Fortress” (HRA Business Plan) model is still being further refined and will be updated during 2022/23 to reflect the outcome of an independent Stock Condition Survey, which is in progress at the time of preparing this iteration of the MTFP. This will help inform future iterations of the HRA MTFP.

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