

Report to the Cabinet

Report reference: C-032-2022/23
Date of meeting: 12th December 2022



Portfolio: Finance, Qualis Client & Economic Development

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 draft General Fund revenue budget proposals for 2023/24 (*Appendix A*) and suggest amendments if considered necessary.
- 2) To consider the draft Housing Revenue Account (HRA) revenue budget proposals for 2023/24 (*Appendix B*) and suggest amendments if considered necessary.
- 3) To consider the draft General Fund and HRA capital proposals for 2023/24 through to 2027/28 (*Appendix C*) and suggest amendments if considered necessary.
- 4) To consider the draft Fees and Charges proposals for 2023/24 (*Appendix D*) and suggest amendments if considered necessary.
- 5) To consider and approve the updated Medium-Term Financial Plan (General Fund and HRA) (*Appendix E*); and
- 6) To request that the Stronger Council Select Committee considers the draft budget proposals for 2023/24 (*Appendix A*) – including the savings proposed to balance the budget – and associated documents (*Appendices B to E*) and make comments for consideration at the Cabinet meeting on 6th February 2023.

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 requires eliminating in full if the Council is to fulfil its legal obligation to set a balanced budget for the forthcoming financial year.

ATTACHMENT 1

The MTFP also identified a projected surplus of £0.682 million on the Housing Revenue Account for 2023/24, although this was broadly offset by a series of smaller deficits from 2014/15 through to 2017/18.

On 17th November 2022, the Chancellor presented the Autumn Statement 2022 which, although not particularly informative as to the likely level of the Local Government Finance Settlement for 2023/24, did provide at least some clarity in terms of Council Tax increases and key developments on Business Rates for the year ahead. "LGC News" reported on 24th November 2022, that the provisional Settlement is likely to be announced in the week commencing Monday 19th December 2022. Optimism in the sector is not high for the financial prospects of shire districts given that the bulk of the additional funding for Local Government announced in the Autumn Statement appears destined for Social Care (to upper tier and unitary councils) and Business Rates support packages (to local businesses).

Details of what the overall increase in Spending Power means for individual councils will be announced in the Local Government Finance Settlement 2023/24, which is due in December 2022. Some adjustments, especially to funding assumptions within these proposals, can be expected to follow on from that announcement.

Acting on the strategic direction provided by Cabinet on 10th October 2022, officers have now managed to provisionally bridge the General Fund deficit and this report contains an early draft (balanced) budget for 2023/24 for consideration by Cabinet.

The General Fund element of the draft Budget for 2023/24 can be found at **Appendix A**. It comprises Net Expenditure of £16.659 million and has been funded with very limited recourse to Government grant (just £0.250 million compared to £1.154 million in 2022/23). It also includes a contribution of £0.221 million towards the replenishment of the adopted contingency balance within the General Fund Reserve.

The HRA draft Budget for 2023/24 can be found at **Appendix B**. It anticipates a surplus of £0.371 million.

An initial draft Capital Programme (covering both the General Fund and the HRA) for 2023/24 through to 2027/28 is attached at **Appendix C**. The General Fund Programme comprises total expenditure of £103.012 million over the five years, including £42.906 million in 2023/24. In addition, the HRA Programme comprises total expenditure of £166.235 million over the five years, including £34.823 million in 2023/24.

The level of Fees & Charges has been reviewed and draft proposals for 2023/24 can be found at **Appendix D**. This comprises both General Fund (using the September 2022 CPI inflation rate of 10.1% as the benchmark for increases, excluding Car Parking and statutory charges) and HRA (including a proposed Rent Increase of 7.0% in line with the Government cap).

Looking further ahead, the updated MTFP is included at **Appendix E** covering both the General Fund and the HRA; the numbers now reflect the draft Budget proposals for 2023/24. Although the overall financial profile is similar to the October 2022 position, there are some differences, which are detail in the appendix.

In terms of the **General Fund** position, the projections are summarised in the table below.

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 1st December 2024
2025/26	1,033	
2026/27	196	
2027/28	353	

In terms of the **HRA** position, the projections are summarised in the table below.

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	

The next stage in the process will see the budget proposals for both the General Fund and Housing Revenue Account further refined based on the direction provided by Cabinet and emerging intelligence (especially the Local Government Finance Settlement 2023/24).

Reasons for Proposed Decision:

To provide Cabinet with an initial draft Budget for 2023/24 for consideration (alongside comments from the Stronger Council Select Committee held on 24th November 2022) ahead of the forthcoming Budget scrutiny process in January 2023; and for Cabinet to provide Finance officers with any direction required to further refine the Budget.

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 initial draft budget proposals that reflect a balanced position for 2023/24, although they are based on a series of estimates and assumptions that still require further refinement. Final budget proposals will be recommended by Cabinet (to full Council) on 6th February 2023 based on a range of factors, including feedback from the Stronger Council Select Committee on 24th January 2023.

Safer, Cleaner and Greener (SCG) Implications:

There are no direct SCG implications contained within the report at present, although officers remain vigilant as estimates and assumptions are further refined during January/early February 2023; if any significant SCG implications should emerge, they will be clearly reported.

Consultation Undertaken:

The updated Medium-Term Financial Plan (MTFP) 2023/24 to 2027/28 – including a projected General Fund deficit of £4.126 million for 2023/24 – was presented to the Stronger Council Select Committee on 24th November 2022; the comments from that meeting will be considered by Cabinet alongside this report. This report will be presented to the Stronger Council Select Committee on 24th January 2023, with comments made taken forward for Cabinet consideration on 6th February 2023.

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.

Appendix A

Indicative Draft Budget 2023/24

GENERAL FUND REVENUE ACCOUNT

December 2022

1. Background and Introduction

- 1.1 The updated Medium-Term Financial Plan (MTFP) 2023/24 to 2027/28 – which set the framework for developing draft 2023/24 budget proposals for the General Fund – was adopted by Cabinet on 10th October 2022.
- 1.2 The October 2022 MTFP identified a projected deficit of £4.126 million on the General Fund for 2023/24, which needed to be eliminated if the statutory requirement to set a balanced budget was to be achieved in the forthcoming financial year.
- 1.3 Since the agreement of the MTFP, the following processes have been undertaken:
 - The financial assumptions made in the MTFP have been reviewed to ensure that they remain relevant; this includes inflation assumptions and other key variables such as interest-rates and the anticipated drawdown profile on Qualis loans
 - Subsequent developments – with financial consequences – that have emerged since the MTFP was prepared, have been incorporated; this includes the Government's Autumn Statement 2022 announced by the Chancellor on 17th November 2022
 - Senior officers, under the strategic direction of the Cabinet, have prepared initial savings proposals aimed at eliminating the projected deficit and balancing the budget for 2023/24 (as well as maintaining the longer-term financial sustainability of the Council); and
 - Initial draft budgets have been prepared.
- 1.4 The purpose of this report is to present to Cabinet, for consideration, an initial draft General Fund budget for 2023/24, prior to scrutiny by the Stronger Council Select Committee on 24th January 2022.
- 1.5 Members are reminded that the budget is still an early draft given that the Local Government Finance Settlement for 2023/24 – which follows on from the Autumn Statement 2022 – is expected to be announced (imminently) during December 2022, so just misses the deadline for preparing this report.

2. Indicative Draft Budget 2023/24: summary position, including movements since October 2022

2.1 The MTFP adopted by the Cabinet in October 2022 has been followed, with detailed preparatory work nearing completion. It is now possible to report that an early draft balanced budget has been achieved. The table below provides a high-level corporate summary of how the General Fund base budget has transitioned from the 2023/24 element of the October 2022 MTFP through to a balanced position for 2023/24.

2023/24 General Fund Budget Evolution			
Description	2023/24 MTFP (October 2022)	Movements	2023/24 Draft Budget (December 2022)
	£000's	£000's	£000's
Employees	26,807	(4,229)	22,578
Premises	3,256	349	3,605
Transport	359	(188)	171
Supplies & Services	10,825	(2,023)	8,802
Support Services	22	(19)	3
Contracted Services	7,179	2,266	9,445
Transfer Payments (H Bens)	22,210	0	22,210
Financing Costs	3,204	105	3,309
Specific Contingency	0	722	722
Gross Expenditure	73,862	(3,017)	70,845
Fees and Charges	(18,050)	778	(17,272)
Government Contributions	(24,261)	124	(24,137)
Misc. Income (inc. Qualis)	(3,580)	(117)	(3,697)
Other Contributions	(3,090)	(1,009)	(4,099)
HRA Recharges	(5,479)	498	(4,981)
Net Expenditure	19,402	(2,743)	16,659
Council Tax	(8,897)	14	(8,883)
Business Rates	(5,511)	(255)	(5,766)
Collection Fund Adjustments	0	(511)	(511)
Council Tax Sharing Agreement (CTSA)	(848)	100	(748)
New Homes Bonus	0	0	0
2022/23 Services Grant	0	0	0
Lower Tier Services Grant	0	0	0
Other Grants (Non-Specific)	0	(250)	(250)
Credit Loss Adjustment	(20)	20	0
Contribution to/(from) Reserves	0	(501)	(501)
Total Funding	(15,276)	(1,383)	(16,659)
(Surplus)/Deficit	4,126	(4,126)	0

2.2 The table above shows the elimination of the deficit of £4.126 million reported in the October 2022 MTFP. The net movement is the product of a range of other movements; both positive and negative. The most significant items include:

EXPENDITURE

- **Employees (£22.578 million)** – the core inflationary assumptions with regard to 2023/24 remain unchanged compared to the October 2022 MTFP. The anticipated back-dated pay settlement for 2022/23 has since 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. However, budgeted Employee costs have fallen by £4.229 million since the October 2022 estimate was prepared; the biggest factor is 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 identified in October 2022. Other notable reductions include 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)
- **Premises (£3.605 million)** – costs are slightly higher on Premises than originally anticipated (up £349,000) following a further/updated review of Energy Costs; the largest factor is a further pressure of £248,000 (in addition to the October 2022 inflation assumption) on Electric costs. In contrast, Gas budgets have been underspending in the recent past, which has resulted in some 'headroom' that is helping to absorb price increases. Most of the cost pressure on Energy falls within the Council's Housing Revenue Account, rather than the General Fund
- **Transport (£0.171 million)** – budgeted costs are £188,000 lower on Transport compared to the October 2022 MTFP, with the most notable factor being transfer of Grounds Maintenance related Transport Costs into the Contract Fee for 2023/24 (impact £132,000)
- **Supplies & Services (£8.802 million)** – the October 2022 iteration of the MTFP assumed 12.0% inflation on Supplies and Services for 2023/24, which was driving an estimated cost pressure of £1.160 million. However, as part of addressing the substantial budget deficit, Budget Holders were asked to absorb a proportion of the estimated impact, 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 (explained below in Paragraph 2.3) have 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

- **Contracted Services (£9.445 million)** – the budgeted cost of Contracted Services is significantly higher (up £2.266 million) than assumed in the October 2022 MTFP. Again, there are 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 (see below in Paragraph 2.2.2).
- **Transfer Payments (£22.210 million)** – the broad assumption on Housing Benefit (HB) related budgets currently remains unchanged compared to the October 2022, with the impact of the upward increase in HB allowances (recently confirmed in the Autumn Statement 2022 as due to increase by the September 2022 CPI inflation rate of 10.1%) in 2023/24, being offset by the continued migration of claimants to Universal Credit. This assumption will be reviewed in detail prior to producing the final draft budget for Cabinet consideration in February 2023. However, it should be noted that any adjustments tend to be neutral on the budget (with the Government funding virtually 100% of HB claims paid).
- **Financing Costs (£3.309 million)** – estimated Financing Costs are very similar to the October 2022 forecast (up by just £105,000 net), although there have been some notable underlying movements. Rising interest rates have necessitated an additional provision of £769,000 for Interest Payable, which has been partially offset by an expected additional £285,000 in income from Interest Receivable. The requirement to provide for Minimum Revenue Provision (MRP) has also reduced by £248,000 following a proposed change in accounting policy (presented to, and supported by, the Audit & Governance Committee on 28th November 2022); and
- **Specific Contingency (£0.722 million)** – a specific contingency has been set aside for Qualis income. This is predominantly due to the experience of the last two financial years (including Quarter 2 for 2022/23, which is Item 12 on this agenda), whereby slippage in the drawdown of loans, exacerbated by rising interest rates, has been causing repeated budget pressure; the revised drawdown profile – updated since October 2022 – is also slightly more optimistic than assumed in the updated MTFP. In the circumstances, a 25% contingency has been introduced of £721,900 (attaching specifically to an overall anticipated loan margin of £2,887,600 in 2023/24). 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 2.2.3 for further details).

INCOME

- **Fees and Charges (£17.272 million)** – more detailed work on the income assumptions from Fees and Charges has now been completed (see **Appendix D**). This has generally been very successful in identifying additional income, although not as much as assumed in the October 2022 MTFP (overall down by £778,000). This is partly due to a change in inflation. The original average inflation assumption on Discretionary Fees and Charges was 12.0%; this was eventually reined back following the release of the September 2022 CPI (to an average of 10.1%). This reduced anticipated income from Fees and Charges by £192,000. In addition, the income expectation from the Leisure Management Fee has been reduced by a net £317,000 based on recent discussions with the contractor Places Leisure who are suffering substantial energy cost increases. There has also been a reduction of £200,000 in the assumed Car Parking income from Bakers Lane, Epping given the now anticipated closure date of September 2023. Car Parking charges are assumed frozen at this stage
- **Government Contributions (£24.137 million)** – there has been little change in anticipated Government Contributions compared to the October 2022 MTFP; these primarily relate to compensation for Housing Benefit payments (see discussion above on Transfer Payments)
- **Miscellaneous Income (£3.697 million)** – there has been very little change on assumed Miscellaneous Income, compared to the October 2022 MTFP, with the majority (£3.049 million) anticipated from Qualis (although the Specific Contingency described above should be noted)
- **Other Contributions (£4.099 million)** – the level of “Other Contributions” in the budget is higher than projected in the October 2022 MTFP by £1.009 million, which reflects 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 (with the Council receiving notification since the updated MTFP was prepared in October 2022); and
- **HRA Recharges (£4.981 million)** – the updated (net) HRA Recharges assumption is 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 is a reduction of £403,944, representing the HRA share of the savings proposals described in Paragraph 2.3 below).

FUNDING

- **Council Tax (£8.883 million)** – the provisional assumption included in the updated MTFP in October 2022 not to increase Council Tax above the current Band D charge of £157.46 has now changed. Instead, an increase of £5.00 is proposed (increasing the Band D charge to £162.46), which is still allowable under the updated Council Tax Referendum Principles announced in the Autumn Statement 2022 (Note – as a low Council Tax authority, the additional 1.0% flexibility on increases offered by the Government, has no impact on Epping Forest DC).

The underlying Tax Base assumptions have also been reviewed since October 2022. The Institute for Fiscal Studies (IFS) response to the Autumn Statement 2022 published in November 2022 highlighted that (based on the Office for Budget Responsibility's own forecasts), 2022/23 would see the largest fall (4.3%) in real household disposable income (per head) since the late 1940s, with 2023/24 set to see the second largest fall (2.8%).

In the light of such gloomy statistics, it is now assumed that the number of working age residents claiming Local Council Tax Support (LCTS) will increase by 10% and the eventual collection rate will reduce from 98.0% to 97.5%. The combined impact of these two factors reduces the Tax Base by 448 Band D properties, leading to a reduction in Council Tax receipts of £72,782.

Although some growth in the Tax Base is anticipated at this stage as with previous years as new properties are completed (409 Band D properties assumed, yielding Council Tax receipts of £66,446), the level of growth is significantly lower than previous expectations. Consequently, combined with the other adjustments presented above, and despite the proposed £5.00 increase in Council Tax, an overall marginal reduction is expected in the Council Tax yield compared to the October 2022 assumption, although the updated yield is still *higher* (by £243,570) compared to 2022/23.

Members should note that the Council Tax assumptions will be further refined during December and January to incorporate latest available intelligence.

- **Business Rates (£5.766 million)** – the initial Business Rates estimates have now been completed based on the latest available information from the 2023 Revaluation and the Autumn Statement 2022 (both events prevented a more sophisticated assessment in preparing the updated MTFP in October 2022).

The draft Valuation List for 2023 has now been released by the Government and it shows 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 (the estimated increase in the Tariff is £1.986 million; up from £10.881 million to £12.867 million). Past experience shows that an increase in Business Rates Appeals can be expected, triggered by higher bills, although it is also anticipated that the Government is to introduce an "Appeals Allowance" for the first time in 2023/24. Conversely it is understood that the inflationary element of the Business Rates increase will be subjected to the "Levy" (on growth); the Government has disregarded this element in previous Revaluations.

The Autumn Statement 2022 included a package of Business Rates support measures for businesses, most notably in the form of extended reliefs for businesses in the Retail, Hospitality and Leisure (RHL) sector (RHL Relief is set to rise from 50% to 75% in 2023/24). The Business Rates "Multiplier" will – once again – be frozen at current levels (51.2p and 49.9p for smaller businesses) in 2023/24. In both cases the Council will be compensated through "Section 31" grants for the associated loss of revenue (although – as noted above – not in full for the Multiplier freeze, due to the Levy on inflation).

Based on this updated intelligence, a detailed *estimate* of anticipated funding from Business Rates has now been prepared, with £5.766 million now assumed, compared to £5.511 million in the October 2022 MTFP (up by a positive £255,000).

- **Collection Fund Adjustments (£0.511 million)** – the lingering complexities created by the pandemic, along with an emerging recession, make an accurate estimate of the Collection Fund adjustment challenging. On that basis, the updated MTFP presented to Cabinet in October assumed a neutral position with no contributions (to) or distributions (from) the Collection Fund in respect of either Council Tax or Business Rates. However, a detailed review was subsequently undertaken by Finance officers in late October/early November in order to establish *provisional* estimates. This has identified some encouraging signs, with net distributions – from projected surpluses – of £99,309 and £411,438 anticipated from Council Tax and Business Rates respectively. Recent clarifications on potential Appeals cases in particular is allowing a more optimistic forecast on Business Rates in particular (albeit tempered by caution, given the current economic crisis). Members should note that *final* estimates will not be established until January 2023 (using the output from the “Academy” system as at 31st December 2022 for Business Rates); some small adjustments are therefore likely in the final draft budget to be presented in February 2023
- **Council Tax Sharing Agreement (CTSA) (£0.748 million)** – the prospects for CTSA have stabilised recently 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. The latest available forecast for 2022/23 (Quarter 2 presented to the Stronger Council Select Committee on 24th November 2022) forecasts an outturn of £821,000 for 2022/23. On that basis, and in the light of the worsening economy, a slightly more prudent assumption of £748,000 (down another £100,000) is assumed within the draft proposals
- **Grants (£0.250 million)** – it was reported in the updated MTFP presented to Cabinet on 10th October 2022 that, in the absence of intelligence to the contrary, the assumptions for Grant funding reported to full Council in February 2022 still stood at that stage. This included the cessation of the New Homes Bonus with effect from 2023/24, which has been a substantial source of Council funding for many years (the Council received £775,510 from this source in 2022/23). The Government made clear (at the time) that the other two remaining grants received in 2022/23 are one off in nature (the “Lower-Tier Services Grant” at £149,386 and “2022/23 Services Grant” at £229,580).

The Autumn Statement 2022 presented by the Chancellor on 17th November 2022 did not appear to indicate a particularly generous settlement was on its way to lower-tier authorities in 2023/24, indeed the withdrawal of the previous funding towards the Health & Social Care Levy (estimated at £154,000 for Epping Forest) was subsequently confirmed (vindicating the assumed withdrawal of this funding in the October 2022 MTFP). However – buried within the detail – it does appear that previous assumptions have perhaps been too pessimistic, with Paragraph 2.21 of the full Statement confirming that “*departmental (2023/24) DEL budgets will be maintained at least in line with the budgets set at the (2021) Spending Review*”.

This is far from conclusive as to what this will mean for Epping Forest District Council of course, but it does appear reasonable to allow a cautious £250,000 assumption in funding from Government grants (compared to the previously assumed elimination of all of the £1.154 million in core Grant funding received in 2022/23).

- **Contributions from Reserves (£0.501 million)** – it was assumed that there would be no Contributions either to or from Reserves in the October 2022 MTFP. However, based on latest available intelligence, it can be considered prudent to adjust that assumption. As noted above, the Quarter 2 General Fund forecast for 2022/23 is again confirming an anticipated shortfall in Qualis income due to continued delays in loan drawdowns and rising interest rates. As discussed above, a specific contingency (if required) is 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 a proposed (one-off) 25% Qualis contingency of £721,900. Section 31 grant is not ring-fenced and is freely available to support the wider General Fund (assuming sufficient funds exist).

And finally, the long-term future financial sustainability of the Council is the highest of all financial priorities. On that basis, the Cabinet is set to consider the Quarter 2 Budget Monitoring Report for 2022/23, alongside this draft budget proposal. Section 3 of the report projects that, based on the current financial trajectory, the General Fund Reserve will be reduced to just £3.0 million by 31st March 2023; this is £1.0 million below the Council's adopted minimum contingency balance of £4.0 million. It is on that basis, that the draft General Fund budget proposal presented, commits to making a proposed contribution of £220,680 to the General Fund Reserve in 2023/24, with a view to addressing the full shortfall over the medium-term.

The draft General Fund budget summarised in the table above (Paragraph 2.1) therefore assumes a *Net* Contribution from Reserves of £501,220 (£721,900 *from* the CFDR, offset by £220,680 *to* the General Fund Reserve).

SAVINGS PROPOSALS

- 2.3 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, have prepared initial savings proposals of £4.293 million (the net impact on the General Fund is £3.889 million, after adjusting for HRA Recharges) in order to achieve a draft balanced budget. The savings are assumed and embedded in the table presented above in Paragraph 2.1 above. The table below summarises those savings by subjective heading.

Draft General Fund 2023/24 (@ December 2022): Embedded Savings Proposals	
Description	Value
	£'s
Vacant Posts	1,411,297
Employees	1,024,585
Employees (other)	225,832
Premises	74,439
Transport	1,730
Supplies & Services	1,158,085
Fees & Charges	324,022
Miscellaneous Income	73,000
Overall Savings Total	4,292,990
HRA Recharges Adjustment	(403,944)
Net Savings in General Fund	3,889,046

- 2.4 The identification of savings on this scale (27.0% of the 2022/23 General Fund Net Expenditure budget) is critical to ensure the financial sustainability of the Council. Nevertheless – in developing the proposals – 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.
- 2.5 Whilst a detailed review of all budget headings has been successful in the identification of a range of savings that can be realised without any impact on services, it is inevitable that a limited number of Council services will be adversely affected, either partially or fully. Thus, if the savings proposals are accepted, the 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).

- 2.6 The delivery of the savings proposals presented above requires a formal statutory consultation process that is scheduled to commence in early January 2023. At that point, a detailed analysis of the savings proposals will be produced for presentation to the Stronger Council Select Committee on 24th January 2023. This will enhance transparency and facilitate the robust scrutiny of the draft Budget prior to final consideration by Cabinet on 6th February 2023.

GENERAL FUND BUDGET ANALYSES

- 2.7 A more detailed analysis of the draft General Fund Budget 2023/24 has been prepared and is attached at **Annex 1 (“Subjective Analysis”)** and **Annex 2 (“Cost Centre Summary”)** below.

3. General Fund Budget Setting 2023/24: the way forward

- 3.1 The draft budget will now be presented to the Stronger Council Select Committee on 24th January 2023 for their consideration and comment ahead of the February Cabinet meeting.
- 3.2 Alongside the scrutiny process, officers will further refine the assumptions and projections in the budget in accordance with the direction provided by Cabinet and emerging intelligence, including the imminent Local Government Finance Settlement for 2023/24.

Annex 1

Draft General Fund Budget 2023/24: Subjective Analysis

DRAFT Income & Expenditure Analysis 2023-24 (@ December 2022)															
Subjective Description	Chief Executive	Commercial & Technical	Community & Wellbeing	Corporate Finance	Corporate Services	Customer Services	Internal Audit	Place	Planning & Development	Property Services	Strategy, Delivery & Performance	Quality	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	1,515,150	941,560	4,854,860	3,762,090	118,590	156,350	3,811,830	882,830	616,670	156,370	404,630		22,578,370
Premises Related Expenses		1,605,860	480,100		360,060				1,000	1,158,130					3,605,150
Transport Related Expenses	1,000	109,030	5,590	1,080	14,890	5,640	2,590	300	17,440	12,690	310			170,560	
Supplies And Services	108,390	1,656,840	418,610	416,500	4,448,410	334,990	189,730	34,990	950,120	45,810	197,960			8,802,350	
Support Services					300				1,750	680				2,730	
Contracted Services		9,162,100										283,260		9,445,360	
Transfer Payments													3,308,710	22,210,200	
Financing Costs													721,900	3,308,710	
Specific Contingency														721,900	
Total Expenditure	655,270	17,395,390	2,419,450	1,359,140	9,678,520	26,312,920	310,910	191,640	4,782,140	2,050,140	814,940	439,630	4,435,240	0	70,845,330
Fees & Charges		-13,174,250	-435,270		-294,210				-3,251,180	-117,420					-17,272,330
Government Contributions			-532,440			-23,604,920									-24,137,360
Misc Income		-6,110			-1,290	-581,250			-59,510			-3,048,660			-3,696,820
Other Contributions		-2,873,660	-16,440		-325,720	-131,080			-750,000	-2,590					-4,099,490
HRA Recharges														-4,980,700	-4,980,700
Total Income	0	-16,054,020	-984,150	0	-621,220	-24,317,250	0	0	4,060,680	-120,010	0	-3,048,660	0	-4,980,700	-54,186,700
Net Cost Of Services	655,270	1,341,370	1,435,300	1,359,140	9,057,300	1,995,670	310,910	191,640	721,450	1,930,130	814,940	-2,609,030	4,435,240	-4,980,700	16,658,630

Annex 2**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 (First 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 (First 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
34170	Community & Culture	457,670	374,330
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	1,435,300

ATTACHMENT 1

<i>Service: Commercial & Technical</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (First Draft)
		£'s	£'s
32170	Licensing Group	312,185	326,840
32220	Estates & Valuation	70,243	54,230
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	441,230
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 - C & T	0	140,390
TBC	Grounds Maintenance Contract	953,126	1,172,090
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	-3,440
OS115	Contribution To Hra	353,440	371,110
PH100	Private Housing Grants	-76,339	-90,250
PS100	Off-Street Car Parking	-840,352	-632,820
RS150	Leisure Services Contract	-1,215,528	-1,174,360
RS301	North Weald Airfield	-1,189,609	-714,030
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	-215,920
TI170	Brooker Rd Industrial Estate	-822,505	-833,800
TI180	Oakwood Hill Plots	-500,480	-525,470
TI190	Oakwood Hill Units	-253,725	-306,220
TI220	Langston Rd Industrial Estate	-127,250	-126,490
TO100	Fleet Operations Dso Account	3,321	44,010
UO110	Sundry Non-Distributable Costs	0	-23,800
UO112	Greenyards, Waltham Abbey	-15,000	-15,000
UO113	Wayleaves	-3,190	-4,460
UO130	Business Premises	-2,491,930	-2,441,330
UO140	Epping Forest Shopping Park	-2,624,390	-2,487,500
UO150	Loughton High Road	-605,090	-755,250
WC100	Refuse Collection	1,677,487	1,790,980
WC102	Abandoned Vehicles	3,563	6,360
WC200	Recycling	2,230,482	1,886,440
WC300	Trade Waste	-25,450	-42,510
		160,549	1,341,370

**Note - cost centre UO110 transferred from Corporate Finance*

ATTACHMENT 1

<i>Service: Corporate Services</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (First Draft)
		£'s	£'s
25300	Internal Insurance Fund	810,059	719,750
31140	Democratic Services	294,157	267,710
32060	Legal Services	419,733	408,050
32115	Corporate Training	183,865	128,100
32120	Human Resources	795,008	722,590
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	3,657,650
42110	Elections Group	91,863	43,740
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	9,057,300

<i>Service: Customer Services</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (First Draft)
		£'s	£'s
33020	Cashiers	342,264	323,310
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	352,180
40120	Customer Service	668,758	695,640
55100	Customer Services - Policy	283,039	296,320
BA100	Housing Benefit Administration	-441,582	-548,410
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	1,995,670

ATTACHMENT 1

<i>Service: Corporate Finance</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (First Draft)
		£'s	£'s
FM130	Prov Bad And Doubt Debts	100,000	105,000
UO110	Sundry Non-Distributable Costs	-32,000	0
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

**Note - cost centre UO110 transferred to Commercial & Technical*

<i>Service: Internal Audit</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (First Draft)
		£'s	£'s
31120	Internal Audit	171,870	180,460
42410	Corporate Fraud Investigation	212,606	130,450
		384,476	310,910

<i>Service: Property Services</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (First Draft)
		£'s	£'s
27050	Civic Offices	547,815	497,440
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	1,930,130

ATTACHMENT 1

<i>Service: Place</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (First Draft)
		£'s	£'s
ED100	Economic Development	15,624	34,940
ED101	Tourism Promotion	25,300	0
42510	Economic Development Group	334,013	156,700
		374,937	191,640

<i>Service: Planning & Development</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (First Draft)
		£'s	£'s
37500	Building Control Group	732,317	688,970
37600	Development Control Group	582,761	590,960
42310	Enforcement/Trees & Landscape	624,911	500,610
43310	Planning Policy Group	384,830	455,490
GT100	Garden Town	0	0
PP111	Local Plan	413,660	243,670
PP112	Neighbourhood Planning	9,990	10,490
PP113	Strategic Implementation Team	625,042	560,150
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	721,450

**Note - Garden Town contributions budget included in PP111 (Local Plan) - 22/23 = £82,000, 23/24 = £150,000*

<i>Service: Strategy, Delivery & Performance</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (First 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

ATTACHMENT 1

<i>Service: Other</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (First Draft)
		£'s	£'s
FM100	Finance Miscellaneous (exc. Spec Contingency)	2,190,628	1,879,630
FM100	Specific Contingency	62,500	721,900
IP100	Interest Payable	863,440	2,268,710
IR100	Interest Receivable	-50,000	-435,000
		3,066,568	4,435,240

<i>Service: Qualis Income</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (First Draft)
		£'s	£'s
QU001	Qualis Income Stream	-2,909,447	-2,609,030
		- 2,909,447	- 2,609,030

Appendix B

Indicative Draft Budget 2023/24

HOUSING REVENUE ACCOUNT

December 2022

1. Background and Introduction

- 1.1 The updated Medium-Term Financial Plan (MTFP) 2023/24 to 2027/28 – which set the framework for developing draft 2023/24 budget proposals for the Housing Revenue Account (HRA) – was adopted by Cabinet on 10th October 2022.
- 1.2 The October 2022 MTFP identified a projected surplus of £682,000 on the HRA for 2023/24.
- 1.3 The key assumptions in the 2023/24 element of the MTFP included:
- *Inflation* – consistency with the General Fund was applied to inflationary assumptions. This included tailored assumptions on Energy costs, an assumed Pay Award of 4.0% and a 12.0% increase on Supplies and Services. On Housing Rents, a 5.0% rent increase was assumed: and
 - *Increased Budget Demand* – a range of other miscellaneous – unavoidable – budget pressures were embedded, including most notably an additional £1.0 million in respect of Gas and Minor Remedial Works (recent regulatory changes require the frequency of Gas Testing to be increased).
- 1.4 Since reporting to Members in October 2022, officers have now undertaken further – more detailed – work on the underlying assumptions and estimates included in the MTFP for 2023/24 based on the very latest intelligence. In particular, the HRA Business Plan (“Fortress”) has been ‘revisited’ and updated. As reported in the October 2022 MTFP, there were concerns regarding the financial viability of Plan from Year 11 (2033/34) onwards. Consequently, a number of Housing Developments have been re-phased, which has combined with an assumed additional 2.0% Housing Rent increase (up from 5.0% to 7.0%) to restore the long-term viability of the Plan. Future compliance with pre-set parameters is now anticipated, including retaining the minimum HRA balance of £2.0 million and a target interest cover level of 1.25%.

ATTACHMENT 1

2. Indicative Draft Budget 2023/24: summary position, including movements since October 2022

2.1 The table below presents an initial draft HRA (revenue) budget for 2023/24 – as at December 2022 – which anticipates a surplus of £371,000. This compares to a projected surplus of £682,000 in the MTFP presented in October 2022.

Housing Revenue Account MTFP (@ December 2022)			
Description	2023/24 (@ October 22 MTFP)	Movement	Draft Budget 2023/24 (@ December 22)
	£'s	£'s	£'s
Employees	4,878,375	135,065	5,013,440
Premises	6,224,055	- 110,975	6,113,080
Transport	78,058	2	78,060
Supplies & Services	1,347,199	54,861	1,402,060
Contracted Services	7,360,120	- 162,460	7,197,660
Support Services (GF Recharges)	5,479,193	- 498,493	4,980,700
Debt Management Expenses	65,000	-	65,000
Bad Debt Provision	97,000	2,000	99,000
Depreciation	9,137,000	-	9,137,000
Total Expenditure	34,666,000	- 580,000	34,086,000
Rental Income - Dwellings	- 36,764,000	- 644,000	- 37,408,000
Rental Income - Non-Dwellings	- 936,000	-	- 936,000
Fees and Charges (Charges for Services)	- 2,983,000	190,000	- 2,793,000
Other Contributions (Shared Amenities)	- 383,000	-	- 383,000
Total Income	- 41,066,000	- 454,000	- 41,520,000
Net Cost of Service	- 6,400,000	- 1,034,000	- 7,434,000
Interest Received	- 8,000	- 1,000	- 9,000
Financing Costs	5,686,000	- 76,000	5,610,000
Net Operating Income	- 722,000	- 1,111,000	- 1,833,000
Appropriations:			
HRA Contribution to Capital	40,000	1,422,000	1,462,000
Contribution to/(from) Reserves	-		-
Total Appropriations	40,000	1,422,000	1,462,000
In-Year (Surplus)/Deficit	- 682,000	311,000	- 371,000

2.2 The table above shows an overall – relatively small – net movement of £311,000. However, the net movement is the product of a range of other movements; both positive and negative. The most significant items (in descending order of magnitude) include:

- Rental Income (Dwellings) (644,000 Positive) – the MTFP presented in October 2022 was based on an assumed 5.0% inflation assumption on Housing Rents (this was the anticipated Government cap at the time). However, the Government announced in the Autumn Statement 2022 that it was allowing Housing Rent increases of up to 7.0% (which is still significantly below the September 2022 CPI inflation rate of 10.1%). Therefore, a Housing Rent increase of 7.0% is now assumed for 2023/24, which is the maximum allowable increase. Members have the option of choosing a lower rent increase (covered in **Appendix D**)
- Support Services/GF Recharges (£498,493 Positive) – the reduction is dominated by two major factors. Firstly, the HRA share of the savings identified as part of addressing the General Fund deficit (covered in Paragraph 2.3 in Appendix A), which amounted to £403,950. And secondly, a change in accounting practice to remove ICT resources of £173,040 deployed exclusively on HRA activities from the Recharges system (there are offsetting savings of the same amount in the General Fund); this increases accounting simplicity and is entirely cost neutral on both the General Fund and the HRA.
- Fees and Charges (£190,000 Negative) – the reduction in Fees and Charges is primarily driven by a reduced assumption of £140,000 on the anticipated increase in Utility Costs recharged to tenants/leaseholders following more detailed analyses, although this is offset by a corresponding saving in Premises costs (which is the biggest factor behind the positive change of £110,975 in this expenditure line as presented in the table above).
- Contracted Services (£162,460 Positive) – a saving of £162,460 is now anticipated in the Housing Repairs contract (due to a reduction in Qualis overhead charges), triggered by the imminent transfer of the Grounds Maintenance service to Qualis.

HRA BUDGET ANALYSIS

2.3 A more detailed analysis of the draft HRA Budget 2023/24 has been prepared (“Cost Centre Summary”) and is attached at **Annex 1**.

Annex 1

Draft HRA Budget 2023/24: Cost Centre Summary

Housing Revenue Account			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2022/23 (Final)	2023/24 (First 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	192,670
YA100	Policy & Management	773,400	367,020
YA110	Sale Of Council Houses	13,830	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	34,860,830	37,287,450
YN110	Rents - Norway House	112,650	120,550
YP110	Rents - Other	1,760	1,760
YP130	Rents - Hardstanding	5,920	5,920
YP150	Rents Roads Charges	7,650	-
YP190	Rent - Land	11,800	13,300
YP200	Garages	804,420	897,770
YP210	Ground Rents	11,100	11,100
YR100	Heating Income Special Items	30,480	34,180
YR110	Mortgage References	5,660	6,240
YR120	Capital Recs Under £10000	34,010	36,010
YR140	Sewage Related Income	28,980	32,460
YR170	Repairs Management Income	30,830	34,530
YR180	Managing Tenancies Income	20,400	15,400
YR350	Hemnall House	2,830	4,830
YR400	Grounds Maintenance Services	2,000	3,200
YR500	Oaps Units Income	700,230	956,360
YR510	Sheltered Units Support	204,080	168,850
YR550	Area Warden Support	105,130	86,980
YR620	Norway House Income	63,540	93,670
YR800	Other Special Items	300,000	-
YW110	Interest On Revenue Balances	6,000	9,000
YW130	Self Financing Interest	5,613,000	5,610,000
YY100	Estate Ground Maintenance	368,000	383,000
		3,537,000	371,000

*Appendix C***Draft Capital Programme 2023/24***December 2022***1. Background and Introduction**

- 1.1 Alongside the updated Medium-Term Financial Plan (MTFP) 2023/24 to 2027/28 adopted by Cabinet on 10th October 2022, Members also received an updated (indicative) Capital Programme covering the same 5-year period as the MTFP.
- 1.2 The Programme was in two parts and comprised total investment of £226.564 million (General Fund £46.466 million, Housing Revenue Account/HRA £180.098 million) over the five-year period 2023/24 to 2027/28.
- 1.3 Officers have now completed further detailed work on both the General Fund and HRA elements of the Programme, including an evaluation of progress against adopted plans for 2022/23 and emerging priorities identified from a range of sources.

2. GENERAL FUND

- 2.1 The updated General Fund Capital Programme of £46.466 million presented in October 2022, included an indicative capital requirement of £31.403 million for 2023/24 based on progress against the adopted 2022/23 Programme (at the Quarter 2 stage) and other emerging intelligence.

General Fund Capital: Growth Proposals

- 2.2 The indicative growth position presented in October 2022 has been further refined, with the notable addition of £900,000 for the ongoing ICT Strategy in 2027/28.

General Fund: Proposed Capital Growth Items (@ December 2022)						
Description	2023/24	2024/25	2025/26	2026/27	2027/28	TOTALS
	£'s	£'s	£'s	£'s	£'s	£'s
<u>Commercial & Technical</u>						
Disabled Facilities Grants	-	-	-	-	971,210	971,210
Home Assist Loans	-	-	-	-	30,000	30,000
Grounds Maintenance PVE	-	-	-	-	30,000	30,000
<u>Corporate Services</u>						
ICT General Schemes	-	-	-	-	93,000	93,000
ICT Strategy	-	-	-	-	900,000	900,000
<u>Housing (Property Services)</u>						
Investment Properties (Planned Works)	-	-	-	-	250,000	250,000
Operational Properties (Planned Works)	36,000	18,000	3,000	-	50,000	107,000
Increased/(Reduced) Budget Demand	36,000	18,000	3,000	-	2,324,210	2,381,210

2.3 The table above shows an initial overall growth proposal of £2.381 million over five years (including £2.324 million in 2027/28) and primarily reflects established commitments, rolling programmes (such as part of Asset Management Strategy) or capital replacement costs. It should be noted that spending on Disabled Facilities Grants is funded by Government grant.

2.4 Members should note the following:

- CCTV Replacement Programme (£0) – the current five-year CCTV Strategy runs through until 2024/25. A new Strategy will be prepared for consideration and approval prior to 2025/26; any capital requirements (from 2025/26) will be included at that stage as necessary (current commitments are averaging £30,000 annually); and
- ICT Strategy (£900,000) – the draft allocation 2027/28 is indicative at this stage. 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.

General Fund Capital: Updated Summary (Annex C1)

2.5 The table below provides an updated summary of the General Fund Capital Programme presented to Cabinet in October 2022 at a service level. It should be noted that Qualis loans of £57.110 million have been re-profiled into this MTFP (2023/24 to 2027/28) following extensive slippage in the current programme (as reported in recent Quarterly Budget Monitoring reports for 2022/23). This is the dominant factor behind the updated Capital Programme of £103.012 million (up from £46.466 million in October 2022) presented in the table below.

Draft General Fund Capital Programme 2023/24 to 2027/28: Service Analysis						
Description	2023/24	2024/25	2025/26	2026/27	2027/28	TOTAL
	£000's	£000's	£000's	£000's	£000's	£000's
Commercial & Technical	1,181	7,341	7,281	1,031	1,031	17,866
Corporate Services	1,179	1,064	1,219	1,024	993	5,479
Housing & Property Services	336	318	303	300	300	1,557
Qualis	40,210	34,000	3,900	-	-	78,110
Total	42,906	42,723	12,703	2,355	2,324	103,012

2.6 The individual schemes in the table above include the following:

- **Commercial and Technical (£17.866 million)** – the Commercial and Technical service is leading on seven separate schemes, which are dominated by two in particular (in descending order of projected cost over the five-year period):
 - *Epping Leisure Facility (£12.500 million)* – the new Epping Leisure Facility is the single largest scheme included in the Programme. The scheme will see the development of a replacement leisure facility for the existing (and aging) leisure 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. It should be noted that, in addition, remaining budget of £10.687 million profiled for 2022/23 is expected to roll forward into 2023/24 due to slippage (source: Quarter 2 projection). This would leave total remaining funding of £23.187 million, available to complete the project
 - *Disabled Facilities Grants (£4.856 million)* – the Epping Forest District Council allocation for Disabled Facilities Grants in 2022/23 was £971,213. There is currently no indication of future allocations. It is therefore assumed that the Council will receive the same amount – without uplift – from 2023/24 onwards
- **Corporate Services (£5.479 million)** – indicative spending covers the Council's ICT capital investment needs (predominantly the new ICT Strategy at £5.014 million); as explained in paragraph 2.4 above
- **Housing & Property Services (£1.557 million)** – the future capital needs of the Commercial and Operational Property portfolios are currently the subject of a detailed review as the Council develops a new Asset Management Strategy (AMS). The overall provision in the Capital Programme therefore represents a 'placeholder' in the Council's funding plans and any spending will require justification and approval by Scrutiny and Cabinet; and

- **Qualis (£78.110 million)** – this is the balance on the previously agreed £98.0 million Finance 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.

3 HOUSING REVENUE ACCOUNT (HRA)

- 3.1 The updated HRA Capital Programme of £180.098 million presented in October 2022, included an indicative capital requirement of £51.606 million for 2023/24 based on progress against the adopted 2022/23 Programme (at the Quarter 2 stage) and other emerging intelligence, including (especially) the Housing Development Programme.
- 3.2 The table below provides a further updated summary of the HRA Capital Programme and represents a reduced capital requirement of £166.235 million over the 5-year period (compared to £180.098 million in October 2022) as shown, including £34.823 million in 2023/24.

Draft HRA Capital Programme 2023/24 to 2027/28						
Service	2023/24	2024/25	2025/26	2026/27	2027/28	Total
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Housing Development Programme	12,349	15,157	11,901	9,276	7,627	56,310
Capital Works	19,070	23,579	13,609	14,949	17,568	88,775
Regeneration Schemes	2,000	3,950	3,250	6,000	-	15,200
Other Housing Schemes	1,404	1,401	691	1,065	1,389	5,950
Total	34,823	44,087	29,451	31,290	26,584	166,235

- 3.3 The Programme – which is presented in detail in **Annex C2** – is dominated by the Housing Development Programme and routine Capital Works:

- **Housing Development Programme (£56.310 million)** – the capital allocation has reduced by £7.542 since October 2022, following the suspension of six Phase 5 schemes pending further viability analysis. The Housing Development Programme combines (direct) Housebuilding and Acquisitions from Qualis, including:
 - **Housebuilding (£42.380 million)** – this is expected to deliver a mixture of affordable rent and shared ownership properties by 2025/26, including New Build Properties (133 affordable rent units); and
 - **Qualis Acquisitions (£13.930 million)** – the Development Programme also includes the planned acquisition of 63 affordable rent and shared ownership properties across two different sites: St. Johns (59), and Pyrles Lane (4).

- **Capital Works (£88.775 million)** – planned Capital Works (which includes works on Windows, Doors, Roofing, Kitchens, Bathrooms etc.) over the five-year period average out at £17.755 million annually. This contrasts with annual budgets of £11.970 million and £11.752 million in 2021/22 and 2022/23 respectively. The increase reflects 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, which triggered a backlog capital investment requirement of £10.716 million. The same position applies to Flat Roofs (backlog cost £7.010 million).

3.4 Members should note that the data in the Fortress (HRA Business Plan) model is still being refined. It has been several years since the Council's Housing Stock was the subject of an independent (and comprehensive) Stock Condition Survey (SCS). For that reason, an independent SCS has been commissioned and is in progress. Once complete, the outputs from that exercise will allow a more accurate and focussed assessment of the Council's need for capital investment in its stock.

Annex C1: Draft General Fund Capital Programme 2023/24 to 2027/28

Scheme	DRAFT MTFP 2023/24 to 2027/28 (@ December 2022)					
	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
Epping Leisure Centre (Bakers Lane)	-	6,250,000	6,250,000	-	-	12,500,000
Sub-Totals	1,181,210	7,341,210	7,281,210	1,031,210	1,031,210	17,866,050
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)						
Investment Properties (Planned Works)	250,000	250,000	250,000	250,000	250,000	1,250,000
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	40,210,000	34,000,000	3,900,000	-	-	78,110,000
Sub-Totals	40,210,000	34,000,000	3,900,000	-	-	78,110,000
Total Expenditure	42,906,210	42,723,210	12,703,210	2,355,210	2,324,210	103,012,050
Capital Financing:						
Borrowing	40,927,720	40,699,730	10,676,040	324,320	289,560	92,917,370
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	42,906,210	42,723,210	12,703,210	2,355,210	2,324,210	103,012,050

Annex C2: Draft HRA Capital Programme 2023/24 to 2027/28

HRA Capital Programme MTFP 2023/24 to 2027/28 (@ December 2022)						
	2023/24 Updated	2024/25 Updated	2025/26 Updated	2026/27 Updated	2027/28 New (Proposed)	Total MTFP 2023/24 to 2027/28
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	1,824,000	2,649,520	1,951,210	1,849,730	1,824,000	10,098,460
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	19,070,440	23,578,510	13,608,660	14,949,000	17,568,000	88,774,610
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)	188,020	334,490	117,340	73,000	573,000	1,285,850
Housing Asset Management Project	260,000	-	-	-	-	260,000
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	1,403,560	1,401,490	691,340	1,065,000	1,389,000	5,950,390
Total Expenditure	34,823,000	44,087,000	29,451,000	31,290,000	26,584,000	166,235,000
Capital Financing:						
Direct Revenue Contributions	1,380,000	2,469,000	2,185,000	2,034,000	2,478,000	10,546,000
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	21,440,000	22,388,000	12,723,000	15,558,000	10,870,000	82,979,000
Total Financing	34,823,000	44,087,000	29,451,000	31,290,000	26,584,000	166,235,000

Appendix D**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 agreed to an assumed *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 Senior officers across the Council's General Fund services have 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. This has resulted in a list of proposed fees and charges for 2023/24 (presented in **Annex D1**), which are set alongside the current fees and charges 2022/23 to aid comparison.
- 3.2 As is normal, no increases are proposed in many fees and charges for 2023/24, which reflects the relatively high proportion of statutorily determined items. However, a range of increases are 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 are proposed for a variety of specific factors (especially where full cost recovery is not being achieved based on current prices).

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. 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%. ***This draft budget proposal therefore 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 the current assumption within the Council's emerging HRA Business Plan (with future rent increases also assumed to follow the Rent Standard).

ATTACHMENT 1

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	28.85	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			200.00	20%	S	40.00	240.00	
Land Drainage								
Private Water Supply Regulation								
Sampling		360.00	600.00	20%	S	120.00	720.00	100.0%
Sampling Visits		48.00	40.00	20%	S	8.00	48.00	0.0%
Sampling Visits		72.00	60.00	20%	S	12.00	72.00	0.0%
Risk Assessment		56.00	47.00	20%	S	9.00	56.00	0.0%
Investigation		56.00	47.00	20%	S	9.00	56.00	0.0%
Note: Lab Costs currently 50% wef 08Oct22 100% passed on.		0.00						
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	
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	
Countrycare								
Mow and Rake Meadow		504.00	470.40	20%	S	94.00	564.40	12.0%
Thornwood Nature Area		504.00	470.40	20%	S	94.00	564.40	12.0%
The Copse		504.00	470.40	20%	S	94.00	564.40	12.0%
EG Millenium Garden*		504.00	470.40	20%	S	94.00	564.40	12.0%
Willingale Rd Community Orchard		504.00	470.40	20%	S	94.00	564.40	12.0%
Spring Ponds Wood		504.00	470.40	20%	S	94.00	564.40	12.0%
Fleet Ops								
MOT		60.00	54.85	20%	S	10.97	65.82	9.7%
Taxi Test		54.00	50.00	20%	S	10	60.00	11.1%
Driving Test		120.00	125.00	20%	S	25	150.00	25.0%
Labour		72.00	75.00	20%	S	15	90.00	25.0%
Licence check		30.00	30.00	20%	S	6	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%

ATTACHMENT 1

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	447.00	10.1%
Scrap Metal Site 3 yr licence	454.00	499.85	0%	O	0.00	454.00	10.1%
Scrap Metal Dealer 3 yr licence	272.00	299.00	0%	O	0.00	272.00	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%

ATTACHMENT 1

Description of Charge		2022/23	2023/24					% Change
		Gross	Net	VAT			Gross	
		£'s	£'s	%	Cat	£'s	£'s	
Special 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	
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	0.0%
Big 1 litre Sharps box			1.33	20%	S	0.27	1.60	0.0%
Grade A Bags			1.75	20%	S	0.35	2.10	0.0%
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 Alarms 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%							

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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	10.50	10.00	20%	S	2.00	12.00	14.3%	
Limes Centre Activity Room Mon-Fri 9am-6pm Scale 2 Non EFDC residents	22.50	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		3.00	25.0%	
Half Day Workshops	9.00	13.00	0%	X		13.00	44.4%	
Full day workshops	22.00	25.00	0%	X		25.00	13.6%	
Museum Movers	5.40	6.00	0%	X		6.00	11.1%	

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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		6.00	11.1%
Multi-sports/Activity Camps		23.00	26.00	0%	X		26.00	13.0%
Play in the Forest		4.00	4.00	0%	X		4.00	0.0%
After School Clubs		35.00	39.00	0%	X		39.00	11.4%
Walking Football		3.50	4.00	0%	X		4.00	14.3%
Play in the Park (Charge for town/parish councils)		95.00	140.00	0%	X		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)		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)		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%

ATTACHMENT 1

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								
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								
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		#DIV/0!
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		
One Room 2nd Hour		92.00	20%	S	18.40	110.40		
One Room Half Day (4 hours)		240.00	20%	S	48.00	288.00		
One Room Full Day (8 hours)		368.00	20%	S	73.60	441.60		
Two Rooms 1st Hour		156.00	20%	S	31.20	187.20		
Two Rooms 2nd Hour		156.00	20%	S	31.20	187.20		
Two Rooms Half Day (4 hours)		404.00	20%	S	80.80	484.80		
Two Rooms Full Day (8 hours)		620.00	20%	S	124.00	744.00		
Three Rooms 1st Hour		212.00	20%	S	42.40	254.40		
Three Rooms 2nd Hour		212.00	20%	S	42.40	254.40		
Three Rooms Half Day (4 hours)		548.00	20%	S	109.60	657.60		
Three Rooms Full Day (8 hours)		844.00	20%	S	168.80	1,012.80		
Whole Conference Suite 1st Hour		368.00	20%	S	73.60	441.60		
Whole Conference Suite 2nd Hour		368.00	20%	S	73.60	441.60		
Whole Conference Suite Half Day (4 hours)		960.00	20%	S	192.00	1,152.00		
Whole Conference Suite Full Day (8 hours)		1,476.00	20%	S	295.20	1,771.20		
Conference suite hire weekend rates								
CON29R Residential		113.75	20%	S	22.75	136.50		#DIV/0!
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		#DIV/0!
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%	

ATTACHMENT 1

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	595.83	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		
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	
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	0.00	20%	S	0.00	0.00	
Planning Application Fee								
Various based on set national fees & charges			20%	S	0.00			
30 minute pre-paid bookable appointment (replaces services of a duty planner)	0.00	62.50	20%	S	12.50	75.00		

Annex D2: Draft Car Parking Charges 2023/24

Description of Charge		2022/23		2023/24				
		Gross	Net	VAT			Gross	% Change
		£'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%
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%
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%
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%

ATTACHMENT 1

Description of Charge		2022/23	2023/24					% Change
		Gross	Net	VAT			Gross	
		£'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%

ATTACHMENT 1

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								
Cottis Lane, Epping, CM16 5EG	07:30 - 18:00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
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%
Cornmill, 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)								
Cottis Lane, Epping, CM16 5EG	07:30 - 18:00	N/A	N/A	N/A	N/A	N/A	N/A	N/A
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%
Cornmill, 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%

ATTACHMENT 1

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%

Appendix E

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

Updated December 2022

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, resilience and the ability to react to and withstand 'major shocks' is achieved.

2. Introduction

2.1 This is the second 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 initial 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 General Fund budget preparation process for 2023/24 has now reached its first major milestone, with initial draft budget proposals prepared that address the original deficit identified in October 2022, taking account of subsequent developments. However, the Local Government Finance Settlement for 2023/24 has yet to be announced, which means prudent – best available – funding estimates, are still a feature of the 2023/24 draft budget and this updated MTFP; these estimates will be further refined in the light of the actual Settlement (anticipated announcement December 2022).

3.3 The October 2022 **General Fund** MTFP projections can be summarised as follows:

General Fund MTFP (@ October 2022)		
Financial Year	(Surplus)/Deficit	Comment
	£000's	
2023/24	4,126	Assumed drop in Government grants of £1.154 million
2024/25	1,399	New Waste Management contract from 1st December 2024
2025/26	1,439	
2026/27	996	
2027/28	654	

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3.4 The updated MTFP (2023/24 through to 2027/28), reflecting an initial draft General Fund balanced budget for 2023/24, is illustrated in the table below.

General MTFP illustration (@ December 2022)						
Description	2023/24 (OCT 2022 MTFP)	2023/24 (INITIAL DRAFT BUDGET)	2024/25	2025/26	2026/27	2027/28
	£000's	£000's	£000's	£000's	£000's	£000's
NET EXPENDITURE						
Employees	26,807	22,578	23,219	23,671	24,124	24,587
Premises	3,256	3,605	3,785	3,861	3,938	4,017
Transport	359	171	179	183	186	190
Supplies & Services	10,825	8,802	9,166	9,346	9,533	9,724
Support Services	22	3	3	3	3	3
Contracted Services	7,179	9,445	10,214	11,367	11,481	11,596
Transfer Payments	22,210	22,210	22,210	21,100	20,045	19,042
Financing Costs	3,204	3,309	3,894	4,056	3,508	3,360
Specific Contingency	0	722	0	0	0	0
Gross Expenditure	73,862	70,845	72,671	73,586	72,819	72,518
Fees & Charges	(18,050)	(17,272)	(18,205)	(18,679)	(18,611)	(18,913)
Government Contributions	(24,261)	(24,137)	(24,130)	(23,012)	(21,950)	(20,941)
Miscellaneous Income (inc. Qualis)	(3,580)	(3,697)	(4,239)	(4,360)	(4,113)	(3,839)
Other Contributions	(3,090)	(4,099)	(4,037)	(4,037)	(4,082)	(4,037)
HRA Recharges	(5,479)	(4,981)	(5,130)	(5,232)	(5,337)	(5,444)
Net Expenditure	19,402	16,659	16,931	18,266	18,725	19,345
FUNDING						
Council Tax	(8,897)	(8,883)	(9,060)	(9,242)	(9,380)	(9,521)
Business Rates	(5,511)	(5,766)	(6,054)	(6,175)	(6,299)	(6,425)
Collection Fund Adjustments	0	(511)	0	0	0	0
Council Tax Sharing Agreement (CTSA)	(848)	(748)	(748)	(748)	(748)	(748)
New Homes Bonus	0	0	0	0	0	0
2022/23 Services Grant	0	0	0	0	0	0
L-T Services Grant	0	0	0	0	0	0
Other Grants	0	(250)	0	0	0	0
Credit Loss Adjustment	(20)	0	0	0	0	0
Contribution to/(from) Reserves	0	(501)	200	200	200	200
Total Funding	(15,276)	(16,659)	(15,663)	(15,965)	(16,227)	(16,494)
In-Year (Surplus)/Deficit	4,126	0	1,268	1,033	196	353
Cumulative (Surplus)/Deficit	4,126	0	1,268	2,301	2,498	2,851

- 3.5 As presented in **Appendix A**, the originally forecast £4.126 million General Fund deficit for 2023/24 identified in the October 2022 MTFP has now been eliminated. It is a highly complex exercise to draw detailed comparisons between the two 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 (£1.268 million deficit)** – this represents a marginal improvement compared to a projected deficit of £1.399 million in the October 2022 MTFP. There are a number of factors underlying the relatively stable projection though – some positive (especially the removal of £4.293 million in savings from the 2022/23 base budget, which eliminates substantial inflationary pressure that was present prior to the exercise) and some negative (including the need to update the anticipated additional costs of the new Waste Management contract to reflect increased inflationary pressures). It should be noted that this iteration of the MTFP also assumes a contribution of £0.2 million to reserves in anticipation of the General Fund Reserve falling below the adopted minimum contingency level of £4.0 million; and
 - **2025/26 (£1.033 million deficit)** – again this represents a marginal improvement compared to a projected deficit of £1.439 million in October 2022, mainly due to the same factors as 2024/25. Most notably the cumulative impact of the inflation saving, which has an even larger effect by Year 3.
- 3.6 Despite the improved position presented in Paragraph 3.5, the broad profile of this iteration of the MTFP remains unaltered, with the peak annual budget pressures still expected to emerge in 2024/25 and 2025/26.
- 3.7 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 October 2022 was 11.1% (up from 10.1% in September 2022), although most commentators (including the Bank of England) anticipate that the current spike in inflation is nearing its peak. 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% is 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 2022. That assumption remains unchanged.

- **Financing Costs** – overall (net) Financing costs have remained similar to the position presented in October 2022. However, there have been some underlying swings in the first three years of this MTFP. Higher interest rates are driving additional costs on Interest Payable, although the impact is alleviated slightly by increases in anticipated income from Interest Receipts and a lower requirement for “Minimum Revenue Provision” (MRP) reflecting changes in the Capital Programme assumptions as well as a change in the calculation methodology. The peak in Financing costs is expected in 2025/26, with reductions thereafter assumed, based on a forecast reduction in interest rates.
- **Specific Contingency** – an assumed contingency of £721,900 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 £3.551 million in 2025/26
- **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.

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

- **Council Tax** – as reported in ***Appendix A***, there is a provisional assumption that the Council will increase the Council Tax by £5 for a Band D property 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). It is anticipated that more sophisticated estimates – based on updated technical guidance – will be possible in January 2023 in time for the next iteration of this MTFP in February 2023.
- **Collection Fund Adjustments** – assumed Collection Fund adjustments are extremely difficult to forecast beyond the immediately forthcoming financial year. On that basis a prudent ‘neutral’ assumption is included in this iteration of the MTFP from 2024/25 onwards. However, as with Business Rates, this is an area that officers will be examining in detail during January 2023.

- **Council Tax Sharing Agreement (CTSA)** – a slightly reduced annual (flat) assumption of £748,000 is included in income from the CTSA. This is a figure that is currently being exceeded in 2022/23, but future expectations are less optimistic as the current economic crisis progresses.
- **Grants** – as explained in **Appendix A**, a cautious £250,000 has been assumed from Government grants in 2023/24 based on some optimism that the Government’s Departmental Expenditure Limits (DEL) will be protected at the levels set in the Spending Review 2021. At this stage, it is assumed that such funding will not be available in 2024/25 and beyond.
- **Credit Loss Adjustments** – it is a technical accounting requirement for the Council to provide for estimated credit losses on the £6.0 million Working Capital Loan to Qualis. For each year that Qualis maintains its loan payments (and reduces the balance repayable), the size of that provision can be reduced, thus releasing revenue funds from the General Fund Reserve. Following a recent further advance to Qualis as part of the ‘revolving facility’ loan agreement, no credits are assumed to the General Fund to support General Fund expenditure for the duration of this MTFP; and
- **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. The size of the shortfall is currently forecast to be in the region of £1.0 million. This iteration of the MTFP therefore assumes the repayment of £1.021 million to the General Fund Reserve over the five-year period.

4. Housing Revenue Account (HRA) MTFP

4.1 The October 2022 MTFP revealed a projected HRA surplus of £0.682 million for 2023/24, followed by a series of smaller deficits (totalling £0.767 million). However, this was achieved through substantially reining back HRA Contributions to Capital in order to maintain a minimum HRA balance of £2.0 million as determined in the HRA Business Plan.

4.2 The October 2022 MTFP projections for the HRA can be summarised as follows:

Housing Revenue Account MTFP (@ October 2022)		
Financial Year	(Surplus)/Deficit	Comment
	£000’s	
2023/24	(682)	
2024/25	216	
2025/26	296	53 Week Rent Year Assumed £900,000 saving from Qualis re Housing Repairs
2026/27	129	
2027/28	126	

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

HRA MTFP illustration (@ December 2022)						
Description	2023/24 (OCT 2022 MTFP)	2023/24 (INITIAL DRAFT BUDGET)	2024/25	2025/26	2026/27	2027/28
	£000's	£000's	£000's	£000's	£000's	£000's
Employees	4,878	5,013	5,130	5,217	5,322	5,428
Premises	6,224	6,113	6,548	6,700	6,867	7,005
Transport	78	78	82	84	85	87
Supplies & Services	1,347	1,402	1,257	1,486	1,189	1,213
Contracted Services	7,360	7,198	7,649	6,916	7,064	7,205
Support Services (GF Recharges)	5,479	4,981	5,130	5,233	5,337	5,444
Debt Management Expenses	65	65	69	70	71	73
Bad Debt Provision	97	99	106	107	109	113
Depreciation	9,137	9,137	9,320	9,506	9,696	9,890
Total Expenditure	34,666	34,086	35,291	35,319	35,740	36,458
Rental Income – Dwellings	(36,764)	(37,408)	(40,177)	(40,604)	(41,606)	(42,991)
Rental Income – Non-Dwellings	(936)	(936)	(983)	(1,002)	(1,022)	(1,043)
Fees & Charges (charged for services)	(2,983)	(2,793)	(3,004)	(3,075)	(3,147)	(3,283)
Other Contributions (shared amenities)	(383)	(383)	(393)	(401)	(409)	(417)
Total Income	(41,066)	(41,520)	(44,557)	(45,082)	(46,184)	(47,734)
Net Cost of Services	(6,400)	(7,434)	(9,266)	(9,763)	(10,444)	(11,276)
Interest Received	(8)	(9)	(9)	(7)	(6)	(5)
Financing Costs	5,686	5,610	6,686	7,748	8,196	8,649
Net Operating Income	(722)	(1,833)	(2,588)	(2,022)	(2,253)	(2,632)
<i>Appropriations:</i>						
HRA Contributions to Capital	40	1,462	2,569	2,304	2,246	2,690
Contributions to/(from) Reserves	0	0	0	0	0	0
Total Appropriations	40	1,462	2,569	2,304	2,246	2,690
(Surplus)/Deficit	(682)	(371)	(20)	282	(8)	58

- 4.4 As presented in Appendix B, the originally forecast £0.682 million HRA surplus for 2023/24 identified in the October 2022 MTFP has now been reduced to £371,000 following the completion of the – more detailed – initial draft Budget preparation exercise.
- 4.5 As reported in the October 2022 MTFP, there were concerns regarding the financial viability of the HRA Business Plan from Year 11 (2033/34) onwards. In the light of that, the underlying “Fortress” has been ‘revisited’ and updated. Consequently, a number of Housing Developments have been re-phased, which has combined with an assumed additional 2.0% Housing Rent increase for 2023/24 (up from 5.0% to 7.0%); this has restored the long-term viability of the Plan. Consequently, the updated MTFP presented in the table above (Paragraph 4.3) now shows a stable and sustainable position, with combined surpluses of £399,000 in Years 1, 2 and 4, being broadly offset by combined deficits of £340,000 in Years 3 and 5.
- 4.6 It should be noted that officers are still refining the HRA Business Plan using the “Fortress” model and the completion of the Stock Condition Survey remains a major priority as, once complete, it will further enhance the accuracy of the outputs from the model and will also enable the Plan to be extended from 30 to 40 years; this will help inform future iterations of the HRA MTFP.