

# ***Supplementary Committee Agenda***



**Epping Forest  
District Council**

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## ***Cabinet Thursday, 11th February, 2021***

**Place:** Virtual Meeting on Zoom

**Time:** 7.00 pm

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**8. DRAFT BUDGET 2021/22 (INCLUDING MEDIUM TERM FINANCIAL PLAN UPDATE) (Pages 3 - 20)**

Finance and Economic Development (C-062-2020-21) – draft Budget.

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### Final Budget Proposals 2021/22

#### 1. Background and Introduction

- 1.1 The updated Medium-Term Financial Plan (MTFP) 2021/22 to 2025/26 – which set the framework for developing draft 2021/22 budget proposals for the General Fund – was adopted by Cabinet on 16th November 2020.
- 1.2 The projection for 2021/22 in the MTFP revealed an underlying budget deficit of £4.1 million on the General Fund, which had emerged in the light of the Covid-19 pandemic. It would be an extremely challenging task to eliminate a budget deficit of that size at such short notice. The MTFP therefore included an assumption that Government support of £1.0 million would be received in 2021/22. In addition, Cabinet supported a proposal to utilise £1.0 million of the Council's contingency reserves to support the budget. The target reduction in the base budget for 2021/22 was therefore £2.1 million.
- 1.3 Following the November 2020 Cabinet meeting, officers reviewed the underlying financial assumptions in the MTFP to ensure they remained relevant in the light of emerging intelligence at the time; most notably the Government Spending Review 2020 announced by the Chancellor on 25th November 2020, and prepared initial draft budgets for 2021/22, reaching a balanced position for presentation to Cabinet on 22nd December 2020.
- 1.4 A balanced position on the initial draft General Fund budget for 2021/22 was achieved at that point, which included the increased assumption that Government support of £1.2 million would now be received based on the content of the Spending Review. The assumed contribution from the Council's contingency reserves was virtually unchanged at £0.999 million.
- 1.5 However, the provisional Local Government Finance Settlement for 2021/22 – announced after the Cabinet report was published, but before the meeting was held – created a further deficit on the General Fund, primarily due to a significantly lower than anticipated New Homes Bonus allocation.
- 1.6 The outline Housing Revenue Account (HRA) budget presented to Cabinet on 22nd December 2020 showed a small Surplus of £62,000, which would maintain a minimum balance of £2.0 million in the HRA general reserve. The budget assumed strengthening income from Dwellings and addressed spending pressures on Capital Charges and Housing Repairs.
- 1.7 The draft budget proposals presented to Cabinet in December 2020 – both General Fund and HRA – were scrutinised by the Stronger Select Committee on 19th January 2021. Officers also updated the Committee on the outcome of the provisional Local Government Finance Settlement for 2021/22 and the further budget pressure that it created.
- 1.8 Further detailed work has now been completed on the budgets, with the General Fund 're-balanced' and a proposed Council Tax increase removed (achieving a 'Council Tax Freeze' for 2021/22). This report allows Cabinet to consider the final budget proposals for 2021/22 – for both the General Fund and HRA – as set out in the report, whilst taking into consideration the comments of the Stronger Council Select Committee.
- 1.9 Members of the Cabinet should note that, following the recent realignment of services within the Council, the General Fund service structure presented requires further refinement prior to presentation to full Council on 25th February 2021. The changes are relatively slight and have no impact on Net Expenditure or Funding.

## 2. Proposed General Fund Budget 2021/22 (*Annex 1*)

2.1 The proposed General Fund budget for 2021/22 comprises Net Expenditure of £16.690 million and is summarised by service area in the table below.

Description	Net Expenditure
	£'s
<b>NET EXPENDITURE</b>	
Chief Executive	973,100
Community & Well-Being	1,160,150
Contracts & Technical	(1,497,790)
Corporate Services	7,693,440
Customer Services	2,577,310
Economic Projects	1,408,910
Finance & Audit	1,624,440
Housing & Property	2,105,830
Planning & Development	2,956,530
Strategy, Delivery & Performance	1,725,300
Qualis Income	(3,365,200)
Unallocated Adjustments (inc. Financing, Pensions and Recharges)	(671,630)
<b>Total Net Expenditure</b>	<b>16,690,390</b>
<b>FUNDING</b>	
Council Tax	(8,235,688)
Business Rates	(5,162,022)
Collection Fund Adjustments	336,406
Council Tax Sharing Agreement (CTSA)	(340,000)
<i>Non-Specific Grants</i>	
New Homes Bonus	(477,477)
Covid-19 Funding Allocation	(663,322)
Lower Tier Services Grant	(185,882)
Other Grants (General)	(12,405)
Government Support (Covid-19: includes SFC compensation)	(600,000)
Contribution to/(from) Reserves	(1,350,000)
<b>Total Funding</b>	<b>(16,690,390)</b>

2.2 The **Net Expenditure** highlights include the following:

- **Employee Costs** – the report presented to Cabinet in December 2020 noted a significant increase in the cost of Employees compared to the 2020/21 budget and the November 2020 MTFP. The most significant new cost pressure noted was the Council's obligation to make a Pension Fund Deficit Reduction Payment (DRP) of £601,691 in 2021/22. However, the same report also noted that the Spending Review 2020 included a Public Sector Pay Freeze and, in those circumstances, a revised assumption of a 1.5% pay award was included at that stage; this had the effect of reducing anticipated budget demand by over £300,000. The 1.5% pay award assumption remains in this budget proposal
- **Premises & Transport** – the November 2020 MTFP included a broad assumption that Premises costs could be reduced by at least 10% in the light of new working arrangements (escalated by the pandemic) and the reopening of the refurbished Civic Offices. However, detailed work on the budget identified opportunities to exceed the 10% assumption across a range of costs including utilities and Business Rates. New ways of working have also enabled a significant reduction in Transport costs
- **Supplies & Services** – the report presented to Cabinet in December 2020 noted a significant cost pressure on Insurance costs (£826,330), which had been identified and addressed following the adoption of the November MTFP. As previously highlighted in December 2020, a limited number of growth items have been included, such as the increased cost pressures on IT budgets as the Council moves its IT systems onto “the Cloud”, additional contributions towards Neighbourhood Police and additional commitments to Environmental Projects. Subsequent detailed work on the budget has not identified any further significant issues and the original 1.0% inflation assumption remains unchanged
- **Fees and Charges** – the underlying assumptions on Fees and Charges included in the December 2020 Cabinet report remain unaltered in this budget proposal and are presented for consideration elsewhere on this agenda. The most notable feature perhaps is a commitment to maintain Car Parking charges at current levels. This includes the continuation of the temporary 20p rate until 30th June 2021. Any further extension of the 20p rate would require additional funding and is not included in this budget proposal.

Assumed income from the Leisure Management Fee, remains unaltered from the December 2020 figure of £500,000 (down from £1,471,420), but there is cause for increased optimism on other income streams due to the rapid progress being made on the Vaccine rollout. Thus (already) rising income from Planning Fees allows a smaller cut to the income budget than originally proposed (impact £181,504) and the prospect of a relatively quick recovery in Car Parking income at the end of the latest lockdown has led to a revised estimate on assumed income from this source (impact £100,000)

Further detailed work on other Fees and Charges budgets during January 2021 has yielded mixed results, with additional income identified at North Weald Airfield (£73,390), but the net income assumption from the letting of spare capacity within the newly refurbished Civic Offices has been reduced by £125,000, with the Second Floor now assumed to be let with effect from 1st October 2021; and

- **Qualis** – the financial implications to the Council of the Qualis initiative have been kept under constant review as the preparation of this budget has evolved. The total income assumption in the December 2020 draft budget report of £3,058,990 has now increased to £3,365,200 (i.e. up £306,210). This is primarily due to the imminent issue of a £6.0 million Regeneration Finance Loan to Qualis; this is a new development and is expected to deliver an estimated margin of £300,000 to the Council.

2.3 A detailed summary of all draft General Fund cost centre budgets for 2021/22 is presented in **Annex 1**. Comparative budgets are included for 2020/21 to provide additional insight, although it should be noted that, due to the realignment of service portfolios in 2020/21, a genuine like-for-like comparison is not provided in every instance.

2.4 The **Funding** highlights include the following:

- **Council Tax** – both the MTFP presented in November 2020, and the draft General Fund budget presented in December 2020, assumed a £5 Council Tax increase for 2021/22. However, based on feedback from both Cabinet and Scrutiny councillors during January 2021, and further detailed work on the budgets, a 0% increase (or Council Tax freeze) is now proposed. This reduces the estimated yield on Council Tax by £270,093. Given the unique circumstances triggered by the pandemic and the anticipated hardship for many residents in the year ahead, a one-off contribution from Council reserves of £150,000 is therefore assumed in this budget. The remaining balance (£120,093) has been absorbed within the original £1.0 million commitment from reserves
- **Business Rates** – the net funding anticipated from the Business Rates Retention (BRR) scheme has been updated to reflect the Council's 2020/21 ("NNDR1") forecast submitted to the Government on 4th February 2021. The submission was very close to estimates made on 31st October 2020 and assumed a Levy of £100,000 payable on growth to the Government (the 2019/20 draft Levy supplied by Essex County Council was £101,988). However, an updated forecast for the 2021/22 Essex Business Rates Pool was received from Essex County Council on 5th February 2021, which included an estimated Levy of £452,707. This was a significant and unexpected set back (reducing the funding assumption by £352,707), with the Epping Forest District Council Levy share being affected by the Business Rates forecasts submitted by all Essex Pool members. However, further analysis of the "Academy" (Revenues) system reports identified that the rateable value for the district increased from £96,582,661 on 31st December 2020 (used in the forecast submitted to Government) to £96,975,470 on 29th January 2021; the increase is attributable to the bulk processing of a backlog of Valuation Office Agency (VOA) schedules by Revenues officers, recently built up as a consequence of the heavy workload created by the urgent need to process Covid-19 related Business Grants. On that basis, a notional increase of £150,000 has been assumed within the overall Business Rates estimate, initially leaving an unfunded balance of £202,707. In the circumstances, it has been assumed that a contribution of £200,000 be made from the Council's reserves to compensate for what is effectively a one-off loss.

- **Non-Specific Grants** – the provisional Local Government Finance Settlement for 2021/22 was announced on 17th December 2020. It was a mixed picture for Epping Forest District Council on grants. A New Homes Bonus (NHB) allocation of just £25,760 for 2021/22 contrasted sharply with an allocation of £609,313 for 2020/21. Once legacy payments are factored in, the total NHB allocation is £477,477, which compares to an assumed allocation of £1,061,030. NHB allocations are calculated based on annual housing growth in each local authority area. However, despite the set back on NHB, there was some unexpected good news in the Settlement. A new Covid-19 allocation for 2021/22 was announced, with the Council set to receive £663,322 and, a new “Lower Tier Services Grant” of £185,882 was also revealed; both grants are now incorporated within these budget proposals
- **Government Support** – the November 2020 MTFP assumed £1.0 million from Covid-19 related Government support in 2021/22. This assumption was raised to £1.2 million in the draft budget presented in December 2020, based on emerging intelligence at the time. As noted above, the Government has now confirmed a basic grant allocation of £663,322. In addition, the Government has also confirmed the extension of its “Sales, Fees and Charges Compensation Scheme” into Quarter 1 (April 2021 to June 2021) for 2021/22; this provides useful support for the Council, especially with regard to anticipated lost income from Leisure (in particular) and Car Parking. Further Government support for Covid-19 of £600,000 is therefore assumed in these budget proposals, resulting in a total support assumption of £1.263 million; and
- **Contribution from Reserves** – the Cabinet commitment to support the 2021/22 General Fund budget with a £1.0 million contribution from the Council’s contingencies reserves was set in the context of the 2020/21 Quarter 2 forecast outturn. The year-end forecast for Quarter 2, was based on information available at 30th September 2020, and anticipated a deficit of £1.944 million. However, the Quarter 3 forecast for 2020/21, based on information available at 31st December 2020, reflects a significantly improved position, with a revised year end deficit of £0.313 million projected. The revised assumption in this proposed budget is therefore to contribute £1.350 million from contingency reserves. The increased contribution remains prudent and enables the delivery of a Council Tax freeze as well as helping to ameliorate a late – and unexpected – reduction in Business Rates.

### 3. Other General Fund Expenditure Plans 2021/22

3.1 In addition to the service expenditure summarised in Annex 1 to this report, additional expenditure funded from Earmarked Reserves is planned as follows:

- **North Weald Inland Port (£230,000)** – in the run up to Brexit, the Council negotiated a lease extension with HMRC for the facilities that they occupy at North Weald Airfield. The agreement included the expansion of the area occupied by HMRC to accommodate an Inland Port Facility on the site. As well as paying an increased charge, HMRC also agreed to making a one-off £200,000 contribution in recognition of the potential impact that the operation of the Port Facility might have on the local neighbourhood. The HMRC contribution adds to the £500,000 in “EU Transition Funding for Ports and Borders” received from the Government. Total funding of £700,000 is therefore available, which will be carried forward in an Earmarked Reserve for spending in and around North Weald over a five-year period commencing 2021/22. Total expenditure of £230,000 is planned for 2021/22 and is summarised in the table below.

<b>North Weald Inland Port: Planned Spending 2021/22</b>	
<b>Description</b>	<b>Amount</b>
	<b>£'s</b>
North Weald Parish Council – contribution to costs	40,000
Thornwood Parish Council – mitigation costs	5,000
St Claire’s Hospice – mitigation costs	15,000
North Weald Operations (temporary post)	50,000
Minor Maintenance Fund	25,000
Local Place Issues	20,000
Unallocated	75,000
<b>Total</b>	<b>230,000</b>

- **District Development Fund (£227,000)** – the general financial climate and adjusted priorities in the light of Covid-19 is reflected in a slightly lower spending than recent years from the Council’s long-established District Development Fund (DDF). Current DDF commitments for 2021/22 are £227,000 and are summarised in the table below.

<b>District Development Fund: Current Commitments 2021/22</b>	
<b>Description</b>	<b>Amount</b>
	<b>£'s</b>
North Weald Master Plan	140,000
Kickstart	37,000
Town Centre Project Manager (Waltham Abbey and Ongar)	50,000
<b>Total</b>	<b>227,000</b>

The improving General Fund revenue position reflected in the Quarter 3 forecast for 2020/21 at the time of preparing this report suggests that it may be possible to release some further one-off investment funding from the Council’s general reserves at the year end. This could potentially be transferred to the DDF should members choose to do so, thus allowing a designated funding pot available for suitable project bids. It would also further enhance transparency and improve financial accounting practice. Officers will bring forward proposals at year-end, once the Provisional Outturn for 2020/21 is known.



#### 4. Proposed Housing Revenue Account Budget 2021/22 (Annex 2)

4.1 The proposed Housing Revenue Account (HRA) budget for 2021/22 is summarised in the table below.

<b>Housing Revenue Account Budget 2021/22</b>			
<b>Description</b>	<b>Outline (Dec 2020)</b>	<b>Proposed (Feb 2021)</b>	<b>Variance</b>
	<b>£000's</b>	<b>£000's</b>	<b>£000's</b>
<b>EXPENDITURE</b>			
Supervision & Management (General)	7,203	6,633	(570)
Supervision & Management (Special)	3,738	3,953	215
Rents, Rates Taxes and Insurances	533	533	0
Contributions to Repairs Fund	6,500	7,723	1,223
<b>Management &amp; Maintenance</b>	<b>17,974</b>	<b>18,842</b>	<b>868</b>
Capital Charges	8,850	8,850	0
Major Repairs on Leasehold Properties	300	300	0
Treasury Management Expenses	58	58	0
Provision for Bad/Doubtful Debts	91	91	0
<b>Total Expenditure</b>	<b>27,274</b>	<b>28,142</b>	<b>868</b>
<b>INCOME</b>			
Gross Rent from Dwellings	(33,346)	(33,349)	(3)
Non-Dwellings Rents	(810)	(810)	0
Charges for Services & Facilities	(2,492)	(2,092)	400
Contributions from General Fund	(357)	(357)	0
<b>Total Income</b>	<b>(37,005)</b>	<b>(36,608)</b>	<b>400</b>
<b>Net Cost of Services</b>	<b>(9,731)</b>	<b>(8,466)</b>	<b>1,265</b>
Interest on Receipts and Balances	(23)	(36)	(13)
Interest Payable on Loans	5,638	6,125	487
Transfer from Major Repairs Reserve	0	0	0
Reversal of Repairs Service Depreciation	(68)	(68)	0
Pensions Interest Payable/Return on Assets	652	652	0
<b>Net Operating Income</b>	<b>(3,531)</b>	<b>(1,793)</b>	<b>1,738</b>
<i>Appropriations:</i>			
Direct Revenue Contributions to Capital	4,652	2,973	(1,679)
IAS19 Adjustment	(1,183)	(1,180)	3
Transfer to Self-Financing Reserve	0	0	0
<b>(Surplus)/Deficit for Year</b>	<b>(62)</b>	<b>0</b>	<b>62</b>

4.2 A detailed summary of the relevant draft HRA cost centre budgets for 2021/22 is presented in **Annex 2**. Comparative budgets are included for 2020/21 to provide additional insight. The nature of the HRA is such that it is possible to calculate several budget lines (e.g. Capital Charges and Dwelling Rents, once the annual Rent Increase is known) with reasonable accuracy at an early stage. This is reflected in the budget proposals whereby there are just a limited number of variances compared to the Outline Budget presented in December 2020. There are however some notable differences:

- **Supervision & Management General (Positive £570,000)** – the transfer of the Housing Repairs service to Qualis on 1st October 2020, is a contributory factor in lower General Fund recharges, which was part of the business case for introducing the new arrangements
- **Contributions to Repairs Fund (Negative £1,223,000)** – as previously reported to Cabinet and Scrutiny Committees, spending from the Housing Repairs Fund has been consistently exceeding the annual contributions in. The balance brought forward on the Fund on 1st April 2020, is insufficient to absorb the spending pressure in 2020/21 and additional contributions will be required moving forwards. The Void Repairs budget especially has been coming under pressure in recent years as older stock has tended to dominate newly vacated properties, which is proving more expensive to repair
- **Charges for Services & Facilities (Negative £400,000)** – revised assumptions regarding recently agreed increases in Service Charges have resulted in a reduced income assumption of £200,000. Whilst the increases are expected to eventually produce an income yield of £600,000 per annum for the HRA, a phased approach to the increases means that that will not be achievable until 2023/24. The assumed yield for 2021/22 in these proposals is £200,000; and
- **Interest Payable on Loans (Negative £487,000)/Direct Revenue Contributions to Capital (Positive £1,679,000)** – the additional net spending pressure on the HRA illustrated above (primarily on Housing Repairs and Service Charges) generates two other significant variances in the budget proposals compared to the position in December 2020. Thus, in order to maintain a minimum balance of £2.0 million in the HRA general reserve in accordance with the current 30-Year HRA Business Plan, a reduced Contribution to Capital is required. This in turn increases the Council's need for borrowing to fund the HRA Capital Programme, and therefore increases the amount of Interest Payable on Loans.

4.3 Two other material items to note that were already known about in preparing the outline budget in December 2020 are Capital Charges and Gross Rent from Dwellings. Both have increased significantly with contrasting effect on the HRA budget. Thus:

- **Gross Rent from Dwellings** – compared to the 2020/21 Budget, these proposals include an increase of £613,000 in Gross Rent from Dwellings based on the latest available information from the Housing Rents system. The budget reflects an assumed 1.5% Rent Increase (proposed elsewhere on this agenda); and
- **Capital Charges** – compared to the 2020/21 Budget, these proposals include an increase of £600,000 in Capital Charges because, as previously reported, based on a review of the Fixed Asset Register, it has been identified that the Depreciation budget is insufficient. This is an historic problem that also led to an overspend in 2019/20 (the 2020/21 budget had already been set by the time the issue had been identified).

Annex 1

## Draft General Fund Budget 2021/22: Cost Centre Summary

<i>Service: Chief Executive</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2020/21 (Final)	2021/22 (Draft)
		£'s	£'s
50100	Chief Executive - Policy	662,550	685,680
CM100	Corporate Policy Making	14,280	14,440
CM102	Transformation Projects	329,640	161,600
CM103	Company Structure - Qualis	563,040	75,750
CM105	Subscriptions	35,280	35,630
		<b>1,604,790</b>	<b>973,100</b>

<i>Service: Community &amp; Wellbeing</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2020/21 (Final)	2021/22 (Draft)
		£'s	£'s
27150	Limes Centre	43,010	49,110
34170	Community & Culture	477,090	506,870
CD110	Youth Strategy	8,870	8,960
CD112	Youth Council	21,320	18,560
CH103	Active Projects	230	-
CH110	Museum	642,240	644,860
CH113	Museum Development Projects	35,340	21,500
CH116	Lowewood Museum	-18,360	-
GD100	Grants to Voluntary Organisations	89,690	90,590
GD110	Grant - Essex Womens' Refuge	17,280	17,450
GD140	Grant - Citizen's Advice Bureau	150,390	152,440
GD150	Grant - Voluntary Action EF	39,900	40,300
GT110	Community Housing Fund	22,000	-
HL100	Homelessness Advice	-326,170	-469,710
HL110	Bed & Breakfast Accommodation	1,790	-1,420
HL130	Zinc Arts Scheme	3,010	9,130
PT101	Community Transport	16,340	16,180
RS300	All Weather Pitch	-28,560	-20,200
RS400	Community, Health & Wellbeing	65,060	65,450
RS403	Marketing & Promotions	10,710	10,820
RS410	Sports Development External Funding	74,450	-740
		<b>1,345,630</b>	<b>1,160,150</b>

Annex 1 (cont.)

## Appendix A

<i>Service: Contracts &amp; Technical</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2020/21 (Final)	2021/22 (Draft)
		£'s	£'s
32220	Estates & Valuation	295,280	335,940
35003	Procurement & Contract Development	208,760	216,060
35007	Waste Management Group	331,980	333,500
35013	Engineering, Drainage & Water	448,970	454,930
35016	Leisure & Car Parking	152,540	177,410
35017	Countryside & Landscape	316,000	317,780
35400	Grounds Maintenance North	565,150	555,210
35500	Grounds Maintenance South	380,110	367,080
53100	Community & Regulatory - Policy	254,880	-
54100	Contracts & Technical - Policy	257,770	416,470
54110	Highways Rangers - Group	50,000	84,850
EH112	Contaminated Land & Water Quality	53,030	27,230
EH140	General Drainage	50	50
EI131	Countryside	54,780	53,730
FD100	Flood Defence/Land Drainage	54,120	72,420
GD190	Charity - Chigwell Row Bec	1,530	1,260
HI121	Highways General Fund Other	- 9,180	70,680
HI122	Highways General Fund Trees	- 15,300	- 15,300
HI123	Highways Rangers	- 30,000	- 64,710
HI124	Street Furniture	35,700	11,670
HI129	Highways General Fund Verge Maintenance	- 42,840	- 42,840
OS100	Roding Valley Development	1,220	1,010
OS101	Tree Service	68,450	68,460
OS110	Open Spaces	- 1,660	- 3,210
OS115	Contribution to HRA	349,940	353,440
PS100	Off-Street Parking	- 1,250,130	- 875,670
RS150	Leisure Services Contract	- 1,421,420	- 500,000
RS301	North Weald Airfield	- 114,800	- 863,820
RS302	North Weald Airfield Electric	40,810	50,870
SC100	Street Cleansing	1,196,250	1,168,340
TI150	David Lloyd Centre	- 195,000	- 213,060
TI170	Brooker Road Industrial Estate	- 561,930	- 719,070
TI180	Oakwood Hill Plots	- 436,580	- 483,680
TI190	Oakwood Hill Units	- 222,010	- 254,430
TI220	Langston Road Industrial Estate	- 142,400	- 127,250
TO100	Fleet Operations DSO Account	123,090	65,120
UO112	Greenyards, Waltham Abbey	- 15,000	- 15,000
UO113	Wayleaves	- 4,280	- 3,190
UO120	Asset Rationalisation	45,790	-
UO130	Business Premises	- 2,525,010	- 2,533,950
UO140	Epping Forest Shopping Park	- 2,498,100	- 2,624,390
UO150	Loughton High Road	-	- 533,090
WC100	Refuse Collection	1,329,670	1,380,270
WC102	Abandoned Vehicles	21,370	6,650
WC200	Recycling	1,750,850	1,821,020
WC300	Trade Waste	- 54,150	- 37,620
		<b>- 1,151,700</b>	<b>- 1,497,790</b>

**Annex 1 (cont.)**

## Appendix A

<i>Service: Corporate Services</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2020/21 (Final)	2021/22 (Draft)
		£'s	£'s
25300	Internal Insurance Fund	826,330	826,330
28030	Central Services - Cleaning	7,650	5,050
32031	Corporate Filing Store	270	500
32060	Legal Services	358,080	217,650
32115	Corporate Training	161,420	180,260
32120	Human Resources	466,310	708,130
32121	HR Corporate Improvement	70,860	-
32122	Apprenticeships	208,990	264,240
32130	Human Resources	-	510
32140	Payroll	40,000	49,330
33070	Debt & Insurance Services	58,140	-
33080	Information & Communications Technology	3,214,330	3,568,440
34110	Community & Culture Admin.	37,690	22,380
51100	Corporate Support - Policy	299,690	458,160
51110	Finance Support	428,780	427,450
51120	Correspondence & Operational	254,390	221,720
51130	Service Support 1	272,400	268,330
51140	Service Support 2	376,430	190,860
51150	Business Services Admin.	209,610	93,070
EP100	Emergency Planning	75,130	104,170
LC100	Service Support 3 (Lic.)	57,760	81,300
PT110	Concessionary Fares	5,510	5,560
		<b>7,429,770</b>	<b>7,693,440</b>

<i>Service: Customer Services</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2020/21 (Final)	2021/22 (Draft)
		£'s	£'s
33020	Cashiers	297,020	294,430
33050	Benefits	833,430	955,440
33075	Revenues	1,132,290	1,248,200
33085	Systems Administration & Contract	265,190	339,120
34160	Public Relations & Information	315,780	356,930
40120	Customer Services	673,140	647,330
55100	Customer Services - Policy	256,580	274,010
BA100	Housing Benefits Administration	-	504,480
BP100	Rent Allowances	-	831,570
BP110	Non-HRA Rent Rebates	140,200	126,870
BP200	HRA Rent Rebates	51,000	86,980
LT110	NDR Collection	-	183,920
LT120	Council Tax Collection	-	232,030
		<b>2,561,360</b>	<b>2,577,310</b>

Annex 1 (cont.)

<b>Service: Economic Projects</b>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2020/21 (Final)	2021/22 (Draft)
		£'s	£'s
15500	Local Strategic Partnership	-	29,610
35005	Neighbourhoods Team	297,100	278,760
35006	Safer Communities	328,480	341,100
35009	CCTV Cameras	30,850	30,120
42510	Economic Development Group	259,490	267,730
52100	Economic Projects - Policy	251,850	321,420
CY100	Safer Communities Programme	238,310	89,400
ED100	Economic Development	64,050	34,310
EH155	Neighbourhood & Rapid Response	26,980	25,590
EI110	Bio Boost	-	1,120
	Tourism Promotion	15,300	15,450
LA100	LAA Pooled Funds	-	5,030
		<b>1,481,680</b>	<b>1,408,910</b>

<b>Service: Finance &amp; Audit</b>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2020/21 (Final)	2021/22 (Draft)
		£'s	£'s
31120	Internal Audit	162,060	166,070
33030	Treasury Management	27,540	27,820
33060	Accountancy	674,700	1,049,360
33065	Bank & Audit Charges	101,800	102,820
42410	Corporate Fraud Investigation	196,820	207,290
FM130	Provision for Bad & Doubtful Debts	102,000	102,000
UO110	Sundry Non-Distributable Costs	-	30,920
		<b>1,233,970</b>	<b>1,624,440</b>

Annex 1 (cont.)

<i>Service: Housing &amp; Property</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2020/21 (Final)	2021/22 (Draft)
		£'s	£'s
23110	Oakwood Hill Depot	96,570	96,070
23130	Townmead Depot	9,590	10,250
23140	Epping Town Depot	37,990	37,990
26200	Building Maintenance - General	492,710	488,820
27050	Civic Offices	811,020	403,010
27060	Hemnal Street Offices	24,890	18,010
27110	Debden Broadway Offices	20,850	21,890
32180	Facilities Management	546,890	525,210
32191	Out of Hours Service	41,770	42,420
57100	Housing & Property - Policy	664,190	462,160
		<b>2,750,130</b>	<b>2,105,830</b>



## Appendix A

<i>Service: Planning &amp; Development</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2020/21 (Final)	2021/22 (Draft)
		£'s	£'s
32170	Licensing Group	287,130	342,890
35004	Public & Environmental Health	414,120	445,230
36800	Private Housing - Policy Grants Care	202,080	203,330
32850	Private Housing - Technical	152,960	147,470
37500	Building Control Group	609,260	503,550
37600	Development Control Group	589,410	540,550
42310	Enforcement/Trees & Landscape	556,810	639,780
43310	Planning Policy Group	389,180	382,090
58100	Planning & Development Services Policy	493,560	444,080
BC100	Building Control	- 555,660	- 494,460
BC101	Building Control Non Fee	1,020	-
DC100	Enforcement	1,020	- 14,140
DC110	Planning Appeals	24,480	30,300
DC120	Development Control	- 1,204,240	- 1,069,740
EH100	Food Inspection	4,100	3,640
EH110	Pollution Control	3,470	3,500
EH111	Industrial Activities - Regulation	- 12,240	- 12,360
EH120	Private Sector Housing Matters	- 16,350	- 16,770
EH142	Animal Welfare Service	28,340	27,750
EH150	Public Hire License	- 162,640	- 132,530
EH151	Licensing & Registrations	- 106,920	- 108,290
EH160	Public Conveniences	191,660	183,830
EH180	Inspection of Workplaces	510	-
GT100	Garden Town	286,160	392,990
PH100	Private Housing Grants	- 30,500	- 96,090
PH130	Care and Repair	- 68,720	-
PP100	Conservation Policy	22,440	12,120
PP111	Local Plan	605,120	565,560
PP112	Neighbourhood Planning	7,140	9,990
PP113	Strategic Implementation Team	475,470	18,930
		<b>3,178,590</b>	<b>2,956,530</b>

**Annex 1 (cont.)**

## Appendix A

<i>Service: Strategy, Delivery &amp; Performance</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2020/21 (Final)	2021/22 (Draft)
		£'s	£'s
31140	Democratic Services	336,140	285,570
40110	Project & Policy Management	210,240	309,160
42110	Elections Group	85,330	89,430
51160	Performance Team	201,380	264,350
59100	New Policy Cost Centre	-	107,370
DR140	Civic Ceremonial	24,870	25,100
DR150	Civic & Member Expenditure	11,800	11,850
DR155	Members Allowances	377,410	377,430
DR160	Overview & Scrutiny	1,280	1,280
DR161	Standards Committee	5,100	5,150
EL100	Elections Group	222,680	175,500
RE100	Electoral Registration	117,790	73,110
		<b>1,594,020</b>	<b>1,725,300</b>

<i>Service: Qualis Income</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2020/21 (Final)	2021/22 (Draft)
		£'s	£'s
FM100	Finance Miscellaneous (Qualis income)	- 3,626,398	- 3,365,200
		<b>- 3,626,398</b>	<b>- 3,365,200</b>

**Annex 2**

## Draft Housing Revenue Account Budget 2021/22: Cost Centre Summary

<i>HRA: Supervision &amp; Management General</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2020/21 (Final)	2021/22 (Draft)
		£'s	£'s
YA100	Policy & Management	72,730	74,180
YA110	Sale Of Council Houses	5,670	12,198
YA120	Capital Monitoring	84,960	112,147
YA140	Comp.Costs New Hsg.System	10,200	10,200
YA150	Tenant Participation	13,460	15,640
YA160	Contribution To General Fund	947,770	681,660
YA170	Repairs Management	998,040	344,992
YA180	New House Builds	217,130	214,438
YA190	HRA Support Services	2,631,990	2,694,830
YA200	Managing Tenancies	798,470	1,046,659
YA210	Waiting Lists & Allocations	414,440	390,435
YA300	Rent Accounting & Collection	622,980	906,556
YA400	Hsg. Man. Support Servs.	205,030	128,233
		<b>7,022,870</b>	<b>6,632,168</b>

<i>HRA: Supervision &amp; Management Special</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2020/21 (Final)	2021/22 (Draft)
		£'s	£'s
YB100	Heating Expenses	1,530	1,530
YB110	Staircase Lighting	109,680	120,228
YB120	Caretaking & Cleaning	329,090	396,429
YB140	Minor Sewerage Works	49,990	55,360
YB150	Water Course Maintenance	60,570	55,310
YB200	Other Communal Services	155,810	156,500
YB300	Community Centres	8,590	8,370
YB350	Hemnall House	17,320	17,670
YB400	Grounds Maintenance Services	1,155,500	1,374,150
YB500	Oap Units Management	674,350	618,036
YB510	Oap Units Support	281,230	255,122
YB520	Community Alarms Mgt.	192,960	185,777
YB530	Community Alarms Support	64,130	56,615
YB540	Area Warden Service - Mgt	57,280	62,226
YB550	Area Warden Service - Support	54,840	49,470
YB600	Homeless - Management	44,000	47,950
YB620	Norway House - Management	367,690	407,507
YB630	Norway House - Support	26,040	38,400
YB800	Other Special Items inc grants to vol orgs	14,560	46,620
		<b>3,665,160</b>	<b>3,953,269</b>

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