

Supplementary Committee Agenda



**Epping Forest
District Council**

Cabinet Monday 18th December 2023

Place: Council Chamber - Civic Offices
Time: 7.00 pm
Democratic Services: V Messenger (Democratic Services)
Tel: (01992) 564243

11. ANY OTHER BUSINESS (Pages 2 - 42)

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

In accordance with Operational Standing Order 6 (non-executive bodies), any item raised by a non-member shall require the support of a member of the Committee concerned and the Chairman of that Committee. Two weeks' notice of non-urgent items is required.

(a) To consider the Draft Budget proposal for 2024/25.

Please note that (Appendix A) Annex 2 and Appendix F are CONFIDENTIAL items that will be published separately as a Restricted second Supplementary agenda.

Agenda Item 11

Report to the Cabinet

Report reference: C-036-2023-24
Date of meeting: 18th December 2023



Portfolio: Finance & Economic Development – Cllr. John Philip

Subject: Draft Budget 2024/25 (including General Fund & HRA revenue & capital, Fees & Charges, and an updated Medium-Term Financial Plan)

Responsible Officer: Andrew Small (01992 564278)

Democratic Services: Vivienne Messenger (01992 564243)

Recommendations/Decisions Required:

- 1) To consider the draft General Fund revenue budget proposals for 2024/25 (*Appendix A*), specifically including supplementary *confidential* items Annex 2 (Cost Centre Summary) and Appendix F (Savings Proposals) and suggest amendments if considered necessary.
- 2) To consider the draft Housing Revenue Account (HRA) revenue budget proposals for 2024/25 (*Appendix B*) and suggest amendments if considered necessary.
- 3) To consider the draft General Fund and HRA capital proposals for 2024/25 through to 2028/29 (*Appendix C*) and suggest amendments if considered necessary.
- 4) To consider the draft Fees and Charges proposals for 2024/25 (*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 Overview & Scrutiny Committee considers the draft budget proposals for 2024/25 (*Appendix A*) and associated documents (*Appendices B to F*) and make comments for consideration at the Cabinet meeting on 5th February 2024.

Executive Summary:

The Cabinet approved an updated Financial Planning Framework (FPF) 2024/25 to 2028/29 at its meeting on 18th September 2023, which is the first step in preparing the 2024/25 budget.

The first major milestone in the FPF was reached on 9th October 2023, with Cabinet receiving and considering an updated Medium-Term Financial Plan (MTFP) for 2024/25 to 2028/29. The MTFP revealed a projected deficit of £3.720 million for 2024/25 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.

The MTFP also identified a projected surplus of £0.015 million on the Housing Revenue Account for 2024/25.

Acting on the strategic direction provided by Cabinet on 9th October 2023, officers have now managed to provisionally bridge the General Fund deficit and this report contains an early draft (balanced) budget for 2024/25 for consideration by Cabinet.

The General Fund element of the draft Budget for 2024/25 can be found at **Appendix A**. It comprises Net Expenditure of £17.929 million and Funding includes assumed Government grants of £1.514 million (“Core Spending Power + 3.0%”). It also includes a contribution of £0.263 million towards the replenishment of the adopted contingency balance within the General Fund Reserve.

The HRA draft Budget for 2024/25 can be found at **Appendix B**. It anticipates a *planned* deficit of £0.465 million (funded from *surplus* HRA balances).

An initial draft Capital Programme (covering both the General Fund and the HRA) for 2024/25 through to 2028/29 is attached at **Appendix C**. The General Fund Programme comprises total expenditure of £61.806 million over the five years, including £33.496 million in 2024/25. In addition, the HRA Programme comprises total expenditure of £140.424 million over the five years, including £33.087 million in 2024/25.

The level of Fees & Charges has been reviewed and draft proposals for 2024/25 can be found at **Appendix D**. This comprises both General Fund (using the September 2023 CPI inflation rate of 6.7% as the benchmark for increases), excluding Car Parking and statutory charges, and HRA (including a proposed Rent Increase of 7.7% in line with the Government Rent Standard).

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 2024/25.

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

General Fund MTFP (@ December 2023)		
Financial Year	(Surplus)/Deficit	Comment
	£000's	
2024/25	0	Assumed Government grant of £1.514 million + Contribution to Reserves of £0.263 million. New Waste Management arrangements assumed with effect from November 2024.
2025/26	1,152	
2026/27	784	
2027/28	493	
2028/29	492	

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

Housing Revenue Account MTFP (@ December 2023)		
Financial Year	(Surplus)/Deficit	Comment
	£000's	
2024/25	465	
2025/26	296	
2026/27	104	
2027/28	18	
2028/29	6	

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 2024/25).

Reasons for Proposed Decision:

To provide Cabinet with an initial draft Budget for 2024/25 for consideration (alongside comments from the meetings of the Overview & Scrutiny Committee held on 21st November and 12th December 2023) ahead of the forthcoming Budget scrutiny process in January 2024; 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 2024/25, 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 5th February 2024 based on a range of factors, including feedback from the Overview & Scrutiny Committee on 23rd January 2024.

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 2024; if any significant SCG implications should emerge, they will be clearly reported.

Consultation Undertaken:

The updated Medium-Term Financial Plan (MTFP) 2024/25 to 2028/29 – including a projected General Fund deficit of £3.720 million for 2024/25 – was initially presented to the Overview & Scrutiny Committee on 21st November 2023. A further report on Savings Proposals to address the deficit was presented to the same committee on 12th December 2023; the comments from both of those meetings will be considered by Cabinet alongside this report. This report will be presented to the Overview & Scrutiny Committee on 24th January 2024, with comments made taken forward for Cabinet consideration on 5th February 2024.

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.

Indicative Draft Budget 2024/25

GENERAL FUND REVENUE ACCOUNT

December 2023

1. Background and Introduction

- 1.1 The updated Medium-Term Financial Plan (MTFP) 2024/25 to 2028/29 – which set the framework for developing draft 2024/25 budget proposals for the General Fund – was adopted by Cabinet on 9th October 2023.
- 1.2 The October 2023 MTFP identified a projected deficit of £3.720 million on the General Fund for 2024/25, 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 potential impact of forthcoming changes to the delivery of the Waste Management service.
 - Subsequent developments – with financial consequences – that have emerged since the MTFP was prepared, have been incorporated; this includes the Government's Autumn Statement 2023 announced by the Chancellor on 22nd November 2023
 - 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 2024/25 (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 2024/25, prior to scrutiny by the Overview & Scrutiny Committee on 23rd January 2024.
- 1.5 Members are reminded that the budget is still an early draft given that the Local Government Finance Settlement for 2024/25 – which follows on from the Autumn Statement 2023 – is expected to be announced (imminently) during December 2023, so just misses the deadline for preparing this report.

2. Indicative Draft Budget 2024/25: summary position, including movements since October 2023

2.1 The MTFP adopted by the Cabinet in October 2023 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 2024/25 element of the October 2023 MTFP through to a balanced position for 2024/25.

2024/25 General Fund Budget Evolution			
Description	2024/25 MTFP (October 2023)	Movements	2024/25 Draft Budget (December 2023)
	£000's	£000's	£000's
Employees	23,357	(2,089)	21,268
Premises	3,741	(211)	3,530
Transport	249	(16)	233
Supplies & Services	9,659	(685)	8,974
Support Services	1	0	1
Contracted Services	10,012	1,594	11,606
Transfer Payments (H Bens)	22,460	(762)	21,698
Financing Costs	6,593	(2,147)	4,446
Specific Contingency	162	38	200
Gross Expenditure	76,234	(4,278)	71,956
Fees and Charges	(18,076)	(480)	(18,556)
Government Contributions	(24,010)	725	(23,285)
Misc. Income (inc. Qualis)	(3,891)	432	(3,459)
Other Contributions	(4,041)	(153)	(4,194)
HRA Recharges	(4,851)	318	(4,533)
Net Expenditure	21,365	(3,436)	17,929
Council Tax	(9,235)	(53)	(9,288)
Business Rates	(6,595)	0	(6,595)
Collection Fund Adjustments	(225)	(180)	(405)
Council Tax Sharing Agreement (CTSA)	(339)	(51)	(390)
Revenue Support Grant (RSG)	(133)	0	(133)
New Homes Bonus	(81)	0	(81)
Other Grants/Funding Guarantee Allocation (FGA)	(1,300)	0	(1,300)
Contribution to/(from) Reserves	263	0	263
Total Funding	(17,645)	(284)	(17,929)
(Surplus)/Deficit	3,720	(3,720)	0

2.2 The table above shows the elimination of the deficit of £3.720 million reported in the October 2023 MTFP. The net movement is the product of a range of other movements; both positive and negative. The most significant items include:

2.2.1 **EXPENDITURE**

*Members should note that balancing the 2024/25 budget as summarised above in the table in Paragraph 2.1 has required the assumed delivery of substantial savings. The following discussion on Expenditure variances should be interpreted in that context. Further detail can be found below in Paragraph 2.3, including **Appendix F (CONFIDENTIAL)**.*

- **Employees (£21.268 million)** – the core inflationary assumptions with regard to 2023/24 remain unchanged compared to the October 2023 MTFP. The anticipated back-dated pay settlement for 2023/24 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 3.0% for 2024/25 remains unaltered and the figures also include an additional 1.0% (making 4.0% in total) to address the underlying deficit in the base budget as a consequence of the 2023/24 pay award exceeding the budget provision by 1.0% (i.e., the 2023/24 budget assumed and award of just 4.0% compared to the actual award of 5.0%). However, budgeted Employee costs have fallen by £2.089 million since the October 2023 estimate was prepared primarily as a consequence of the savings proposals to tackle the projected overall budget deficit of £3.720 million identified in October 2023.
- **Premises (3.530 million)** – a tailored approach has been applied to Premises costs with targeted savings on Energy costs of £100,000 (already assumed within the October 2023 MTFP) achieved, with other costs are assumed to follow the general rate of inflation (3.5%). However, overall Premises costs have fallen by £0.211 million. As with Employee costs, this is primarily due to the assumed realisation of savings proposals.
- **Supplies & Services (£8.974 million)** – the October 2023 iteration of the MTFP assumed 3.5% inflation on Supplies and Services for 2024/25, which was driving an estimated cost pressure of £0.327 million. Whilst that general assumption remains unchanged, overall Supplies and Services costs have fallen by £0.685 million. Again, this is primarily due to the assumed realisation of savings proposals, with notable reductions across a wide range of cost centres, especially in areas such as Commercial & Technical (£346,652) and Corporates Services (£163,813 mainly in respect of miscellaneous ICT costs).
- **Contracted Services (£11.606 million)** – the budgeted cost of Contracted Services is significantly higher (up £1.594 million) than assumed in the October 2023 MTFP. There are two notable factors. Firstly, an increase in the cost of the Biffa waste contract of 6.7% was initially assumed in the October 2023 MTFP on the basis of August 2023 CPI (latest available information at time of preparing report). However, the CPI rate unexpectedly dropped to 4.6% in October 2023, which is the inflation rate written into the contract (and has been applied for 12 months, with effect from November 2023); this reduced the cost pressure by £0.174 million. However, that has been outweighed (most notably) by the inclusion of Capital Financing Costs of £1.602 million in respect of the new Waste Management arrangements anticipated in November 2024; such costs would be absorbed into any subsequent Waste Management contract with the planned arms-length Waste Company (rather than being a direct expense of the Council).

- **Transfer Payments (£21.698 million)** – more refined estimates of Housing Benefit (HB) related budgets have been completed, subsequent to the preparation of the October 2023 MTFP. This has resulted in a net reduction of £0.762 million in anticipated payments, although Members are once again reminded that reduced payments to claimants are predominantly offset by corresponding reductions in Government payments to the Council. See reduction of £0.725 million in Government Contributions below; and
- **Financing Costs (£4.446 million)** – estimated Financing Costs have been further refined in the light of updated cash flow and interest rate expectations. The major cost pressure created by increased interest rates has further stabilised since the MTFP was drafted in October 2023, which has helped slightly. However, the dominant factor in the (apparent) reduction of £2.147 million in overall Financing Costs is the reclassification of £1.602 million in costs related to the new Waste Management arrangements, which have been transferred to Contracted Services as explained above.

2.2.2 **INCOME**

*Members should note that balancing the 2024/25 budget as summarised above in the table in Paragraph 2.1 has required the assumed delivery of substantial savings. The following discussion on Income variances should be interpreted in that context. Further detail can be found below in Paragraph 2.3, including **Appendix F (CONFIDENTIAL)**.*

- **Fees and Charges (£18.556 million)** – more detailed work on the income assumptions from Fees and Charges has now been completed (see **Appendix D**). This has generally been successful in keeping pace with inflation (assumed at typically 6.7% in accordance with August 2023 CPI as explained in October 2023 MTFP) on non-statutory fees. The overall income expectation has increased by £0.480 million though, which is primarily the result of two factors. Firstly, a review of energy cost adjustments within the Leisure contract Management Fee paid by Places Leisure has resulted in a positive adjustment of £110,379 (in favour of the Council). And secondly, a misclassification of Market Rent at North Weald Airfield (value £367,500) has been subsequently identified within the October 2023 MTFP; the required correction to the classification increases the Fees and Charges line by £367,500, with a corresponding reduction of the same amount on Miscellaneous Income (see below). Limited changes to Car Parking charges are proposed within the savings proposals (estimated yield £106,000).
- **Government Contributions (£23.285 million)** – these primarily relate to compensation for Housing Benefit payments. There has been a reduction of £0.725 million compared to the assumption in October 2023 following an anticipated reduction in payments to claimants by a similar amount (see discussion above on Transfer Payments).
- **Miscellaneous Income (£3.459 million)** – assumed income from Qualis remains unchanged for now and is subject to a further review in January 2024 (no material changes are expected). However, there has been an apparent reduction of £432,000 in income from other sources. This is predominantly due to a previous misclassification of Market Rent at North Weald Airfield of £367,500, which has now been corrected (see discussion above on Fees and Charges); and
- **HRA Recharges (£4.981 million)** – the updated (net) HRA Recharges assumption is lower – by £0.318 million – compared to the assumption in the October 2023 MTFP. This predominantly reflects the assuming realisation of proposed HRA-related savings (of £0.306 million).

2.2.3 FUNDING

- **Council Tax (£9.289 million)** – the estimated Council Tax Base for 2024/25 has now been calculated as at 30th November 2023 (at 55,617.6) based on the latest available data held on the “Academy” system and supplemented by intelligence on additional “Completion Notices” anticipated by 31st March 2024 (as an indicator of expected growth); the parishes were notified accordingly on 4th December 2023. A Council Tax collection rate assumption of 98.0% has been assumed for 2024/25, following a temporary reduction to 97.5% in 2023/24 in anticipation of a reduction in collection rates due to the worsening economic climate at the time; experience has shown local collection rates to be more resilient than assumed with performance stable, thereby allowing a more optimistic assumption this year.

The provisional assumption in the October 2023 MTFP that Council Tax will rise by 3.0% in 2024/25 (in line with the 2023/24 Referendum Limit) remains unchanged at this stage; Council Tax freezes are assumed from 2025/26 onwards. If a 3.0% increase is applied, the Band D charge for 2024/25 would rise from £162.15 to £167.01. Members of course have the option to vary this assumption.

Members should note that the Council Tax assumptions will be further reviewed during late December 2023 and January 2024 to incorporate latest available intelligence.

- **Business Rates (£6.595 million)** – as reported to Cabinet on 18th September 2023, revenue from the Business Rates Retention (BRR) scheme has been performing strongly in 2023/24 following the April 2023 Revaluation (whereby the Business Rates base in Epping Forest increased in value by 14.0%, which is double the national average of 6.9%). On that basis – and the October 2023 MTFP assumption remains unchanged – it is assumed that the funding expectation in the budget from this source will rise by £0.829 million; from £5.766 million in 2023/24 to £6.595 million in 2024/25, with normal inflationary rises assumed thereafter. This is a highly complex area though, and Finance officers will be working with technical advisors in the coming weeks to further refine this estimate.
- **Collection Fund Adjustments (£0.405 million)** – subsequent to the October 2023 MTFP, a review of Collection Fund forecasts has been completed by Finance officers in late October/early November 2023 in order to establish *provisional* estimates. This has identified some encouraging signs, with an overall net distribution of £0.405 million now anticipated from Council Tax and Business Rates (up £0.180 million compared to the October 2023 MTFP assumption).

Members should note that *final* estimates will not be established until January 2023 (using the output from the “Academy” system as at 31st December 2023 for Business Rates); some small adjustments are therefore likely in the final draft budget to be presented in February 2024.

- **Council Tax Sharing Agreement (CTSA) (£0.390 million)** – based on available intelligence back in September 2023 (“Quarter 1” data), the updated October 2023 MTFP assumed a CTSA yield of £338,480 in 2024/25 (rising by £100,000 annually thereafter). The latest available forecast for 2023/24 (Quarter 2 presented to the Overview & Scrutiny Committee on 24th October 2023) forecasts an outturn of £390,000 for 2023/24; this is now reflected in the updated funding assumption from this source.

- **Government Grants (£1.514 million)** – the Government published its response to the Select Committee’s report on funding for Levelling Up on 10th August 2023. Within that response, the Government expressed a commitment to introducing a one-off funding guarantee to ensure that every council sees a minimum increase in Core Spending Power of 3.0%, before any local decisions on Council Tax rates. This is stronger intelligence than we would normally receive at this stage in the budget development process. Therefore, the Government grants receivable in 2024/25 assumed within the October 2023 MTFP were extrapolated on that basis, resulting in total Government Grants assumed of £1.514 million (comprising **Revenue Support Grant (RSG) £0.133 million, New Homes Bonus (NHB) £0.081 and Funding Guarantee Allocation (FGA) £1.300 million**).

There was nothing in the Autumn Statement 2023 presented by the Chancellor on 22nd November 2023 that overtly contradicted the funding assumptions included for Government Grants within the October 2023 MTFP, and the Government re-confirmed its commitment to ‘Core Spending Power + 3.0%’ in a “Local Government Finance Policy Statement” released on 5th December 2023. On that basis, the overall quantum assumed remains unchanged at this stage. Future Settlements (from 2025/26 onwards) are still assumed frozen, with the exception of NHB, which is still assumed to cease with effect from 2025/26; and

- **Contribution to Reserves (£0.263 million)** – Members will recall that, in the light of the General Fund Reserve falling below its adopted minimum contingency balance of £4.0 million in February 2023, the Council committed to – with effect from 2023/24 – annually contributing £262,620 to towards replenishing the General Fund Reserve. The Quarter 2 Budget Monitoring Report 2023/24 has projected a further significant overspend on the 2023/24 General Fund revenue budget, which – if this materialises – would further deplete the General Fund Reserve balance. The pressure to contribute to the General Fund Reserve is therefore rising. For now, as with the October 2023 MTFP, the Council’s current annual commitment of £262,620 is retained. This will need to be kept under review as the final draft 2024/25 budget is further developed.

SAVINGS PROPOSALS

- 2.3 Given the scale of the projected budget deficit for 2024/25 (£3.720 million) identified in the updated MTFP adopted in October 2023, senior officers, under the strategic direction of Cabinet, prepared a range of savings proposals for consideration by a special meeting of the Overview and Scrutiny Committee on 12th December 2023. The total value of savings considered was £3.780 million (£2.650 million “Low Impact” savings, £1.130 million “High Impact” savings). Acting on feedback from Committee, and subsequent direction provided by Cabinet following the meeting, updated General Fund savings of £3.536 million (£3.229 million net of HRA adjustments) are now assumed and embedded in the table presented above in Paragraph 2.1 above. The table below summarises those savings by Cabinet Portfolio.

Draft General Fund 2024/25 (@ December 2023): Embedded Savings Proposals	
Portfolio Description	Value
	£'s
Community Health and Wellbeing	201,458
Customer and Corporate Support Services	1,350,603
Finance and Economic Development	725,917
Housing and Strategic Health Partnerships	210,344
Leader of the Council	76,183
Place	386,046
Regulatory Services	585,038
Overall Savings Total	3,535,590
HRA Recharges Adjustment	(306,225)
Net Savings in General Fund	3,229,365

- 2.4 The identification of savings on this scale (18.3% of the 2023/24 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. It is a difficult balancing act and transparency and engagement with the wider Council has been a priority to deliver a satisfactory outcome in difficult circumstances. Tough choices are having to be made, some of which entail potential sensitivities across affecting employees, public sector partners, customers, and the general public. See **Appendix F** (CONFIDENTIAL) for a detailed summary of the (draft) Savings Proposals.

GENERAL FUND BUDGET ANALYSES

- 2.5 A more detailed analysis of the draft General Fund Budget 2024/25 has been prepared and is attached at **Annex 1** (“Subjective Analysis”) and **Annex 2** (“Cost Centre Summary”) (CONFIDENTIAL).

3. General Fund Budget Setting 2024/25: the way forward

- 3.1 The draft budget will now be presented to the Overview & Scrutiny Committee on 23rd January 2024 for their consideration and comment ahead of the Cabinet meeting on 5th February 2024.
- 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 2024/25.

First Draft General Fund Budget 2024/25: Subjective Analysis

DRAFT Income & Expenditure Analysis 2024-25 (@ Dec 2023)															
Subjective Description	Chief Executive	Commercial & Technical	Community & Wellbeing	Corporate Finance	Corporate Services	Customer Services	Internal Audit	Place	Planning & Development	Property Services	Strategy, Delivery & Performance	Quails	Other	HRA Recharges	General Fund Total
	£s	£s	£s	£s	£s	£s	£s	£s	£s	£s	£s	£s	£s	£s	£s
Employee Expenses	475,170	4,929,490	1,300,550	965,850	4,564,910	3,476,100	122,490	96,740	3,469,930	901,110	589,620		392,630		21,288,590
Permits Related Expenses		1,566,700	442,590		392,080				300	1,127,970					3,529,640
Transport Related Expenses	1,040	177,520	4,000	1,120	10,900	5,830	940	310	17,520	13,130	320				292,630
Supplies And Services	112,180	1,454,980	603,480	431,090	4,683,290	372,150	189,060	93,570	897,850	42,740	84,150				8,974,540
Support Services										700					700
Contracted Services		11,605,610													11,605,610
Transfer Payments						21,698,600									21,698,600
Financing Costs													4,445,630		4,445,630
Service Contingency (N/M Implementation)		200,000													200,000
Total Expenditure	588,390	19,934,300	2,350,620	1,398,060	9,661,180	26,552,660	312,490	190,620	4,379,600	2,085,660	674,090	0	4,838,260	0	71,565,940
Fees & Charges		14,331,120	505,370		3,270,100				3,080,610	312,290					18,556,400
Government Contributions			468,740	178,000		22,637,780			59,600						23,284,520
Misc Income		6,110			290	518,250									3,459,400
Other Contributions		2,770,820	33,980		381,130	255,230			750,000	2,590					4,193,750
HRA Recharges														4,532,630	4,532,630
Total Income	0	-17,108,060	-1,008,090	-178,000	-708,430	-23,411,280	0	0	-3,690,210	-314,880	0	-2,875,150	0	-4,532,630	-54,026,700
General Fund Net Expenditure	588,390	2,826,250	1,342,530	1,220,060	8,942,750	2,141,420	312,490	190,620	489,390	1,770,770	674,090	-2,875,150	4,838,260	-4,532,630	17,929,240

Indicative Draft Budget 2024/25

HOUSING REVENUE ACCOUNT

December 2023

1. Background and Introduction

- 1.1 The updated Medium-Term Financial Plan (MTFP) 2024/25 to 2028/29 – which set the framework for developing draft 2024/25 budget proposals for the Housing Revenue Account (HRA) – was adopted by Cabinet on 9th October 2023.
- 1.2 The October 2023 MTFP identified a projected small surplus of £15,000 on the HRA for 2024/25.
- 1.3 The key assumptions in the 2024/25 element of the MTFP included:
 - Inflation – consistency with the General Fund was applied to inflationary assumptions. This included an assumed Pay Award of 3.0% and a 3.5% increase on Premises, Transport and Supplies and Services. On Housing Rents, a 7.0% rent increase was assumed: and
 - Increased Budget Demand – a range of other miscellaneous – unavoidable – budget pressures were embedded, including an additional £172,640 for Housing Repairs, £52,530 for Voids, and £53,000 for Asbestos Surveys (now required annually).
- 1.4 Since reporting to Members in October 2023, officers have now undertaken further – more detailed – work on the underlying assumptions and estimates included in the MTFP for 2024/25 based on the very latest intelligence. In particular, the HRA Business Plan (“Fortress”) has been ‘revisited’ and updated to include the results of the recently completed Stock Condition Survey and the inclusion of £15.0 million (£1.5 million annually over 10 years) for Net Carbon Zero works. Further refinement of the Housing Development Programme, along with an assumed additional 0.7% Housing Rent increase (up from 7.0% to 7.7%, reflecting September 2023 CPI) has maintained the long-term viability of the Plan. Future compliance with pre-set parameters is anticipated, including retaining the minimum HRA balance of £2.0 million and a target interest cover level of 1.25.

2. Indicative Draft Budget 2024/25: summary position, including movements since October 2023

2.1 The table below presents an initial draft HRA (revenue) budget for 2024/25 – as at December 2023 – which anticipates a deficit of £465,000. This compares to a projected surplus of £15,000 in the MTFP presented in October 2023.

Housing Revenue Account MTFP (@ December 2023)			
Description	2024/25 (@ October 23 MTFP)	Movement	Draft Budget 2024/25 (@ December 23)
	£'s	£'s	£'s
Employees	5,208,210	74,100	5,282,310
Premises	6,690,830	-	6,690,830
Transport	80,790	-	80,790
Supplies & Services	1,183,140	98,150	1,281,290
Contracted Services	7,856,410	439,745	8,296,155
Support Services (GF Recharges)	4,850,620	- 317,995	4,532,625
Debt Management Expenses	68,000	-	68,000
Bad Debt Provision	108,000	1,000	109,000
Depreciation	10,700,000	-	10,700,000
Total Expenditure	36,746,000	295,000	37,041,000
Rental Income - Dwellings	- 40,849,000	- 294,000	- 41,143,000
Rental Income - Non-Dwellings	- 992,000	- 7,000	- 999,000
Fees and Charges (Charges for Services)	- 3,032,000	- 19,000	- 3,051,000
Other Contributions (Shared Amenities)	- 394,000	-	- 394,000
Total Income	- 45,267,000	- 320,000	- 45,587,000
Net Cost of Service	- 8,521,000	- 25,000	- 8,546,000
Interest Received	- 226,000	76,000	- 150,000
Financing Costs	6,476,000	86,000	6,562,000
Net Operating Income	- 2,271,000	137,000	- 2,134,000
Appropriations:			
HRA Contribution to Capital	2,256,000	343,000	2,599,000
Contribution to/(from) Reserves			-
Total Appropriations	2,256,000	343,000	2,599,000
In-Year (Surplus)/Deficit	- 15,000	480,000	465,000

2.2 The table above shows an overall net movement of £480,000. 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:

- Contracted Services (£439,745 Negative) – the recently concluded review of the Housing Repairs contract with Qualis has resulted in an average (below inflation) cost increase to the Council of 3.6%, with effect from 1st October 2023. The 2024/25 draft budget expectation has been updated accordingly.
- HRA Contribution to Capital (£343,000 Negative) – the re-scheduling of major works at Debden Broadway Flats – which have been moved back from 2023/24 to 2024/25 – has lowered anticipated Capital Financing Costs in the short-term. This results in a temporary increase in reserve balances; these have been used to fund a larger contribution to the 2024/25 Capital Programme
- Support Services/GF Recharges (£317,995 Positive) – the reduction is dominated by 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 £306,225; and
- Rental Income (Dwellings) (294,000 Positive) – the MTFP presented in October 2023 was based on an assumed 6.0% inflation assumption on Housing Rents. However, September 2023 CPI was recorded at 6.7%. Therefore, in accordance with the extant legal Rent Standard (April 2020), a rent increase of 7.7% (CPI + 1.0%) is assumed, which is the maximum allowable increase. Members have the option of choosing a lower rent increase (covered in **Appendix D**).

HRA BUDGET ANALYSIS

2.3 A more detailed analysis of the draft HRA Budget 2024/25 has been prepared (“Cost Centre Summary”) and is attached at **Annex 1**.

First Draft HRA Budget 2024/25: Cost Centre Summary

Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2023/24 (Final)	2024/25 (First Draft)
		£'s	£'s
36250	Housing Resources	162,530	167,120
36260	Housing ICT	133,060	167,110
36500	Housing Options Group	805,310	881,580
36550	Housing Strategy Team	109,640	126,330
36600	Housing Older Peoples Group	568,400	538,530
36650	Housing Maintenance Group	623,830	382,480
36660	Housing Asset Strategy Team	279,870	554,100
36670	Housing Development	66,500	75,360
36900	Housing Management Group	184,830	301,420
36905	Housing Income Management Team	473,270	487,590
36910	Housing Land & Estates Management Team	514,310	469,840
36915	Housing Tenancy Team	421,330	494,300
RM100	Responsive Repairs	117,130	170,700
RM101	Responsive Repairs - Qualis	4,071,000	4,584,050
RM200	Voids Refurbishment	92,420	56,000
RM201	Voids Refurbishment - Qualis	2,500,390	2,894,840
RM300	Planned Maintenance	1,131,920	1,165,340
RM301	Planned Maintenance - Qualis	2,168,980	2,393,440
RM400	Engineering Maintenance	254,660	284,190
RM401	Engineering Maintenance - Qualis	160,500	184,410
RM500	Miscellaneous Projects	24,000	79,280
RM700	Income	-	192,670
YA100	Policy & Management	367,020	516,570
YA110	Sale Of Council Houses	-	11,750
YA140	Comp.Costs New Hsg.System	304,070	156,730
YA150	Tenant Participation	30,740	30,740
YA155	Land and Estates Management	-	6,380
YA160	Contribution To General Fund	697,920	697,920
YA180	New House Builds	121,590	156,700
YA190	HRA Support Services	2,293,900	2,153,130
YA200	Managing Tenancies	317,440	398,390
YA210	Waiting Lists & Allocations	115,890	108,890
YA300	Rent Accounting & Collection	133,400	56,020
YB110	Staircase Lighting	290,970	310,970
YB115	New Build - Street Lighting	-	18,680
YB120	Caretaking & Cleaning	411,120	401,130
YB140	Minor Sewerage Works	69,670	78,740
YB150	Water Course Maintenance	55,310	55,310
YB200	Other Communal Services	61,040	48,280
YB300	Community Centres	9,310	9,310
YB350	Hemnell House	30,000	30,800
YB400	Grounds Maintenance Services	1,566,960	1,563,810
YB401	Grounds Maintenance Services - Qualis	-	50,000
YB500	Oap Units Management	933,900	912,660
YB520	Community Alarms Mgt.	63,870	56,720
YB540	Area Warden Service - Mgt	26,670	20,070
YB620	Norway House - Management	366,980	380,160
YB800	Other Special Items	86,620	86,620
YC100	Capital Exp Charged To Revenue	1,364,000	2,599,000
YD100	Rents/ Rates/Taxes/Insurance	506,710	522,750
YF100	HRA - ICT Systems	47,000	1,900
YH100	Increase Bad & Doubtful Debts	99,000	109,000
YJ110	Depreciation	9,137,000	10,700,000
YJ120	Debt Management	65,000	68,000
YN100	Dwellings Rents	-	37,298,450
YN110	Rents - Norway House	-	120,550
YP110	Rents - Other	-	1,760
YP130	Rents - Hardstanding	-	5,920
YP190	Rent - Land	-	13,300
YP200	Garages	-	897,770
YP210	Ground Rents	-	11,100
YR100	Heating Income Special Items	-	34,180
YR110	Mortgage References	-	6,240
YR120	Capital Recs Under £10000	-	36,010
YR140	Sewage Related Income	-	32,460
YR170	Repairs Management Income	-	34,530
YR180	Managing Tenancies Income	-	15,400
YR350	Hemnell House	-	4,830
YR400	Grounds Maintenance Services	-	3,200
YR500	Oaps Units Income	-	956,360
YR510	Sheltered Units Support	-	168,850
YR550	Area Warden Support	-	86,980
YR620	Norway House Income	-	93,670
YW110	Interest On Revenue Balances	-	8,000
YW130	Self Financing Interest	-	5,616,000
YY100	Estate Ground Maintenance	-	383,000
(Surplus)/Deficit		-	364,000
			465,000

Draft Capital Programme 2024/25

December 2023

1. Background and Introduction

- 1.1 Alongside the updated Medium-Term Financial Plan (MTFP) 2024/25 to 2028/29 adopted by Cabinet on 9th October 2023, 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 £210.258 million (General Fund £53.913 million, Housing Revenue Account/HRA £156.345 million) over the five-year period 2024/25 to 2028/29.
- 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 2023/24 and emerging priorities identified from a range of sources.

2. GENERAL FUND

- 2.1 The updated General Fund Capital Programme of £61.806 million presented in October 2023, included an indicative capital requirement of £33.496 million for 2024/25 based on progress against the adopted 2023/24 Programme (at the Quarter 2 stage) and other emerging intelligence.

General Fund Capital: Growth Proposals

- 2.2 The indicative growth position presented in October 2023 has been further refined, with notable additions of £4.90 million (over two years) for a replacement Control Tower at North Weald Airfield, £2.0 million for major works on Debden Broadway shops, and a further £0.9 million for the ongoing ICT Strategy.

General Fund: Proposed Capital Growth Items (@ December 2023)						
Description	2024/25	2025/26	2026/27	2027/28	2028/29	TOTAL
	£'s	£'s	£'s	£'s	£'s	£'s
<u>Commercial & Technical</u>						
CCTV Replacement Programme	-	54,000	34,000	100,000	106,000	294,000
CCTV Car Park Replacement Programme	5,000	18,000	-	5,000	19,000	47,000
Disabled Facilities Grants	-	-	-	-	971,210	971,210
Home Assist Loans	-	-	-	-	30,000	30,000
Grounds Maintenance PVE	-	-	-	-	30,000	30,000
NWA Control Tower	1,000,000	3,900,000	-	-	-	4,900,000
<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
Investment Properties (Debden Broadway)	-	2,000,000	-	-	-	2,000,000
Operational Properties (Planned Works)	-	-	-	-	50,000	50,000
Increased/(Reduced) Budget Demand	1,005,000	5,972,000	34,000	105,000	2,449,210	9,565,210

2.3 The table above shows an initial overall growth proposal of £9.565 million over five years (including £2.449 million in 2028/29) 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:

- North Weald Airfield Control Tower (£4,900,000) – an allocation of £1.0 million in 2024/25, followed by a further £3.9 million in 2025/26, has been included. The scheme entails the construction of a replacement Control Tower as part of the reconfiguration of the site and is contingent on the disposal of a section of the site, released under the Local Plan adoption process as employment land. The scheme would be fully funded by netting off the resulting capital receipt with no borrowing cost to the Council.
- Investment Properties (Debden Broadway) (£2,000,000) – a total of £2.0 million has been earmarked as part of a larger scheme to complete urgent major works to the roof and walkways at Debden Broadway (a mixed housing and a commercial property site)
- CCTV Replacement Programme (£341,000) – the current five-year CCTV Strategy runs through until 2024/25. However, a new Strategy has recently been developed for consideration and is awaiting approval. The capital commitments embedded in the new Strategy (which includes £47,000 specifically earmarked for Car Parks) have been provisionally reflected in this iteration of the Capital Programme; and
- ICT Strategy (£900,000) – the draft allocation for 2028/29 is indicative only at this stage. The migration of several applications to ‘Software as a Service’ or suppliers cloud hosting solution, have now been completed, such as Revenues and Benefits (Capita Cloud), Housing (Civica CX), Telephone (Gamma/Cirrus) with others being planned for future financial years, including Regulatory Services, Payment Solution and Financial Applications. As part of the collaboration with Colchester City Council, consideration is being given to replace current supplier purchased applications such as Freedom of Information and Internal Room and Desk booking systems with a Microsoft PowerApp.

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 2023 at a service level. Growth items identified above have been the dominant factor behind the updated Capital Programme of £61.806 million (up from £53.913 million in October 2023) presented in the table below.

Draft General Fund Capital Programme 2024/25 to 2028/29: Service Analysis						
Description	2024/25	2025/26	2026/27	2027/28	2028/29	TOTAL
	£000's	£000's	£000's	£000's	£000's	£000's
Commercial & Technical	10,896	15,491	1,065	1,136	1,156	29,744
Corporate Services	1,064	1,219	1,024	993	993	5,293
Housing & Property Services	318	2,303	300	300	300	3,521
Qualis	21,218	2,030	-	-	-	23,248
Total	33,496	21,043	2,389	2,429	2,449	61,806

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

- **Commercial and Technical (£29.744 million)** – the Commercial and Technical service is leading on seven separate schemes, which are dominated by three in particular (in descending order of projected cost over the five-year period):
 - Epping Leisure Facility (£19.287 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 (recently completed). Cabinet approved the addition of this scheme to the draft Capital Programme at its meeting on 21st January 2021. Approval to appoint a contractor to build the leisure centre was approved in a report presented to Cabinet on 13th March 2023 (C-040-2022-23) along with approval to increase the overall budget by £8.1 million to £33.1 million.
 - North Weald Airfield Control Tower (£4.9 million) – a scheme is to replace the existing Control Tower at North Weald Airfield. Contingent on asset disposal (explained above in Paragraph 2.4); and
 - Disabled Facilities Grants (£4.856 million) – the Epping Forest District Council allocation for Disabled Facilities Grants in 2023/24 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 2024/25 onwards.
- **Corporate Services (£5.293 million)** – spending covers the Council’s ICT capital investment needs, which is dominated by the new ICT Strategy of £4.828 million (explained above in paragraph 2.4).
- **Housing & Property Services (£3.521 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 until the review is complete. One scheme at Debden Broadway (for £2.0 million) to provide urgent major works has been included in 2025/26 (explained above in Paragraph 2.4); and
- **Qualis (£23.248 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 £156.345 million presented in October 2023, included an indicative capital requirement of £46.499 million for 2024/25 based on progress against the adopted 2023/24 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 £140.424 million over the 5-year period (compared to £156.345 million in October 2023) as shown, including £33.087 million in 2024/25.

Draft HRA Capital Programme 2024/25 to 2028/29						
Service	2024/25	2025/26	2026/27	2027/28	2028/29	Total
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Housing Development Programme	11,523	15,294	7,113	6,483	-	40,413
Capital Works	19,022	15,244	11,093	19,206	25,582	90,146
Regeneration Schemes	1,000	3,000	-	-	-	4,000
Other Housing Schemes	1,542	1,038	1,014	905	1,365	5,865
Total	33,087	34,576	19,220	26,594	26,947	140,424

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 (£40.413 million)** – the capital allocation has reduced by £11.909 million since October 2023, following the reduction in size of one scheme at St Peters Avenue, Shelley. The Housing Development Programme combines (direct) Housebuilding and Acquisitions from Qualis, including:
 - Housebuilding (£28.369 million) – this is expected to deliver 104 affordable rent units by 2027/28, and
 - Qualis Acquisitions (£13.930 million) – the Development Programme also includes the planned acquisition of 60 affordable rent and social housing properties across two different sites.
- **Capital Works (£90.146 million)** – the recently completed Stock Condition Survey has provided updated data on component lives and replacement time scales. The cost of the planned Capital Works (which includes works on Windows, Doors, Roofing, Kitchens, Bathrooms etc.) over the five-year period averages out at £18.029 million annually. This contrasts with annual budgets of £11.752 million and £18.970 million in 2022/23 and 2023/24 respectively. An annual budget of £1.5 million for Net Carbon Zero works has also been included within the revised Capital Programme commencing in 2024/25 and covering a 10-year period.

3.4 Members should note that the data in the Fortress (HRA Business Plan) model has been updated for the results of the recently completed Stock Condition Survey (SCS). It has been several years since the Council's housing stock was last surveyed, therefore an independent SCS was commissioned in March 2022 and the report was issued in August 2023. A total of 3,290 dwellings (51.3% of total stock), and 399 out of 456 blocks were surveyed. The data has then been extrapolated (for dwellings) and an allowance made for un-surveyed blocks to provide a whole stock report. The total forecast expenditure over the 30-year period in the report amounted to £329.428 million (based on Q3 2022 prices). This has been inflated by 5.75% to £348.370 million (to ensure the costs are at Q3 2023 prices) and included in the HRA Business Plan.

Annex C1: Draft General Fund Capital Programme 2024/25 to 2028/29

Scheme	DRAFT MTFP 2024/25 to 2028/29 (@December 2023)					
	2024/25 Updated	2025/26 Updated	2026/27 Updated	2027/28 Updated	2028/29 New (Proposed)	Total MTFP 2024/25 to 2028/29
	£'s	£'s	£'s	£'s	£'s	£'s
Commercial & Technical						
CCTV Replacement Programme	35,000	54,000	34,000	100,000	106,000	329,000
CarPark CCTV Systems	30,000	18,000	-	5,000	19,000	72,000
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
Grounds Maintenance	30,000	30,000	30,000	30,000	30,000	150,000
NWA Replacement Control Tower	1,000,000	3,900,000	-	-	-	4,900,000
Epping Leisure Centre (Bakers Lane)	8,800,000	10,487,440	-	-	-	19,287,440
Sub-Totals	10,896,210	15,490,650	1,065,210	1,136,210	1,156,210	29,744,490
Corporate Services						
ICT General Schemes	93,000	93,000	93,000	93,000	93,000	465,000
ICT Strategy	971,000	1,126,000	931,000	900,000	900,000	4,828,000
Sub-Totals	1,064,000	1,219,000	1,024,000	993,000	993,000	5,293,000
Housing (Property Services)						
Investment Properties (Planned Works)	250,000	250,000	250,000	250,000	250,000	1,250,000
Debden Broadway Regeneration Scheme	-	2,000,000	-	-	-	2,000,000
Operational Properties (Planned Works)	68,000	53,000	50,000	50,000	50,000	271,000
Sub-Totals	318,000	2,303,000	300,000	300,000	300,000	3,521,000
Qualis						
Regeneration Finance Loans	21,217,500	2,030,000	-	-	-	23,247,500
Sub-Totals	21,217,500	2,030,000	-	-	-	23,247,500
Total Expenditure	33,495,710	21,042,650	2,389,210	2,429,210	2,449,210	61,805,990
Capital Financing Analysis:						
Capital Grants	971,210	971,210	971,210	971,210	971,210	4,856,050
Capital Receipts	800,480	831,680	862,850	860,160	857,150	4,212,320
Borrowing	31,724,020	19,239,760	555,150	597,840	620,850	52,737,620
Total Financing	33,495,710	21,042,650	2,389,210	2,429,210	2,449,210	61,805,990

Annex C2: Draft HRA Capital Programme 2024/25 to 2028/29

Scheme	DRAFT HRA MTFP 2024/25 to 2028/29 (@ December 2023)					
	2024/25 Updated	2025/26 Updated	2026/27 Updated	2027/28 Updated	2028/29 New (Proposed)	Total 2024/25 to 2028/29
	£'s	£'s	£'s	£'s	£'s	£'s
Housing Development Programme:						
Housebuilding	5,501,000	9,272,000	7,113,000	6,483,000	-	28,369,000
Qualis Acquisitions	6,022,000	6,022,000	-	-	-	12,044,000
Sub-Totals	11,523,000	15,294,000	7,113,000	6,483,000	-	40,413,000
Capital Works:						
Heating	2,552,510	2,190,150	627,070	3,634,410	2,192,270	11,196,410
Windows, Door and Roofing	2,602,890	1,424,930	584,010	2,472,070	4,032,150	11,116,050
Compliance Planned Maintenance	1,803,620	1,830,520	1,602,760	1,630,260	2,609,700	9,476,860
Kitchens & Bathrooms (inc void allocation)	4,192,470	2,916,450	1,539,700	2,501,600	4,002,740	15,152,960
Electrical	1,734,380	1,799,690	1,798,350	3,368,450	2,119,520	10,820,390
Net Zero Carbon Works	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Environmental	884,380	642,520	470,730	941,950	4,467,610	7,407,190
Structural works	1,805,550	1,320,720	1,448,200	1,411,610	2,702,840	8,688,920
Disabled Adaptations	1,081,160	1,082,780	1,084,440	1,086,130	1,087,850	5,422,360
Asbestos Removal	328,380	334,940	341,640	348,470	355,440	1,708,870
Unsurveyed Blocks	536,400	201,410	95,860	310,800	511,740	1,656,210
Sub-Totals	19,021,740	15,244,110	11,092,760	19,205,750	25,581,860	90,146,220
Regeneration Projects:						
Broadway	1,000,000	3,000,000	-	-	-	4,000,000
Sub-Totals	1,000,000	3,000,000	-	-	-	4,000,000
Other Housing Schemes:						
Service Enhancements (General)	500,000	500,000	510,000	520,000	531,000	2,561,000
Service Enhancements (HFFHH)	164,320	167,600	126,550	-	-	458,470
Sheltered Block Refurbishments	363,030	370,290	377,690	385,250	-	1,496,260
Emergency Alarm Upgrades	403,200	-	-	-	-	403,200
Sheltered Housing Works	111,710	-	-	-	834,140	945,850
Sub-Totals	1,542,260	1,037,890	1,014,240	905,250	1,365,140	5,864,780
Total Expenditure	33,087,000	34,576,000	19,220,000	26,594,000	26,947,000	140,424,000
Capital Financing Analysis:						
Grants	80,000	2,173,000	2,113,000	2,113,000	80,000	6,559,000
RTB Receipts	4,526,000	4,461,000	1,272,000	1,020,000	-	11,279,000
Other Contributions	167,000	185,000	197,000	196,000	148,000	893,000
Major Repairs Reserve	10,700,000	10,914,000	11,132,000	11,355,000	11,582,000	55,683,000
Direct Revenue Contributions	2,499,000	2,667,000	3,098,000	3,379,000	3,202,000	14,845,000
Borrowing	15,115,000	14,176,000	1,408,000	8,531,000	11,935,000	51,165,000
Total Financing	33,087,000	34,576,000	19,220,000	26,594,000	26,947,000	140,424,000

Draft Fees & Charges 2024/25

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 2024/25, 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) 2024/25 to 2028/29 adopted by Cabinet in October 2023 agreed to an assumed *average* inflationary increase of 6.7% (based on inflationary expectations at the time) in General Fund fees and charges for 2024/25 (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 2024/25 (presented in **Annex D1**), which are set alongside the current fees and charges 2023/24 to aid comparison.
- 3.2 As is normal, no increases are proposed in many fees and charges for 2024/25, which reflects the relatively high proportion of statutorily determined items. However, a range of increases are proposed, with the CPI inflation rate for September 2023 of 6.7% 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 limited proposals to alter tariffs for 2024/25, which are covered in the general savings proposals covered in **Appendix F** (CONFIDENTIAL), although not presently listed here. Current (2023/24) 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 2023 CPI rate of 6.7% is suggested in most cases, although there are some variations around this with some items remaining at 2023/24 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 2023 CPI rate of 6.7%. Therefore, strict application of the 'CPI plus 1.0%' formula would result in an average rent increase of 7.7% ***This draft budget proposal therefore recommends an average rent increase of 7.7% for 2024/25 (equating to a weekly increase of £8.71, which increases the average weekly rent from £113.16 to £121.87)***. This is the current assumption within the Council's HRA Business Plan (with future rent increases also assumed to follow the Rent Standard).

Annex D1: Draft General Fund Fees & Charges (excluding Car Parks) 2024/25

Description of Charge	2023/24	2024/25					
	Gross	Net	VAT			Gross	% Change
	£'s	£'s	%	Cat	£'s	£'s	
Customer Services							
Customer/Revenues and Benefits							
Summons costs (Council Tax & NDR)	85.00	85.00	0%	O	0.00	85.00	0.0%
Liability Order costs (Council Tax & NDR)	10.00	10.00	0%	O	0.00	10.00	0.0%
Commercial & Technical							
Commercial & Regulatory Services / North Weald Airfield							
HGV Training – pay as you go	91.75	82.00	20%	S	16.40	98.40	7.2%
HGV Training – monthly fee	1,292.80	1,150.00	20%	S	230.00	1,380.00	6.7%
Driving Schools – full day	371.63	330.50	20%	S	66.10	396.60	6.7%
Driving Schools – half day	259.25	231.00	20%	S	46.20	277.20	6.9%
Driving Experience Days	538.67	479.00	20%	S	95.80	574.80	6.7%
Driving Schools – emergency services	136.56	121.50	20%	S	24.30	145.80	6.8%
Driving Schools – ATC full day	171.92	153.00	20%	S	30.60	183.60	6.8%
Driving Schools – ATC ½ day	114.28	102.00	20%	S	20.40	122.40	7.1%
Motorsport Sprints	1,072.12	953.50	20%	S	190.70	1,144.20	6.7%
Filming / Photoshoots – static full day	918.77	817.00	20%	S	163.40	980.40	6.7%
Filming / Photoshoots – static half day	539.76	480.00	20%	S	96.00	576.00	6.7%
Filming / Photoshoots – moving full day	1,287.28	1,145.00	20%	S	229.00	1,374.00	6.7%
Filming / Photoshoots – moving half day	735.32	654.00	20%	S	130.80	784.80	6.7%
Trees							
Tree Maintenance - Tree Donation	300.00	300.00	0%	Z	-	300.00	0.0%
Land Drainage							
Private Water Supply Regulation - Adhoc		By negotiation	20%	S			N/A
Sampling	720.00	600.00	20%	S	120.00	720.00	0.0%
Sampling Visits (Single Domestic Residence)	48.00	44.00	20%	S	8.80	52.80	10.0%
Sampling Visits (Commercial)	72.00	64.00	20%	S	12.80	76.80	6.7%
Risk Assessment (Hourly Rate £47 (3 Hours) Set price)	56.00	50.00	20%	S	10.00	60.00	7.1%
Investigation (Hourly Rate £47 (3 Hours) Set price)	56.00	50.00	20%	S	10.00	60.00	7.1%
Land Drainage consent (LDA) Fixed	60.00	50.00	20%	S	10.00	60.00	0.0%
Land Drainage consent (EFDC Bylaw)	60.00	50.00	20%	S	10.00	60.00	0.0%
EIR	180.00	150.00	20%	S	30.00	180.00	0.0%
Flood pre app service	360.00	300.00	20%	S	60.00	360.00	0.0%
Countrycare							
Mow and Rake Meadow (Harlow Baptist Church)	564.40	450.00	20%	S	90.00	540.00	-4.3%
Thornwood Nature Area (PARISH COUNCIL)	564.40	450.00	20%	S	90.00	540.00	-4.3%
The Copse (PARISH COUNCIL)	564.40	450.00	20%	S	90.00	540.00	-4.3%
EG Millenium Garden* (PARISH COUNCIL)	564.40	450.00	20%	S	90.00	540.00	-4.3%
Willingale Rd Community Orchard (TOWN Council)	564.40	450.00	20%	S	90.00	540.00	-4.3%
Spring Ponds Wood (Castle Farm Barn)	564.40	450.00	20%	S	90.00	540.00	-4.3%
Fleet Operations							
MOT (EXTERNAL)	65.82	55.00	20%	S	11.00	66.00	0.3%
Taxi Test (EXTERNAL)	60.00	50.00	20%	S	10.00	60.00	0.0%
Labour (EXTERNAL)	90.00	80.00	20%	S	16.00	96.00	6.7%
Training							
Basic Food Hygiene Course - Basic Food Hygiene Course	75.00	75.00	0%	O	15.00	90.00	20.0%
Basic Food Hygiene Course - 6 courses, 10 per course	65.00	65.00	0%	O	13.00	78.00	20.0%
Food Hygiene Re-rating visits	240.00	240.00	0%	O	0.00	240.00	0.0%
Special Treatments - Premises	200.00	200.00	0%	O	0.00	200.00	0.0%
Special Treatments - Person	150.00	150.00	0%	O	0.00	150.00	0.0%
Animal Welfare							
Animal Boarding - Star rated	417.40	445.50	0%	O	0.00	445.50	6.7%
Dog Breeding – Star rated	417.40	445.50	0%	O	0.00	445.50	6.7%
Pet Shop – Star rated	417.40	445.50	0%	O	0.00	445.50	6.7%
Dangerous Wild Animals – Star rated	417.40	445.50	0%	O	0.00	445.50	6.7%
Riding Establishment – Star rated	417.40	445.50	0%	O	0.00	445.50	6.7%
Dog Home Boarding Fee – Star rated	289.50	309.00	0%	O	0.00	309.00	6.7%
Doggy Day Care	289.50	309.00	0%	O	0.00	309.00	6.7%
Zoos	652.90	697.00	0%	O	0.00	697.00	6.8%
Variations applicable to all	137.00	146.50	0%	O	0.00	146.50	6.9%
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%
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%

Description of Charge	2023/24	2024/25					
	Gross	Net	VAT			Gross	% Change
	£'s	£'s	%	Cat	£'s	£'s	
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	1,200.00	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	492.15	492.15	0%	O	0.00	492.15	0.0%
Scrap Metal Site 3 yr licence	499.85	499.85	0%	O	0.00	499.85	0.0%
Scrap Metal Dealer 3 yr licence	299.00	299.00	0%	O	0.00	299.00	0.0%
Road Closure Notices	202.00	202.00	0%	O	0.00	202.00	0.0%
Temporary Pavement Licence	100.00	100.00	0%	O	0.00	100.00	0.0%
Community Resilience							
Provision of CCTV for Insurance Purposes/Solicitors	125.00	125.00	0%	Z	0.00	125.00	0.0%

Appendix D

Description of Charge	2023/24	2024/25						% Change
	Gross	Net	VAT			Gross		
	£'s	£'s	%	Cat	£'s	£'s		
Special Waste Collections								
Units								
1 to 3		32.50	29.00	20%	S	5.80	34.80	7.1%
4 to 7		49.00	44.00	20%	S	8.80	52.80	7.8%
8 to 10		64.70	58.00	20%	S	11.60	69.60	7.6%
Over 10 (Contact us for price)				20%	S			
Trade Waste								
Refuse (bin sizes)								
240		11.20	11.95	0%	Z	0.00	11.95	6.7%
120		12.80	13.66	0%	Z	0.00	13.66	6.7%
200		17.00	18.50	0%	Z	0.00	18.50	8.8%
1100		22.00	23.50	0%	Z	0.00	23.50	6.8%
Recycling (bin sizes)								
240		8.60	9.50	0%	Z	0.00	9.50	10.5%
360		9.50	10.50	0%	Z	0.00	10.50	10.5%
660		10.80	12.00	0%	Z	0.00	12.00	11.1%
1100		13.10	14.00	0%	Z	0.00	14.00	6.9%
Food (bin sizes)								
180		9.30	10.00	0%	Z	0.00	10.00	7.5%
360		9.10	10.00	0%	Z	0.00	10.00	9.9%
660		10.70	11.50	0%	Z	0.00	11.50	7.5%
Glass (bin sizes)								
240		8.40	9.00	0%	Z	0.00	9.00	7.1%
Clinical Waste Collection								
Small sharps box		0.90	1.00	20%	S	0.20	1.20	33.3%
Big 1 litre Sharps box		1.60	1.50	20%	S	0.30	1.80	12.8%
Grade A Bags		2.10	2.00	20%	S	0.40	2.40	14.3%
Private Sector Housing Grants								
DFGs and HRA								
Disabled Facilities Grants (paid)		94,890.00	94,890.00	0%	Z	0.00	94,890.00	0.0%
Decent Homes Loans		2,740.00	2,740.00	0%	Z	0.00	2,740.00	0.0%
Private Sector Housing (Tech)								
Licences - HMOs (Initial & Renewal): fee per licence								
HMO with up to 5 units of accommodation		942.00	1,005.50	0%	O	0.00	1,005.50	6.7%
Renewal fee for non-compliant landlords		856.00	913.50	0%	O	0.00	913.50	6.7%
Renewal fee for compliant landlords		511.00	545.50	0%	O	0.00	545.50	6.8%
Additional units of accommodation (includes new app's and renewals)		37.00	39.50	0%	O	0.00	39.50	6.8%
Park Homes Licensing Fees								
Site licence fees - In accordance with EFDC's Fees Policy for Licensing Residential Park Home Sites (On 8 sites)		3,880.00	3,880.00	0%	O	0.00	3,880.00	0.0%
Depositing of site rules		154.90	154.90	0%	O	0.00	154.90	0.0%
Penalty Charges for Private Landlords								
Failing to provide appropriate smoke and carbon monoxide alarms (Smoke and Carbon Monoxide Alarm (England) Regulations 2015)		5,000.00	5,000.00	0%	O	0.00	5,000.00	0.0%
Fine for Lettings Agencies and Property Agencies failing to join a Government-approved Redress Scheme		5,000.00	5,000.00	0%	O	0.00	5,000.00	0.0%
Civil Penalty Notice for certain Housing Act 2004 offences. See charging policy matrix for offences.		30,000.00	30,000.00	0%	O	0.00	30,000.00	0.0%
Energy Efficiency Private Rented Properties Regs		2,000.00	2,000.00	0%	O	0.00	2,000.00	0.0%
Property let with EPC below E for less than 3 months		4,000.00	4,000.00	0%	O	0.00	4,000.00	0.0%
Property let with EPC below E for more than 3 months		1,000.00	1,000.00	0%	O	0.00	1,000.00	0.0%
False or misleading information on exemption register		2,000.00	2,000.00	0%	O	0.00	2,000.00	0.0%
Failure to comply with compliance notice		2,000.00	2,000.00	0%	O	0.00	2,000.00	0.0%
Property Inspections for Immigration Applications								
At 20/21 flat fee charge agreed		224.00	224.00	0%	O	0.00	224.00	0.0%
Enforcement of Private Sector Housing Conditions- Housing Act 2004 and Mobile								
1 – 4 Hazards per enforcement								
1 Bed Property		437.00	437.00	0%	O	0.00	437.00	0.0%
2 Bed Property		474.00	474.00	0%	O	0.00	474.00	0.0%
3 Bed Property		564.00	564.00	0%	O	0.00	564.00	0.0%
4 Bed Property		655.00	655.00	0%	O	0.00	655.00	0.0%
5 or 6 Bed Property		728.00	728.00	0%	O	0.00	728.00	0.0%
> 6 Bed Property or HMO		892.00	892.00	0%	O	0.00	892.00	0.0%
5 or more Hazards								
1 Bed Property		547.00	547.00	0%	O	0.00	547.00	0.0%
2 Bed Property		600.00	600.00	0%	O	0.00	600.00	0.0%
3 Bed Property		655.00	655.00	0%	O	0.00	655.00	0.0%
4 Bed Property		783.00	783.00	0%	O	0.00	783.00	0.0%
5 or 6 Bed Property		838.00	838.00	0%	O	0.00	838.00	0.0%
> 6 Bed Property or HMO		928.00	928.00	0%	O	0.00	928.00	0.0%
Works in default following enforcement (Cost of work + 30%)				0%	O			

Appendix D

Description of Charge	2023/24	2024/25					
	Gross	Net	VAT			Gross	% Change
	£'s	£'s	%	Cat	£'s	£'s	
Community & Wellbeing							
Venue Hire							
Limes Centre Main Hall Mon-Fri 9am-6pm Scale 1	16.50	18.00	20%	S	3.60	21.60	30.9%
Limes Centre Main Hall Mon-Fri 9am-6pm Scale 2 Non EFDC residents	32.50	40.00	20%	S	8.00	48.00	47.7%
Limes Centre Main Hall Mon-Fri 9am-6pm Scale 2 EFDC residents	26.00	28.00	20%	S	5.60	33.60	29.2%
Limes Centre Main Hall Mon-Fri 6pm - 10pm Scale 1	23.00	25.00	20%	S	5.00	30.00	30.4%
Limes Centre Main Hall Mon-Fri 6pm - 10pm Scale 2 Non EFDC residents	45.00	55.00	20%	S	11.00	66.00	46.7%
Limes Centre Main Hall Mon-Fri 6pm - 10pm Scale 2 EFDC residents	36.00	39.00	20%	S	7.80	46.80	30.0%
Limes Centre Main Hall Sat 10am-6pm Scale 1	23.50	25.00	20%	S	5.00	30.00	27.7%
Limes Centre Main Hall Sat 10am-6pm Scale 2 Non EFDC residents	48.00	58.00	20%	S	11.60	69.60	45.0%
Limes Centre Main Hall Sat 10am-6pm Scale 2 EFDC residents	37.50	40.00	20%	S	8.00	48.00	28.0%
Limes Centre Main Hall Sat 6pm-11pm Scale 1	36.50	39.00	20%	S	7.80	46.80	28.2%
Limes Centre Main Hall Sat 6pm-11pm Scale 2 Non EFDC residents	61.50	74.00	20%	S	14.80	88.80	44.4%
Limes Centre Main Hall Sat 6pm-11pm Scale 2 EFDC residents	49.50	53.00	20%	S	10.60	63.60	28.5%
Limes Centre Main Hall Sun 10am-9pm Scale 1	37.00	40.00	20%	S	8.00	48.00	29.7%
Limes Centre Main Hall Sun 10am-9pm Scale 2 Non EFDC residents	61.50	74.00	20%	S	14.80	88.80	44.4%
Limes Centre Main Hall Sun 10am-9pm Scale 2 EFDC residents	49.50	53.00	20%	S	10.60	63.60	28.5%
Limes Centre Activity Room Mon-Fri 9am-6pm Scale 1	12.00	13.00	20%	S	2.60	15.60	30.0%
Limes Centre Activity Room Mon-Fri 9am-6pm Scale 2 Non EFDC residents	25.50	31.00	20%	S	6.20	37.20	45.9%
Limes Centre Activity Room Mon-Fri 9am-6pm Scale 2 EFDC residents	20.00	22.00	20%	S	4.40	26.40	32.0%
Limes Centre Activity Room Mon-Fri 6pm - 10pm Scale 1	18.00	20.00	20%	S	4.00	24.00	33.3%
Limes Centre Activity Room Mon-Fri 6pm - 10pm Scale 2 Non EFDC residents	31.00	38.00	20%	S	7.60	45.60	47.1%
Limes Centre Activity Room Mon-Fri 6pm - 10pm Scale 2 EFDC residents	25.50	28.00	20%	S	5.60	33.60	31.8%
Limes Centre Activity Room Sat/Sun 10am-6pm Scale 1	19.00	21.00	20%	S	4.20	25.20	32.7%
Limes Centre Activity Room Sat/Sun 10am-6pm Scale 2 Non EFDC residents	32.00	39.00	20%	S	7.80	46.80	46.2%
Limes Centre Activity Room Sat/Sun 10am-6pm Scale 2 EFDC residents	25.50	28.00	20%	S	5.60	33.60	31.8%
Limes Centre Activity Room Sat/Sun 6pm-11pm Scale 1	26.00	28.00	20%	S	5.60	33.60	29.2%
Limes Centre Activity Room Sat/Sun 6pm-11pm Scale 2 Non EFDC residents	37.50	45.00	20%	S	9.00	54.00	44.0%
Limes Centre Activity Room Sat/Sun 6pm-11pm Scale 2 EFDC residents	31.00	33.00	20%	S	6.60	39.60	27.8%
Limes Centre Meeting Room Mon-Fri 9am-6pm Scale 1	8.50	10.00	20%	S	2.00	12.00	41.2%
Limes Centre Meeting Room Mon-Fri 9am-6pm Scale 2 Non EFDC residents	15.00	18.00	20%	S	3.60	21.60	44.0%
Limes Centre Meeting Room Mon-Fri 9am-6pm Scale 2 EFDC residents	12.00	13.00	20%	S	2.60	15.60	30.0%
Limes Centre Meeting Room Mon-Fri 6pm - 10pm Scale 1	15.50	17.00	20%	S	3.40	20.40	31.6%
Limes Centre Meeting Room Mon-Fri 6pm - 10pm Scale 2 Non EFDC residents	29.00	37.00	20%	S	7.40	44.40	53.1%
Limes Centre Meeting Room Mon-Fri 6pm - 10pm Scale 2 EFDC residents	25.00	27.00	20%	S	5.40	32.40	29.6%
Limes Centre Meeting Room Sat/Sun 10am-6pm Scale 1	15.50	17.00	20%	S	3.40	20.40	31.6%
Limes Centre Meeting Room Sat/Sun 10am-6pm Scale 2 Non EFDC residents	30.50	37.00	20%	S	7.40	44.40	45.6%
Limes Centre Meeting Room Sat/Sun 10am-6pm Scale 2 EFDC residents	25.00	27.00	20%	S	5.40	32.40	29.6%
Limes Centre Meeting Room Sat/Sun 6pm-11pm Scale 1	20.50	22.00	20%	S	4.40	26.40	28.8%
Limes Centre Meeting Room Sat/Sun 6pm-11pm Scale 2 Non EFDC residents	41.00	50.00	20%	S	10.00	60.00	46.3%
Limes Centre Meeting Room Sat/Sun 6pm-11pm Scale 2 EFDC residents	32.00	35.00	20%	S	7.00	42.00	31.2%
Community Development							
Full day workshops	25.00	27.00	0%	X	0.00	27.00	8.0%
Play in the Park (Town Councils)	140.00	100.00	0%	X	0.00	100.00	-28.6%
Play in the Park (Parish Councils)	140.00	80.00	0%	X	0.00	80.00	-42.9%
Homelessness (General Fund)							
Bed & Breakfast – Single Room (average per night)	50.00	45.00	0%	O	0.00	45.00	-10.0%
Bed & Breakfast – Double Room (average per night)	60.00	60.00	0%	O	0.00	60.00	0.0%

Appendix D

Description of Charge	2023/24		2024/25					% Change
	Gross	Net	VAT			Gross		
	£'s	£'s	%	Cat	£'s	£'s		
Corporate Services								
Legal								
Property Transactions - Redemption of Mortgages	174.00	186.00	0%	X	0.00	186.00	6.9%	
Property Transactions - Transfers of Equity	336.00	359.00	0%	X	0.00	359.00	6.8%	
Property Transactions - Sale of Land	743.00	793.00	0%	X	0.00	793.00	6.7%	
Property Transactions - Repayment of Discount and Postponement of Legal Charge	494.00	527.50	0%	X	0.00	527.50	6.8%	
Property Transactions - Deed of Release of Covenant	457.00	488.00	0%	X	0.00	488.00	6.8%	
Property Transactions - Deed of Covenant + Application to Cancel Land Charges Entry	343.00	366.00	0%	X	0.00	366.00	6.7%	
Property Transactions - Second Mortgage Questionnaires	137.00	146.50	0%	X	0.00	146.50	6.9%	
Property Transactions - Licence to cross land/occupy land	734.00	653.00	20%	S	130.60	783.60	6.8%	
Property Transactions - Licences to cross housing land	384.00	410.00	0%	X	0.00	410.00	6.8%	
Leases								
Shops	1,371.00	1,463.00	0%	X	0.00	1,463.00	6.7%	
Industrial (e.g. Oakwood Hill and North Weald)	1,371.00	1,463.00	0%	X	0.00	1,463.00	6.7%	
Leases contracted out of Landlord and Tenant Act 1954 provisions	209.00	223.50	0%	X	0.00	223.50	6.9%	
New Lease extending Term (residential)	685.00	731.00	0%	X	0.00	731.00	6.7%	
Licences granted pursuant to a lease								
To Assign (add □£60.77 if surety)	1,301.00	1,157.00	20%	S	231.40	1,388.40	6.7%	
For Alterations	1,301.00	1,157.00	20%	S	231.40	1,388.40	6.7%	
For Change of Use	1,301.00	1,157.00	20%	S	231.40	1,388.40	6.7%	
To Sublet	1,301.00	1,157.00	20%	S	231.40	1,388.40	6.7%	
Deed of Surrender of Lease	1,301.00	1,157.00	20%	S	231.40	1,388.40	6.7%	
Combined Surrender / Licence	1,301.00	1,157.00	20%	S	231.40	1,388.40	6.7%	
Transfer of Lease and Notification of Mortgage (RTB)	95.00	101.50	0%	X	0.00	101.50	6.8%	
For Commercial Leases	102.00	109.00	0%	X	0.00	109.00	6.9%	
Deeds of Variation	514.00	548.50	0%	X	0.00	548.50	6.7%	
Consent for restriction	130.00	116.00	20%	S	23.20	139.20	7.1%	
Planning Agreements								
Section 106 - routine	1,028.00	1,097.00	0%	X	0.00	1,097.00	6.7%	
Section 106 - Complex	0.00	Time recorded	0%	X	0.00	0.00	N/A	
Section 106 - inc minor Highways works	1,485.00	1,584.50	0%	X	0.00	1,584.50	6.7%	
Section 106 - inc major Highways works	1,714.00	1,829.00	0%	X	0.00	1,829.00	6.7%	
Unilateral Undertaking - routine	571.00	609.50	0%	X	0.00	609.50	6.7%	
Unilateral Undertaking - complex	0.00	Time recorded	0%	X	0.00	0.00	N/A	
Variation / Revocation S 106 Agreement or Unilateral Undertaking	571.00	609.50	0%	X	0.00	609.50	6.7%	
Monitoring Officer								
Monitoring Officer - investigations, issues & advice to Town & Parish councillors (per hour)	114.00	101.50	20%	S	20.30	121.80	6.8%	
Business Support								
Conference Suite Room Hire Standard Weekday Rates (selected partners pay 30% of standard rate on weekdays)								
One Room 1st Hour	110.40	98.50	20%	S	19.70	118.20	7.1%	
One Room 2nd Hour	110.40	98.50	20%	S	19.70	118.20	7.1%	
One Room Half Day (4 hours)	288.00	256.50	20%	S	51.30	307.80	6.9%	
One Room Full Day (8 hours)	441.60	393.00	20%	S	78.60	471.60	6.8%	
Two Rooms 1st Hour	187.20	166.50	20%	S	33.30	199.80	6.7%	
Two Rooms 2nd Hour	187.20	166.50	20%	S	33.30	199.80	6.7%	
Two Rooms Half Day (4 hours)	484.80	431.50	20%	S	86.30	517.80	6.8%	
Two Rooms Full Day (8 hours)	744.00	662.00	20%	S	132.40	794.40	6.8%	
Three Rooms 1st Hour	254.40	226.50	20%	S	45.30	271.80	6.8%	
Three Rooms 2nd Hour	254.40	226.50	20%	S	45.30	271.80	6.8%	
Three Rooms Half Day (4 hours)	657.60	585.00	20%	S	117.00	702.00	6.8%	
Three Rooms Full Day (8 hours)	1,012.80	901.00	20%	S	180.20	1,081.20	6.8%	
Whole Conference Suite 1st Hour	441.60	393.00	20%	S	78.60	471.60	6.8%	
Whole Conference Suite 2nd Hour	441.60	393.00	20%	S	78.60	471.60	6.8%	
Whole Conference Suite Half Day (4 hours)	1,152.00	1,024.50	20%	S	204.90	1,229.40	6.7%	
Whole Conference Suite Full Day (8 hours)	1,771.20	1,575.00	20%	S	315.00	1,890.00	6.7%	
Conference suite hire weekend rates		By negotiation	20%	S			N/A	
CON29R Residential	136.50	141.50	20%	S	28.30	169.80	24.4%	
CON29R Residential Extra parcel fee	28.60	37.50	20%	S	7.50	45.00	57.4%	
CON290 Residential Questions 4 - 21	21.79	19.50	20%	S	3.90	23.40	7.4%	
CON290 Residential Questions 22 (on behalf of Essex Legal)	31.32	28.00	20%	S	5.60	33.60	7.3%	
CON290 Residential admin fee	32.69	29.50	20%	S	5.90	35.40	8.3%	
Residential Additional enquiries - per enquiry	44.94	40.00	20%	S	8.00	48.00	6.8%	
CON29R Commercial	220.50	196.50	20%	S	39.30	235.80	6.9%	
CON29R Commercial Extra parcel fee	46.24	48.50	20%	S	9.70	58.20	25.9%	
CON290 Commercial Questions 4 - 21	35.23	31.50	20%	S	6.30	37.80	7.3%	
CON290 Commercial Questions 22 (on behalf of Essex Legal)	50.64	45.50	20%	S	9.10	54.60	7.8%	
CON290 Commercial admin fee	52.85	47.00	20%	S	9.40	56.40	6.7%	
Commercial Additional enquiries - per enquiry	72.66	65.00	20%	S	13.00	78.00	7.3%	
Democratic & Electoral Services								
Sale of Registers (Open register to relevant stated departments and organisations) Including sales of the notices of alterations)								
Data £20.00 admin plus £1.50 per thousand entries (or part of)			20.00	0%	N	0.00	20.00	N/A
Paper £10.00 admin plus £5.00 per thousand entries (or part of)			10.00	0%	N	0.00	10.00	N/A
Sale of marked electoral register								
Data £10.00 admin plus £1.00 per thousand entries (or part of)			10.00	0%	N	0.00	10.00	N/A
Paper £10.00 admin plus £2.00 per thousand entries (or part of)			10.00	0%	N	0.00	10.00	N/A

Description of Charge	2023/24		2024/25					% Change
	Gross	Net	VAT			Gross		
	£'s	£'s	%	Cat	£'s	£'s		
Planning & Development								
Commercial/Building Control								
1 Plot (New-build houses)	880.00	791.67	20%	S	158.33	950.00	8.0%	
2 Plots (houses)	1,310.00	1,175.00	20%	S	235.00	1,410.00	7.6%	
3 Plots (houses)	1,810.00	1,625.00	20%	S	325.00	1,950.00	7.7%	
4 Plots (houses)	2,290.00	2,054.17	20%	S	410.83	2,465.00	7.6%	
5 Plots (houses)	2,755.00	2,475.00	20%	S	495.00	2,970.00	7.8%	
1 Plot (flats)	880.00	791.67	20%	S	158.33	950.00	8.0%	
2 Plots (flats)	1,310.00	1,175.00	20%	S	235.00	1,410.00	7.6%	
3 Plots (flats)	1,810.00	1,625.00	20%	S	325.00	1,950.00	7.7%	
4 Plots (flats)	2,290.00	2,054.17	20%	S	410.83	2,465.00	7.6%	
5 Plots (flats)	2,755.00	2,475.00	20%	S	495.00	2,970.00	7.8%	
Conversion to house	0.00	766.67	20%	S	153.33	920.00	N/A	
Conversion to flat	705.00	633.33	20%	S	126.67	760.00	7.8%	
Single storey extension to dwelling not exceeding 40m ²	745.00	666.67	20%	S	133.33	800.00	7.4%	
Single storey extension to dwelling 40-100m ²	1,175.00	1,050.00	20%	S	210.00	1,260.00	7.2%	
2 or 3 storey extension to dwelling not exceeding 40m ²	745.00	666.67	20%	S	133.33	800.00	7.4%	
2 or 3 storey extension to dwelling 40-100m ²	1,175.00	1,050.00	20%	S	210.00	1,260.00	7.2%	
Garage/carport/store not exceeding 100m ²	580.00	520.83	20%	S	104.17	625.00	7.8%	
Detached non-habitable outbuilding not exceeding 50m ²	715.00	641.67	20%	S	128.33	770.00	7.7%	
Loft conversion to dwelling under 40m ²	790.00	708.33	20%	S	141.67	850.00	7.6%	
Loft conversion to dwelling 40m ² - 100m ²	0.00	1,050.00	20%	S	210.00	1,260.00	N/A	
Garage conversion to dwelling	430.00	387.50	20%	S	77.50	465.00	8.1%	
Renovation of thermal element on a dwelling	335.00	300.00	20%	S	60.00	360.00	7.5%	
Replacement windows/rooflights on a dwelling	335.00	300.00	20%	S	60.00	360.00	7.5%	
Alterations to a dwelling under £5,000 in value	335.00	300.00	20%	S	60.00	360.00	7.5%	
Alterations to a dwelling £5,000-£25,000 in value	565.00	508.33	20%	S	101.67	610.00	8.0%	
Alterations to a dwelling £25,000 - £100,000 in value	845.00	758.33	20%	S	151.67	910.00	7.7%	
Non-domestic single storey extension up to 40m ²	745.00	666.67	20%	S	133.33	800.00	7.4%	
Non-domestic single storey extension 40 – 100m ²	1,150.00	1,041.67	20%	S	208.33	1,250.00	8.7%	
Non-domestic 2 or 3 storey extension under 40m ²	745.00	662.50	20%	S	132.50	795.00	6.7%	
Non-domestic 2 or 3 storey extension 40-100m ²	1,150.00	1,041.67	20%	S	208.33	1,250.00	8.7%	
Alterations to a commercial building up to £5,000 in value	330.00	304.17	20%	S	60.83	365.00	10.6%	
Replacement windows/doors/rooflights to a commercial building <20 units	330.00	304.17	20%	S	60.83	365.00	10.6%	
Renewable Energy Systems	330.00	304.17	20%	S	60.83	365.00	10.6%	
Replacement shop front	330.00	304.17	20%	S	60.83	365.00	10.6%	
Alterations to a commercial building £5,000 - £25,000 in value	585.00	529.17	20%	S	105.83	635.00	8.5%	
Replacement windows/doors/rooflights to a commercial building >20 units	385.00	350.00	20%	S	70.00	420.00	9.1%	
Renovation of thermal elements to a commercial building	330.00	304.17	20%	S	60.83	365.00	10.6%	
Raised storage platform installation	285.00	350.00	20%	S	70.00	420.00	47.4%	
Alterations to a commercial building £25,000 - £100,000 in value	860.00	770.83	20%	S	154.17	925.00	7.6%	
Fit-out of a commercial building up to 100m ² floor area	330.00	350.00	20%	S	70.00	420.00	27.3%	
Testing and certification of Electrical work where Part P installer not used	385.00	333.33	20%	S	66.67	400.00	3.9%	
Retrieval of archived files (+3years old), research and reinspection	250.00	208.33	20%	S	41.67	250.00	0.0%	
Research, retrieval and issue of copy decision notices and certificates - emailed	55.00	50.00	20%	S	10.00	60.00	9.1%	
Research, retrieval and issue of copy decision notices and certificates - posted	60.00	54.17	20%	S	10.83	65.00	8.3%	
Letter confirming exemption from Building Regulations - emailed	55.00	50.00	20%	S	10.00	60.00	9.1%	
Letter confirming exemption from Building Regulations - posted	60.00	54.17	20%	S	10.83	65.00	8.3%	
Hourly Rate For Supporting The Building Safety Regulator	95.66	85.06	20%	S	17.01	102.07	6.7%	
Dangerous Structures - admin charge (by negotiation) & cost recovery		By negotiation	20%	S			N/A	
Planning								
PPA's (£166.67/hour excl. vat - 1 hour minimum)	180.00	166.67	20%	S	33.33	200.00	11.1%	
Documents requests/research (2 hour minimum charge)	360.00	333.33	20%	S	66.67	400.00	11.1%	
Urgent requests (Within 48 hrs) (4 hour minimum charge)	720.00	666.67	20%	S	133.33	800.00	11.1%	
Scanning Fees – Paper Applications	28.80	30.00	20%	S	6.00	36.00	25.0%	
Admin Charge for Section 106 Legal Agreements with requirement for financial contribution (By negotiation)	0.00	By negotiation	0%	N			N/A	
Admin Charge for Section 106 Legal Agreements with no requirement for financial contribution	500.00	550.00	0%	N	0.00	550.00	10.0%	
Admin Charge for Section 106 Legal Agreements - confirmation of compliance	125.00	200.00	0%	N	0.00	200.00	60.0%	
Planning - Development Management								
Pre-Planning Applications								
Written Advice Meetings: Minor 1-2 Units	540.00	516.67	20%	S	103.33	620.00	14.8%	
Written Advice Meetings: Minor 3-9 Units	1,620.00	1,550.00	20%	S	310.00	1,860.00	14.8%	
Written Advice Meetings: Major 10-19 Units	3,240.00	3,100.00	20%	S	620.00	3,720.00	14.8%	
Written Advice Meetings: Major 20-49 Units	6,480.00	6,200.00	20%	S	1,240.00	7,440.00	14.8%	
Written Advice Meetings: Major 50+ Units (By negotiation)	0.00	By negotiation	20%	S			N/A	
Planning Advice Meetings: All other cases (including Listed Buildings)	180.00	166.67	20%	S	33.33	200.00	11.1%	
Planning Written Advice or Meeting: Discussions for a way forward following refusal of PA (minor)	180.00	166.67	20%	S	33.33	200.00	11.1%	
Planning Nature and Form of Meetings by Negotiation: Discussions for a way forward following refusal of PA (major) (By negotiation)	0.00	By negotiation	20%	S			N/A	
Planning Application Fee								
Various based on set national fees & charges			0%	N	0.00		N/A	
Enforcement								
High Hedge - Initial complaint application fee for consideration	500.00	550.00	0%	N	0.00	550.00	10.0%	
High Hedge - Repeat complaint application fee for consideration	200.00	220.00	0%	N	0.00	220.00	10.0%	
ICT & Transformation								
Street Naming & Numbering								
House name change (£100 per property)	55.65	100.00	0%	N	0.00	100.00	79.7%	
Development of 1+ properties (£100 per property)	19.57	100.00	0%	N	0.00	100.00	411.0%	
Changes in initial development after initial notification (£100 per property)	19.57	100.00	0%	N	0.00	100.00	411.0%	
Naming/renaming a street	0.00	420.00	0%	N	0.00	420.00	N/A	

Annex D2: Draft Car Parking Charges 2024/25

(excluding proposed tariff alterations covered in confidential Appendix F)

Description of Charge		2023/24	2024/25					
		Gross	Net	VAT			Gross	% Change
		£'s	£'s	%	Cat	£'s	£'s	
Car Parking								
Tariff One (Monday - Saturday)								
Bakers Lane, Epping, CM16 5EG	08:00 - 18:00	0.30	0.25	20%	S	0.05	0.30	0.0%
Civic Offices, EFDC, CM16 4BZ	08:00 - 18:00	0.30	0.25	20%	S	0.05	0.30	0.0%
Traps Hill, Loughton, IG10 1HD	09:00 - 18:00	0.30	0.25	20%	S	0.05	0.30	0.0%
The Drive, Loughton, IG10 1HW	08:00 - 18:00	0.30	0.25	20%	S	0.05	0.30	0.0%
Oakwood Hill East, Loughton, IG10 3TZ	08:30 - 17:30	0.30	0.25	20%	S	0.05	0.30	0.0%
High Beech, Loughton, IG10 4HH	08:00 - 18:00	0.30	0.25	20%	S	0.05	0.30	0.0%
Smarts Lane, Loughton, IG10 4BG	08:00 - 18:00	0.30	0.25	20%	S	0.05	0.30	0.0%
Clifton Road, Loughton, IG10 1EA	08:00 - 18:00	0.30	0.25	20%	S	0.05	0.30	0.0%
The Pleasance, Ongar, CM5 9AG	08:00 - 18:00	0.30	0.25	20%	S	0.05	0.30	0.0%
Bansons Lane, Ongar, CM5 9AA	08:00 - 18:00	0.30	0.25	20%	S	0.05	0.30	0.0%
Cornmill, Waltham Abbey, EN9 1RB	08:00 - 18:00	0.30	0.25	20%	S	0.05	0.30	0.0%
Quaker Lane, Waltham Abbey, EN9 1ER	08:00 - 18:00	0.30	0.25	20%	S	0.05	0.30	0.0%
Darby Drive, Waltham Abbey, EN9 1EE	08:00 - 18:00	0.30	0.25	20%	S	0.05	0.30	0.0%
Burton Road & Access Rd, Debden, IG10 3ST	08:30 - 17:30	0.30	0.25	20%	S	0.05	0.30	0.0%
Vere Road, Debden, IG10 3SW	08:30 - 17:30	0.30	0.25	20%	S	0.05	0.30	0.0%
Burton Road South, Debden, IG10	08:30 - 17:30	0.30	0.25	20%	S	0.05	0.30	0.0%
Queens Road Lower, Buckhurst Hill, IG9 5BZ	08:00 - 18:00	0.30	0.25	20%	S	0.05	0.30	0.0%
Queens Road Upper, Buckhurst Hill, IG9 5AZ	08:00 - 18:00	0.30	0.25	20%	S	0.05	0.30	0.0%
Tariff Two (Monday - Saturday)								
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	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%
Clifton Road, Loughton, IG10 1EA	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%
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 (Monday - Saturday)								
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	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%
Clifton Road, Loughton, IG10 1EA	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%
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 (Monday - Saturday)								
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	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%
Clifton Road, Loughton, IG10 1EA	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%
Bansons Lane, Ongar, CM5 9AA	08:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%
Cornmill, Waltham Abbey, EN9 1RB	08:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%
Quaker Lane, Waltham Abbey, EN9 1ER	08:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%
Darby Drive, Waltham Abbey, EN9 1EE	08:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%
Burton Road & Access Rd, Debden, IG10 3ST	08:30 - 17:30	3.00	2.50	20%	S	0.50	3.00	0.0%
Vere Road, Debden, IG10 3SW	08:30 - 17:30	3.00	2.50	20%	S	0.50	3.00	0.0%
Burton Road South, Debden, IG10	08:30 - 17:30	3.00	2.50	20%	S	0.50	3.00	0.0%
Queens Road Lower, Buckhurst Hill, IG9 5BZ	08:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%
Queens Road Upper, Buckhurst Hill, IG9 5AZ	08:00 - 18:00	3.00	2.50	20%	S	0.50	3.00	0.0%

Description of Charge		2023/24		2024/25				
		Gross	Net	VAT			Gross	% Change
		£'s	£'s	%	Cat	£'s	£'s	
Tariff Five (Monday - Saturday)								
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	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%
Clifton Road, Loughton, IG10 1EA	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%
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 (Monday - Saturday)								
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	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%
Clifton Road, Loughton, IG10 1EA	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%
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 (Monday - Saturday)								
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	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	5.00	20%	S	1.00	6.00	0.0%
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	5.00	20%	S	1.00	6.00	0.0%
Clifton Road, Loughton, IG10 1EA	08:00 - 18:00	10.00	8.33	20%	S	1.67	10.00	0.0%
The Pleasance, Ongar, CM5 9AG	08:00 - 18:00	6.00	5.00	20%	S	1.00	6.00	0.0%
Bansons Lane, Ongar, CM5 9AA	08:00 - 18:00	10.00	8.33	20%	S	1.67	10.00	0.0%
Commill, Waltham Abbey, EN9 1RB	08:00 - 18:00	6.00	5.00	20%	S	1.00	6.00	0.0%
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	5.00	20%	S	1.00	6.00	0.0%
Burton Road & Access Rd, Debden, IG10 3ST	08:30 - 17:30	6.00	5.00	20%	S	1.00	6.00	0.0%
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	5.00	20%	S	1.00	6.00	0.0%
Queens Road Lower, Buckhurst Hill, IG9 5BZ	08:00 - 18:00	6.00	5.00	20%	S	1.00	6.00	0.0%
Queens Road Upper, Buckhurst Hill, IG9 5AZ	08:00 - 18:00	10.00	8.33	20%	S	1.67	10.00	0.0%
Sundays (Up to 2 hours free)								
Bakers Lane, Epping, CM16 5EG	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
Civic Offices, EFDC, CM16 4BZ	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%
The Pleasance, Ongar, CM5 9AG	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
Bansons Lane, Ongar, CM5 9AA	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
Commill, Waltham Abbey, EN9 1RB	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
Quaker Lane, Waltham Abbey, EN9 1ER	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
Darby Drive, Waltham Abbey, EN9 1EE	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
Burton Road & Access Rd, Debden, IG10 3ST	08:30 - 17:30	2.00	1.67	0%	S	0.33	2.00	0.0%
Vere Road, Debden, IG10 3SW	08:30 - 17:30	2.00	1.67	0%	S	0.33	2.00	0.0%
Burton Road South, Debden, IG10	08:30 - 17:30	2.00	1.67	0%	S	0.33	2.00	0.0%
Queens Road Lower, Buckhurst Hill, IG9 5BZ	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%
Queens Road Upper, Buckhurst Hill, IG9 5AZ	08:00 - 18:00	2.00	1.67	0%	S	0.33	2.00	0.0%

Annex D3: Draft Housing Revenue Account (HRA) Fees & Charges 2024/25

Proposed Fees and Charges 2024/25 - HOUSING REVENUE ACCOUNT							
Description	2023/24	2024/25					Change
	Gross	Net	VAT			Gross	%
	£'s	£'s	%	Cat	£'s	£'s	
Older People's Housing							
Communal Halls:							
Brookways Hall, Roundhills	13.00	15.00	N/A	X	0.00	15.00	15.4%
Pelly Court Hall, Epping	13.00	15.00	N/A	X	0.00	15.00	15.4%
Barrington Hall, Loughton	10.61	15.00	N/A	X	0.00	15.00	41.4%
Hire of Halls for Elections	118.75	150.00	N/A	X	0.00	150.00	26.3%
Independent Living:							
Guest Rooms - Independent Living	24.00	20.83	20.00	S	4.17	25.00	4.1%
Guest Rooms - Independent Living (Single Occupant)	0.00	12.50	20.00	S	2.50	15.00	-
Emergency Alarm - Pendants	60.00	60.00	N/A	O	0.00	60.00	0.0%
Scooter Stores:							
Electricity	2.69	2.87	N/A	O	0.00	2.87	6.7%
Home Ownership and Sales							
Leasehold Vendors' Enquiries	229.21	203.81	20%	S	40.76	244.57	6.7%
Certificates of Buildings Insurance - Leaseholders	72.94	64.85	20%	S	12.97	77.82	6.7%
Lease Extension Housing Admin Fees and Charges	88.08	93.98	N/A	O	0.00	93.98	6.7%
Housing Management							
Hardstandings	113.20	121.00	N/A	O	0.00	121.00	6.9%
Lockable parking spaces	9.40	15.00	N/A	O	0.00	15.00	59.6%
Mortgage references	66.94	59.52	20%	S	11.90	71.42	6.7%
Request for covenant and leasehold approvals	106.76	94.93	20%	S	18.99	113.92	6.7%
Licences for vehicular access across housing land	147.99	160.00	N/A	O	0.00	160.00	8.1%
Dishonoured cheques	34.54	36.85	N/A	O	0.00	36.85	6.7%
Repairs and Maintenance							
Rechargeable repairs (actual cost plus Admin fee of)	15%	15%	-	-	-	15%	0%
Replacement Door Entry and Suited Keys / Fobs	20.00	18.33	20%	S	3.67	22.00	10%
Sewerage charges for individual sewerage systems (Actual Costs plus Admin Fee of)	15%	15%	-	-	-	15%	0%
Land and Estates							
Legal Fee to a devolution of dealing	114.00	101.37	20%	S	20.27	121.64	6.7%
Garage rents private	12.74	11.44	20%	S	2.29	13.73	7.7%
Front garden parking permissions	104.15	100.00	20%	S	20.00	120.00	15.2%
Skip licence	90.17	100.00	20%	S	20.00	120.00	33.1%
Cycle stores per cycle hoop first year: £10 refundable on return of key	34.50	35.00	N/A	O	0.00	35.00	1%
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%

Medium-Term Financial Plan (MTFP) 2024/25 to 2028/29

Updated December 2023

1. Background

1.1 The preparation of a Medium-Term Financial Plan (MTFP) provides the cornerstone on which the Council can build and deliver services in accordance with the aims and objectives outlined in the Corporate Plan 2023-2027 (“Your Epping Forest”), 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 2024/25 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 (2024/25 through to 2028/29) and re-evaluates the position in the light of the development and completion of the initial draft 2024/25 budget.

3. General Fund MTFP

3.1 The October 2023 MTFP revealed a projected General Fund deficit of £3.720 million for 2024/25, reflecting a range of inflationary pressures and the impact of new Waste Management arrangements, compared to 2023/24. Estimated net expenditure was £21.365 million, compared to funding of just £17.644 million.

3.2 The General Fund budget preparation process for 2024/25 has now reached its first major milestone, with initial draft budget proposals prepared that address the original deficit identified in October 2023, taking account of subsequent developments. However, the Local Government Finance Settlement for 2024/25 has yet to be announced, which means prudent – best available – funding estimates, are still a feature of the 2024/25 draft budget and this updated MTFP; these estimates will be further refined in the light of the actual Settlement (anticipated announcement December 2023).

3.3 The October 2023 **General Fund** MTFP projections can be summarised as follows:

General Fund MTFP (@ October 2023)		
Financial Year	(Surplus)/Deficit	Comment
	£000's	
2024/25	3,720	Increased Financing costs driven by Capital Commitments and higher Interest Rates. New Waste Management arrangements from November 2024.
2025/26	376	
2026/27	484	
2027/28	553	
2028/29	557	

3.4 The updated MTFP (2024/25 through to 2028/29), reflecting an initial draft General Fund balanced budget for 2024/25, is illustrated in the table below.

General MTFP illustration (@ December 2023)						
Description	2024/25 (OCT 2023 MTFP)	2024/25 (INITIAL DRAFT BUDGET)	2025/26	2026/27	2027/28	2028/29
	£000's	£000's	£000's	£000's	£000's	£000's
NET EXPENDITURE						
Employees	23,357	21,268	21,681	22,095	22,516	22,947
Premises	3,741	3,530	3,800	3,876	3,954	4,033
Transport	249	233	237	242	247	252
Supplies & Services	9,659	8,974	9,154	9,337	9,524	9,714
Support Services	1	1	1	1	1	1
Contracted Services	10,012	11,606	12,025	12,145	12,266	12,389
Transfer Payments (H Bens)	22,460	21,698	21,699	20,588	19,533	18,531
Financing Costs	6,593	4,446	4,975	5,323	5,312	5,305
Specific Contingency	162	200	0	0	0	0
Gross Expenditure	76,234	71,956	73,571	73,607	73,353	73,172
Fees and Charges	(18,076)	(18,556)	(19,024)	(19,273)	(19,525)	(19,781)
Government Contributions	(24,010)	(23,285)	(23,273)	(22,151)	(21,086)	(20,074)
Misc. Income (inc. Qualis)	(3,891)	(3,459)	(3,448)	(3,198)	(2,937)	(2,687)
Other Contributions	(4,041)	(4,194)	(4,194)	(4,194)	(4,194)	(4,194)
HRA Recharges	(4,851)	(4,533)	(4,623)	(4,716)	(4,810)	(4,906)
Net Expenditure	21,365	17,929	19,010	20,075	20,801	21,530
Council Tax	(9,235)	(9,288)	(9,405)	(9,499)	(9,594)	(9,690)
Business Rates	(6,595)	(6,595)	(6,793)	(6,929)	(7,067)	(7,209)
Collection Fund Adjustments	(225)	(405)	0	0	0	0
Council Tax Sharing Agreement (CTSA)	(339)	(390)	(490)	(540)	(540)	(540)
Revenue Support Grant (RSG)	(133)	(133)	(133)	(133)	(133)	(133)
New Homes Bonus	(81)	(81)	0	0	0	0
Other Grants/Funding Guarantee Allocation (FGA)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)	(1,300)
Contribution to/(from) Reserves	263	263	263	263	263	263
Total Funding	(17,645)	(17,929)	(17,858)	(18,138)	(18,371)	(18,608)
In-Year (Surplus)/Deficit	3,720	0	1,152	784	493	492
Cumulative (Surplus)/Deficit	3,720	0	1,152	1,937	2,430	2,922

3.5 As presented in **Appendix A**, the originally forecast £3.720 million General Fund deficit for 2024/25 identified in the October 2023 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 (2025/26) and 3 (2026/27) as follows:

- **2025/26 (£1.152 million deficit)** – this represents a slightly more challenging position compared to a projected deficit of £0.376 million in the October 2023 MTFP. There are a number of factors underlying the projection though, but the cumulative impact of additional Waste Management costs built into 2024/25 is a factor, as is the reversal of the Collection Fund adjustment in 2025/26 (which was £405,000 compared to £225,000 in October 2023). Reduced HRA Recharges are also contributing; these are now expected to be £325,000 lower in 2025/26, compared to the expectation included in October, following the removal of the savings in balancing the 2024/25 budget (covered in **Appendix A**). It should be noted that this iteration of the MTFP continues to assume a contribution of £0.263 million to the General Fund Reserve; and
- **2026/27 (£0.784 million deficit)** – again this represents a slight deterioration compared to the projected deficit of £0.484 million in October 2023, predominantly due to the same factors as 2025/26 described above (which are embedded in the base budget).

3.6 Despite the differences noted in Paragraph 3.5 above, the longer-term profile of this iteration of the MTFP remains relatively unaltered, with declining deficits broadly levelling off in 2027/28 and 2028/29.

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 2023 was 4.6% (down from 6.7% in September 2023), this was beneficial to the cost of the existing Waste Management contract with Biffa. However, all other inflationary assumptions remain unchanged compared to those assumed in October 2023. This includes assumed general inflation of 3.5% in 2024/25, with 2.0% assumed thereafter. Similarly, a pay award of 3.0% has been assumed in 2024/25, with 2.0% assumed thereafter. Average increases in Fees and Charges assumed for 2024/25 remain unaltered at the August 2023 CPI rate of 6.7%, reducing to 2.0% thereafter.
- **Growth** – no discretionary budget growth items were assumed in the projections presented in October 2023. That assumption remains unchanged.
- **Financing Costs** – *underlying* overall (net) Financing costs have remained similar to the position presented in October 2023. But, as explained in **Appendix A**, Capital Financing Costs of £1.602 million (in 2024/25) in respect of the new Waste Management arrangements anticipated in November 2024, have been moved into Contracted Services ahead of the formation of the new Waste Company; and
- **HRA Recharges** – at this stage, recharges to the HRA are assumed to be relatively stable from 2025/26 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 3.0% (in line with the 2023/24 Referendum Limit) in 2024/25; Council Tax freezes are assumed from 2025/26 onwards.
- **Business Rates** – in light of the outcome of the April 2023 Business Rates Revaluation, a stepped increase of £0.829 million is assumed in 2024/25, followed by inflationary increases thereafter.
- **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 2025/26 onwards. However, as with Business Rates, this is an area that officers will be examining in detail during January 2024.
- **Council Tax Sharing Agreement (CTSA)** – gradually improving collection rates are expected to drive some steady improvement in funding receivable from the Essex CTSA in 2025/26 and 2026/27 and flattening out at £540,000 thereafter.
- **Grants** – as explained in **Appendix A**, the overall Settlement for 2024/25 is assumed to represent “Core Spending Power + 3.0%”. Future Settlements (from 2025/26 onwards) are assumed frozen at this stage, with the exception of NHB, which is assumed to cease with effect from 2025/26.
- **Use of Reserves** – the Council’s current annual commitment of a £262,620 contribution to the General Fund Reserve (adopted in February 2023) remains unaltered at this stage. This will need to be kept under review as the 2024/25 budget is further developed.

4. Housing Revenue Account (HRA) MTFP

4.1 The October 2023 MTFP revealed a small Surplus in 2024/25, followed by two planned deficits in 2025/26 (£732,000) and 2026/27 (£532,000), before coming back into balance for 2027/28 and 2028/29. It was noted that the HRA balance could comfortably withstand the planned deficits (e.g., as reported to Cabinet on 18th September 2023, the projected balance on the HRA for March 2024 was £4.438 million, which is more than double the adopted minimum of £2.0 million).

4.2 The October 2023 MTFP projections for the HRA can be summarised as follows:

Housing Revenue Account MTFP (@ October 2023)		
Financial Year	(Surplus)/Deficit	Comment
	£000's	
2024/25	(15)	
2025/26	732	53 Week Rent Year. Assumed £900,000 saving from Qualis re Housing Repairs.
2026/27	532	
2027/28	2	
2028/29	2	

4.3 The updated MTFP (2024/25 through to 2028/29), reflecting an initial draft HRA budget for 2024/25, is illustrated in the table below.

Housing Revenue Account MTFP (@ December 2023)						
Description	2024/25 (@ October 23 MTFP)	Draft Budget 2024/25 (@ December 23)	Estimated Budget Requirement 2025/26	Estimated Budget Requirement 2026/27	Estimated Budget Requirement 2027/28	Estimated Budget Requirement 2028/29
	£'s	£'s	£'s	£'s	£'s	£'s
Employees	5,208,210	5,282,310	5,387,960	5,495,720	5,605,630	5,717,740
Premises	6,690,830	6,690,830	6,823,160	7,034,230	7,174,680	7,314,350
Transport	80,790	80,790	82,410	84,060	85,740	87,450
Supplies & Services	1,183,140	1,281,290	1,298,810	1,120,790	1,143,210	1,370,070
Contracted Services	7,856,410	8,296,155	7,903,385	8,061,455	8,222,685	8,384,135
Support Services (GF Recharges)	4,850,620	4,532,625	4,623,275	4,715,745	4,810,055	4,906,255
Debt Management Expenses	68,000	68,000	69,000	70,000	72,000	73,000
Bad Debt Provision	108,000	109,000	110,000	113,000	117,000	121,000
Depreciation	10,700,000	10,700,000	10,914,000	11,132,000	11,355,000	11,582,000
Total Expenditure	36,746,000	37,041,000	37,212,000	37,827,000	38,586,000	39,556,000
Rental Income - Dwellings	- 40,849,000	- 41,143,000	- 41,661,000	- 42,980,000	- 44,097,000	- 45,191,000
Rental Income - Non-Dwellings	- 992,000	- 999,000	- 1,019,000	- 1,039,000	- 1,060,000	- 1,081,000
Fees and Charges (Charges for Services)	- 3,032,000	- 3,051,000	- 3,124,000	- 3,197,000	- 3,334,000	- 3,388,000
Other Contributions (Shared Amenities)	- 394,000	- 394,000	- 402,000	- 410,000	- 418,000	- 427,000
Total Income	- 45,267,000	- 45,587,000	- 46,206,000	- 47,626,000	- 48,909,000	- 50,087,000
Net Cost of Service	- 8,521,000	- 8,546,000	- 8,994,000	- 9,799,000	- 10,323,000	- 10,531,000
Interest Received	- 226,000	- 150,000	- 214,000	- 109,000	- 91,000	- 85,000
Financing Costs	6,476,000	6,562,000	6,718,000	6,702,000	6,841,000	7,208,000
Net Operating Income	- 2,271,000	- 2,134,000	- 2,490,000	- 3,206,000	- 3,573,000	- 3,408,000
Appropriations:						
HRA Contribution to Capital	2,256,000	2,599,000	2,786,000	3,310,000	3,591,000	3,414,000
Contribution to/(from) Reserves		-	-	-	-	-
Total Appropriations	2,256,000	2,599,000	2,786,000	3,310,000	3,591,000	3,414,000
In-Year (Surplus)/Deficit	- 15,000	465,000	296,000	104,000	18,000	6,000

- 4.4 As presented in **Appendix B**, the originally forecast £15,000 HRA surplus for 2024/25 identified in the October 2023 MTFP has now been reduced to a £465,000 deficit following the completion of the – more detailed – initial draft Budget preparation exercise.
- 4.5 It should be noted that officers have refined the 30-Year HRA Business Plan using the “Fortress” model, following the completion of the Stock Condition Survey (SCS). This has led to the reprioritisation of a range of previously planned works, whilst at the same time adding £15.0 million (£1.5 million annually for 10 years from 2024/25) for Net Zero Carbon building works.
- 4.6 The changes to the Business Plan triggered by the SCS have been introduced with financial sustainability being an absolute priority, including minimising the need to borrow and maintaining a minimum HRA balance of £2.0 million. The planned deficits reflected in the table above in Paragraph 4.3 represent a deliberate strategy to utilise *surplus* reserves only. The opening HRA reserve balance for 2023/24 was £4.515 million and, as at Quarter 2, the forecast closing balance is £4.584million (i.e., potentially £2.6 million above the minimum balance; this MTFP plans to utilise £0.889 million).