

# Supplementary Committee Agenda



**Epping Forest  
District Council**

## **Cabinet Monday 5th February 2024**

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

**Time:** 7.00 pm

**Democratic Services:** V Messenger (Democratic Services)  
Tel: (01992) 564243

### **13. ANY OTHER BUSINESS (Pages 2 - 56)**

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) (Finance and Economic Development – Cllr J Philip) To consider the final revenue and capital budget proposals for 2024/25.

**Please note that Appendix Eii is CONFIDENTIAL items that will be published separately as a Restricted Second Supplementary Agenda.**

# Agenda Item 13

## ***Report to the Cabinet***

**Report reference:** C-044-2023/24  
**Date of meeting:** 5th February  
2024



**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)

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### **Recommendations/Decisions Required:**

- 1) To consider the final revenue and capital budget proposals for 2024/25 as presented in *Appendices A to E* of this report, together with the comments received from the Overview & Scrutiny Committee; and after making any amendments that Cabinet considers necessary.
- 2) Recommend to Council:
  - a. The budget for 2024/25 and the updated Medium-Term Financial Plan; and
  - b. The level of Council Tax increase for 2024/25.

### **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 required eliminating in full for the Council to fulfil its legal obligation to set a balanced budget for the forthcoming financial year.

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

Acting on the strategic direction provided by Cabinet on 9th October 2023, officers were successful in provisionally bridging the General Fund revenue deficit and presented an early draft budget for 2024/25 to Cabinet on 18th December 2023. The budget was balanced, with the proposals also reflecting the comments of a special Overview & Scrutiny Committee, which met to consider the emerging budget, including the savings proposals, on 12th December 2023.

The provisional Local Government Finance Settlement for 2024/25 was also announced on 18th December 2023, with the outcome for Epping Forest District Council in line with early expectations.

However, as agreed by Cabinet on 13th March 2023, the Council was successful in completing the sale of a portion of land owned a North Weald Airfield, which was earmarked for employment use within the Local Plan. The eventual sale completed immediately prior to Christmas 2023, but negotiations with the buyer had proceeded for many months prior to the sale. Without certainty on completion, the financial implications could not be assumed in preparing the initial draft budget for 2024/25 presented to Cabinet on 18th December 2023.

The size of the capital receipt, and the investment interest that it generates, has material financial implications for the Council. However, although recognising the temptation to substantially scale back the many difficult and challenging savings assumptions embedded in the December 2023 draft budget, it is strongly recommended that the Council continues its approach to creating a sustainable budget across the whole of the MTFP period. There is a substantial underlying structural deficit in the Council's General Fund revenue budget, which cannot be addressed through the application of the North Weald Airfield capital receipt.

However, the capital receipt does provide some short-term opportunities and some flexibility, which is now reflected in the amended draft budget proposals for 2024/25 presented in this report for consideration by Cabinet.

The Revenue elements of the draft budget for 2024/25 can be found at **Appendix A**.

- The General Fund final draft budget proposal for 2024/25 comprises Net Expenditure of £15.853 million, which includes a contribution of £2.152 million to Reserves. The provisional Local Government Finance Settlement 2024/25 was generally as expected, but there has been a substantial decrease of £2.076 million in the overall Net Expenditure budget requirement compared to that assumed in December 2023 driven by a significant fall in net Financing costs (reflecting the impact of the North Weald Airfield capital receipt). This has helped to address some late budget pressures, including an income shortfall on Planning Applications (£0.600 million) and the need for a further ongoing contingency on Waste Management (£0.500 million). Scrutiny feedback has also helped guide the judicious use of the available short-term flexibility in removing a limited number of savings proposals embedded in the December 2023 initial draft budget (£0.588 million). It is proposed that the remaining budget surplus (£2.152 million) is set aside within a newly created Transformation Revenue Reserve. A Council Tax increase of 2.99% is proposed; and
- The HRA final draft budget proposal for 2024/25 anticipates a planned deficit of £0.465 million and assumes an average Housing Rent increase of 7.7% (in line with the legal Rent Standard).

The Capital elements of the draft budget for 2024/25 can be found at **Appendix B**.

- The General Fund Capital Programme comprises total expenditure of £60.488 million over the five-year period 2024/25 to 2028/29, including £32.178 million in 2024/25; and
- The HRA Capital Programme comprises total expenditure of £140.424 million over the five-year period 2024/25 to 2028/29, including £33.087 million in 2024/25.

The proposed Fees & Charges that support the draft budget for 2024/25, can be found at **Appendix C**. This comprises both the General Fund and HRA elements, with an average inflationary increase of around 6.7% (September 2023 CPI) applied.

Looking further ahead, the updated MTFP is included at **Appendix D** covering both the General Fund and the HRA; the numbers reflect the final draft budget proposals for 2024/25. Whilst the position for the HRA is almost identical to that presented in December 2023, the updated projections for the General Fund are significantly different, most notably with a balanced position projected for 2025/26 (compared to a forecast deficit £1.152 million in December 2023). This is achieved whilst still contributing £0.461 million to Reserves. However, the underlying structural deficit re-emerges from 2026/27 onwards though.

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

<b>General Fund MTFP (@ February 2024)</b>		
<b>Financial Year</b>	<b>(Surplus)/Deficit</b>	<b>Comment</b>
	<b>£000's</b>	
2024/25	0	Includes contribution of £2.152 million to Transformation Revenue Reserve. New Waste Management arrangements assumed with effect from November 2024.
2025/26	0	Includes contribution of £0.461 million to Transformation Revenue Reserve.
2026/27	921	
2027/28	530	
2028/29	531	

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

<b>Housing Revenue Account MTFP (@ February 2024)</b>		
<b>Financial Year</b>	<b>(Surplus)/Deficit</b>	<b>Comment</b>
	<b>£000's</b>	
2024/25	465	
2025/26	296	
2026/27	105	
2027/28	18	
2028/29	5	

The final stage in the process will see the budget proposals for both the General Fund and Housing Revenue Account presented to the Council on 20th February 2024, alongside the Council Tax Setting report for 2024/25.

#### **Reasons for Proposed Decision:**

To enable Cabinet to recommend a final budget for 2024/25 to the Council on 20th February 2024.

**Legal and Governance Implications:**

The Council has a legal duty under the Local Government Finance Act 1992 to set a balanced budget. This report presents final budget proposals that reflect a balanced position for 2024/25.

**Safer, Cleaner and Greener (SCG) Implications:**

There are no direct SCG implications contained within the report.

**Consultation Undertaken:**

The initial draft budget proposals for 2024/25, including an updated Medium-Term Financial Plan, were (following scrutiny from special Overview & Scrutiny Committee 12th December 2023) presented to Cabinet on 18th December 2023 and again to the Overview & Scrutiny Committee on 23rd January 2024. The comments from the Overview & Scrutiny Committee will be considered by Cabinet alongside this report.

**Background Papers:**

None.

**Risk Management:**

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

## Final Budget Proposals 2024/25

### GENERAL FUND & HRA REVENUE

#### 1. Background and Introduction

- 1.1 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.
- 1.2 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 revenue deficit of £3.720 million for 2024/25 on the General Fund; it was a deficit that required eliminating in full if the Council were to fulfil its legal obligation to set a balanced budget for the forthcoming financial year.
- 1.3 The MTFP projected a small revenue surplus of £0.015 million on the Housing Revenue Account for 2024/25.
- 1.4 Acting on the strategic direction provided by Cabinet on 9th October 2023, officers were successful in provisionally bridging the General Fund revenue deficit and presented an early draft budget for 2024/25 to Cabinet on 18th December 2023. The budget was balanced, primarily due to the inclusion of draft General Fund savings proposals of £3.229 million (total savings of £3.535 million were presented, including HRA savings of £0.306 million). The proposals also reflected the comments of a special Overview & Scrutiny Committee, which met to consider the emerging budget, including the savings proposals, on 12th December 2023. By coincidence, the *provisional* Local Government Finance Settlement for 2024/25 was also announced on 18th December 2023; the details in the Settlement confirmed the robustness of the related estimates and assumptions in the budget proposals.
- 1.5 An early draft revenue budget for 2024/25 for the HRA was also presented to Cabinet on 18th December 2023. It anticipated a *planned* deficit of £0.465 million.
- 1.6 The draft budget proposals presented to Cabinet on 18th December 2023 – both General Fund and HRA revenue – were further scrutinised by the Overview & Scrutiny Committee on 23rd January 2024. The Portfolio Holder for Finance also updated the Committee on a significant land disposal at North Weald Airfield. The capital receipt generated was a material event which had happened too late to be reflected in the initial draft budget proposals presented in December 2023; the interest generated from the receipt (a revenue stream) provided an opportunity to modify the budget proposals for 2024/25, including some of the initial savings' proposals.
- 1.7 Further detailed work has now been completed on the revenue budgets. This has included updating the proposals to reflect the very latest developments, most notably the impact of the North Weald capital receipt and the *provisional* Local Government Finance Settlement for 2024/25. The General Fund has now been 're-balanced' and this report allows Cabinet to consider the final budget proposals for 2024/25 – for both the General Fund and HRA – as set out in the report, whilst taking into consideration the comments of the Overview & Scrutiny Committee.

## 2. Proposed General Fund Revenue Budget 2024/25

### SUBJECTIVE ANALYSIS

2.1 The proposed General Fund revenue budget for 2024/25 comprises Net Expenditure of £15.853 million and is summarised by **subjective** heading – including changes to the early draft adopted by Cabinet in December 2023 – in the table below.

<b>2024/25 General Fund Draft Revenue Budget: subjective analysis</b>			
<b>Description</b>	<b>Draft Budget (Dec 2023)</b>	<b>Movements</b>	<b>Draft Budget (Feb 2024)</b>
	<b>£000's</b>	<b>£000's</b>	<b>£000's</b>
<b>EXPENDITURE</b>			
Employees	21,268	412	21,680
Premises	3,530	0	3,530
Transport	233	0	233
Supplies & Services	8,974	1,082	10,056
Support Services	1	0	1
Contracted Services	11,606	0	11,606
Transfer Payments (H Bens)	21,698	0	21,698
Financing Costs	4,446	(4,083)	363
Specific Contingency (Waste)	200	0	200
<b>Gross Expenditure</b>	<b>71,956</b>	<b>(2,589)</b>	<b>69,367</b>
<b>INCOME</b>			
Fees and Charges	(18,556)	600	(17,956)
Government Contributions	(23,285)	0	(23,285)
Misc. Income (inc. Qualis)	(3,459)	(78)	(3,537)
Other Contributions	(4,194)	0	(4,194)
HRA Recharges	(4,533)	(9)	(4,542)
<b>Net Expenditure</b>	<b>17,929</b>	<b>(2,076)</b>	<b>15,853</b>
<b>FUNDING</b>			
Council Tax	(9,288)	0	(9,288)
Business Rates	(6,595)	236	(6,359)
Collection Fund Adjustments	(405)	10	(395)
Council Tax Sharing Agreement (CTSA)	(390)	(45)	(435)
Revenue Support Grant (RSG)	(133)	(4)	(137)
New Homes Bonus	(81)	75	(6)
Other Grants/Funding Guarantee Allocation (FGA)	(1,300)	(85)	(1,385)
Contribution to/(from) Reserves	263	1,889	2,152
<b>Total Funding</b>	<b>(17,929)</b>	<b>2,076</b>	<b>(15,853)</b>
<b>(Surplus)/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>

**EXPENDITURE**

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

- **Employee Costs (£21.680 million)** – the core inflationary assumptions with regard to 2024/25 remained unchanged compared to the October 2023 MTFP. The anticipated back-dated pay settlement for 2023/24 was 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%. The 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 an award of just 4.0% compared to the actual award of 5.0%). However, the initial draft budget presented in December 2023 reflected a budgeted reduction in Employee costs of £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.

**Update February 2024**

Estimated Employee costs have risen by £0.412 million (from £21.268 million to £21.680 million) since the initial draft budget was presented in December 2023. This partly reflects minor pay adjustments identified in January 2024, but is mostly a consequence of the reversal of two specific budget savings (for £133,280 and £116,120 respectively), which were assumed in the December 2023 draft budget. See Paragraph 2.5 below for a discussion on savings proposals (including **Appendix E**).

- **Premises (£3.530 million)** – a tailored approach was applied to Premises costs for 2024/25 in the initial draft budget presented in December 2023, with targeted savings on Energy costs of £100,000 (already assumed within the October 2023 MTFP) achieved, with other costs assumed to follow the general rate of inflation (3.5%). However, overall Premises costs had fallen by £0.211 million. As with Employee costs, this was primarily due to the assumed realisation of savings proposals.

**Update February 2024**

There have been no further changes in estimated Premises costs for 2024/25.

- **Supplies & Services (£10.056 million)** – as reported to Cabinet in December 2023, 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 remained unchanged, overall Supplies and Services costs fell by £0.685 million. Again, 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).



### Update February 2024

Estimated Supplies and Services costs have risen by £1.082 million (from £8.974 million to £10.056 million) since the initial draft budget was presented in December 2023. The single largest factor in the increase relates to the estimated costs of the new Waste Management arrangements; emerging intelligence in January 2024 has identified the need for additional (ongoing) budget provision of £500,000. Other notable cost additions include a contribution towards the “Fit for the Future” (transformation) Programme, which is covered elsewhere on this agenda (£180,000) and the opportunity has also been taken to include a budget of £150,000 for “Place-Based Initiatives”. In addition, a specific budget saving of £180,000 has also been reversed. See Paragraph 2.5 below for a discussion on savings proposals (including **Appendix E**).

- **Contracted Services (£11.606 million)** – in the initial draft budget presented in December 2023, the budgeted cost of Contracted Services was significantly higher (up £1.594 million) than assumed in the October 2023 MTFP. There were 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 was 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).

### Update February 2024

There have been no further changes in estimated Contracted Services costs for 2024/25.

- **Transfer Payments (£21.698 million)** – refined estimates of Housing Benefit (HB) related budgets were completed in preparing the initial draft budget in December 2023. This resulted in a net reduction of £0.762 million in anticipated payments compared to October 2023 MTFP estimates, although Members were once again reminded that increased or reduced payments to claimants are predominantly offset by corresponding adjustments in Government payments to the Council. See Government Contributions below.

### Update February 2024

There have been no further changes in estimated Transfer Payments for 2024/25.

- **Financing Costs (£0.363 million)** – it was reported to Cabinet in December 2023 that estimated Financing Costs had been further refined in the light of updated cash flow and interest rate expectations. The major cost pressure created by increased interest rates had 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 was the reclassification of £1.602 million in costs related to the new Waste Management arrangements, which were transferred to Contracted Services as explained above.

### Update February 2024

A further detailed review of Financing costs has been undertaken in the light of the North Weald Airfield capital receipt. This has resulted in a major reduction in *net* Financing costs (down by £4.083 million from £4.446 million to £0.363 million). While MRP charges have remained virtually constant (reducing by just £31,000) compared to December 2023, forecast Interest *Receivable* has *increased* by £1.935 million and forecast Interest *Payable* has *reduced* by £2.116 million (as outstanding Short-Term Loans are redeemed as they mature, paid for by available cash from the capital receipt).

Interest rates of 4.3% on Investments and 4.8% on Loans have been assumed respectively for 2024/25. It should be noted that no decisions have been made as to the future use of the capital receipt and the movement in Capital Financing costs merely reflects current assumptions regarding the anticipated Treasury Management Strategy for 2024/25.

- **Specific Contingency (Waste) (£0.20 million)** – the initial draft budget presented to Cabinet in December 2023, included a one-off contingency of £200,000 to aid the continued implementation of the new Waste Management arrangements with effect from November 2024, which is a major undertaking for the Council (see discussion above re additional Waste Management cost assumptions embedded within the budget).

### Update February 2024

The £200,000 one-off Waste Management Contingency remains unaltered within these draft budget proposals.

## **INCOME**

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

- **Fees and Charges (£17.956 million)** – in presenting the initial draft budget to Cabinet in December 2023, it was reported that detailed work on the income assumptions from Fees and Charges had 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 was increased by £0.480 million though, which was primarily the result of two factors. Firstly, a review of energy cost adjustments within the Leisure contract Management Fee paid by Places Leisure 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) was 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 were proposed within the savings proposals (estimated yield £106,000).

### Update February 2024

A further (and final) review of Fees and Charges has been undertaken during January 2024. That review confirms all previous assumptions as present to Cabinet in December 2023, with one exception. The Quarter 3 Budget Monitoring Report for 2023/24 which appears elsewhere on this agenda, highlights a forecast income shortfall of £950,000 for Planning Applications. This has been a persistent problem and the anticipated uplift in Applications following the adoption of the Local Plan in March 2023 has not materialised, with the increase in statutory fees introduced in December 2023 only partially alleviating the shortfall in income. On that basis, and in the light of updated expectations for 2024/25, it has been concluded that a reduced income assumption of £600,000 should be applied. This reduces the overall Fees and Charges assumption for 2024/25 from £18.566 million to £17.956 million.

- **Government Contributions (£23.285 million)** – these primarily relate to compensation for Housing Benefit payments. These reduced by £0.725 million in the initial draft budget prepared in December 2023 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).

### Update February 2024

There have been no further changes in estimated Government Contributions for 2024/25.

- **Miscellaneous Income (including Qualis) (£3.537 million)** – estimated income from Qualis loan margins remained unchanged in the initial draft budget presented to Cabinet in December 2023, compared to that assumed in the October 2023 MTFP.

### Update February 2024

An updated review of anticipated income from Qualis loan margins has been completed in January 2024. The outcome has resulted in a small increase of £78,000 (from £3.459 million to £3.537 million) in anticipated loan margins receivable from Qualis in 2024/25.

- **Other Contributions (£4.194 million)** – a marginal increase (of £153,000) was reported to Cabinet in December 2023. “Other Contributions” include Recycling Credits (£1.021 million), the Sale of Recycled Material (£0.828 million), Garden Town partner contributions (£0.750 million) and Waste Service Enhancement Payments from Essex County Council (£0.542 million).

### Update February 2024

There have been no further changes in estimated Other Contributions for 2024/25.

- **HRA Recharges (£4.542 million)** – as reported to Cabinet in December 2023, the updated (net) HRA Recharges assumption was lower – by £0.318 million – compared to the assumption in the October 2023 MTFP. This predominantly reflected the assuming realisation of proposed HRA-related savings (of £0.306 million).

### Update February 2024

There has been a marginal increase of £9,000 in HRA Recharges (rising from £4.533 million to £4.542 million) compared to the initial draft budget presented in December 2023. This adjustment reflects the HRA impact of savings adjustments completed in January 2024 (see Paragraph 2.5 below).

## FUNDING

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

- **Council Tax (£9.288 million)** – the Council Tax Base for 2024/25 was calculated as at 30th November 2023 (at 55,617.6) based on 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 in the base); 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 original assumption in the October 2023 MTFP that Council Tax will rise by 3.0% in 2024/25 remained unchanged in the draft budget presented to Cabinet on 18th December 2023.

### Update February 2024

The Referendum Principles for 2024/25 were confirmed by the Government as part of the *provisional* Local Government Finance Settlement announced on 18th December 2023. This draft budget contains a proposed Council Tax increase of 2.99%. If adopted, this would increase the Band D charge from £162.15 to £167.00 (an increase of £4.85 compared to the £5.00 maximum allowable, without recourse to a Referendum). Members of course retain the option to vary this proposal. All other Council Tax assumptions remain unchanged compared to those presented to Cabinet in December 2023.

- **Business Rates (£5.359 million)** – as originally 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, the estimates originally prepared for the October 2023 MTFP remained unchanged in the initial draft budget prepared in December 2023. It was 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 (for the purposes of the MTFP in **Appendix D**).

### Update February 2024

An updated review of the Council’s Business Rates position was completed in January 2024 with technical support provided by external advisors LG Futures. The outcome results in a revised Business Rates projection of £6.359 million, which is £236,000 lower than the £6.595 million assumed in December 2023. Alongside the North Weald Airfield capital receipt and the need to invest in the “Fit for the Future” (transformation) Programme, the opportunity has also been taken to exclude any additional funding (“pooling gains”) available from membership of the Essex Business Rates Pool from the overall assumed funding from Business Rates. The Pooling Gain is a particularly volatile element of the overall Business Rates Retention (BRR) system as – amongst other things – it relies partly on Business Rates growth achieved in other Essex districts (as well as Epping Forest), so in the interests of added prudence, funding from this source is no longer assumed to support the budget. It is proposed that any subsequent Pooling Gains received will be earmarked for the “Fit for the Future” Reserve (see further discussion below).

- **Collection Fund (£0.395 million)** – subsequent to the October 2023 MTFP, a review of Collection Fund forecasts was completed by Finance officers in late October/early November 2023 in order to establish *provisional* estimates. This identified some encouraging signs, with an overall net distribution of £0.405 million anticipated from Council Tax and Business Rates (up £0.180 million compared to the October 2023 MTFP assumption).

### Update February 2024

The assumptions in December 2023 have been further refined, which has resulted in revised forecasts of £90,122 and £304,860 for Council Tax and Business Rates respectively; this reduces the anticipated Collection Fund income distributions from £0.405 million to £0.395 million (i.e., down by £10,000).

- **Council Tax Sharing Agreement (CTSA) (£0.435 million)** – as reported to Cabinet in December 2023, the latest available income forecast from the 2023/24 CTSA at that stage was the Quarter 2 forecast presented to the Overview & Scrutiny Committee on 24th October 2023. This was showing an anticipated outturn of £390,000, so was reflected in the 2024/25 funding assumption.

### Update February 2024

The subsequent release of CTSA statistics for Quarter 3 (as at 31st December 2023) suggests that a slight increase would be a reasonable assumption. On that basis, assumed funding of £435,108 is now included in this Budget, based on the Quarter 3 forecast (up £45,000).

- **Revenue Support Grant (£0.137 million)** – the December 2023 draft budget for 2024/25 assumed funding from the Revenue Support Grant (RSG) of £133,000 as part of an anticipated Local Government Finance Settlement at “Core Spending Power +3.0%”.

### Update February 2024

The *provisional* Local Government Finance Settlement for 2024/25 was announced by the Government on 18th December 2023. The Settlement was very close to expectations and included an RSG allocation of £137,319 (i.e. fractionally more than assumed in December 2023).

- **New Homes Bonus (£0.006 million)** – the December 2023 draft budget for 2024/25 assumed funding from New Homes Bonus (NHB) of £81,000. Although NHB forms part of the Government’s “Core Spending Power” calculations, annual allocations to individual councils are based on updated local Housing Delivery statistics so are prone to fluctuation.

### Update February 2024

The *provisional* Local Government Finance Settlement for 2024/25 included an NHB allocation of £5,880 for Epping Forest District Council. Whilst was disappointing and below the December 2023 assumption, although (in recent years) NHB has become a relatively minor source of funding for the Council following the demise of “legacy payments”.

- **Other Grants/Funding Guarantee Allocation (FGA) (£1.385 million)** – based on an anticipated Local Government Finance Settlement of “Core Spending Power +3.0%” for 2024/25, a budget assumption of £1.300 million was included in the draft budget in December 2023 for the Funding Guarantee Allocation (FGA).

### Update February 2024

The *provisional* Local Government Finance Settlement for 2024/25 announced by the Government on 18th December 2023 included an FG allocation of £1,235,398 for this Council. Although slightly below December 2023 expectations, the shortfall was offset by a larger than expected Settlement within the Business Rates system (with councils receiving a full inflationary increase of 6.7%).

However, in the light of consultation responses received on the provisional Settlement, on 24th January 2024, Michael Gove, the Secretary of State for Levelling Up, Housing and Communities, announced additional funding worth £600 million to local government in 2024/25. Although most of that funding is to be targeted at councils with responsibility for adults and children's social care, there was also an expressed commitment to increase the Funding Guarantee for 2024/25 to 4.0% for all councils (from the provisional 3.0%). Additional allocations for individual councils have not been announced at the time of preparing this report. In the circumstances a prudent (notional) assumption has been made that this Council will receive a minimum *additional* allocation of £150,000, which is reflected in these draft budget proposals (resulting in an overall *assumed* FGA allocation of £1,385,398).

- **Contribution to/(from) Reserves (£2.152 million)** – Cabinet were reminded in December 2023 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 had committed to – with effect from 2023/24 – annually contributing £262,620 to towards replenishing the General Fund Reserve. At that point in time (December 2023), the Quarter 2 Budget Monitoring Report 2023/24 was projecting a further significant overspend on the 2023/24 General Fund revenue budget, which – if this materialised – would further deplete the General Fund Reserve balance. The pressure to contribute to the General Fund Reserve was therefore rising. As a consequence, as with the October 2023 MTFP, the Council's annual commitment of £262,620 was retained.

### Update February 2024

The financial impact of the North Weald Airfield capital receipt has resulted in a substantial shift in the proposed Contribution to Reserves. It has an impact on both 2023/24 and 2024/25:

- **2023/24 Impact** - there is an immediate impact on the Council's projected General Fund revenue outturn for 2023/24. As reported elsewhere on this agenda, following anticipated *overspends* in both Quarter 1 and Quarter 2, a budget *underspend* of £0.584 million is now projected at the Quarter 3 stage for 2023/24. If this materialises (supplemented by the redesignation of other reserves totalling £0.605 million), a year-end balance of £4.533 million is anticipated on the General Fund Reserve, which is *above* the Council's adopted minimum contingency balance of £4.0 million; the annual '*top up*' contribution to the General Fund Reserve of £262,620 is therefore no longer required; and

- **2024/25 Impact** – there has been a substantial decrease in anticipated *net Financing costs* for 2024/25 as explained above, which is the dominant factor in what is effectively a potential budget surplus for 2024/25 with projected Funding exceeding projected Net Expenditure by £2.152 million. It is therefore proposed that this surplus should be added to a separate Transformation Revenue Reserve (TRR); the TRR would be specifically earmarked to provide the necessary investment in systems, expertise, and capacity to support the Council’s “Fit for the Future” (transformation) Programme (reported elsewhere on this agenda). The budgeted contribution of £2.152 million to the TRR in 2024/25 would add to (‘top up’) any available surplus balance on the General Fund Reserve as at 31st March 2024 (estimated at £0.533 million as at Quarter 3 2023/24). The target balance on the TRR would be £3.0 million with Business Rates pooling gains potentially available as an additional source of funding as described above. It should be emphasised that the primary purpose of the “Fit for the Future” Programme is to put the Council on a ‘firmer financial footing’ through the delivery of a revenue budget that is sustainable for the long-term.

### **EMBEDDED SAVINGS PROPOSALS**

- 2.5 Given the scale of the originally 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) were assumed and embedded in the initial draft budget adopted by Cabinet presented on 18th December 2023. The table below summarises those savings by Cabinet Portfolio.

#### **Update February 2024**

The financial benefit derived from the North Weald Airfield capital receipt gives the Council the opportunity to identify sustainable, longer-term savings proposal, to replace some of the negative, short term, reactionary savings that were an undesirable feature of the December 2023 budget proposals for 2024/25, although a balance has to be struck with the critical need to tackle the Council’s underlying structural deficit. On that basis, and in the light of feedback from the Overview & Scrutiny Committee, a limited number of savings embedded in the initial draft budget in December 2023, have been removed from these final draft proposals. This reduces overall General Fund embedded savings from £3.536 million (£3.229 million net of HRA adjustments) to £2.938 million (£2.641 million net of HRA adjustments). The table below summarises those savings by Cabinet Portfolio, including changes since December 2023.

<b>Draft General Fund 2024/25 (@ February 2024): Embedded Savings Proposals</b>			
<b>Portfolio Description</b>	<b>December 2023</b>	<b>Movements</b>	<b>February 2024</b>
	<b>£'s</b>	<b>£'s</b>	<b>£'s</b>
Community Health and Wellbeing	201,458	(22,805)	178,653
Customer and Corporate Support Services	1,350,603	(145,541)	1,205,062
Finance and Economic Development	725,917	(116,120)	609,797
Housing and Strategic Health Partnerships	210,344	0	210,344
Leader of the Council	76,183	0	76,183
Place	386,046	0	386,046
Regulatory Services	585,038	(313,280)	271,758
<b>Overall Savings Total</b>	<b>3,535,590</b>	<b>(597,746)</b>	<b>2,937,843</b>
HRA Recharges Adjustment	(306,225)	9,510	(296,715)
<b>Net Savings in General Fund</b>	<b>3,229,365</b>	<b>(588,236)</b>	<b>2,641,128</b>

2.6 The identification of savings on this scale (16.7% of the 2023/24 General Fund Net Expenditure budget) remains 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. Despite the financial benefits from the North Weald Airfield capital receipt, tough choices still have to be made, some of which entail potential sensitivities affecting employees, public sector partners, customers, and the general public. See **Appendix E** (including **Eii CONFIDENTIAL**) for a detailed summary of the updated (draft) Savings Proposals.

#### **GENERAL FUND BUDGET ANALYSES**

2.7 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”).



### 3. Proposed Housing Revenue Account Budget 2024/25

3.1 The proposed HRA revenue budget for 2024/25 is summarised by **subjective** heading – including changes to the early draft adopted by Cabinet in December 2023 – in the table below. A *planned* deficit of £0.465 million remains the core assumption, although there have been some very minor movements on individual budget elements between December 2023 and February 2024.

HRA MTFP Illustration (@February 2024)			
2024/25 HRA Draft Revenue Budget: Subjective Analysis			
Description	Draft Budget (December 2023)	Movements	Draft Budget (February 2024)
	£'s	£'s	£'s
Employees	5,282,310	13,490	5,295,800
Premises	6,690,830	-	6,690,830
Transport	80,790	-	80,790
Supplies & Services	1,281,290	-	1,281,290
Contracted Services	8,296,155	-	8,296,155
Support Services (GF Recharges)	4,532,625	9,510	4,542,135
Debt Management Expenses	68,000	-	68,000
Bad Debt Provision	109,000	-	109,000
Depreciation	10,700,000	-	10,700,000
<b>Total Expenditure</b>	<b>37,041,000</b>	<b>23,000</b>	<b>37,064,000</b>
Rental Income - Dwellings	(41,143,000)	-	(41,143,000)
Rental Income - Non-Dwellings	(999,000)	-	(999,000)
Fees and Charges (Charges for Services)	(3,051,000)	-	(3,051,000)
Other Contributions (Shared Amenities)	(394,000)	-	(394,000)
<b>Total Income</b>	<b>(45,587,000)</b>	<b>-</b>	<b>(45,587,000)</b>
<b>Net Cost of Service</b>	<b>(8,546,000)</b>	<b>23,000</b>	<b>(8,523,000)</b>
Interest Received	(150,000)	-	(150,000)
Financing Costs	6,562,000	-	6,562,000
<b>Net Operating Income</b>	<b>(2,134,000)</b>	<b>23,000</b>	<b>(2,111,000)</b>
<b>Appropriations:</b>			
HRA Contribution to Capital	2,599,000	(23,000)	2,576,000
<b>Total Appropriations</b>	<b>2,599,000</b>	<b>(23,000)</b>	<b>2,576,000</b>
<b>In-Year (Surplus)/Deficit</b>	<b>465,000</b>	<b>-</b>	<b>465,000</b>

3.2 The draft HRA budget proposals for 2024/25, where appropriate, include assumptions that are consistent with the General Fund. The most notable HRA specific factor is the annual Rent Increase. As reported to Cabinet in December 2023, 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%) remains a key proposal, which is the maximum allowable increase. Members of course have the option of choosing a lower rent increase.

**COST CENTRE SUMMARY**

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

Final Draft General Fund Budget 2024/25: Full Subjective Analysis

FINAL DRAFT Income & Expenditure Analysis 2024-25 (@ Feb 2024)															
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	5,068,410	1,300,550	965,850	4,690,730	3,592,220	122,490	96,740	3,485,220	901,110	589,620		392,630		21,680,740
Premises 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				232,630
Supplies And Services	152,180	2,234,980	626,290	431,090	4,705,900	372,150	189,060	243,570	893,990	42,740	264,150				10,056,100
Support Services										700					700
Contracted Services		11,605,610													11,605,610
Transfer Payments						21,698,600									21,698,600
Financing Costs													363,160		363,160
MM Contingency (Implementation)		200,000													200,000
<b>Total Expenditure</b>	<b>628,390</b>	<b>20,753,220</b>	<b>2,373,430</b>	<b>1,398,080</b>	<b>9,799,610</b>	<b>28,668,800</b>	<b>312,490</b>	<b>340,620</b>	<b>4,397,030</b>	<b>2,005,650</b>	<b>854,090</b>	<b>0</b>	<b>755,790</b>	<b>0</b>	<b>69,367,180</b>
Fees & Charges		-14,331,120	-505,370		-327,070				-2,480,610	-312,290					-17,956,400
Government Contributions			-468,740	-178,000		-22,637,780									-23,284,520
Misc Income		-6,110			-280	-518,250			-59,600			-2,952,690			-3,536,940
Other Contributions		-2,770,820	-33,980		-881,130	-255,230			-750,000	-2,390					-4,193,750
HRA Recharges														-4,542,140	-4,542,140
<b>Total Income</b>	<b>0</b>	<b>-17,108,050</b>	<b>-1,008,090</b>	<b>-178,000</b>	<b>-708,430</b>	<b>-23,414,280</b>	<b>0</b>	<b>0</b>	<b>-3,290,210</b>	<b>-314,880</b>	<b>0</b>	<b>-2,952,690</b>	<b>0</b>	<b>-4,542,140</b>	<b>-53,513,750</b>
<b>Net Expenditure</b>	<b>628,390</b>	<b>3,645,170</b>	<b>1,365,340</b>	<b>1,220,080</b>	<b>9,091,180</b>	<b>2,257,540</b>	<b>312,490</b>	<b>340,620</b>	<b>1,106,820</b>	<b>1,770,770</b>	<b>854,090</b>	<b>-2,952,690</b>	<b>755,790</b>	<b>-4,542,140</b>	<b>15,853,430</b>

Annex 2**Draft General Fund Budget 2024/25: Cost Centre Summary**

<i>Service: Chief Executive</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2023/24 (Final)	2024/25 (Final Draft)
		£'s	£'s
50100	Chief Executive - Policy	550,030	479,470
CM100	Corporate Policy Making	30,900	31,980
CM105	Subscriptions	42,840	84,340
CM103	Company Structure - Qualis	31,500	32,600
		<b>655,270</b>	<b>628,390</b>

<i>Service: Community &amp; Wellbeing</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2023/24 (Final)	2024/25 (Final Draft)
		£'s	£'s
27150	Limes Centre	34,330	23,850
34170	Community & Culture	416,790	518,780
34180	Homelessness Team	509,580	511,160
52100	Community & Wellbeing - Policy	215,050	213,170
CD112	Youth Council	12,600	10,350
CH110	Museum	481,030	314,120
GD100	Grants To Voluntary Orgs	21,010	9,220
GD110	Grant - Essex Womens Refuge	18,330	0
GD140	Grant - Citizens Advice Bureau	152,440	137,390
GD150	Grant - Voluntary Action Ef	30,000	27,040
HL100	Homelessness Advice	-455,650	-405,730
HL110	Bed Breakfast Accommodation	1,100	1,240
PT101	Community Transport	16,020	16,580
RS300	All Weather Pitch	-25,560	-17,500
RS400	Community, Health & Wellbeing	39,330	-2,250
RS403	Marketing And Promotions	11,360	7,920
		<b>1,477,760</b>	<b>1,365,340</b>

<i>Service: Commercial &amp; Technical</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2023/24 (Final)	2024/25 (Final Draft)
		£'s	£'s
32170	Licensing Group	326,840	340,160
32220	Estates & Valuation	339,620	441,020
35003	Procurement & Contract Dev	250,760	257,690
35004	Public & Environmental Health	464,070	504,970
35005	Neighbourhoods Team	367,360	791,120
35006	Safer Communities	358,170	0
35007	Waste Management Group	841,230	414,500
35009	Cctv Cameras	27,800	29,620
35013	Engineering, Drainage & Water	500,730	518,070
35016	Leisure & Car Parking	172,560	175,840
35017	Countryside & Landscape	179,130	183,590
35018	Arborcultural Team	140,390	166,980
35600	Grounds Maintenance Contract		1,164,730
35601	Grounds Maintenance (Qualis)	1,172,090	69,240
36800	Private Hsg Policy Grants Care	250,580	260,190
36850	Private Hsg Technical	185,390	187,460
54100	Contract & Technical - Policy	410,490	367,270
54110	Highways Rangers - Group	140,420	140,580
CY100	Safer Communities Programme	195,250	192,120
EH100	Food Inspection	2,600	2,620
EH110	Pollution Control	56,120	10,350
EH111	Industrial Activities - Regula	-10,000	-10,670
EH112	Contaminated Land & Water Qual	55,730	61,300
EH113	Health & Safety	-5,750	-6,140
EH120	Private Sector Housing Matters	-21,920	-24,280
EH142	Animal Welfare Service	10,000	5,000
EH143	Burials (National Assist Act)	-1,830	-2,110
EH150	Public Hire Licensing	-112,880	-114,320
EH151	Licensing & Registrations	-121,030	-123,440
EH152	Animal Licensing	-9,420	-10,240
EH160	Public Conveniences	198,460	187,550
EI131	Countrycare	58,820	63,220
FD100	Flood Defence/Land Drainage	57,360	55,680
GD190	Charity - Chigwell Row Rec	1,320	9,290
HI121	Highways G F Other	15,750	16,300
HI122	Highways G F Trees	-18,850	-15,900
HI123	Highways Rangers	73,640	69,180
HI124	Street Furniture	12,820	25,000
HI129	Highways G F Verge Maintenance	-42,000	-43,700
LA100	Laa Pooled Funds	0	0
OS100	Roding Valley Development	1,060	10,000
OS101	Tree Service	73,490	76,070
OS110	Open Spaces	-3,590	360
OS115	Contribution To Hra	383,000	396,410
PH100	Private Housing Grants	-90,250	-202,360
PS100	Off-Street Car Parking	-633,510	-671,970
RS150	Leisure Services Contract	-905,880	-1,191,930
RS301	North Weald Airfield	-732,250	-1,128,260
RS302	North Weald Airfield Electric	216,910	171,000
SC100	Street Cleansing	1,485,690	1,494,060
SC101	Litter Bins	21,540	21,940
TI150	David Lloyd Centre	-217,350	-233,540
TI170	Brooker Rd Industrial Estate	-817,430	-891,160
TI180	Oakwood Hill Plots	-510,310	-502,120
TI190	Oakwood Hill Units	-311,840	-291,680
TI220	Langston Rd Industrial Estate	-126,490	-139,050
TO100	Fleet Operations Dso Account	44,010	152,150
UO110	Sundry Non-Distributable Costs	-29,800	-29,800
UO112	Greenyards, Waltham Abbey	-15,000	-15,000
UO113	Wayleaves	-4,460	-4,460
UO130	Business Premises	-2,715,380	-2,769,900
UO140	Epping Forest Shopping Park	-2,513,300	-2,523,990
UO150	Loughton High Road	-825,800	-883,100
WC100	Refuse Collection	1,820,280	1,915,780
WC102	Abandoned Vehicles	6,360	6,770
WC200	Recycling	1,981,310	2,265,130
WC400	Waste Management Company		2,300,000
WC300	Trade Waste	-42,510	-46,020
		<b>2,060,320</b>	<b>3,645,170</b>

<b>Service: Corporate Services</b>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2023/24 (Final)	2024/25 (Final Draft)
		£'s	£'s
25300	Internal Insurance Fund	719,750	719,360
31140	Democratic Services	219,360	216,530
32060	Legal Services	408,050	402,910
32115	Corporate Training	128,100	75,100
32120	Human Resources	738,150	702,050
32122	Apprenticeships	373,040	337,670
32140	Payroll	51,710	53,530
33070	Debt & Insurance Services	80,240	82,360
33080	Information & Comms Technology	3,674,080	3,637,110
42110	Elections Group	99,160	102,700
51100	Corporate Support - Policy	289,130	382,420
51110	Finance Support	338,350	400,390
51120	Correspondence & Operational	222,900	196,790
51130	Service Support 1	243,480	302,500
51140	Service Support 2	198,550	143,430
51150	Business Services Admin	565,560	620,180
DR155	Members Allowances	369,060	363,350
DR160	Overview & Scrutiny	1,340	1,390
EL100	Elections	172,340	172,080
EP100	Emergency Planning	73,410	82,770
LC100	Service Support 3 (Lic)	88,240	61,580
PT110	Concessionary Fares	5,840	6,040
RE100	Electoral Registration	36,520	28,940
		<b>9,096,360</b>	<b>9,091,180</b>

<b>Service: Customer Services</b>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2023/24 (Final)	2024/25 (Final Draft)
		£'s	£'s
33020	Cashiers	363,890	333,100
33055	Benefits	800,660	618,550
33075	Revenues	1,215,390	1,288,110
33085	Systems Admin & Contract	346,260	377,890
34160	Public Relations & Information	309,760	267,940
40120	Customer Service	701,950	693,510
55100	Customer Services - Policy	296,320	301,050
BA100	Housing Benefit Administration	-433,270	-373,820
BP100	Rent Allowances	-853,320	-593,040
BP110	Non Hra Rent Rebates	0	-10
BP200	Hra Rent Rebates	111,500	160,790
DR140	Civic Ceremonial	16,980	17,570
DR150	Civic & Member Expenditure	10,820	4,870
LT110	Nndr Collection	-229,280	-212,850
LT120	Council Tax Collection	-542,380	-626,120
		<b>2,115,280</b>	<b>2,257,540</b>

<i>Service: Corporate Finance</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2023/24 (Final)	2024/25 (Final Draft)
		£'s	£'s
FM130	Prov Bad And Doubt Debts	105,000	108,680
33030	Treasury Management	42,000	43,470
33060	Accountancy	955,640	802,430
33065	Bank & Audit Charges	256,500	265,480
		<b>1,359,140</b>	<b>1,220,060</b>

<i>Service: Internal Audit</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2023/24 (Final)	2024/25 (Final Draft)
		£'s	£'s
31120	Internal Audit	174,400	180,500
42410	Corporate Fraud Investigation	130,450	131,990
		<b>304,850</b>	<b>312,490</b>

<i>Service: Property Services</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2023/24 (Final)	2024/25 (Final Draft)
		£'s	£'s
27050	Civic Offices	412,930	315,570
27060	Hemnal Street Offices	19,980	20,170
27110	Debden Broadway Offices	2,580	2,140
32191	Out Of Hours Service	34,040	35,230
32180	Facilities Management	468,550	612,270
23110	Oakwood Hill Depot	93,860	90,130
23130	Townmead Depot	15,690	12,880
23140	Epping Town Depot	-3,000	3,110
26200	Building Maintenance - General	418,980	390,660
57100	Housing & Property - Policy	382,010	288,610
		<b>1,845,620</b>	<b>1,770,770</b>

<i>Service: Place</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2023/24 (Final)	2024/25 (Final Draft)
		£'s	£'s
ED100	Economic Development	34,940	93,520
42510	Economic Development Group	245,260	97,100
TBC	Place-Based Initiatives	0	150,000
		<b>280,200</b>	<b>340,620</b>

<i>Service: Planning &amp; Development</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2023/24 (Final)	2024/25 (Final Draft)
		£'s	£'s
37500	Building Control Group	718,780	673,710
37600	Development Control Group	590,960	826,650
42310	Enforcement/Trees & Landscape	522,460	559,600
43310	Planning Policy Group	448,990	307,440
PP111	Local Plan	243,670	211,530
PP112	Neighbourhood Planning	10,490	510
PP113	Strategic Implementation Team	553,650	313,980
DC100	Enforcement	-15,950	-17,010
DC110	Planning Appeals	0	105,850
DC120	Development Control	-2,038,620	-1,699,000
PP100	Conservation Policy	3,000	19,220
58100	Planning Dev Services - Policy	305,390	218,460
BC100	Building Control	-582,710	-414,120
		<b>760,110</b>	<b>1,106,820</b>

Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2023/24 (Final)	2024/25 (Final Draft)
		£'s	£'s
CM102	Transformation Projects	83,510	82,450
CM103	Fit for the Future	0	180,000
40110	Project & Programme Management	616,180	459,920
59100	Strategy, Deli & Perf - Policy	115,250	131,720
		<b>814,940</b>	<b>854,090</b>

<i>Service: Other</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2023/24 (Final)	2024/25 (Final Draft)
		£'s	£'s
FM100	Finance Miscellaneous	2,378,510	1,698,630
IP100	Interest Payable	2,807,130	1,637,160
IR100	Interest Receivable	-478,500	-2,580,000
		<b>4,707,140</b>	<b>755,790</b>

<i>Service: Qualis Income</i>			
Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2023/24 (Final)	2024/25 (Final Draft)
		£'s	£'s
QU001	Qualis Income Stream	-2,851,520	-2,952,690
		<b>- 2,851,520</b>	<b>- 2,952,690</b>



## Draft Housing Revenue Account Budget 2024/25: Cost Centre Summary

Cost Centre Ref.	Description	Budgeted Net Expenditure	
		2023/24 (Final)	2024/25 (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	577,690
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	275,750
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)	(72,670)
YA100	Policy & Management	367,020	516,570
YA110	Sale Of Council Houses	(11,750)	(13,170)
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	2,162,640
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	Hemnal 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	2,576,000
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)	(41,161,740)
YN110	Rents - Norway House	(120,550)	(129,830)
YP110	Rents - Other	(1,760)	(1,760)
YP130	Rents - Hardstanding	(5,920)	(5,920)
YP190	Rent - Land	(13,300)	(13,300)
YP200	Garages	(897,770)	(960,770)
YP210	Ground Rents	(11,100)	(11,100)
YR100	Heating Income Special Items	(34,180)	(36,810)
YR110	Mortgage References	(6,240)	(6,720)
YR120	Capital Recs Under £10000	(36,010)	(40,000)
YR140	Sewage Related Income	(32,460)	(34,960)
YR170	Repairs Management Income	(34,530)	(37,190)
YR180	Managing Tenancies Income	(15,400)	(15,400)
YR350	Hemnal House	(4,830)	(5,200)
YR400	Grounds Maintenance Services	(3,200)	(3,450)
YR500	Oaps Units Income	(956,360)	(1,030,000)
YR510	Sheltered Units Support	(168,850)	(181,850)
YR550	Area Warden Support	(86,980)	(93,680)
YR620	Norway House Income	(93,670)	(100,870)
YW110	Interest On Revenue Balances	(8,000)	(510,000)
YW130	Self Financing Interest	5,616,000	6,562,000
YY100	Estate Ground Maintenance	(383,000)	(394,000)
		<b>(364,000)</b>	<b>465,000</b>

## Final Budget Proposals 2024/25

### GENERAL FUND & HRA CAPITAL 2024/25 to 2028/29

#### 1. Background and Introduction

- 1.1 The Capital Programme plays a vital part in the delivery of the Council's Corporate Plan since long-term investment is required to deliver many of the objectives in the Plan.
- 1.2 Cabinet approved an updated Financial Planning Framework (FPF) 2024/25 to 2028/29 at its meeting on 18th September 2023, which is the first step in preparing the 2024/25 budget and updating the 5-year rolling Capital Programme.
- 1.3 The first major milestone in the FPF was reached on 9th October 2023, with Cabinet receiving and considering an indicative Capital Programme for 2024/25 to 2028/29 alongside the updated (revenue) Medium-Term Financial Plan (MTFP) for 2024/25 to 2028/29. The Programme comprised total capital investment of £210.258 million over the five-year period (General Fund £53.913 million, HRA £156.345 million).
- 1.4 Acting on the strategic direction provided by Cabinet on 9th October 2022 (and taking account of feedback from the special Overview & Scrutiny Committee held on 12th December 2023), officers subsequently refined the indicative Capital Programme, presenting an initial draft Capital Programme for 2024/25 to 2028/29 for consideration by Cabinet on 18th December 2023. The initial draft Programme comprised total capital investment of £202.230 million over the five-year period (General Fund £61.806 million, HRA £140.424 million).
- 1.5 The draft budget proposals – including the Capital Programme (both General Fund and HRA revenue) – presented to Cabinet in December 2023 — were further scrutinised by the Overview & Scrutiny Committee on 23rd January 2024.
- 1.6 Further detailed work has now been completed on the capital budgets to reflect the Council's latest capital needs and investment priorities in the context of the impact of the North Weald capital receipt and the *provisional* Local Government Finance Settlement for 2024/25 (explained in detail in **Appendix A**) and the current Balance Sheet position. This report allows Cabinet to consider the final capital investment proposals for 2024/25 to 2028/29 – for both the General Fund and HRA – as set out in the report, whilst taking into consideration the comments of the Overview & Scrutiny Committee.

**2. General Fund Capital Programme 2024/25 to 2028/29: Capital Growth**

2.1 The General Fund capital growth proposals included in the initial draft Capital Programme presented to Cabinet in December 2023 have been further reviewed. Consideration has also been given as to any potential need for further capital investment. This has resulted in no amendments to growth proposals presented in December 2023, which are summarised in the table below.

General Fund: Capital Programme 2024/25 to 2028/29: Growth Proposals (@ February 2024)						
Description	2024/25	2025/26	2026/27	2027/28	2028/29	TOTAL
	£'s	£'s	£'s	£'s	£'s	£'s
<b><i>Commercial &amp; Technical</i></b>						
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
<b><i>Corporate Services</i></b>						
ICT General Schemes	-	-	-	-	93,000	93,000
ICT Strategy	-	-	-	-	900,000	900,000
<b><i>Housing &amp; Property Services</i></b>						
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
<b>Increased/(Reduced) Budget Demand</b>	<b>1,005,000</b>	<b>5,972,000</b>	<b>34,000</b>	<b>105,000</b>	<b>2,449,210</b>	<b>9,565,210</b>

2.2 The table above shows overall growth proposals 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 100% funded by Government grant.

2.3 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 following disposal of a section of the site, released under the Local Plan adoption process as employment land. This is likely to 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.

**3. Proposed General Fund Capital Programme 2024/25 to 2028/29 (Annex B1)**

3.1 The updated General Fund Capital Programme, reflecting the Growth proposals presented above in Paragraph 2.1, and some (very minor) reprofiling of Qualis loans completed in January 2024, totals £60.488 million over the five-year period 2024/25 to 2028/29 (down £1.318 million compared to December 2023) and is summarised by **service** area in the table below.

Draft General Fund Capital Programme 2024/25 to 2028/29: Service Analysis						
Service	2024/25	2025/26	2026/27	2027/28	2028/29	Total
	£000's	£000's	£000's	£000's	£000's	£000's
<b>EXPENDITURE</b>						
Commercial & Technical	10,896	15,491	1,065	1,136	1,156	<b>29,744</b>
Corporate Services	1,064	1,219	1,024	993	993	<b>5,293</b>
Housing & Property Services	318	2,303	300	300	300	<b>3,521</b>
Qualis	19,900	2,030	0	0	0	<b>21,930</b>
<b>Total Expenditure</b>	<b>32,178</b>	<b>21,043</b>	<b>2,389</b>	<b>2,429</b>	<b>2,449</b>	<b>60,488</b>

3.2 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 (£21.930 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.
- 3.3 A more detailed summary of the draft General Fund Capital Programme 2024/25 to 2028/29, including the Financing profile and analysed by individual **schemes**, is presented at **Annex B1**.

**4. Proposed HRA Capital Programme 2024/25 to 2028/29 (Annex B2)**

4.1 An updated 5-year HRA Capital Programme of £140.424 million, including £26.947 million in 2028/29, was presented as part of the initial draft budget proposals in December 2023.

4.2 The proposed Programme was further reviewed in January 2024. No further changes are recommended as summarised in the table below.

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
<b>Total</b>	<b>33,087</b>	<b>34,576</b>	<b>19,220</b>	<b>26,594</b>	<b>26,947</b>	<b>140,424</b>

4.3 The Programme – which is presented in detail in **Annex B2** – 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.

4.4 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.

4.5 A more detailed summary of the draft HRA Capital Programme 2024/25 to 2028/29, including the Financing profile, is presented at **Annex B2**.

Annex B1**Draft General Fund Capital Programme 2024/25 to 2028/29: Summary of Schemes**

General Fund Capital Programme 2024/25 to 2028/29						
Scheme	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
<b>Commercial &amp; Technical</b>						
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
<b>Sub-Totals</b>	<b>10,896,210</b>	<b>15,490,650</b>	<b>1,065,210</b>	<b>1,136,210</b>	<b>1,156,210</b>	<b>29,744,490</b>
<b>Corporate Services</b>						
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
<b>Sub-Totals</b>	<b>1,064,000</b>	<b>1,219,000</b>	<b>1,024,000</b>	<b>993,000</b>	<b>993,000</b>	<b>5,293,000</b>
<b>Housing (Property Services)</b>						
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
<b>Sub-Totals</b>	<b>318,000</b>	<b>2,303,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>3,521,000</b>
<b>Qualis</b>						
Regeneration Finance Loans	19,900,000	2,030,000	-	-	-	21,930,000
<b>Sub-Totals</b>	<b>19,900,000</b>	<b>2,030,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,930,000</b>
<b>Total Expenditure</b>	<b>32,178,210</b>	<b>21,042,650</b>	<b>2,389,210</b>	<b>2,429,210</b>	<b>2,449,210</b>	<b>60,488,490</b>
<b>Capital Financing Analysis:</b>						
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	30,406,520	19,239,760	555,150	597,840	620,850	51,420,120
<b>Total Financing</b>	<b>32,178,210</b>	<b>21,042,650</b>	<b>2,389,210</b>	<b>2,429,210</b>	<b>2,449,210</b>	<b>60,488,490</b>

## Draft HRA Capital Programme 2024/25 to 2028/29

HRA Capital Programme 2024/25 to 2028/29 (DRAFT)						
Scheme	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
<b>Housing Development Programme:</b>						
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
<b>Sub-Totals</b>	<b>11,523,000</b>	<b>15,294,000</b>	<b>7,113,000</b>	<b>6,483,000</b>	<b>-</b>	<b>40,413,000</b>
<b>Capital Works:</b>						
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
<b>Sub-Totals</b>	<b>19,021,740</b>	<b>15,244,110</b>	<b>11,092,760</b>	<b>19,205,750</b>	<b>25,581,860</b>	<b>90,146,220</b>
<b>Regeneration Projects:</b>						
Broadway	1,000,000	3,000,000	-	-	-	4,000,000
<b>Sub-Totals</b>	<b>1,000,000</b>	<b>3,000,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000,000</b>
<b>Other Housing Schemes:</b>						
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
<b>Sub-Totals</b>	<b>1,542,260</b>	<b>1,037,890</b>	<b>1,014,240</b>	<b>905,250</b>	<b>1,365,140</b>	<b>5,864,780</b>
<b>Total Expenditure</b>	<b>33,087,000</b>	<b>34,576,000</b>	<b>19,220,000</b>	<b>26,594,000</b>	<b>26,947,000</b>	<b>140,424,000</b>
<b>Capital Financing Analysis:</b>						
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
<b>Total Financing</b>	<b>33,087,000</b>	<b>34,576,000</b>	<b>19,220,000</b>	<b>26,594,000</b>	<b>26,947,000</b>	<b>140,424,000</b>



## 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 At their December 2023 meeting, Cabinet 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 C1**), 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 E**, although not presently listed here. Current (2023/24) Car Parking tariffs are summarised at **Annex C2**.

## 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 C3**. 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 C1: Draft General Fund Fees &amp; Charges (excluding Car Parks) 2024/25

Description of Charge	2023/24	2024/25						% Change
	Gross	Net	VAT			Gross		
	£'s	£'s	%	Cat	£'s	£'s		
<b>Customer Services</b>								
<b>Customer/Revenues and Benefits</b>								
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%	
<b>Commercial &amp; Technical</b>								
<b>Commercial &amp; Regulatory Services / North Weald Airfield</b>								
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%	
<b>Trees</b>								
Tree Maintenance - Tree Donation	300.00	300.00	0%	Z	-	300.00	0.0%	
<b>Land Drainage</b>								
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%	
<b>Countrycare</b>								
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%	
<b>Fleet Operations</b>								
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%	
<b>Training</b>								
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%	
<b>Animal Welfare</b>								
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%	
<b>Hackney Carriage/Private Hire</b>								
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%	
<b>Private Hire Operators</b>								
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	
<b>Gambling Act 2005</b>							
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%
<b>Gambling Act 2005 Permits</b>							
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%
<b>Permit - Miscellaneous fees</b>							
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%
<b>Miscellaneous</b>							
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%
<b>Community Resilience</b>							
Provision of CCTV for Insurance Purposes/Solicitors	125.00	125.00	0%	Z	0.00	125.00	0.0%

## Appendix C

Description of Charge	2023/24	2024/25						% Change
	Gross	Net	VAT			Gross		
	£'s	£'s	%	Cat	£'s	£'s		
<b>Special Waste Collections</b>								
<b>Units</b>								
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			
<b>Trade Waste</b>								
<b>Refuse (bin sizes)</b>								
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%
<b>Recycling (bin sizes)</b>								
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%
<b>Food (bin sizes)</b>								
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%
<b>Glass (bin sizes)</b>								
240		8.40	9.00	0%	Z	0.00	9.00	7.1%
<b>Clinical Waste Collection</b>								
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%
<b>Private Sector Housing Grants</b>								
<b>DFGs and HRA</b>								
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%
<b>Private Sector Housing (Tech)</b>								
<b>Licences - HMOs (Initial &amp; Renewal): fee per licence</b>								
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%
<b>Park Homes Licensing Fees</b>								
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%
<b>Penalty Charges for Private Landlords</b>								
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%
<b>Property Inspections for Immigration Applications</b>								
At 20/21 flat fee charge agreed		224.00	224.00	0%	O	0.00	224.00	0.0%
<b>Enforcement of Private Sector Housing Conditions- Housing Act 2004 and Mobile</b>								
<b>1 – 4 Hazards per enforcement</b>								
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%
<b>5 or more Hazards</b>								
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 C

Description of Charge	2023/24	2024/25					
	Gross	Net	VAT			Gross	% Change
	£'s	£'s	%	Cat	£'s	£'s	
<b>Community &amp; Wellbeing</b>							
<b>Venue Hire</b>							
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%
<b>Community Development</b>							
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%
<b>Homelessness (General Fund)</b>							
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 C

Description of Charge	2023/24		2024/25					% Change
	Gross	Net	VAT			Gross		
	£'s		£'s	%	Cat	£'s		
<b>Corporate Services</b>								
<b>Legal</b>								
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%	
<b>Leases</b>								
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%	
<b>Licences granted pursuant to a lease</b>								
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%	
<b>Planning Agreements</b>								
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%	
<b>Monitoring Officer</b>								
Monitoring Officer - investigations, issues & advice to Town & Parish councillors (per hour)	114.00	101.50	20%	S	20.30	121.80	6.8%	
<b>Business Support</b>								
<b>Conference Suite Room Hire Standard Weekday Rates (selected partners pay 30% of standard rate on weekdays)</b>								
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%	
<b>Democratic &amp; Electoral Services</b>								
<b>Sale of Registers (Open register to relevant stated departments and organisations) Including sales of the notices of alterations)</b>								
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	
<b>Sale of marked electoral register</b>								
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		
<b>Planning &amp; Development</b>								
<b>Commercial/Building Control</b>								
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 <sup>2</sup>	745.00	666.67	20%	S	133.33	800.00	7.4%	
Single storey extension to dwelling 40-100m <sup>2</sup>	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 <sup>2</sup>	745.00	666.67	20%	S	133.33	800.00	7.4%	
2 or 3 storey extension to dwelling 40-100m <sup>2</sup>	1,175.00	1,050.00	20%	S	210.00	1,260.00	7.2%	
Garage/carport/store not exceeding 100m <sup>2</sup>	580.00	520.83	20%	S	104.17	625.00	7.8%	
Detached non-habitable outbuilding not exceeding 50m <sup>2</sup>	715.00	641.67	20%	S	128.33	770.00	7.7%	
Loft conversion to dwelling under 40m <sup>2</sup>	790.00	708.33	20%	S	141.67	850.00	7.6%	
Loft conversion to dwelling 40m <sup>2</sup> - 100m <sup>2</sup>	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 <sup>2</sup>	745.00	666.67	20%	S	133.33	800.00	7.4%	
Non-domestic single storey extension 40 – 100m <sup>2</sup>	1,150.00	1,041.67	20%	S	208.33	1,250.00	8.7%	
Non-domestic 2 or 3 storey extension under 40m <sup>2</sup>	745.00	662.50	20%	S	132.50	795.00	6.7%	
Non-domestic 2 or 3 storey extension 40-100m <sup>2</sup>	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 <sup>2</sup> 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	
<b>Planning</b>								
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%	
<b>Planning - Development Management</b>								
<b>Pre-Planning Applications</b>								
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	
<b>Planning Application Fee</b>								
Various based on set national fees & charges			0%	N	0.00		N/A	
<b>Enforcement</b>								
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%	
<b>ICT &amp; Transformation</b>								
<b>Street Naming &amp; Numbering</b>								
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 C2: Draft Car Parking Charges 2024/25

(excluding proposed tariff alterations covered in Appendix E)

Description of Charge		2023/24	2024/25					
		Gross	Net	VAT			Gross	% Change
		£'s	£'s	%	Cat	£'s	£'s	
<b>Car Parking</b>								
<b>Tariff One (Monday - Saturday)</b>								
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%
<b>Tariff Two (Monday - Saturday)</b>								
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%
<b>Tariff Three (Monday - Saturday)</b>								
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%
<b>Tariff Four (Monday - Saturday)</b>								
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	
<b>Tariff Five (Monday - Saturday)</b>								
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%
<b>Tariff Six (Monday - Saturday)</b>								
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%
<b>Tariff Seven (Monday - Saturday)</b>								
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%
<b>Sundays (Up to 2 hours free)</b>								
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 C3: Draft Housing Revenue Account (HRA) Fees &amp; 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	
<b>Older People's Housing</b>							
<b>Communal Halls:</b>							
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%
<b>Independent Living:</b>							
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%
<b>Scooter Stores:</b>							
Electricity	2.69	2.87	N/A	O	0.00	2.87	6.7%
<b>Home Ownership and Sales</b>							
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%
<b>Housing Management</b>							
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%
<b>Repairs and Maintenance</b>							
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%
<b>Land and Estates</b>							
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 February 2024*

### 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 third (and final) 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 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 £17.645 million.

3.2 The initial draft budget proposals presented to Cabinet on 28th December 2023 addressed the original deficit identified in October 2023, to achieve an early balanced position. However, as is normal for that stage in the budget development process, the *provisional* Local Government Finance Settlement for 2024/25 had not been incorporated (only estimated assumptions) and – on this occasion, and more significantly – a capital receipt received by the Council (immediately before Christmas 2023) as part of a land disposal at North Weald Airfield, had not been incorporated.

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

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	

3.4 The Government announced the provisional Local Government Finance Settlement for 2024/25 on 18th December 2023, and further work has been done by Finance officers on a range of issues, including incorporating the impact of the North Weald Airfield capital receipt (discussed in detail in **Appendix A**). This has enabled the initial draft budget to be refined and 're-balanced' for final consideration by Cabinet at this meeting. The updated MTFP (2024/25 through to 2028/29), reflecting the final draft General Fund budget for 2024/25, is illustrated in the table below.

Epping Forest District Council: Medium-Term Financial Plan (MTFP) - February 2024					
Subjective Description	Draft Budget 2024/25	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
Employees	21,680,740	22,101,350	22,523,380	22,953,850	23,392,930
Premises	3,529,640	3,800,230	3,876,240	3,953,760	4,032,840
Transport	232,630	237,280	242,030	246,870	251,810
Supplies & Services	10,056,100	10,124,620	10,327,110	10,533,660	10,744,330
Support Services	700	710	730	740	760
Contracted Services	11,605,610	11,721,670	11,838,880	11,957,270	12,076,840
Transfer Payments (exclusively HB)	21,698,600	21,698,600	20,613,700	19,583,050	18,603,920
Financing Costs	363,160	2,031,880	2,939,900	2,928,880	2,923,480
Service Contingency (Waste)	200,000	-	-	-	-
<b>Gross Expenditure</b>	<b>69,367,180</b>	<b>71,716,340</b>	<b>72,361,970</b>	<b>72,158,080</b>	<b>72,026,910</b>
Fees & Charges	- 17,956,400	- 18,416,610	- 18,658,310	- 18,903,310	- 19,151,680
Government Contributions (90%+ HB Subsidy)	- 23,284,520	- 23,272,870	- 22,176,890	- 21,135,720	- 20,146,600
Miscellaneous Income (including Qualis)	- 3,536,940	- 3,648,590	- 3,399,450	- 3,138,260	- 2,888,260
Other Contributions	- 4,193,750	- 4,193,750	- 4,193,750	- 4,193,750	- 4,193,750
HRA Recharges	- 4,542,140	- 4,632,980	- 4,725,640	- 4,820,150	- 4,916,550
<b>Net Expenditure</b>	<b>15,853,430</b>	<b>17,551,540</b>	<b>19,207,930</b>	<b>19,966,890</b>	<b>20,730,070</b>
<b>Funding:</b>					
Council Tax	- 9,288,410	- 9,404,520	- 9,498,560	- 9,593,550	- 9,689,480
Business Rates	- 6,359,000	- 6,549,770	- 6,680,760	- 6,814,380	- 6,950,670
Collection Fund Adjustments	- 394,980	-	-	-	-
Council Tax Sharing Agreement (CTSA)	- 435,110	- 535,110	- 585,110	- 585,110	- 585,110
<b>Non-Specific Grants:</b>					
Revenue Support Grant (RSG)	- 137,320	- 137,320	- 137,320	- 137,320	- 137,320
New Homes Bonus	- 5,880	-	-	-	-
Other/FGA	- 1,385,400	- 1,385,400	- 1,385,400	- 1,385,400	- 1,385,400
Contribution to/(from) Reserves	- 2,152,670	- 460,580	-	-	-
<b>Total Funding</b>	<b>- 15,853,430</b>	<b>- 17,551,540</b>	<b>- 18,287,150</b>	<b>- 18,515,760</b>	<b>- 18,747,980</b>
<b>In-Year (Surplus)/Deficit</b>	<b>0</b>	<b>0</b>	<b>920,780</b>	<b>530,350</b>	<b>530,960</b>
<b>Cumulative (Surplus)/Deficit</b>	<b>0</b>	<b>0</b>	<b>920,780</b>	<b>1,451,130</b>	<b>1,982,090</b>

3.5 As presented in **Appendix A**, the initially balanced General Fund budget for 2024/25 presented in the December 2023 MTFP has now been 're-balanced'. It is a complex exercise to draw detailed comparisons between the different iterations of the MTFP; there are multiple variables that 'roll up' cumulatively as the years progress. However, on this occasion, there is a clear distinction between the MTFP produced in December 2023, and the updated version presented above with net Capital Financing costs being the recurring theme. The major headlines in Years 2 (2025/26) and 3 (2026/27) are as follows:

- **2025/26 (£0 surplus/deficit)** – the 2025/26 budget has been assumed as balanced at this stage, although this is a tentative projection based on available intelligence at the time of reporting (February 2024). In particular, the Council will need to give detailed consideration as to the future application of the North Weald Airfield capital receipt, carefully balancing its strategic priorities and ambitions with the overriding need to maintain financial sustainability. In the table above in Paragraph 3.4, financial balance in 2025/26 is achieved through reducing the contribution to Reserves from £2.152 million in 2024/25 to £0.461 million (i.e. down £1.691 million), which primarily reflects an expected increase in Capital Financing costs, which are assumed to increase by £1.669 million, partly reflecting an expected reduction in interest rates, but also additional MRP costs (circa £450,000) in respect of ICT investment; and

- **2026/27 (£0.921 deficit)** – the Council’s structural deficit begins to emerge again in 2026/27. It is no longer possible to contribute to Reserves and there is a further expectation of increased Capital Financing costs (up by a further £0.908 million) with further reductions in interest rates expected and additional MRP costs too, notably in respect of the new Epping Leisure Centre (circa £324,000).

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

- **Inflation** – the published CPI rate for December 2023 was 4.0% (marginally up from 3.9% in November 2023, but well below the recent peak of 11.1% in October 2022). As reported to Cabinet in December 2023, the falls in CPI experienced in the Autumn of 2023 were beneficial to the cost of the existing Waste Management contract with Biffa. However, (especially) in the light of the uptick in inflation in December 2023, all other inflationary assumptions remain constant compared to those originally assumed back 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** – there were no discretionary budget growth items included in the projections presented in December 2023, although one-off budgets introduced for 2024/25 in respect of “Fit for the Future” (£180,000) and “Place-Based Initiatives” (£150,000) covered in **Appendix A**, have been ‘reversed out’ in 2025/26.
- **Financing Costs** – overall (net) Financing costs have changed significantly since December 2023. But substantial growth is again expected from 2025/26 onwards (e.g. in 2025/26, MRP up £520,000, Interest Payable up £308,720, and Interest Receivable down £840,000), although any future decisions with regard to the North Weald capital receipt would be likely to have a material impact on current assumptions; and
- **HRA Recharges** – recharges to the HRA continue to be assumed as relatively stable from 2025/26 onwards with just inflationary increases only applied. However, further Transformation work on General Fund services (through the “Fit for the Future” Programme) can be expected to yield savings that can be shared with the HRA; this will be reflected in future iterations of this MTFP.

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

- **Council Tax** – as reported in **Appendix A**, there is now a clear assumption that the Council will increase the Council Tax by 2.99% (within the 2024/25 Referendum Principles) 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 £0.593 million is assumed in 2024/25, followed by inflationary increases thereafter. It should be noted that gains from the Essex Business Rates Pool are no longer assumed (as in previous years), which removes the Council’s vulnerability to fluctuations in the Business Rates Retention (BRR) system whereby any additional funding received by Epping Forest District Council is partly dependent in Business Rates growth in other Essex districts.

- **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 keep under constant review.
- **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 £585,000 thereafter.
- **Grants** – as explained in **Appendix A**, the overall Settlement for 2024/25 is now assumed to represent “Core Spending Power + 4.0%”. 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** – it is assumed at this stage that all Contributions to Reserves will be made to the new Transformation Revenue Reserve, which has a target balance of £3.0 million, although this will be the subject to an annual review at each Balance Sheet date by the Section 151 Officer, who will make detailed recommendations to Cabinet as to the prudent and effective Use of Reserves.

#### 4 Housing Revenue Account (HRA) MTFP

4.1 The December 2023 MTFP reflected a *planned* HRA deficit of £0.465 million for 2024/25, followed by declining deficits from 2025/26 thorough to 2028/29. The table below summarises the forecast.

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	

4.2 Members should note that the planned deficits reflected in the table above 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 3, the forecast closing balance for 31st March 2024 is £4.255 million (i.e., potentially £2.3 million above the minimum balance; the December 2023 MTFP planned to utilise £0.889 million).

4.3 The updated HRA MTFP (2024/25 through to 2028/29), reflecting the final draft HRA budget for 2024/25, is illustrated in the table below (being almost identical to the December 2023 projections).



HRA MTFP Illustration (@February 2024)					
Description	2024/25 Draft Budget (February 2024)	2025/26	2026/27	2027/28	2028/29
	£'s	£'s	£'s	£'s	£'s
Employees	5,295,800	5,402,260	5,510,310	5,620,520	5,732,930
Premises	6,690,830	6,823,160	7,033,750	7,173,700	7,314,870
Transport	80,790	82,410	84,060	85,740	87,450
Supplies & Services	1,281,290	1,298,810	1,120,790	1,143,210	1,370,070
Contracted Services	8,296,155	7,903,385	8,061,455	8,222,685	8,384,135
Support Services (GF Recharges)	4,542,135	4,632,975	4,725,635	4,820,145	4,916,545
Debt Management Expenses	68,000	69,000	70,000	72,000	73,000
Bad Debt Provision	109,000	110,000	113,000	117,000	121,000
Depreciation	10,700,000	10,914,000	11,132,000	11,355,000	11,582,000
<b>Total Expenditure</b>	<b>37,064,000</b>	<b>37,236,000</b>	<b>37,851,000</b>	<b>38,610,000</b>	<b>39,582,000</b>
Rental Income - Dwellings	(41,143,000)	(41,661,000)	(42,980,000)	(44,097,000)	(45,191,000)
Rental Income - Non-Dwellings	(999,000)	(1,019,000)	(1,039,000)	(1,060,000)	(1,081,000)
Fees and Charges (Charges for Services)	(3,051,000)	(3,124,000)	(3,197,000)	(3,334,000)	(3,388,000)
Other Contributions (Shared Amenities)	(394,000)	(402,000)	(410,000)	(418,000)	(427,000)
<b>Total Income</b>	<b>(45,587,000)</b>	<b>(46,206,000)</b>	<b>(47,626,000)</b>	<b>(48,909,000)</b>	<b>(50,087,000)</b>
<b>Net Cost of Service</b>	<b>(8,523,000)</b>	<b>(8,970,000)</b>	<b>(9,775,000)</b>	<b>(10,299,000)</b>	<b>(10,505,000)</b>
Interest Received	(150,000)	(214,000)	(109,000)	(91,000)	(85,000)
Financing Costs	6,562,000	6,719,000	6,704,000	6,844,000	7,211,000
<b>Net Operating Income</b>	<b>(2,111,000)</b>	<b>(2,465,000)</b>	<b>(3,180,000)</b>	<b>(3,546,000)</b>	<b>(3,379,000)</b>
<b>Appropriations:</b>					
HRA Contribution to Capital	2,576,000	2,761,000	3,285,000	3,564,000	3,384,000
<b>Total Appropriations</b>	<b>2,576,000</b>	<b>2,761,000</b>	<b>3,285,000</b>	<b>3,564,000</b>	<b>3,384,000</b>
<b>In-Year (Surplus)/Deficit</b>	<b>465,000</b>	<b>296,000</b>	<b>105,000</b>	<b>18,000</b>	<b>5,000</b>

- 4.4 Further work on the detailed budget assumptions in the initial draft budget has resulted in some very minor refinements to the 2024/25 figures (covered in **Appendix A**), although this has not altered the *planned* deficit of £0.465 million reported in December 2023.
- 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. As noted above in Paragraph 4.2, the opening HRA reserve balance for 2023/24 was £4.515 million and, as at Quarter 3, the forecast closing balance for 31st March 2024 is £4.255 million (i.e., potentially £2.3 million above the minimum balance; the December 2023 MTFP plan to utilise £0.889 million remains unchanged).

<b>Total Savings Proposal - Lower &amp; Higher Impact</b>	<b>2,937,844</b>
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**Considered Deliverable with Lower Impact**

<b>Total Savings Proposal - Staff Related (Confidential )</b>	<b>1,534,079</b>
<b>Total Savings Proposal - Non Staff Related (As Below)</b>	<b>1,045,752</b>
<b>Total Lower Impact Savings</b>	<b>2,579,831</b>

	Directorate	Cost Centre (Descriptions)	Savings Proposal (Description)	Advantages (Feasibility)	Disadvantages	2024/25 Savings (Base Budget)
						£'s
<b>Portfolio - Place - Cllr Bedford</b>						
1	Planning	Local Plan Policy	Green Infrastructure - Reduce budget for GI consultancy advice	Can be topped up through s106 contribution		5,300
2	Planning	Local Plan Policy	Brownfield Land Register - Reduce budget for legal/counsel advice	Small risk of need for full budget	Only left with a small budget should counsel advice be required on Local Plan	34,000
3	Planning	Local Plan Policy	Neighbourhood Plan legal advice - Reduce budget for professional fees	Small risk of need for full budget	Only left with a small budget should there be any challenges or external legal advice required	10,000
					<b>Total Savings Proposed</b>	<b>49,300</b>
<b>Leader of the Council - Cllr C Whitbread</b>						
4	Chief Executive	Chief Executive - Policy	Recharging Colchester CC for Shared Section 151 Officer	Already in Place		60,800
5	Chief Executive	Company Structure - Qualis	Reduce Budget for Legal Fees on Qualis Loan Agreements	Loan Facilities now in Place		15,383
					<b>Total Savings Proposed</b>	<b>76,183</b>
<b>Portfolio - Housing and Strategic Health Partnerships - Cllr H Whitbread</b>						
6	General Fund Housing	Homelessness Team	Grants to Voluntary Organisations - Allocation of £15.2k made for Safeguarding role. This post 'straddles'two service areas. Proposal would be to delete the safeguarding element of this role and absorb function into the team	No cost have been incurred this financial year to date		15,200

	Directorate	Cost Centre (Descriptions)	Savings Proposal (Description)	Advantages (Feasibility)	Disadvantages	2024/25 Savings (Base Budget)
						£'s
7	General Fund Housing	Homelessness Team	Subscriptions - Cease DAHA accreditation	No cost incurred this financial year and it is possible to pull-away from this piece of work. Accreditation would give EFDC a well known accreditation and ultimately increase awareness of domestic abuse.	The awareness and response to domestic abuse would not to an enhanced level as per the accreditation process. However, internal processes are robust.	3,130
8	General Fund Housing	Building Maintenance - Various	Reductions in planned maintenance spend across operational buildings - Offices, Depots	Cost saving exercise only.	May result in increased maintenance in future years	44,446
9	General Fund Housing	Utilities/Fuels - Various	Reductions in gas, electric, water usage across operational buildings - Offices, Depots	Cost saving exercise only.	Dependent upon realising reductions	20,083
10	General Fund Housing	Debden Broadway Office - new tenant	Securing a new tenant at Offices. Savings to outgoings associated with the Office - charges, rates, equipment	Helps vibrancy of The Broadway	Need to source a new tenant by April 2024	16,450
					<b>Total Savings Proposed</b>	<b>99,309</b>
<b>Portfolio - Regulatory Services - Cllr Williamson</b>						
11	Contracts & Technical	Grounds Maintenance	Casual Mileage	Prima Facie - within budget envelope	None	6,000
12	Contracts & Technical	Licensing Group	Training	Prima Facie - within budget envelope	None	2,000
13	Contracts & Technical	Flood Defence/Land Drainage	Out of Hours	Prima Facie - within budget envelope	Seasonal cover only	4,740
14	Contracts & Technical	Environmental Health	Stray Dogs	Prima Facie - within budget envelope	None	5,000
15	Contracts & Technical	Private Sector Housing	Extra income DFG's	Delivering DFG on behalf of CastlePoint BC	None	111,000
16	Contracts & Technical	Private Sector Housing (Grants)	Equipment - New	Prima Facie - within budget envelope	None	2,000
17	Contracts & Technical	Private Sector Housing	Equipment - New	Prima Facie - within budget envelope	None	2,000
18	Contracts & Technical	Licensing & Registrations	External Printing	Reduction in consultation burden	None	2,500
19	Contracts & Technical	Licensing & Registrations	Equipment New	Prima Facie - within budget envelope	None	1,500
20	Contracts & Technical	Licensing & Registrations	Materials	Prima Facie - within budget envelope	None	1,500
21	Contracts & Technical	Environmental Health	Equipment new	Prima Facie - within budget envelope	None	1,000
22	Contracts & Technical	Environmental Health	Subscriptions	Prima Facie - within budget envelope	None	1,000
23	Contracts & Technical	Environmental Health	Professional Fees	Prima Facie - within budget envelope	None	46,120
24	Contracts & Technical	Fleet Operations	Subscriptions	Prima Facie - within budget envelope	None	2,000

	Directorate	Cost Centre (Descriptions)	Savings Proposal (Description)	Advantages (Feasibility)	Disadvantages	2024/25 Savings (Base Budget)
						£'s
25	Contracts & Technical	Neighbourhood Team	Out of Hours	Prima Facie - within budget envelope	No Out Of Hours noise service. The out of hours noise provision to cease in its entirety. Some overtime budget will be required for ad hoc night-time investigation. Benchmarked against other local authorities and is consistent approach. Alternative option with less impact will be to move to a weekend service only which will reduce savings.	23,930
					<b>Total Savings Proposed</b>	<b>212,290</b>
<b>Portfolio - Finance and Economic Development - Cllr Philip</b>						
26	Contracts	North Weald	Reduction in Energy Budgets	Resulting from falling energy prices		39,987
					<b>Total Savings Proposed</b>	<b>39,987</b>
<b>Portfolio - Customer and Corporate Support Services - Cllr S Kane</b>						
27	Contracts	Parking Contractor	£33,000 on yearly contract price of Off-street parking enforcement contract	Reduced contract costs following a procurement exercise for a new 5 year + 2 year contract.	None	33,000
28	Contracts	Parking Fees and Charges	Removal of 30 mins free + Introduce Sunday Charging @ £1	Maximises contribution to Budget if implemented in 2023/24		106,000
29	Corporate Services	Business Support	Business Services Admin - Decommissioning Plotter Dec 23	No longer required	None	10,000
30	Corporate Services	Democratic Services	Employee Committee Allowance - Reduction of committee attendance	Budget adjustment	None	6,000
31	Corporate Services	Democratic Services	Casual mileage - Removal of casual mileage	Budget adjustment	None	217
32	Corporate Services	Democratic Services	Other travel expenses - Removal of other travel expenses.	Budget adjustment	None	114
33	Corporate Services	Democratic Services	Subsistence budget - Removal of subsistence budget	Budget adjustment	None	994
34	Corporate Services	Elections	Committee Allowance - Delete budget		None	100
35	Corporate Services	Elections	Other travel expenses - Reduction in budget		None	502
36	Corporate Services	Democratic Services	Member Allowances - Reduction in members from 58 to 54	Conclusion of the Boundary Review	None	17,200
37	Corporate Services	Democratic Services	Chairman's Allowance - Reduction in Chairman's Allowance (inflation)		None	301

	Directorate	Cost Centre (Descriptions)	Savings Proposal (Description)	Advantages (Feasibility)	Disadvantages	2024/25 Savings (Base Budget)
						£'s
38	Corporate Services	Democratic Services	Vice Chairman's Allowance - Reduction in Vice Chairman's Allowance (inflation)		None	75
39	Corporate Services	Elections	Other Misc Expenses - Reduction in budget (removed inflation)		None	6,057
40	Corporate Services	Elections	Casuals/Canvassers - Delete budget	Have not used this budget since 19-20	None	5,610
41	Corporate Services	Elections	Advertising - Delete budget	No spend on this budget for 4 years	None	549
42	Corporate Services	Elections	Equipment Hired - Paid to end lease contract in 23-24 therefore budget no longer required, but £6348 needed to increase postage budgets & maintenance on other equipment, hence only saving £2430		None	2,430
43	Corporate Services	People	Training Budget - Reduction in budget		Training will be restricted to essential job training	50,000
44	Corporate Services	People	H&S Training - Reduction in budget	H&S training will be carefully managed to ensure all essential training is provided		3,000
45	Corporate Services	People	Sale of Holiday - Reduction in budget	we can continue to allow employees to buy annual leave.	Reduction of staff benefit to sell annual leave.	50,000
46	Corporate Services	People	Medical Expenses - Further reduction as Innovate are cheaper than HOHS, additional saving to the £5K put on the first MTFP	New contract in place - efficiencies		2,500
47	Corporate Services	People	Long service award - reduction in budget	small reduction	Budget maybe too small if an increase in awards is required	1,000
48	Corporate Services	People	Celebrating Success - Remove budget	Small budget - we celebrate success in a different way		559
49	Corporate Services	People	Subscriptions - Reducing budget as Infinistat not as expensive as initially thought. (We had put £5K increase on MTFP adjustment sheet to be offset by £5K reduction on recruitment fees, but can offer £2500 as a saving)		None	2,500
50	Corporate Services	Emergency Planning	Protective clothing - Delete protective clothing budget as covered by new equipment budget & is only purchased rarely		None	210
51	Corporate Services	Business Support	Consultants Fees - External support for Tricostar legal system	Fixing problems inhouse rather than using consultants. More skills are in-house now.		500
52	Corporate Services	Business Support	Conference Expenses - Not likely to use			1,097
53	Customer Services	Member expenditure	Publicity budget - Little used	Budget saving		1,610
54	Customer Services	Member expenditure	Courses and Conferences budget - Little used	Budget saving		3,000
55	Customer Services	Member expenditure	Hospitality Budget - Little used	Budget saving		1,500

	Directorate	Cost Centre (Descriptions)	Savings Proposal (Description)	Advantages (Feasibility)	Disadvantages	2024/25 Savings (Base Budget)
						£'s
56	ICT & Transformation	ICT	Ash Debt Software System - Do not renew as covered under the Advanced Financials Cloud Project	August 2024 renewal (notice given)	If Project doesn't deliver on time we will need to renew Ash Debtors application for another year	7,000
57	ICT & Transformation	ICT	Confirm Software System - Reduce licences as Grounds Team moved to Qualis	will be implemented March 2024	N/A	5,000
58	ICT & Transformation	ICT	ESPHR Software System - Deal was fixed with no RPI increase	Deal was fixed with no RPI increase	N/A	1,000
59	ICT & Transformation	ICT	Gamma/Cirrus - Telephony Software System - Deal was fixed with no RPI increase	Deal was fixed with no RPI increase	N/A	5,000
60	ICT & Transformation	ICT	Hootsuite Enterprise - Software System - 3 year fixed deal	Deal was fixed with no RPI increase	N/A	1,000
61	ICT & Transformation	ICT	Itrent - People Software System - Deal was fixed with no RPI increase	Deal was fixed with no RPI increase	N/A	2,000
62	ICT & Transformation	ICT	Keyboards/Mice - Reducing revenue budget as Capital fund to be used instead	Capital fund to be used for bulk buying	N/A	1,060
63	ICT & Transformation	ICT	Laptops - Reducing revenue budget as Capital fund to be used instead	Capital fund to be used for bulk buying	N/A	25,000
64	ICT & Transformation	ICT	Laptop repairs - Using 1 year warranty	Using 1 year warranty	N/A	2,500
65	ICT & Transformation	ICT	Licences - Emergency Licences	reducing as we are better at provising now	N/A	2,000
66	ICT & Transformation	ICT	Monitors - Reducing revenue budget as Capital fund to be used instead	Capital fund to be used for bulk buying	N/A	5,850
67	ICT & Transformation	ICT	Northgate Land Charges - Software System - Land Charges moving to Arcus Application	Business Case proposal waiting to be signed off. The business case will also drive efficiencies in business support area	If Business Case isn't signed off to move Land Charges application to Arcus we will have to stay with the NEC application. Efficiencies will not be relised in business support area	22,000
68	ICT & Transformation	ICT	Perkbox - Removed workbuzz module	Module has been removed already	N/A	6,000
69	ICT & Transformation	ICT	SmartPhones - Reducing revenue budget as Capital fund to be used instead	Capital fund to be used for bulk buying	N/A	13,910
70	ICT & Transformation	ICT	Subscriptions - Not renewing Parcel Tracking	Not renewing service	N/A	1,000

	Directorate	Cost Centre (Descriptions)	Savings Proposal (Description)	Advantages (Feasibility)	Disadvantages	2024/25 Savings (Base Budget)
						£'s
71	ICT & Transformation	ICT	Tablets - Reducing revenue budget as Capital fund to be used instead	Capital fund to be used for bulk buying	N/A	8,480
					<b>Total Savings Proposed</b>	<b>415,425</b>
<b>Portfolio - Community Health and Wellbeing - Cllr S Patel</b>						
72	Community & Wellbeing	Community, Health & Wellbeing	Various delivery budgets, Casual staff and Crucial Crew Project delivery	Review of school holiday programme supports new model	Reduction in community activity	28,215
73	Community & Wellbeing	Epping Forest Youth Council	Youth Council project monies	Will seek to secure further Jack Petchey funding	Reduced Youth Council projects	2,600
74	Community & Wellbeing	Limes Centre	Reduction to new equipment costs, cleaning materials, misc fees budget		Limited new equipment	2,080
75	Community & Wellbeing	Marketing & Promotions	Reduction in printing costs	Moving to digital promo	Limited hard copy publicity	3,710
76	Community & Wellbeing	General Grant Aid	YCoY, Sports & Arts Awards reduction to nominal £100 each, cessation of Small Group Grant Scheme less £1,600 already committed for final year of SLA and allowance towards Community Lottery set up costs	EF Community Lottery, hosted by EFDC, to provide fundraising platform for groups	Reduction in awards for yp. Small Group Grant funding will cease	12,110

	Directorate	Cost Centre (Descriptions)	Savings Proposal (Description)	Advantages (Feasibility)	Disadvantages	2024/25 Savings (Base Budget)
						£'s
77	Community & Wellbeing	Museum	Museum transfer to Trust already agreed by Cabinet	Transfer to Charitable Trust provides wider funding opportunities and supports a move towards a community Museum		76,738
78	Community & Wellbeing	EF Citizens Advice	25% reduction to annual SLA with EF Citizens Advice		Reduction to independent advice service delivery by CA in district	19,055
79	Community & Wellbeing	Voluntary Action Epping Forest	25% reduction to annual SLA with VAEF	Option to commission ECC's successful Infrastructure Lead Provider to deliver district specific services.	Reduction to local support for EF's community & voluntary sector groups	3,750
80	Contracts & Technical	Community Safety	Reduction in Community Safety Initiatives	Prima Facie - within budget envelope	Reduction in CS initiatives	5,000
					<b>Total Savings Proposed</b>	<b>153,258</b>

**Deliverable Savings with High Impact**

<b>Total Savings Proposal - Staff Related (Confidential App)</b>	<b>358,013</b>
<b>Total Savings Proposal - Non Staff Related (Below)</b>	<b>0</b>
<b>Total Higher Impact Savings</b>	<b>358,013</b>

	Directorate	Cost Centre (Descriptions)	Savings Proposal (Description)	Advantages (Feasibility)	Disadvantages	2024/25 Savings (Base Budget)
						£'s
					<b>Total Savings Proposed</b>	<b>0</b>