

## ***Report to the Finance and Performance Management Cabinet Committee***



**Epping Forest  
District Council**

**Report reference:** *FPM-014-2009/10*  
**Date of meeting:** *23 November 2009*

**Portfolio:** Finance and Economic Development

**Subject:** Draft General Fund CSB and DDF lists

**Responsible Officer:** Peter Maddock (01992 564602).

**Democratic Services Officer:** Gary Woodhall (01992 564470).

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

**To note the draft Continuing Services Budget (CSB) and District Development Fund (DDF) schedules.**

### **Executive Summary:**

The report provides the first draft of the Continuing Services Budget (CSB) growth and District Development Fund (DDF) Schedules and a brief summary of the areas of financial uncertainty facing the 2010/11 Budget.

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

Members are asked to note the first draft of these schedules and make comments as appropriate.

### **Other Options for Action:**

No other options applicable.

### **Report:**

1. The Financial Issues Paper was presented to this committee on 5 October 2009. The report highlighted a number of financial pressures and uncertainties facing the General Fund including future pay awards, the effects of the 'credit crunch', the next triennial valuation of the pension fund, changes to concessionary fares, the customer transformation programme and more significant the real possibility of reductions in Revenue Support Grant from 2011/12 onwards as a result of the next Comprehensive Spending Review.
2. The schedules of CSB growth/savings and DDF expenditure are shown at Annexes 1 & 2. These represent best estimates at this time.
3. There are a number of areas where further work is required before growth and savings figures to be included within the budget can be finalised. Areas include the cost of Waste Management. The revised cost incorporating the service changes made in September are still being worked on. Initial figures for lost investment interest are included on the DDF schedule and over the three year period from 2009/10 amount to £1.25 million. This figure will be revisited again before the budget process concludes, but in any event the final figure will

be significant. There are also a some items on the list that are subject to reports going to Cabinet on 16 November a verbal update on the status of these will be given at the meeting. There are also a number of other figures within the schedules that are provisional at this stage and are subject to change as additional information comes to light over the next month or so.

### **Resource Implications:**

The schedules represent potential additions and reductions to the budget depending on decisions made during the budget process.

### **Legal and Governance Implications:**

The preparation of budgets well in advance of the financial year to which they apply, enable sound financial planning to take place. They subsequently provide a basis against which financial monitoring can take place during the year in question.

### **Safer, Cleaner and Greener Implications:**

The Council's budgets contain spending in relation to this initiative.

### **Consultation Undertaken:**

This is the first draft of the CSB and DDF schedules. Consultations with spending officers regarding their budgets are ongoing at the moment but apart from this further consultation will take place later in the budget cycle.

### **Background Papers:**

Various budget working papers held in Accountancy.

### **Impact Assessments:**

#### Risk Management

The setting of the budget has an impact on all areas of the Council and any increase or decrease in allocated resources to particular services is likely to affect service delivery.

#### Equality and Diversity:

Did the initial assessment of the proposals contained in this report for relevance to the Council's general equality duties, reveal any potentially adverse equality implications? No

Where equality implications were identified through the initial assessment process, has a formal Equality Impact Assessment been undertaken? No

What equality implications were identified through the Equality Impact Assessment process?

How have the equality implications identified through the Equality Impact Assessment been addressed in this report in order to avoid discrimination against any particular group?