

MEDIUM TERM FINANCIAL PLAN AND ANNUAL BUDGET 2023/24

1. Recommendations

- 1.1 Cabinet is asked to recommend to Council that:
 - 1.1.1 there is a General Fund Net Budget Requirement in 2023/24 of £22,468,250, as set out in appendices 5a - d to this report;
 - 1.1.2 the New Forest District Council Band D Council Tax for 2023/24 shall be £193.99;
 - 1.1.3 the General Fund Capital Programme for 2023/24 of £15.031 million, as set out in appendix 6 to this report be approved; and
 - 1.1.4 the proposed fees and charges as included at appendix 7 to this report be approved.

2. Purpose of Report

- 2.1 To consider the development of the Medium Term Financial Plan, set the General Fund revenue and capital budgets for 2023/24 and set the level of Band D Council Tax.

3. Background

- 3.1 On 7 September 2022 and 7 December 2022 the Cabinet considered a number of issues through the established Medium Term Financial Plan reporting that would affect the annual budget for 2023/24.
- 3.2 The figures as included in the September and December MTFP reports were based on latest information available at that time, before the provisional local government finance settlement had been released and before various new funding measures had been announced as part of the Government's pledge to support Local Government from the ongoing financial issues facing the sector as a whole. **The financial assumptions in this paper are based on the provisional finance settlement for 2023/24.**
- 3.3 The Medium Term position to 2026/27 forecasts a budget deficit of £1.324 million. The MTFP includes options to close the gap, including the ongoing crystallisation of new income, and the delivery of savings and efficiencies in order to enable investment in services and priorities and protect frontline service delivery to the Community. A specific senior management group will focus on the Council-wide approach to opportunity and efficiencies across assets, services and our way of working. This stronger framework will ensure the Council remains well placed to invest in services and continue to deliver a balanced budget over the Medium Term Period.
- 3.4 In accordance with the Council's financial strategy this report sets out the final proposals for:
 - The General Fund Net Budget Requirement for 2023/24

- A level of Council Tax for 2023/24
 - The Medium Term Financial Plan to 2026/27
 - The General Fund Capital Programme for 2023/24
- 3.5 The Autumn '22 Statement announced additional funding of up to £2.8 billion in 2023-2024 in England and £4.7 billion in 2024-2025 for social care and discharge. This includes £1 billion of new grant funding in 2023-24 and £1.7 billion in 2024-25 and further flexibility for local authorities on council tax. A policy paper released in December 2022 set out the Government's intentions for the local government finance settlement for the next 2 years, and introduced a new funding guarantee of a 3% increase to core spending power before an annual Council Tax increase is taken into account. This was positive news to the sector, but is only supported once again with a 1 year settlement in December 2022 for 2023/24.
- 3.6 The Council has protected itself against any immediate financial challenge that might come about as a result of Levelling Up and Fair Funding Reform, through the inception and accumulation of a Budget Equalisation Reserve. It is business rate growth of c£3m as included within the Council's MTFP each year that is most at risk in any revised finance settlement formulae. Transitional funding is expected, but quantum and longevity are yet to be determined.
- 3.7 The Bank of England have increased interest rates throughout 2022, and latest CPI inflation has hit 10.7% in November. Consumers, including the Council, are seeing the price of every day goods increase, and this is especially prominent in utilities, in part driven by an increase in global demand on the wholesale market. This important context is not forgotten when balancing the needs of the Council to cover its own expenditure pressures to deliver services to residents, and the proposed levels of Council Tax.

4. Financial Strategy

- 4.1 The Council's financial strategy for 2023/24 includes:
- The setting aside of additional financial resources to facilitate the delivery of key Corporate Plan objectives
 - The establishment of a senior management group to ensure delivery of projects, efficiencies, income and savings to protect the delivery of frontline services provided to the Community
 - The maximisation of income, including reviews of fees and charges
 - Supporting investment in infrastructure and services through the prudent use of its reserves
 - Sufficient and appropriate level of reserves are available during the period of the Medium Term Financial Plan to safeguard frontline services; and
 - An understanding of balancing the needs of service users and council taxpayers.

The budget for 2023/24 is set out in line with this strategy.

- 4.2 In order to address the forecast deficit to 2026/27, the Council's financial strategy over the medium term period extends to:
- A broad Council-wide focus on delivery and transformation to identify and deliver a programmed approach to assets, services and ways of working
 - Continuation of partnering and collaboration with others to transform service delivery
 - The release of accrued short-term reserve balances to assist in the damping of

the Fair Funding Review (and impact this has specifically to retained business rates) as necessary

- The utilisation of reserve balances (and when necessary external borrowing) to invest in assets and assist in supporting a vibrant and robust New Forest Economy, whilst targeting valuable additional income
- Ensuring strategies developed through the corporate framework appropriately feed into the Council's financial strategy; and
- Invest in a Cleaner Greener approach to financial planning and spending.

5. Medium Term Financial Plan – General Fund Budget 2023/24

- 5.1 The December MTFP set out a forecast deficit position of £532,000 for 2023/24. Thanks to the ongoing delivery of savings and additional income being brought into the Council, coupled with a positive financial settlement for 2023/24, the Council is well placed to be able to set a balanced budget for 2023/24 AND invest to deliver on its key priorities, as outlined within the updated 2021 Corporate Plan AND put sums aside to provide necessary funding for Council-wide transformation and organisational change. As a result of the finance settlement for 2023/24, the Council is set to receive an additional £918,000 in 23/24 compared to earlier forecasts. Business rate retention forecasts have also been updated and are largely in line with the December forecast position. The updated resource summary and budget requirements (both totalling £22.483 million for 2023/24) are provided as appendix 1 and 2.
- 5.2 Typically, the backdrop of the Council's annual budget process has been in the context of available funding, including Council Tax increases, still failing to meet the additional service costs, let alone enabling a surplus for investment in enhanced activity and delivery. Within the 2022/23 original budget, budgetary provision of £250,000 per annum was included, with a supplementary additional £200,000 in 2022/23. The additional on-going financial resource has been targeted in the following areas;
- **Sustainability;** The Council has employed a dedicated Climate Change manager to lead on the delivery of the Council's Climate action plan
 - **Regeneration;** The Council has set aside budget to employ or engage with resource focused on regeneration across the district, with a focus on the Waterside and Town Centres (initially Totton).
 - **Local Employment & Economic Growth;** A new post to lead the Council's Economic Development team, and to act as the lead personnel on skills and freeport activities has been allowed for within the Council's establishment.
 - **Customer and Employee Communications;** a new post has been included within the Council's Communications team to bolster the Council's capacity in this area.
- 5.3 The continued positive approach to delivering on the Council's financial strategy, coupled with a good settlement for 2023/24 means the **Council's budget for 2023/24 includes £300,000 that will be invested in enhanced Community Safety provision** across the District, including the introduction of new and enhanced CCTV coverage to broader areas across the District.
- 5.4 The **proposed budget and updated MTFP also includes the ability for the Council to invest in the Transformation Programme, with £250,000 included annually over the next 3 financial years.** This funding will establish a dedicated team, supported by third party expertise, and will be further supplemented on an invest-to-save basis, with the programme intended to make a significant contribution towards the Council's forecast deficit to 2026/27, and boost overall financial capacity to further target resources to

corporate plan priorities.

- 5.5 The pension fund was in a fully funded position at the time of the 2019 triennial valuation. This valuation set the contribution rates for 2020/21 – 2022/23. The 2022 triennial valuation was also positive, confirming the fund was in overall surplus, to the extent that asset values were higher than scheme liabilities by 7.1%. **The Council will therefore not be required to make an annual deficit payment to the fund between 2023/24 – 2025/26.** Recognising that the fund will have been fully funded over 2 triennial cycles means the Council can use some of these financial resources to relieve pressure on homelessness in 2023/24, and can set aside additional contingency sums to assume a pay-award greater than the core 2% assumption.
- 5.6 Material changes (greater than £50,000, or worthy of note) that have been made within the budgets in comparison to 2022/23 include;
- 5.6.1 Pay & Price Increases - £2.180 million to 23/24
- Costs due to Pay Award (including 2022/23 pay award beyond the original assumption anticipated) and incremental progression have totalled £1.710 million (this includes 2% coverage built into the detailed budgets, with a pay award contingency of an additional 2% to occur once over the Medium Term period)
 - £320,000 is included within the 2023/24 budget to allow for Inflation, predominately in fuel, utilities and contracts
 - A specific inflationary uplift of £150,000 is included to reflect on increased costs of vehicles, as previously reported to the Cabinet.
- 5.6.2 Budget Adjustments relating to one-off items - £739,000 to 23/24
- On 2 November 2022, the Cabinet received an update report outlining significant increased costs of homelessness during 2022/23. Provision has been allowed for within the Medium Term Financial Plan for continued increased spend in 2023/24 (£1 million), reducing by £750,000 in 2024/25, before returning to 'normal budgeted' levels for 2025/26. The November report confirmed an action plan, and this plan will be closely monitored to ensure the budget provision is keeping in alignment with demand.
 - The adopted local plan will result in fluctuating demands on planning resourcing and income over the period covered by this MTFP. The 2023/24 budget assumes additional strategic sites come forward during 2023/24, bringing an additional net income of £80,000 to the Council.
- 5.6.3 Ongoing Savings and Income Generation - £2.331 million improvement to 23/24
- **Delivery Model Reviews**
 - The boundary review scheduled to take effect from 2023/24 is expected to yield savings in the region of £80,000 per annum.
 - **Efficiency Programme and Fees and Charges Yield**
 - Garden and Trade Waste Charges have been reviewed, with new charges forecasting an additional yield of £130,000 to the Council.
 - **Strategy Delivery**
 - Net (of MRP) additional investment property income of £520,000 has been added to the budget for 2023/24 reflecting the additional income earned from investments made in 2022/23. £150,000 will be invested in improvements to the Salisbury Road shop parade (Totton) in 2023/24 as a result of the Council's ownership of this asset, affirming the Council's commitment as a responsible landlord with an intention to improve public facing assets.
 - **Payback Projects**

- Payback projects result in additional income / savings totalling £150,000 to 2023/24, and a further £25,000 in 2024/25.
- **Windfalls**
 - A positive 2022 pension triennial valuation will result in a further 3 years of there being no need for the Council to make a deficit contribution towards the pension scheme. The budget held within the General Fund, that had been making a contribution to Capital Programme financing will now be removed.
 - The Valuation Office Agency has conducted one of its regular reviews of rateable values (RV) attributed to hereditaments, with the new RV's coming into effect for 2023. The NFDC Car Parks have been revalued downwards, which has a direct effect to the Business Rates paid by the Council, saving £300,000.

5.6.4 New Budget Requirements and alignment of budget to Priorities - £895,000 to 23/24

- **Investments in Service Delivery and Community Benefit**
 - Corporate Plan Delivery – one-off; The one-off £200,000 budget for 2022/23 has now been removed.
 - Administration Priority – funding of £300,000 for enhanced Community Safety provision across the District has been allowed for within the proposed 2023/24 budget.
 - The General Fund revenue budget will continue to make a valuable contribution over the Medium Term period to Capital Programme financing, with £700,000 assumed in 2023/24, increasing by £400,000 in 2024/25.
 - To deliver on the financial efficiencies and service improvements as highlighted in the outline Transformation Programme, upfront funding of £250,000 per annum over a 3 year period has been allowed for within the Medium Term Financial Plan.
 - A new working budget of £50,000 has been set aside for the Council to begin to build a regeneration programme, following the addition of new resource from the Corporate Plan Priority Delivery funding.
 - The Leadership Review report presented to the Council in October 2022 confirmed a commitment to create additional capacity in the Senior Leadership Team of the Council, and so the relevant increased budget of £104,000 has been allowed for within the 2023/24 General Fund budget.
 - Other new posts allowed for within the 2023/24 budget include;
 - A part-time resource dedicated to Emergency Planning and Business Continuity
 - Investment in a specific procurement and contract management resource targeted within the People, Place and Operations directorate
 - Investment in a Business Analyst resource, to support to delivery of key strategies (including ICT and Transformation) and projects, initially focusing on the Operations area.
 - The continuation for a further 2 years of the Creative and Cultural Development Officer post to be funded by the Council (initially part-funded by the Arts Council)
- **New Budget Requirement**
 - As detailed in previous reporting, proposed changes by Hampshire County Council in recycling income arrangements and waste contamination charges have the potential to impact this Council's budget

in 2024/25 of up to £400k. Work is ongoing with the county council and district councils on a partnership agreement which will detail the new financial arrangements from 2024/25 onwards.

5.6.5 Income Recovery - £40,000 improvement to 23/24

- Parking levels are expected to fully recover to pre-pandemic levels in 2023/24.

5.7 The report and appendices demonstrate that the Council is in a strong position to invest in its services and has planned for a significant level of new income and savings to help absorb the necessary cost increases and realignment of the budget to meet Corporate Plan priorities. However as outlined further in section 6 of this report, there is still work to be done over the period covered by this Medium Term Financial Plan to deliver on, and identify further options to support the production of a balanced budget to 2026/27.

5.8 **Planned use of and contributions to Reserves**

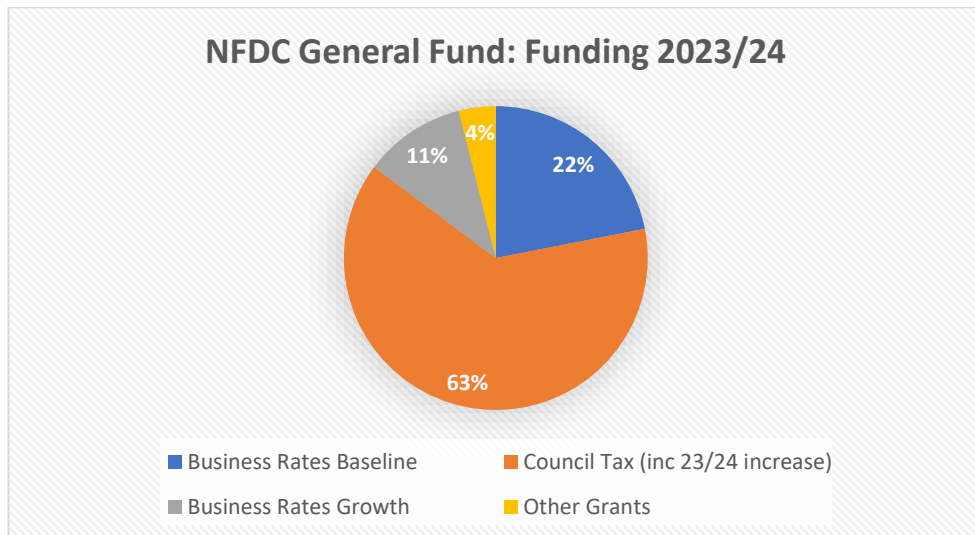
Appendix 5d outlines all movements in reserves actioned in the 2023/24 General Fund revenue budget setting. In summary, the original 2022/23 budget allowed for net transfers from reserves totalling £37,800. In 2023/24, planned net transfers from reserves total £284,060 (including the release of £132,000 of built of reserves to cover the District elections in May 2023).

Section 9 of this report provides a commentary on the level of other useable reserves, over the period covered by this MTFP.

5.9 **Summary of Proposals and Council Tax for 2022/23**

5.9.1 The 2023/24 budget is set in the context of increasing interest rates and high levels of inflation. Estimates have been made on the impact into 2023/24 and over the Medium Term period and will be monitored and reported throughout the new year through the established financial monitoring cycle. The Council's General Fund reserve is maintained at £3 million to support any additional non-funded pressures that may arise, above the budget provisions allowed for.

5.9.2 The General Fund net budget requirement for 2023/24 will be £22.468 million (appendix 5a & 5b), an increase of £1.794 million on the 2022/23 budget requirement. The budget is funded predominantly through Council Tax and Business Rates, with further support coming via central government grants:



- 5.9.3 **The proposed balanced budget for 2023/24 includes a proposed New Forest district Council Band D Council Tax increase of £5.63 (2.99%), resulting in a New Forest District Precept of £193.99 for the year.**
- 5.9.4 Out of the overall General Fund Net Budget Requirement in 2023/24 of £22,468,250, the overall cost to be met by council taxpayers will be £14,019,990.
- 5.9.5 The proposed central support service business unit budgets have been provided at appendix 5c. Due to their nature, these costs end up across several Portfolios and so warrant separate inclusion as part of this budget setting report.

6. The Medium Term Position

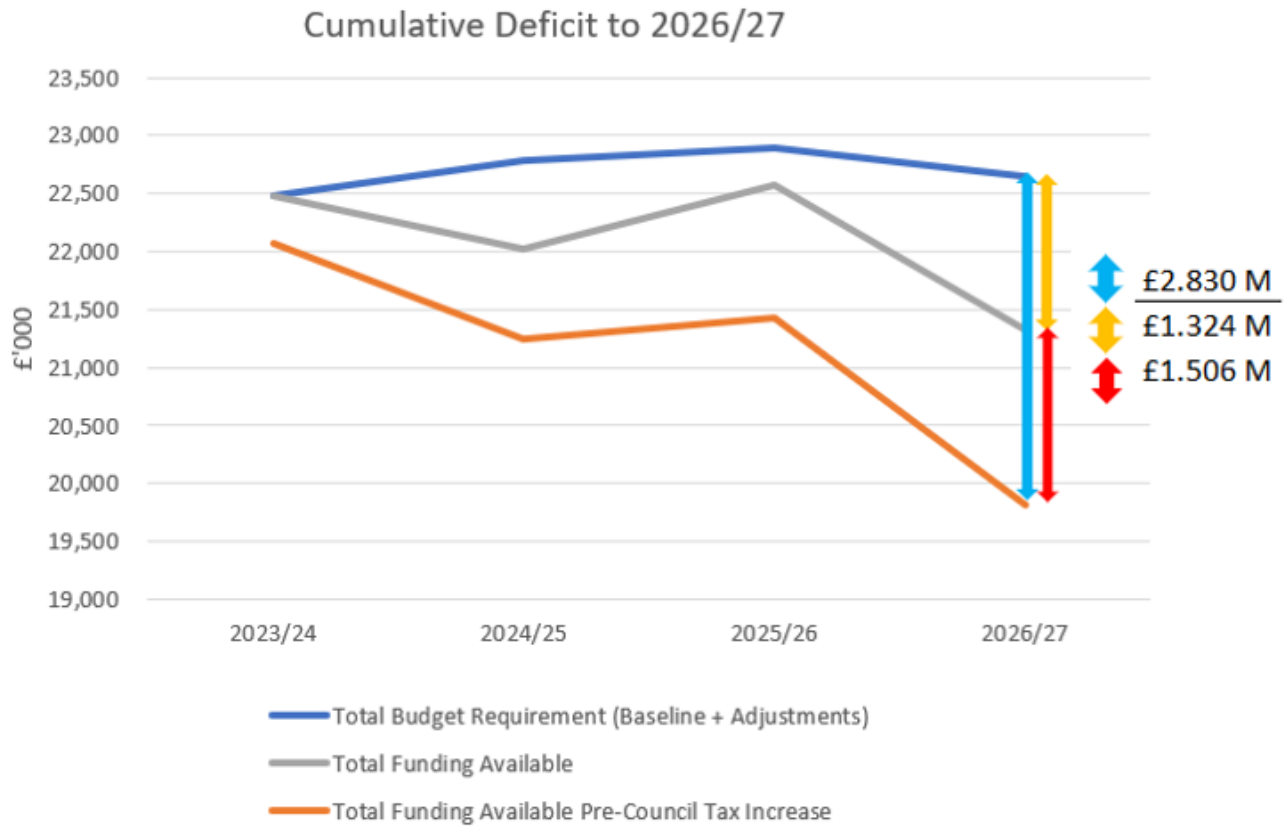
- 6.1 Once again, a 1 year funding settlement has been made by the government leaving uncertainty over the medium term on the potential impact that the ongoing Fair Funding Review and the final design of the business rate retention scheme will have on individual local authorities. Both could have the ability to have a significant weighting on the availability of resources to fund Council services. The LGA and DCN continue to lobby the government on behalf of Local Government on a meaningful longer-term settlement to enable robust medium term financial planning.
- 6.2 The 2023/24 settlement introduces some new additional funding to Local government, including this Council, but is only in the context of a 1 year settlement. The Council's reliance on Business Rates as a key funding source continues to be extremely prominent. The Medium Term Financial Plan assumes a significant proportion of the Council's funding is receivable through Business Rate income. Officers of the Council will await any government proposals with regards to changes to the current 50% retention scheme, with current expectation that any form of reset is highly unlikely before the next General Election is held (by January 2025). The impact of a baseline reset is still included within the MTFP as a likely occurrence, but has been pushed back to 2026/27, the last year covered by the MTFP.
- 6.3 The Medium Term summaries set out over appendices 1, 2 and 3 provide an outlook of the future years' budgets and are set out on a prudent basis using the latest known

information. The December MTFP detailed some areas that have the potential to have a significant bearing on the Council's finances over the Medium Term, which are largely unquantified, or unconfirmed, namely;

- Waste Strategy
 - over £11 million included in the Capital Programme, but revenue implications and the relationship with central government funding not yet quantified
- Leisure Centres
 - ongoing significant utilities price pressures at the leisure centres may have an impact on the Council's finances in the short-medium term
- Solent Freeport
 - As the Freeport moves from the designation phase to delivery, the Council will remain engaged and will look to build suitable capacity to ensure the Council's priorities are suitably promoted, in a timeframe consistent to the commencement of the pooled retained rates fund.
- Local Plan Delivery
 - Funds will be withdrawn from the specific local plan reserve, and the balances kept under review
- External Funding Streams (inc. County Deals, central government funds)
 - The Council will seek to maximise regional opportunities with regards to central government led initiatives and funds
- Regeneration
 - A modest working budget of £50,000 has been included in the proposed base budget for 2023/24. It is likely that Capital schemes will come forward in future years.
- Sustainability and Carbon Reduction
 - £250,000 per annum, included within the Capital Programme, with the potential for additional funding requirements, on an invest-to-save basis.

6.4 The Council will continue to work towards the financial strategy as set out in section 4 of this report to ensure the longer-term financial stability of the Council. The current Medium Term Financial Plan deficit to 2026/27 (appendix 2) of £1.324 million will be closed dependant on the;

- successful implementation of the commercial and residential property strategies to bring valuable new sources of additional income into the Council,
- Council-wide focus on delivery and transformation to identify and deliver a programmed approach to assets, services and ways of working,
- Council's ability to maximise its revenues through local taxation (the graph demonstrates below the severity of the budget deficit, IF annual Council Tax increase are not assumed); and
- prudent use of budget equalisation reserves



7. Pay & Reward

7.1 A base pay award assumption of 2% is allowed for within the detailed budget for 2023/24, and throughout the MTFP. Based on high levels of inflation and the level of industrial action taking place across the public sector, there is always potential for settled pay awards to be larger over the short-medium term. A further allowance of £350,000 is placed into the contingency for 2023/24, covering an overall award of upto 3.6%, and a further £100,000 (covering an additional +0.45%) of contingency is allowed for in 2024/25. The Employee Side Liaison Panel will keep abreast of developments on the 2023/24 pay bargaining negotiations as they progress during 2023.

7.2 The Council set aside £300k within the 2022/23 budget to provide funding for a review of local pay and conditions (with concluded proposals agreed through the HR Committee and Council during 2022). The financial commitment demonstrates the Council's understanding that appropriate pay and remuneration are key to the achievement of service delivery standards that the Council strives to achieve.

8. General Fund Capital Programme and Financing

8.1 The Council's proposed General Fund Capital Programme for 2023/24 totals £15.031 million. This does not include the outstanding sums allocated pursuant to the Council's adopted Commercial and Residential Property Strategies.

8.2 The detail at project level and the proposed financing for the 2023/24 programme is detailed in appendix 6. The overall Capital Programme budget will be further

supplemented (via 2022/23 Financial Monitoring) with £160,000 of rephasing from 2022/23, as included within the 1st February Financial Monitoring Report.

- 8.3 The Capital programme includes the New Depot project. The final plans have been submitted to planning for a decision, and the invitations to tender have gone out on the 'Contracts Finder' portal. A full business plan will now be prepared and submitted to the Cabinet.
- 8.4 Other key elements of the Council's Capital Programme are the Commercial and Residential Property Acquisition and Development Funds. These are not shown in the programme at appendix 6 because of the uncertainty around when funds will be required. The Council has established governance arrangements in place for the approval of funds, with each potential Commercial purchase demonstrating a strong link to supporting employment and the Economy within the District. The in-year financial reporting and updates to the Corporate Overview and Scrutiny Panel provide members with valuable updates on activity in this area.
- 8.5 A range of Prudential Indicators need to be approved prior to the start of each financial year. The Council's Capital Strategy presented to the Cabinet on 1st February 2023 included the key capital Indicators. The Treasury Management function and Investment Strategy for 2023/24 to 2025/26 were considered by the Audit Committee on 27th January 2023 and have been recommended to the Council for approval.

9. Robustness of Estimates and Adequacy of Reserves

- 9.1 There are a range of safeguards in place to help prevent local authorities overcommitting themselves financially. These include the Chief Finance Officer's duty to report on the robustness of estimates and adequacy of reserves (under section 25 of the Local Government Act 2003) when the authority is considering its budget requirement (England and Wales).
- 9.2 The 2023/24 budget has been constructed based on all latest information and considers all factors that will have an implication to 2023/24 that are in the Council's control. Budget variations in relation to high levels of inflation have been considered and included within the budget where appropriate. Income projections are sensible and not overinflated, and the full cost of the Council's staffing establishment is based on latest pay assumptions and is calculated in an appropriate level of detail. Senior Management across the Council engage with the Council's central finance team on the preparation of the detailed budgets, and only budgets that have the backing of senior management make it through to this budget setting report for consideration by members of the Cabinet.
- 9.3 In setting the General Fund Revenue Budget for 2023/24, the Council is contributing to the financing of the capital programme. The overall reserve transfers are clearly laid out in appendix 5d and are for specific purposes. Appendix 6 details the value of reserves to be utilised in financing the General Fund Capital Programme in 2023/24. The Council's Capital Strategy (Cabinet 1-Feb-2023) takes this further to combine the General Fund and Housing Revenue Account Capital Programmes and details how reserves will be utilised in financing the delivery of these forecast programmes over the medium-term period. Use of reserves is supplemented where appropriate with borrowing, and an assessment is made on the affordability and proportionality of financing charges to the revenue budget.
- 9.4 The General Fund Balance reserve at £3m is considered to be adequate for 2023/24

considering the overall size of the Council's budget and in the backdrop of a pandemic and high levels of inflation. This reserve balance will be reviewed during 2023/24 to take account of any significant delivery models that change resulting in a shift in retained risk to the Council. Variations in actual performance as compared to budget assumptions are inevitable in an organisation with a turnover as large as the Council's, especially when also considering the diverse range and complexities of services and differing levels of demand on those services throughout a fiscal period. Reserves exist, in particular the General Fund Balance reserve, to provide a cushion for these variations.

- 9.5 The Council's Chief Finance Officer is satisfied on the robustness of the estimates as included in the budget for 2023/24 and MTFP to 2026/27 and is able to provide assurance on the adequacy of reserves held by the Council.

10. Fees and Charges

- 10.1 Council Policy is to maximise income from fees and charges, and to ensure that charges are kept under review taking account of inflation and competition (where applicable).
- 10.2 Portfolio Holders have reviewed and proposed their fees and charges levels across several services for 2023/24 and these are documented throughout appendix 7.

11. Risk Management

- 11.1 The budget for 2023/24 is based upon best estimates, but uncertainty still remains over the short term linked to high inflation, and over the medium term, particularly surrounding the potential re-design of the Business Rate retention scheme (in replacement of all other central funding). It is vitally important that the Council continues with its prudent financial planning and continues to deliver the required savings/new income over the medium term period.
- 11.2 The Council provides regular financial monitoring reports, providing valuable updates on the latest forecasts as against original expectations and has £3m in the General Fund Reserve, available to support service delivery budgets. The Council also has a Budget Equalisation Reserve, which exists to smooth out annual fluctuations in Council funding. Within this context, the budget as now presented to Cabinet is considered to be robust and deliverable.

12. Crime and Disorder / Equality and Diversity

- 12.1 The Council's proposed budget for 2023/24 includes a £300,000 budget allocated towards increased activity focused on Community Safety.
- 12.2 Over the Medium term, as the Council continually strives to provide quality services at maximum value for money, any potential Crime and Disorder AND Equality and Diversity implications will be covered as and when key decisions are made.

13. Environmental Implications

- 13.1 The Council's vision to become a more sustainable authority will gather momentum in 2023/24. This is evidenced through the publication of the Climate and Nature emergency

action plan, presented to the Cabinet on 1st February 2023. It is envisaged that the £250,000 annual budget allowed for within this report will enable the Council to deliver critical priorities on that action plan and invest in carbon reduction projects and green initiatives. As the Council moves forwards with its climate action plan and longer-term strategy, the Medium Term Financial Plan will be reviewed and further reports brought forward as required.

- 13.2 The roll out of hybrid working has helped to reduce travelling time for officers across several departments of the Council and has improved the efficiency of a large proportion of office space. The Asset Maintenance and Replacement Programme will see energy efficient lighting installed in more areas of Council buildings and will replace older less economic vehicles with the latest and most up to date models.
- 13.3 The Council's proposed significant investment in lifecycle replacement fleet will seek to replace older and less economic vehicles and plant with newer more efficient models, utilising alternative fuel, where appropriate.

14. Portfolio Holder Comments

- 14.1 The Council remains in a robust financial position over the short term with the proposal to set a balanced budget for the financial year 2023/24.

Whilst many other councils up and down the country would be delighted to be able to make such a claim we cannot ignore the economic pressures from outside our organisation, such as wage costs and inflation, which indicate that we will face challenges, to maintain that position, over the medium and longer term.

For Further Information Please Contact:

Alan Bethune
Strategic Director Corporate Resources & Transformation
Section 151 Officer
Telephone: (023) 8028 5001
E-mail: Alan.Bethune@nfdc.gov.uk

Background Papers:

MTFP – Sept '21
MTFP – Dec '21
Financial Monitoring – Nov '21
Financial Monitoring – Feb '22
Asset Maint. & Repl. – Feb '22
Capital Strategy.– Feb '22

MEDIUM TERM FINANCIAL PLAN 2022 - 2026

SUMMARY OF RESOURCES

FUNDING

	2022/23	2023/24	2024/25	2025/26	2026/27
Original					
Budget	Forecast	Forecast	Forecast	Forecast	Forecast
£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Business Rates Baseline	3,997	4,146	4,229	4,314	4,400
Business Rates Baseline Indexing Compensation 22/23	327	327	327	327	327
Business Rates Baseline Indexing Compensation 23/24		379	379	379	379
- Business Rates Retained Surplus	1,858	2,869	2,200	2,200	
Transition Grant / Business Rate Redistribution					400
New Homes Bonus	366	16			
Lower Tier Services Grant (originally one-off to 21/22)	179				
Services Grant	276	155			
Funding Guarantee Grant		699			
Contribution to (-) / From Budget Equilisation Reserve					
Total Government Determined Resources	7,003	8,591	7,135	7,220	5,506
Council Tax					
Base from Previous Year	13,117	13,585	14,020	14,484	14,951
Tax Base Adjustment (Additional Properties)	108	30	100	100	100
Annual CT £ / % Increase	360	405	364	367	370
Total Council Tax	13,585	14,020	14,484	14,951	15,421
- Business Rates Collection Fund Deficit(-) / Surplus	199	-390	200	200	200
- Council Tax Collection Fund Deficit(-) / Surplus	253	262	200	200	200
Total Collection Funds	452	-128	400	400	400
TOTAL FUNDING	21,040	22,483	22,019	22,571	21,327
Cumulative Change from Original 2022/23		1,443	979	1,531	-1,156
%age change		7%	5%	7%	-5%

MEDIUM TERM FINANCIAL PLAN 2022 - 2026

SUMMARY OF BUDGET REQUIREMENT

	2023/24	2024/25	2025/26	2026/27
	Forecast	Forecast	Forecast	Forecast
	£'000's	£'000's	£'000's	£'000's
Baseline Funding 2022/23	21,040	21,040	21,040	21,040
Budget Requirement 2023/24 - 2026/27				
Pay & Price Increases				
Pay Award (assumed 2%)	440	440	400	360
Pay Award (2022/23)	900			
Pay Award Contingency	350	100		
Increments	200	200	175	150
Reversal of National Insurance Increase	-180			
Prices - Insurance, Utilities, Fuel & Maintenance	320			
Prices - Vehicles and Plant	150			
Pay & Price Increases	2,180	740	575	510
Cumulative Pay & Price Increases	2,180	2,920	3,495	4,005
Budget adjustments relating to one-off items				
Increase in Homelessness	1,000	-750	-250	
Homelessness (removal of one-off increase (£165k) to 22/23)	-120			
Planning: Strategic Sites	-80	40	40	
Community Alarms (Income to reclaim £30k adjustment in 22/23)	-10	-10	-10	
One-off increase to Councillor Grants - HM Platinum Jubilee	-24			
Priority Places (one-off to 22/23)	-22			
Increased Glass Income	-30			
Reduction in Rental Income at Queensway	25			
Air Monitoring Contract		37	-37	
Milford Beach Shingle Recharge (3 yr budget top-up from 21/22)		-87		
	739	-770	-257	0
Ongoing Savings and Income Generation				
Delivery Model Review - Electoral Review of the District	-20	-60		
Fees & Charges Yield - Garden & Trade Waste	-130			
Strategy Delivery - Commercial	-470			
Strategy Delivery - Commercial	150	-150		
Strategy Delivery - Residential	-50			
Payback - Car Park Clock Scheme	-150			
Payback - Investment in Digital Services Business Case	-25	-25		
Windfall - Triennial Pension Revaluation	-1,250			
Windfall - 2023 VOA List (NNDR Reductions to NFDC Assets)	-300			
Net Other	-86			
	-2,331	-235	0	0
Cumulative effect of Adjustments and Savings	-1,592	-2,597	-2,854	-2,854

MEDIUM TERM FINANCIAL PLAN 2022 - 2026

SUMMARY OF BUDGET REQUIREMENT

New Budget Requirements and Alignment of Budget to Priorities

Investment in Delivery of Corporate Plan Objectives; one-off funding

-200

Investment in Delivery of Administration Priority; one-off funding

300

-300

Investment in Delivery of Capital Programme

200

400

Investment in Transformation

250

-250

Investment in ICT Strategy to 2024/25

-500

Investment in Waste Strategy Delivery

-100

Investment in Community Grants

6

Investment in Senior Leadership (Review) & Support Resource

104

Investment in Emergency Planning Resource

30

Investment in Operations Procurement Resource

55

Investment in Business Analyst Resource

55

Investment in Arts and Culture Resource

45

-45

Investment in Regeneration

50

HCC T19; Waste Disposal Changes

400

895

500

-145

-750

Income Recovery

Parking

-40

-40

0

0

0

Cumulative effect of New Requirements and COVID Recovery

855

1,355

1,210

460

Total Budget Requirement (Baseline + Adjustments)

22,483

22,718

22,891

22,651

Total Funding Available (as above)

22,483

22,019

22,571

21,327

Estimated Cumulative Surplus / Shortfall (-)

0

-699

-320

-1,324

MEDIUM TERM FINANCIAL PLAN 2022 - 2026

OPTIONS IDENTIFIED TO CLOSE BUDGET SHORTFALL

Commercial / Residential Property Investment 2023/24
 Commercial / Residential Property Investment 2024/25
 Commercial / Residential Property Investment 2025/26
Cumulative Property Investment Income

Targeted Efficiency / Income Yield Programme

MTFP 24/25 Potential Impacts....

Potential: Business Rate Changes
 Potential: Fair Funding Review
 Potential: Waste Strategy
 Potential: Tax Raising Flexibilities

Total of the Options Identified

Use of Equalisation Reserves (-) / Headroom (to support Capital) +

2023/24	2024/25	2025/26	2026/27
Forecast	Forecast	Forecast	Forecast
£'000's	£'000's	£'000's	£'000's
	included in base assumption		
	250	250	250
		250	250
0	250	500	500
0	333	666	1,000
+/- ?	+/- ?	+/- ?	+/- ?
+/- ?	+/- ?	+/- ?	+/- ?
+/- ?	+/- ?	+/- ?	+/- ?
	+/- ?	+/- ?	+/- ?
0	583	1,166	1,500
0	-116	846	176

Reserves Supporting the MTFP

General Fund Balance
 Budget Equalisation Reserve

3,000	3,000	3,000	3,000	3,000
2,699	2,429	2,429	2,429	2,429

MEDIUM TERM FINANCIAL PLAN 2022-2026

	2022/23	2023/24	2024/25	2025/26
	£'000's	£'000's	£'000's	£'000's
ASSET MAINTENANCE & REPLACEMENT PROGRAMME				
Asset Maintenance				
Health & Leisure Centres (including Equip)	550	500		
Offices, Depots & Outlying Buildings	118	200		
Feasibility Surveys		10		
Deployable CCTV Cameras		15		
Cemeteries	15			
Contingency	35	65		
	718	790	790	790
ICT Replacement Programme	100	150	150	150
Vehicles and Plant (Depreciation / MRP)	1,312	1,450	1,450	1,450
	2,130	2,390	2,390	2,390
Less: Proportion allocated to HRA	- 230	- 340	- 340	- 340
Total Revenue Programme	1,900	2,050	2,050	2,050
ICT INVESTMENT AND THIRD PARTY GRANTS				
ICT Strategy	625	625	625	625
Less: Proportion allocated to HRA	- 125	- 125	- 125	- 125
	500	500	500	500
Community Grants - 'One-off Construction'	85	92	100	100
	585	592	600	600
Total Business Development and Third Party Programme	585	592	600	600

MEDIUM TERM FINANCIAL PLAN 2022-2026

GENERAL FUND BUDGET 2023/24

PORTFOLIO REQUIREMENTS

	2022/23 £'000's Budget	2023/24 £'000's Gross Expenditure	2023/24 £'000's Income	2023/24 £'000's Budget
Business , Tourism and High Streets	297	395	-2	393
Environment and Coastal Services	4,100	11,216	-6,975	4,241
Finance, Investment and Corporate Services	3,778	36,925	-33,272	3,653
Housing and Homelessness Services	2,025	7,913	-4,777	3,136
Leader	496	1,065	-142	923
Partnering and Wellbeing	3,013	5,248	-1,784	3,464
People and Places	3,713	4,890	-807	4,083
Planning, Regeneration and Infrastructure	2,696	4,840	-1,882	2,958
	20,118	72,492	-49,641	22,851

Reversal of Depreciation	-1,589	0	-1,823	-1,823
Contribution to/(from) Earmarked Revenue Reserves	-38	61	-344	-283
NET PORTFOLIO REQUIREMENTS	18,491	72,553	-51,808	20,745

Minimum Revenue Provision	1,571	1,876	0	1,876
Contribution to Capital Programme Financing (RCCO)	1,750	700	0	700
Interest Earnings (Net)	-772	0	-837	-837
New Homes Bonus	-366	0	-16	-16
GENERAL FUND NET BUDGET REQUIREMENTS	20,674	75,129	-52,661	22,468

COUNCIL TAX CALCULATION

Budget Requirement	20,674	75,129	-52,661	22,468
Less:				
Settlement Funding Assessment				
Lower Tier Services Grant	-179	0	0	0
Services Grant	-276	0	-155	-155
Guarantee Grant (MHCLG)	0	0	-699	-699
Business Rates Baseline	-3,997	31,413	-35,560	-4,147
	-4,452	31,413	-36,414	-5,001
Locally Retained Business Rates	-2,185	2,151	-5,726	-3,575
Estimated Collection Fund (Surplus)/Deficit Business Rates	-199	390	0	390
Estimated Collection Fund (Surplus)/Deficit Council Tax	-253	0	-262	-262
COUNCIL TAX	13,585	109,083	-95,063	14,020

TAX BASE NUMBER OF PROPERTIES	72,122.10			72,271.70
--------------------------------------	------------------	--	--	------------------

COUNCIL TAX PER BAND D PROPERTY	188.36			193.99
--	---------------	--	--	---------------

GENERAL FUND BALANCE 31 MARCH	3,000			3,000
--------------------------------------	--------------	--	--	--------------

MEDIUM TERM FINANCIAL PLAN 2022-2026

ANALYSIS OF GROSS PORTFOLIO REQUIREMENTS

	Employees	Premises	Transport	Supplies and Services	Support Services	Capital Charge	Gross Expenditure	Income	Budget
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
2023/24									
Business, Tourism and High Streets	294	0	0	51	50	0	395	-2	393
Environment and Coastal Services	6,392	1,114	2,007	1,028	441	234	11,216	-6,975	4,241
Finance, Investment and Corporate Services	4,886	403	17	31,241	377	1	36,925	-33,272	3,653
Housing and Homelessness Services	2,195	313	0	5,029	376	0	7,913	-4,777	3,136
Leader	537	11	3	427	87	0	1,065	-142	923
Partnering and Wellbeing	2,751	836	0	1,169	462	30	5,248	-1,784	3,464
People and Places	2,735	725	507	623	203	97	4,890	-807	4,083
Planning, Regeneration and Infrastructure	3,861	0	0	317	662	0	4,840	-1,882	2,958
	23,651	3,402	2,534	39,885	2,658	362	72,492	-49,641	22,851
2022/23									
Business, Tourism and High Streets	209	0	0	51	39	0	299	-2	297
Environment and Coastal Services	5,503	1,538	1,750	982	425	240	10,438	-6,338	4,100
Finance, Investment and Corporate Services	4,403	285	21	35,768	399	1	40,877	-37,099	3,778
Housing and Homelessness Services	1,922	274	0	3,063	365	0	5,624	-3,599	2,025
Leader	321	7	3	117	51	0	499	-3	496
Partnering and Wellbeing	2,591	800	0	875	480	31	4,777	-1,764	3,013
People and Places	2,440	630	447	646	194	82	4,439	-726	3,713
Planning, Regeneration and Infrastructure	3,515	0	0	270	666	0	4,451	-1,755	2,696
	20,904	3,534	2,221	41,772	2,619	354	71,404	-51,286	20,118
Difference in 2022/23 to 2023/24									
Business, Tourism and High Streets	85	0	0	0	11	0	96	0	96
Environment and Coastal Services	889	-424	257	46	16	-6	778	-637	141
Finance, Investment and Corporate Services	483	118	-4	-4,527	-22	0	-3,952	3,827	-125
Housing and Homelessness Services	273	39	0	1,966	11	0	2,289	-1,178	1,111
Leader	216	4	0	310	36	0	566	-139	427
Partnering and Wellbeing	160	36	0	294	-18	-1	471	-20	451
People and Places	295	95	60	-23	9	15	451	-81	370
Planning, Regeneration and Infrastructure	346	0	0	47	-4	0	389	-127	262
	2,747	-132	313	-1,887	39	8	1,088	1,645	2,733

MEDIUM TERM FINANCIAL PLAN 2022-2026

CENTRAL SUPPORT SERVICE BUSINESS
UNITS

2023/24

	Employees	Premises	Transport	Supplies and Services	Support Services	Capital Charge	Gross Expenditure	External Income	Budget
	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Human Resources (704)	372	24	2	57	165	0	620	-34	586
Community & Business Improvement (713)	300	7	0	1	6	0	314	0	314
Communications (716)	321	9	1	13	28	0	372	0	372
Legal Services (742)	297	8	1	48	149	0	503	-1	502
Secretarial Services (724)	258	11	0	7	36	0	312	0	312
ICT (736)	1,270	38	1	10	146	0	1,465	0	1,465
ICT Maint./Licences/Phones (738)	0	0	0	1,301	0	0	1,301	0	1,301
ICT Communications (740)	0	0	0	460	0	0	460	-6	454
Customer Services (732)	267	12	1	5	68	0	353	0	353
Courier (722)	27	0	12	0	2	0	41	0	41
Information Offices (731)	317	133	2	12	20	0	484	-6	478
Support Services (762)	282	18	0	28	38	0	366	0	366
Transactional Finance (766)	109	4	0	19	16	0	148	-2	146
Accountancy (780)	507	18	1	11	145	0	682	-28	654
Internal Health and Safety (822)	214	5	2	18	15	0	254	0	254
Hsg Maint - Shared Support Hub (890)	620	50	2	11	82	0	765	0	765
Hsg Maint - Operations Management (891)	591	61	42	15	49	0	758	0	758
Site Officers (960)	134	11	0	2	23	0	170	0	170
Central Procurement (964)	337	7	1	13	37	0	395	-1	394
Valuers (970)	304	6	3	19	62	0	394	-81	313
Property Services (976)	220	7	3	6	37	0	273	0	273
Building Cleaning - Offices (P255)	80	0	0	1	18	0	99	0	99
	6,827	429	74	2,057	1,142	0	10,529	-159	10,370

MEDIUM TERM FINANCIAL PLAN 2022-2026

GENERAL FUND REVENUE BUDGET -
MOVEMENT IN RESERVES

	Contribution From(-) / To Reserves in 2022/23	Reserve Transfers not required / possible in 2023/24	Contribution From(-) / To Reserves for 2023/24	Use of (-) / Contributions to reserves in 2023/24
	£'000's	£'000's	£'000's	£'000's
Contribution from Reserves				
District Elections	0		-132	-132
Community Housing Fund	-45		32	-13
Open space Maintenance	-56			-56
Building Control	0		-63	-63
Committed Schemes - Transformation	0		-80	-80
Use of COMF for Env. Health Post	-49		49	0
Arts Council Grant Received in advance	-15	15		0
Rough Sleepers Grant	-77		77	0
	-242	15	-117	-344
Contribution to Reserves				
District Council Elections	44	-44		0
Rough Sleepers Grant	75		-75	0
Lymington STP	20			20
Insurance	0		40	40
Coastal Protection (b/fwd to 20/21)	65	-65		0
	204	-109	-35	60
Total Contribution from (-) / to reserves	-38	-94	-152	-284

MEDIUM TERM FINANCIAL PLAN 2022-2026

CAPITAL PROJECTS REQUIREMENTS WITH FINANCING

	Portfolio	PROJECT REQUIREMENTS £			ORIGINAL 2023/24 PROJECT FINANCING £			
		2022/23 £ Budget Revised (Nov. Cabinet)	2023/24	2024/25	2025/26	NFDC Resources / Loan	Better Care Fund	Grant / Income
Sustainability Fund - Unallocated	LEADER / ALL	300,000	250,000	250,000	250,000			
Sustainability Fund - Crow Lane Solar Panels	LEADER / ALL	200,000						
UK Shared Prosperity Fund	LEADER / ALL		42,000	181,000			42,000	
Rural England Prosperity Fund	B,T&HS		240,000	300,000			240,000	
Disabled Facilities Grants	HOU (GF)	900,000	1,300,000	1,500,000	1,500,000	1,300,000		
Strategic Regional Coastal Monitoring (22-27)	ENV & COAST	1,775,000	2,631,000	1,811,000	2,216,000		2,631,000	
Strategic Regional Coastal Monitoring (18-21)	ENV & COAST	363,000						
Strategic Regional Coastal Monitoring (12-17)	ENV & COAST	12,000						
Barton Horizontal Directional Drilling Trials	ENV & COAST	50,000	10,000	230,000	15,000		10,000	
Milford Promenade Handrail	ENV & COAST	115,000						
Hurst Spit Beach Shingle Source Study	ENV & COAST	15,000	100,000	35,000			100,000	
Milford Beach and Cliff Study	ENV & COAST		10,000	280,000			10,000	
Waste Strategy Container Roll Out	ENV & COAST		592,000		4,908,000	592,000		
Public Convenience Modernisation Programme	PEOPLE & PL	12,000	300,000	300,000	300,000			
Public Convenience Refurb Scheme - Lym Quay Enhancem	PEOPLE & PL	230,000						
Public Convenience Refurb Scheme - Barton-on-Sea	PEOPLE & PL	200,000						
Public Convenience - Changing Places - Brockenhurst	PEOPLE & PL		43,000				43,000	
Public Convenience - Changing Places - Ringwood	PEOPLE & PL		112,000				112,000	
Public Convenience - Changing Places - Hythe	PEOPLE & PL		64,000				64,000	

CAPITAL PROJECTS REQUIREMENTS WITH FINANCING

		PROJECT REQUIREMENTS £			ORIGINAL 2023/24 PROJECT FINANCING £				
		2022/23 £ Budget Revised (Nov. Cabinet)	2023/24	2024/25	2025/26	NFDC Resources / Loan	Better Care Fund	Grant / Income	DC / CIL
Health & Leisure Centres	PART & WELL	2,014,000							
New Depot Site: Hardley	F,I & CS	500,000	4,875,000	1,625,000		4,875,000			
V&P; Replacement Programme	F,I & CS	1,800,000	3,062,000	1,309,000	996,000	3,062,000			
V&P; Replacement Programme - Waste Strategy	F,I & CS		150,000		5,840,000	150,000			
Smarter Working; Future Delivery	F,I & CS	75,000							
Economic Sustainability & Regeneration Projects	F,I & CS								
- Platinum Jubilee Business Park, Ringwood	F,I & CS	5,667,000	250,000			250,000			
- Station Road, New Milton	F,I & CS	5,500,000							
Open Space Schemes	P&I	730,000							
Mitigation Schemes	P&I	680,000	1,000,000	1,000,000	1,000,000			1,000,000	
TOTAL GENERAL FUND CAPITAL PROGRAMME		21,138,000	15,031,000	8,821,000	17,025,000	9,479,000	1,300,000	3,252,000	1,000,000
									15,031,000
LOAN FINANCED					V&P	-3,062,000			
					80% of Economic Regeneration	-200,000			
RESIDUAL NFDC RESOURCES						6,217,000			

ENVIRONMENT & COASTAL SERVICES PORTFOLIO
PROPOSED SCALE OF FEES AND CHARGES FOR 2023/24

				Current Charge	Proposed Charge	Increase	Increase
				2022/23	2023/24	£	%
				£	£	£	%
With effect from 1st April 2023 (all shown are excluding VAT)							
REFUSE SACKS							
Domestic Sacks*	Black	Per roll (of 26)		5.45	6.50	1.05	19.3
	Clear	Per roll (of 36)		2.10	2.50	0.40	19.0
SPECIAL COLLECTIONS*							
		Special Collection (1 item)		34.00	39.00	5.00	14.7
		extra items (per item - maximum of eight)		8.50	10.50	2.00	23.5
		1 free collection up to 3 items per household claiming benefits					
		# 48 hours notice must be given to qualify for refund.					
BEACH HUTS							
Transfer Fee (Sale or Transfer of Private Huts)							
		All Sites		400.00	400.00	-	-
Site Rent Residents							
	Milford-on-Sea	concrete (per standard hut) per annum		514.67	532.50	17.83	3.5
	Barton-on-Sea	Sq. m	up to 5.0	407.11	421.67	14.56	3.6
			5.01 - 7.0	464.89	480.83	15.94	3.4
			7.01 - 12.0	512.89	530.83	17.94	3.5
			12.01 - 14.0	573.33	593.33	20.00	3.5
			14.1 - 16.0	602.67	624.17	21.50	3.6
			over 16.0	632.00	654.17	22.17	3.5
	Calshot & Hordle Cliff	Sq. m	up to 5.0	463.11	480.00	16.89	3.6
			5.01 - 7.0	511.11	529.17	18.06	3.5
			7.01 - 12.0	572.44	592.50	20.06	3.5
			12.01 - 14.0	609.78	630.83	21.05	3.5
			14.1 - 16.0	640.89	663.33	22.44	3.5
			over 16.0	670.22	693.33	23.11	3.4
Site Rent Non - Residents							
	Milford-on-Sea	concrete (per sta)per annum		684.44	708.33	23.89	3.5
	Barton-on-Sea	Sq. m	up to 5.0	608.89	630.83	21.94	3.6
			5.01 - 7.0	645.33	667.50	22.17	3.4
			7.01 - 12.0	686.22	710.00	23.78	3.5
			12.01 - 14.0	722.67	747.50	24.83	3.4
			14.1 - 16.0	752.00	778.33	26.33	3.5
			over 16.0	782.22	809.17	26.95	3.4
	Calshot & Hordle Cliff	Sq. m	up to 5.0	637.33	659.17	21.84	3.4
			5.01 - 7.0	684.44	708.33	23.89	3.5
			7.01 - 12.0	746.64	771.67	25.03	3.4
			12.01 - 14.0	788.44	815.00	26.56	3.4
			14.1 - 16.0	818.67	846.67	28.00	3.4
			over 16.0	848.00	877.50	29.50	3.5
COASTAL							
		School, College and University Coastal Education Talks					
		On site talk by Coastal Engineer*		100.00	100.00	-	-

NOTE: VAT. Charges are exclusive of VAT.
Charges which are zero rated or not subject to VAT are marked * either individually or by service.

HOUSING AND HOMELESSNESS SERVICES
PROPOSED SCALE OF FEES AND CHARGES FOR 2023/24

With effect from 1st April 2023 (all shown are excluding VAT)

Still Water Park Site

Site Licence Fees and Service Charges

2022/23 + September RPI @ 12.6%

NOTE: VAT. Charges are exclusive of VAT.
Charges which are zero rated or not subject to VAT are marked * either individually or by service.

PARTNERING & WELLBEING PORTFOLIO
PROPOSED SCALE OF FEES AND CHARGES FOR 2023/24

		Current Charge 2022/23 £	Proposed Charge 2023/24 £	Increase £	Increase %
With effect from 1st April 2023 (all shown are excluding VAT)					
<u>Rodent Control</u>					
Domestic Premises	Call out/Survey and up to 3 additional visits #	125.00	137.50	12.50	10.0
	Single additional visit	33.33	37.50	4.17	12.5
Business Premises	Call out and survey	125.00	137.50	12.50	10.0
	Treatment via quote for visits or annual contract	<---Subject to quotation--->			
# 50% reduction to those on recognised benefits (rodent control)					
<u>Insect Control</u>					
Wasps and Hornets - complete treatment		70.83	79.17	8.34	11.8
Call out		70.83	79.17	8.34	11.8
15 mins visit per operative (fleas, wasps, carpet moths and carpet)		18.33	20.83	2.50	13.6
Fleas - carpet moths & carpet beetles - Call Out and single treatment		91.67	100.00	8.33	9.1
Bed Bugs - Call Out and Survey		66.67	75.00	8.33	12.5
Bed Bugs - Treatment		<---Subject to quotation--->			
<u>Stray Dogs*</u>					
Stray dogs - administration charge		50.00	50.00	-	-
Stray dogs - daily kennelling charge		22.00	22.00	-	-
<u>Contaminated Land</u>					
CL Enquiry - Residential premises - per hour		45.00	45.00	-	-
CL Enquiry -Business premises - per hour		45.00	45.00	-	-
Additional research fee charge - per hour		18.75	18.75	-	-
<u>Air Pollution Consent Information</u>					
PPC Pre Application advice (per Hour)		45.00	45.00	-	-
<u>Food Hygiene*</u>					
Food safety re-inspections		195.00	210.00	15.0	7.7
Food export certificates - initial visit		93.00	101.00	8.0	8.6
Food export certificates - per certificate		42.00	46.00	4.0	9.5
<u>Impounding of Livestock</u>					
Fixed penalty per animal		<-----Actual Cost----->			
Feeding charge per animal per day		<-----Actual Cost----->			
<u>Drain Clearance/Repair</u>					
Drain clearance/repair (default work)*		<-----Actual Cost of works plus Officer Cost			
<u>Private Water Supplies*</u>					
Sampling	per hour	41.00	41.00	-	-
<i>Analysis Costs</i>					
Small Domestic Supply		<-----Actual Cost----->			
Check monitoring of large/commercial supplies		<-----Actual Cost----->			
Audit Monitoring of large/commercial supplies		<-----Actual Cost----->			
Risk Assessment	per hour	41.00	41.00	-	-
Investigation of water quality failure	per hour	41.00	41.00	-	-
Granting of an authorisation	per hour	41.00	41.00	-	-

NOTE: VAT. Charges are exclusive of VAT.
Charges which are zero rated or not subject to VAT are marked * either individually or by service.

PARTNERING & WELLBEING PORTFOLIO
PROPOSED SCALE OF FEES AND CHARGES FOR 2023/24

	Current Charge 2022/23 £	Proposed Charge 2023/24 £	Increase £	Increase %
With effect from 1st April 2023 (all shown are excluding VAT)				
<u>CARELINE SERVICES</u>				
One off fee				
Installation (standard)	39.90	43.89	3.99	10.0
Installation (specific time/date)	60.00	64.99	4.99	8.3
Urgent hospital discharge installation	39.90	43.89	3.99	10.0
Call out fee (damage and misuse)	18.60	19.99	1.39	7.5
Lost pendant call out fee	15.50	16.82	1.32	8.5
Lost pendant replacement	50.00	54.25	4.25	8.5
Call out fee - reinstallation & reprogramming of additional sensors added to existing alarm equip	18.60	19.99	1.39	7.5
Equipment disconnection and collection charge	29.33	32.25	2.92	10.0
Wristband annual fee	25.00	25.00	-	-
2 Metre multi socket	4.99	5.49	0.50	10.0
5 metre multi socket	5.75	6.30	0.55	9.6
Service and equipment rental				
Lifeline rental	3.76	4.08	0.32	8.5
Fall detector	1.37	1.49	0.12	8.8
Smoke detector	0.84	0.91	0.07	8.3
Carbon monoxide detector	1.63	1.77	0.14	8.6
Additional pendant	0.72	0.78	0.06	8.3
Wristband	0.47	0.51	0.04	8.5
Safe socket	0.30	0.33	0.03	10.0
Replacement charges for damaged or non-returned units				
Community alarm (400 connect, Vi or Reach)	145.00	157.33	12.33	8.5
Pendant (My Amie or Tynetec)	50.00	54.25	4.25	8.5
Vi or Vibby fall detector	100.00	108.50	8.50	8.5
ID wristband	5.00	5.00	-	-
Alarm unit power supply cable	25.00	27.13	2.13	8.5
Telephone adaptor	5.00	5.43	0.43	8.6
BT cable	9.00	9.77	0.77	8.6
ADSL filter	8.00	8.68	0.68	8.5
Safe socket	10.00	10.85	0.85	8.5

NOTE: VAT. Charges are exclusive of VAT.

Charges which are zero rated or not subject to VAT are marked * either individually or by service.

PEOPLE & PLACES PORTFOLIO
PROPOSED SCALE OF FEES AND CHARGES FOR 2023/24

	Current Charge 2022/23 £	Proposed Charge 2023/24 £	Increase £	Increase %
With effect from 1st April 2023 (all shown are excluding VAT)				
<u>CEMETERIES*</u>				
The fees shown below are applicable to those who have resided within New Forest District.				
Those who qualify for the Resident Fees will incur the 50% discount. Non-Resident Applicants will incur the Fee in full.				
For a full breakdown of the criteria qualifying Resident Fees please consult the current Cemetery Regulations.				
Interment Fees				
Interment of ashes in cremated remains section	325.00	360.00	35.00	10.8
Interment of ashes in a grave or woodland grave	325.00	360.00	35.00	10.8
* Child (up to and including 17 years). NFDC claim all child-related fees from the Children's Funeral Fund for England. These fees are for information only.	Fee dependent upon interment	Fee dependent upon interment	-	-
<i>Person over 17 years:</i>				
Single / double depth grave	700.00	770.00	70.00	10.0
Single / double depth grave in a traditional kerbed section - within specific sections and cemeteries	890.00	980.00	90.00	10.1
Use of memorial garden	105.00	115.00	10.00	9.5
Burial chamber for uncoffined burials	1,655.00	1,820.00	165.00	10.0
Postponement or cancellation (less than 48 working hours notice)	Interment Fee	Interment Fee	-	-
Burial on Saturday	Interment Fee + 50%	Interment Fee + 50%	-	-
Purchase of Exclusive Right of Burial (EROB)				
Cremated remains section	360.00	400.00	40.00	11.1
Woodland cremated remains section	470.00	520.00	50.00	10.6
* Single depth child grave within the Children's Section. NFDC claim all child-related fees from Children's Funeral Fund for England. These fees are for information only	Fee dependent upon plot type	Fee dependent upon plot type.	-	-
Lawn and woodland sections	885.00	985.00	100.00	11.3
Eling lawn section with memorial ground support	985.00	1,085.00	100.00	10.2
Traditional kerbed section - within specific sections and cemeteries	1,395.00	1,535.00	140.00	10.0
Purchase of a burial plot requiring 2 grave spaces	2 burial plot Fees	2 burial plot fees	-	-
Additional Administration of Exclusive Right of Burial				
Family organised interment - administration	130.00	145.00	15.00	11.5
Location of burial plot selected by purchaser	230.00	250.00	20.00	8.7
Assignment / Transfer of EROB	140.00	155.00	15.00	10.7
Re-issue of EROB	57.00	60.00	3.00	5.3
Surrender or cancellation of EROB - pro-rata refund	No Charge	No charge	-	-
Memorial Fees				
Permission to erect or amend a memorial	175.00	190.00	15.00	8.6
claim all child-related fees from Children's Funeral Fund for England. These fees are for information only	175.00	190.00	15.00	8.6
Permission to erect or amend a memorial with kerbstone in designated traditional sections only - with application	350.00	380.00	30.00	8.6
Permission for offsite repair or maintenance of memorial - with application	57.00	60.00	3.00	5.3
Permission for <i>insitu</i> repair or maintenance of memorial - with application	No Charge	No charge	-	-
Purchase of a woodland plaque and vase with plinth +VAT - with application	P.O.A.	POA	-	-
Purchase of a woodland or a memorial garden plaque only +VAT - with application	P.O.A.	POA	-	-
Purchase of an NFDC owned memorial bench plaque only +VAT - with application	P.O.A.	POA	-	-
Sundry Fees				
Use of chapel - included in interment fee and subject to availability	No Charge	No charge	-	-
Research fees per hour - minimum 1 hour	57.00	60.00	3.00	5.3

* NFDC claim all child-related fees from Children's Funeral Fund for England. These fees are for information only.
 For further information: <https://www.gov.uk/child-funeral-costs>

SACKS

Dog Waste Bags	Per 100 Sacks + VAT	0.83	0.83	-	-
-----------------------	---------------------	------	------	---	---

STREET NAME PLATES

Basic	300.00	336.00	36.00	12.0
Special	Actual Cost	Actual Cost		

Street Number Plates

256.00	287.00	31.00	12.1
--------	--------	-------	------

NOTE: VAT. Charges are exclusive of VAT.
 Charges which are zero rated or not subject to VAT are marked * either individually or by service.

PLANNING, REGENERATION & INFRASTRUCTURE PORTFOLIO
PROPOSED SCALE OF FEES AND CHARGES FOR 2023/24

With effect from 1 st April 2023 (all shown are excluding VAT)	Current Charge 2022/23 £	Proposed Charge 2023/24 £	Increase £	Increase %
<u>LAND CHARGES</u>				
Residential				
LLC1 Only *	40.00	45.00	5.00	12.5
CON29R	80.00	90.00	10.00	12.5
Commercial				
LLC1 Only *	50.00	55.00	5.00	10.0
CON29R	110.00	120.00	10.00	9.1
Other Enquiries				
CON290	20.00	23.00	3.00	15.0
CON290 HCC questions (all three conditions)	60.00	70.00	10.00	16.7
Solicitors own written enquiries (per question)	40.00	47.00	7.00	17.5
Each additional parcel of land (Residential & Commercial)				
LLC1 Only *	5.00	5.50	0.50	10.0
CON29R	15.00	17.00	2.00	13.3
Large Site/Complex Search				
LLC1 Only *	175.00	195.00	20.00	11.4
CON29R	350.00	385.00	35.00	10.0

PERSONAL SEARCHES

Personal searches are undertaken under the Environmental Information Regulations and, therefore, no fee applies

BUILDING CONTROL**Fees**

Copy Completion Certificate	28.00	36.00	8.00	28.6
Re-open Archived Application	195.00	216.00	21.00	10.8
Re-direct Inspection	49.00	54.00	5.00	10.2

Consultancy

Consultancy	65.00	72.00	7.00	10.8
-------------	-------	-------	------	------

NOTE: VAT. Charges are exclusive of VAT.
 Charges which are zero rated or not subject to VAT are marked * either individually or by service.