

CABINET – 21 FEBRUARY 2024

PORTFOLIO: FINANCE AND
CORPORATE / ALL**MEDIUM TERM FINANCIAL PLAN AND ANNUAL BUDGET 2024/25****1. Recommendations**

- 1.1 Cabinet is asked to recommend to Council that:
- 1.1.1 the updated MTFP and financial strategy, as set out in the report and throughout appendices 1-3, are approved;
 - 1.1.2 there is a General Fund Net Budget Requirement in 2024/25 of £24,513,250, as set out in appendices 5a - d to this report;
 - 1.1.3 the New Forest District Council Band D Council Tax for 2024/25 shall be £199.79;
 - 1.1.4 the council approves the formal determination (appendix 6), as required by the Levelling up and Regeneration Act 2023, to apply Council Tax premiums to dwellings occupied periodically and long-term empty dwellings, for implementation from 1 April 2025;
 - 1.1.5 the General Fund Capital Programme for 2024/25 of £16.579 million, as set out in appendix 7 to this report be approved; and
 - 1.1.6 the proposed fees and charges as included at appendix 8 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 2024/25, set the level of Band D Council Tax for 2024/25 and make determinations on the future application of Council Tax premiums.

3. Background

- 3.1 On 4 October 2023 and 6 December 2023 the Cabinet considered a number of issues through the established Medium Term Financial Plan reporting that would affect the annual budget for 2024/25. Regular Financial Monitoring reporting throughout 2023/24 has also highlighted areas for consideration in setting the 2024/25 budget.
- 3.2 The figures, as included in the October 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 final finance settlement for 2024/25.**
- 3.3 The Medium-Term position to 2027/28 forecasts a budget deficit of £2.708 million. The MTFP includes options to close the gap, including the ongoing crystallisation of new

income, and the delivery of savings and efficiencies, to be delivered through the Transformation Strategy, in order to enable investment in services and priorities and protect frontline service delivery to the Community. The Senior Leadership of the Council are absolutely committed to ensuring 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 2024/25
 - A level of Council Tax for 2024/25
 - The Medium Term Financial Plan to 2027/28
 - The General Fund Capital Programme for 2024/25
- 3.5 The Autumn '23 Statement confirmed that the 2 year policy position on the local government finance settlement would be upheld for 2024/25. This included the funding guarantee of a 3% increase to core spending power before an annual Council Tax increase is taken into account. Subsequently, and further to consultation feedback, the Secretary of State confirmed late January that the sector would receive additional funding in the final settlement, to include (amongst other increases) an uplift to the funding guarantee grant to 4%. This is positive news to the sector, but we are still contending once again with a 1 year settlement for 2024/25.
- 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£3.5m, 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 interest rate has remained comparatively high throughout 2023, but inflation reduced at the latter part of the year. The important context of high costs of borrowing (including Mortgages) and high 12 month inflation indices cannot be 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 proposed budget has been set out in line with the financial strategy for 2024/25:
- The provision of additional financial resources to facilitate the delivery of key strategic objectives
 - The establishment of a transformation governance framework 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 capital infrastructure and services through the prudent use of its reserves and affordable external borrowing
 - 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.

- 4.2 In order to address the forecast deficit to 2027/28, 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. General Fund Budget 2024/25

- 5.1 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. However, thanks to the ongoing identification and delivery of savings and additional income being brought into the Council, coupled with a positive financial settlement for 2024/25, as well as a good level of forecast growth in Business Rate income (due mainly to the large business multiplier increase of 6.7%), the Council is well placed to be able to set a balanced budget for 2024/25 AND invest to deliver on its key priorities AND support the financing of the Capital Programme through the Revenue General Fund Budget.
- 5.2 The updated resource summary and budget requirements (both totalling £24.536 million for 2024/25) are provided as appendix 1 and 2. Within the 2024/25 proposed budget, specific new budgetary provision has been made for targeted investment in the following areas;
- **Sustainability**; The budget proposes an £80,000 investment in a commissioned Fleet and Infrastructure strategy.
 - **Local Plan**; The Cabinet have recommended a development of a full new Local Plan, and Design Code, with the revenue budget allowing for the sums required (beyond what is covered by existing provision and additional statutory planning fee yield) to develop the Plan over the initial 2 years (+£62,000 LP and £200,000 for design code)
 - **Car Parking**; The budget proposes a £50,000 investment in a commissioned Car Parking strategy.
 - **Waste Strategy**; The Council's revenue budget includes the forecast costs of transition to the new waste service, to be rolled out in full by 2026 (£286,000 in 2024/25).
 - **Resources**; The Council's revenue budget includes proposed investment of £290,000 in additional resources to support Council priorities and objectives (covered in more detail in para 5.5.4).
 - **Customer Insight**; The budget includes £25,000 for the Council to undertake the bi-annual resident insight survey / engagement
 - **Strategy Delivery**; Budget provision of £130,000 has been built into the budget to support the delivery of varying strategies, to include Learning & Development and

Transformation.

- 5.3 The **proposed budget and MTFP continues to support the ability for the Council to invest in the Transformation Programme, with £250,000 included annually over the period up to and including 2025/26.** This seed-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 2027/28, and boost overall financial capacity to further target resources to corporate plan priorities.
- 5.4 The 2022 triennial pension fund valuation was 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 and 2025/26.**
- 5.5 Tying in with the summary headings as used within appendix 2, other material changes not already referenced above in para 5.2 and greater than £50,000, or worthy of note, that have been made within the budgets in comparison to 2023/24 include;
- 5.5.1 Pay & Price Increases: +£2.450 million to 24/25
- **Pay Award**; additional budgeted pay award costs (including 2023/24 pay award beyond the original assumption anticipated) and incremental progression have totalled £2.150 million (this includes a pay award contingency built into the proposed 2024/25 budget)
 - **Inflation and cost increases**; £300,000 is included within the 2024/25 budget to allow for inflation, predominately in the cost of Vehicles and Plant.
- 5.5.2 Budget Adjustments relating to one-off items: +£188,000 to 24/25
- **Homelessness & Housing**; The continued proactive approach to supporting the prevention of homelessness means that officers have confidence £334,000 of the additional £1 million budget included within the homelessness service for 2023/24 can be removed from 2024/25.
 - **Other items** as listed in para 5.2 bring the total up to +£188,000.
- 5.5.3 Waste Service Change: +£136,000 to 24/25 / +£979,000 to 25/26
- **Transition**: costs allowed for within the MTFP total £286,000 to 2024/25, £615,000 to 2025/26 and £60,000 to 2026/27. An assumed £150,000 DEFRA contribution has been assumed for 2024/25.
 - **New Service Rollout**: expected to commence in 2025/26, new service delivery costs of £1.4 million have been assumed for 2025/26, with assumed EPR funding of £800,000. Full new service costs then take effect from 2026/27, with an assumption that EPR income continues, and that new burdens funding commences to bridge the gap in increased costs.
- 5.5.4 Ongoing Savings and Income Generation: -£2.421 million improvement to 24/25
- **Efficiency Programme and Fees and Charges Yield**
 - Garden and Trade Waste Charges have been reviewed, with new charges forecasting an additional yield of £376,000 to the Council.
 - New parking service charges with effect from 1 January 2024 are forecast to generate an additional net yield (after some direct service costs being taken into account) of £1.020 million to the Council for 2024/25.
 - Other fees and charges reviews have taken place, including the annual rent increase at Stillwater Park, new charges for street naming and numbering and charges across the foreshore.

- Procurement savings of £80,000 within the Waste service have been earmarked for re-investment back into the service to meet resource capacity needs.
- **Strategy Delivery**
 - Interest earnings have been particularly strong in 2023/24, and based on an assumed level of continued earnings, the budget for 2024/25 has been increased by £595,000, with this expected to reduce over the Medium Term.
 - Net (of MRP) additional investment property income of £375,000 has been added to the budget for 2024/25.
- **Payback Projects**
 - Payback business cases result in savings totalling £31,000 to 2024/25.
- **Net Other**
 - Minor adjustments across services result in a net other adjustment required of +£86,000.

5.5.5 Alignment of budget to Priorities and New Budget Requirements: +£1.700 million to 24/25

- **Investments in Service Delivery**
 - The General Fund revenue budget will continue to make a valuable contribution over the Medium Term period to Capital Programme financing, with a total of £1.25 million assumed in 2024/25.
 - Additional capacity has been created in the Senior Leadership Team of the Council, and so the relevant increased budget of £80,000 has been allowed for within the 2024/25 General Fund budget.
 - Other new posts allowed for within the 2024/25 budget include;
 - Investment in an Organisational Development resource, to respond to our LGA HR Peer review and provide skills and capacity to support cultural change and transformation.
 - Investment in additional Legal Services resource, to support the new governance structure, broaden legal expertise and reduce out-sourcing
 - Investment in the LGA Graduate Scheme, to bring in one programme graduate to support key priorities and projects
 - Investment in Learning Management resource, to ensure our new training and development system delivers the full benefits
 - Investment in digital project delivery resource, to support the range of projects within the transformation programme.
- **New Budget Requirements**
 - As detailed in previous reporting, proposed changes by Hampshire County Council in recycling income arrangements have impacted this Council's 2024/25 budget by £400k. Work is ongoing with the county council and district councils on a new partnership agreement which will detail the new financial arrangements beyond 2024/25.
 - A review of the Public Sector Leasing Scheme and the relationship with Housing benefit subsidy limits has confirmed an additional budget requirement in this service of £200,000.
 - A move away from physical hardware (typically one-off capital cost) to cloud hosting, and a move away from long-standing HPSN arrangements, withdrawn by the County Council result in new revenue expenditure requirements of £230,000.
 - The new external audit fee from 2024/25 is £72,000 higher than the previous base fee (national level reset).
 - Anticipated capital financing charges and additional MRP costs have

been allowed for within the 2024/25 budget of £150,000 and £63,000 respectively.

- A budget of £8,000 has been set aside to commemorate the Council's 50th year, having been formed originally in 1974.

5.6 The report and Medium Term Financial Plan 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 2027/28.

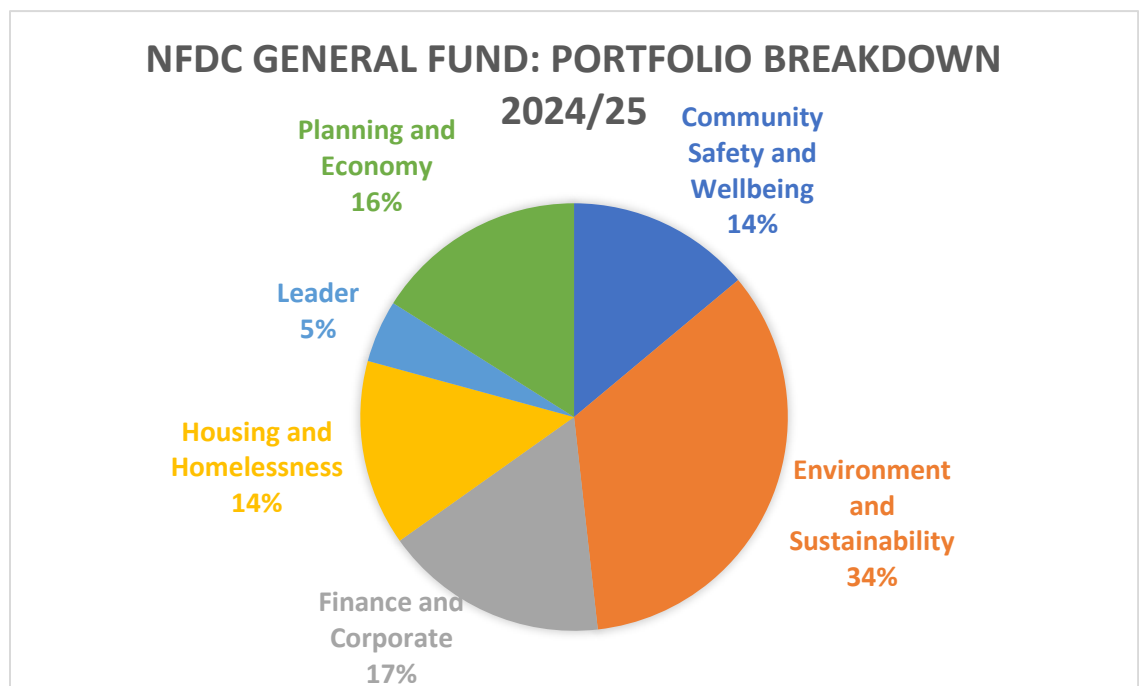
5.7 Planned use of and contributions to Reserves

Appendix 5d outlines all movements in reserves actioned in the 2024/25 General Fund revenue budget setting. In summary, the original 2023/24 budget allowed for net transfers from reserves totalling £284,060. In 2024/25, planned net transfers from reserves total £410,110. A full breakdown of the Transfer from and to are shown at Appendix 5d.

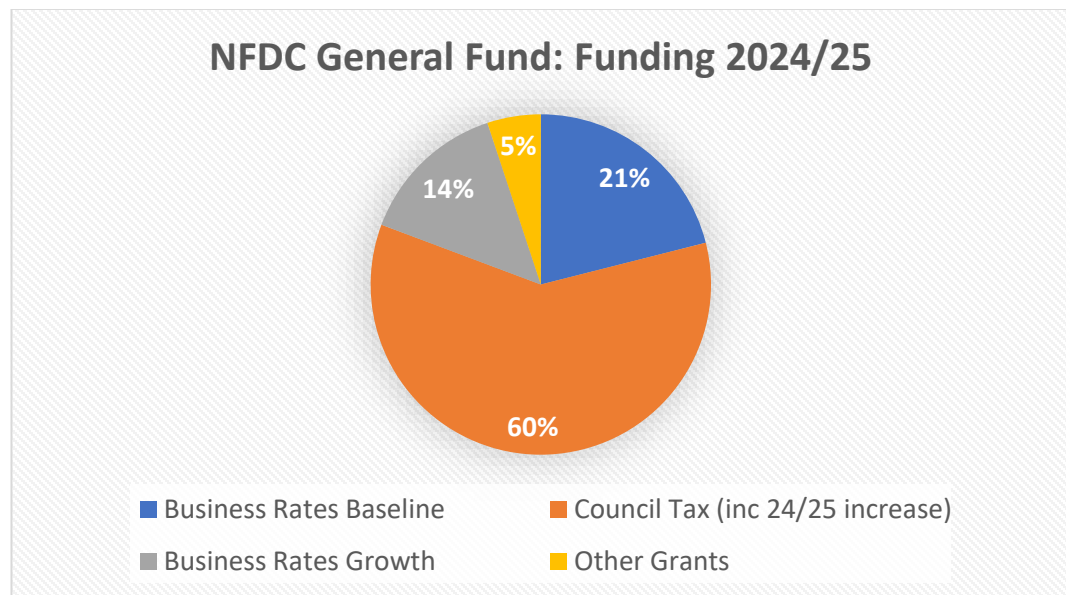
5.8 Summary of Proposals and Council Tax for 2024/25

5.8.1 The General Fund net budget requirement for 2024/25 will be £24.513 million (appendix 5a & 5b), an increase of £2.045 million on the 2023/24 budget requirement.

5.8.2 The General Fund budget is split across 6 Portfolios (as per appendix 5a). Due to their nature, the costs of some corporate resources end up across several/all Portfolios and so to support transparency, warrant separate inclusion as part of this budget setting report (appendix 5c). The breakdown of the 2024/25 budget at ultimate Portfolio level is as follows:



- 5.8.3 The budget is funded predominantly through Council Tax and Business Rates, with further support coming via central government grants:



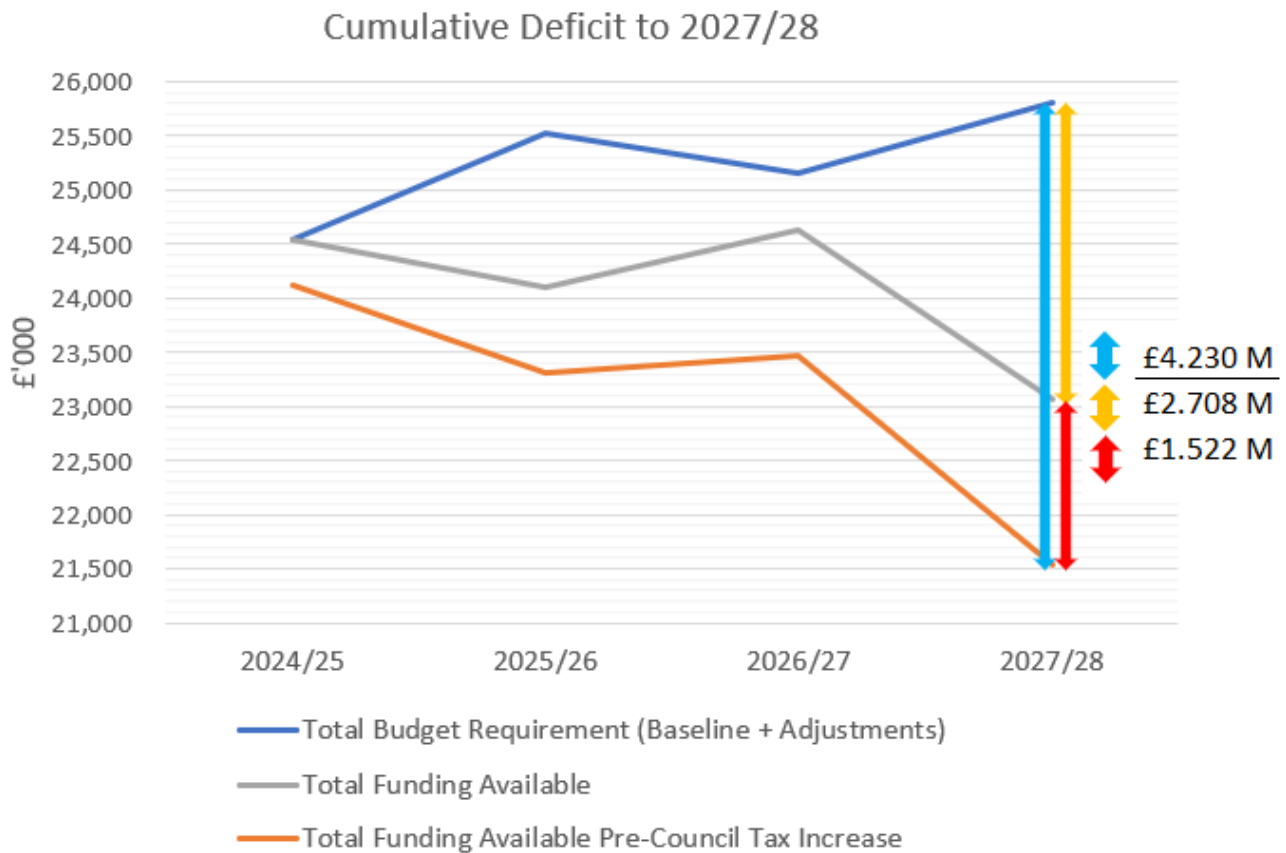
- 5.8.4 **The proposed balanced budget for 2024/25 includes a proposed New Forest district Council Band D Council Tax increase of £5.80 (2.99%), resulting in a New Forest District Precept of £199.79 for the year (equivalent to £3.83 / week for all services provided by New Forest District Council).**
- 5.8.5 Out of the overall General Fund Net Budget Requirement in 2024/25 of £24,513,250, the overall cost to be met by council taxpayers will be £14,459,100.

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. This will be picked up once again when a new government is formed, which will be by January 2025 at the latest.
- 6.2 The final 2024/25 local government finance settlement introduces some new additional funding to Local government, including this Council. The Council's reliance on Business Rates as a key funding source continues to be extremely prominent (35% of government determined resources for 2024/25). The Medium Term Financial Plan demonstrates that 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. The impact of a baseline reset is still included within the MTFP as a likely occurrence, but has been pushed back to 2027/28,

the last year covered by the MTFP.

- 6.3 At its meeting on the 7th February 2024, the Cabinet agreed to the recommendations as included within the 'Community Grants 2024/25' paper [[Agenda item 7](#)]. This confirmed the award of £277,140 of community grants for the 2024/25 financial year. The Council also has £28,800 budgeted under the Councillors grant scheme, resulting in total community grant awards of £305,940 for the year. The Cabinet committed to the review of the scheme for awards to be undertaken during 2024 for implementation in 2025/26. In support of that review, and in support of the Council recognising the important work that is undertaken by community organisations across the District, the Council's MTFP now allows for an increase in the overall sum available to £350,000, representing an increase of 14.4%. The working group and the overview and scrutiny panel will come up with the proposals as to how the additional funding is embedded within the overall community grant fund, and will set out recommendations to the Cabinet for implementation in the 2025/26 financial year.
- 6.4 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. The most significant impact is related to the imminent roll out of the new Waste Strategy. Whilst the headline financial implications are picked up in this MTFP update, more detail is covered on this topic in a report elsewhere on the Cabinet agenda [21st February 2024].
- 6.5 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 2027/28 (appendix 2) of £2.708 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 3% is allowed for within the detailed budget for 2024/25 and between 2 - 2.5% 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. As a result of this, and a backdrop of larger pay awards covering both 2022/23 and 2023/24, an allowance of £800,000 has been placed into a pay award contingency for 2024/25. The Employee Side Liaison Panel will keep abreast of developments on the 2024/25 pay bargaining negotiations as they progress during 2024.

8. Council Tax Premiums

8.1 On 12 December 2022 Council agreed, subject to the passing of the Levelling Up and Regeneration Bill, to:

- a) Apply a council tax premium of 100% to support the council in addressing the impact of second homes, as defined as a dwelling occupied periodically (there is no resident of the dwelling, and the dwelling is substantially furnished).
- b) Reduce the qualifying period for the empty homes council tax premium from two years to one year to reinforce the incentive for owners to bring empty properties back into use

8.2 The passing of the Levelling Up and Regeneration Bill 2023 gained royal ascent on the

26th October 2023, and so the Council is now in a position to make the necessary determination to apply the Premiums.

- 8.3 To apply the second homes council tax premium the Council first needs to make a determination at least one-year before the beginning of the financial year to which it relates and to enact the determination it must publish a notice in at least one local newspaper 21 days before the determination date. The formal determination is presented as Appendix A.
- 8.4 Where a property is empty and unfurnished, councils have discretion to apply a premium to encourage properties to be brought back into use. Previously a premium of 100% could be applied where a property had been unoccupied and unfurnished for more than 2 years, 200% where the property is empty for more than 5 years, and 300% where a property is empty for more than 10 years.
- 8.5 The Levelling Up and Regeneration Act 2023 states a dwelling is a long-term empty dwelling if it has been unoccupied and substantially unfurnished for a continuous period of at least 1 year. In accordance with section 11B of the Local Government Finance Act 1992, the Council determines that the amount of council tax payable in respect of such dwellings shall be increased as follows:
- a) in respect of any dwelling that has been unoccupied and substantially unfurnished for a continuous period of at least 1 year, the council tax shall be increased by 100%
 - b) in respect of any dwelling that has been unoccupied and substantially unfurnished for a continuous period of at least 5 years but less than ten years, the council tax shall be increased by 200%
 - c) in respect of any dwelling that has been unoccupied and substantially unfurnished for a continuous period of at least 10 years, the council tax shall be increased by 300%
- 8.6 The Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 as amended by The Council Tax (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012 has prescribed classes of dwelling for the purposes of section 11B in relation to which this determination may not be made as follows:
- dwellings which would be the sole or main residence of a person but which is empty while that person resides in accommodation provided by the Ministry of Defence by reason of their employment i.e. service personnel posted away from home.
 - dwellings which form annexes in a property which are being used as part of the main residence or dwelling in that property. If a class of dwelling is prescribed by reference to a period of time for which a condition is met, it does not matter whether the period begins before this determination comes into force
- 8.7 While not an exemption, government guidance states that consideration should be given for properties which are genuinely for sale or available to rent, and that owners should not be penalised in cases of hardship. These decisions are be made on a case-by-case basis and regularly reviewed.
- 8.8 All precepting authorities will gain additional Council Tax through the adoption of these

premiums. The largest growth will be seen by the County Council as the major precepting authority (representing a share of around 75% of the overall estimated premium income). As with this authority, the additional annual income will support the County Council closing their forecast budget deficit. The overall figures and the context for this Council's MTFP are as follows:

- a) from reducing the empty homes council tax premium qualifying period from two years to one from 1 April 2025, this would increase income by approximately £200,000, of which the council's share is £20,000. Assuming a reduction in occurrence of 30%, results in a Council share of £13,000.
- b) From applying the 100% council tax premium on second homes from 1 April 2025 this would increase income by an estimated £4m, of which the council's share is approximately £400,000. Assuming a reduction in occurrence of 30%, results in a Council share of £280,000. There is currently no mechanism in place to identify a property as a second home. The estimate is based on using existing data where we are aware a dwelling is occupied periodically. There is currently no need for homeowners to make the council aware that a property is a second home, however, once the premium is applied, homeowners will be required to let the council know if the property is a second home.

9. General Fund Capital Programme and Financing

- 9.1 The Council's proposed General Fund Capital Programme for 2024/25 totals £16.579 million.
- 9.2 The Asset Maintenance and Replacement Budget and General Fund Capital Programme report presented to the Cabinet on 7th February 2024 gave the full detail at individual scheme level. This report includes the summarised programme and updated financing (to reflect the DEFRA grant towards food waste vehicles and containers) at appendix 7.
- 9.3 The Commercial and Residential Property Acquisition and Development Funds are not shown in the programme at appendix 7 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 Resources and Transformation Overview and Scrutiny Panel provide members with valuable updates on activity in this area.
- 9.4 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 7th February 2024 included the key capital Indicators. The Treasury Management function and Investment Strategy for 2024/25 to 2026/27, including key indicators, were considered by the Audit Committee on 26th January 2024 and have been recommended to the Council for approval.

10. Robustness of Estimates and Adequacy of Reserves

- 10.1 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).

- 10.2 The 2024/25 budget has been constructed based on all latest information and considers all factors that will have an implication to 2024/25 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.
- 10.3 In setting the General Fund Revenue Budget for 2024/25, 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 7 details the value of reserves to be utilised in financing the General Fund Capital Programme in 2024/25. The Council's Capital Strategy (Cabinet: 7th Feb 2024) 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.
- 10.4 The General Fund Balance reserve at £3m is considered to be adequate for 2024/25 considering the overall size of the Council's budget. This reserve balance will be reviewed during 2024/25 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.
- 10.5 The Council's Chief Finance Officer is satisfied on the robustness of the estimates as included in the budget for 2024/25 and MTFP to 2027/28 and is able to provide assurance on the adequacy of reserves held by the Council.

11. Fees and Charges

- 11.1 A fees and charges policy position was set and adopted by the Council in October 2023. It included an assumption on growth equivalent to 20% over the 3 year period to 2026/27.
- 11.2 Portfolio Holders have reviewed and proposed their fees and charges levels across several services for 2024/25 and these are documented throughout appendix 8.

12. Risk Management

- 12.1 The budget for 2024/25 is based upon best estimates, but uncertainty still remains over the short term linked to 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.

- 12.2 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.

13. Crime and Disorder / Equality and Diversity

- 13.1 The Council's proposed budget for 2023/24 included a £300,000 budget allocated towards increased activity focused on Community Safety. Much of the delivery of this project will continue into 2024/25.
- 13.2 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.

14. Environmental Implications

- 14.1 The £250,000 annual budget allowed for within the Council's Medium Term Financial Plan will enable the Council to deliver critical priorities on its agreed Climate and Nature Emergency 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.
- 14.2 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.
- 14.3 The Council's proposed investment in a fleet infrastructure strategy will inform the Council on how it can make progress in delivering a more sustainable green fleet going forward.
- 14.4 Savings identified as a result of condensed working at ATC over the winter period have also generated sufficient savings to fund 50% of the cost to the Council to procure its utilities through the REGO tariff. This means that all of the Council's procured energy comes from 100% renewable energy sources. The remaining 50% of the cost will be covered through the sustainability budget.

15. Portfolio Holder Comments

- 15.1 As we look to finalise the 2024/25 budget, confirmation of additional funding from central government has been welcome and puts us in a marginally better position than previously expected. I'm pleased that Business Rate income is also yielding positive growth to the Council for the 2024/25 financial year, whilst at the same time small businesses are able to benefit from government funded rates relief. However, looking

forward towards the end on the MTFP we are still looking at a potential significant deficit, albeit one that I am confident that we will be able to address.

- 15.2 Local government finances remain finely balanced, not helped by the possibility of an imminent general election, nor the continuing practice of receiving a one-year financial settlement which, in part, is closely aligned to the government agenda.
- 15.3 Such a delivery in funding adds to the need for the council to act in a prudent and measured way. This approach has served the residents of the New Forest well in the past enabling us to both deliver a balanced budget that continues to invest in our services, and be in a position to adapt to an ever changing financial environment.

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 – Oct '23
MTFP – Dec '23
Financial Monitoring – Nov '23
Financial Monitoring – Feb '24
Asset Maint. & Repl. – Feb '24
Capital Strategy – Feb '24

MEDIUM TERM FINANCIAL PLAN 2023 - 2027

SUMMARY OF RESOURCES

FUNDING

	2023/24	2024/25	2025/26	2026/27	2027/28
Original					
Budget	Forecast	Forecast	Forecast	Forecast	Forecast
£'000's	£'000's	£'000's	£'000's	£'000's	£'000's
Business Rates Baseline	4,146	4,330	4,417	4,505	4,595
Business Rates Baseline Indexing Compensation 22/23	327	327	327	327	327
Business Rates Baseline Indexing Compensation 23/24	379	379	379	379	379
Business Rates Baseline Indexing Compensation 24/25		130	130	130	130
- Business Rates Retained Surplus	2,869	3,485	3,500	3,500	
Transition Grant / Business Rate Redistribution (@40% / 20%)					1,400
New Homes Bonus	16	22			
Services Grant	155	25			
Funding Guarantee Grant	699	1,200			
Contribution to (-) / From Budget Equilisation Reserve					
Total Government Determined Resources	8,591	9,898	8,753	8,841	6,831
Council Tax					
Base from Previous Year	13,585	14,020	14,459	15,147	15,589
Tax Base Adjustment (Additional Properties)	30	18	73	75	77
Annual CT £ / % Increase	405	421	365	367	369
Council Tax Premiums			250		
Total Council Tax	14,020	14,459	15,147	15,589	16,035
- Business Rates Collection Fund Deficit(-) / Surplus	-390				
- Council Tax Collection Fund Deficit(-) / Surplus	262	179	200	200	200
Total Collection Funds	-128	179	200	200	200
TOTAL FUNDING	22,483	24,536	24,100	24,630	23,066
Cumulative Change from Original 2023/24		2,053	1,617	2,147	583
%age change		9%	7%	10%	3%

MEDIUM TERM FINANCIAL PLAN 2023 - 2027

SUMMARY OF BUDGET REQUIREMENT

	2024/25	2025/26	2026/27	2027/28
	Forecast	Forecast	Forecast	Forecast
	£'000's	£'000's	£'000's	£'000's
Baseline Funding 2023/24	22,483	22,483	22,483	22,483
Budget Requirement 2024/25 - 2027/28				
Pay & Price Increases				
Pay Award (assumed 2.0% - 2.5%)	500	475	450	450
Pay Award (2023/24)	650			
Pay Award Contingency	800			
Increments	200	185	170	170
Prices - Insurance, Utilities, Fuel & Maintenance	100	100	100	100
Prices - Vehicles & Plant	200			
Pay & Price Increases	2,450	760	720	720
Cumulative Pay & Price Increases	2,450	3,210	3,930	4,650
Budget adjustments relating to one-off items				
Reversal of Increase in Homelessness	-334	-333	-333	
Strategy Delivery Budget	130	-130		
Investment in Fleet and Infrastructure Strategy	80	-80		
Investment in Parking Service Strategy	50	-50		
Investment in Local Plan (£1m over 3 yrs)	62	-62		
Investment in Local Plan Design Code	200	-200		
Planning: Strategic Sites	?	?	?	?
	188	-855	-333	0
Waste Service Change				
Investment in Waste Strategy Delivery (3 yr)		-100		
Transition Costs	286	329	-555	-60
Food Waste Transition Support	-150	150		
New Service Rollout		1,400	548	58
Food Waste New Burdens			-1,148	-58
EPR Funding		-800		
	136	979	-1,155	-60
Ongoing Savings and Income Generation				
Delivery Model Review - Electoral Review of the District	-60			
Fees & Charges Yield - Garden Waste	-330			
Fees & Charges Yield - Car Parking	-1,020			
Fees & Charges Yield - Other Services	-96			
Strategy Delivery - Treasury	-595	350	220	30
Strategy Delivery - Commercial	-375			
Payback - Waste Services Business Case	-31			
Net Other	86			
	-2,421	350	220	30
Cumulative effect of Adjustments and Savings	-2,097	-1,623	-2,891	-2,921

MEDIUM TERM FINANCIAL PLAN 2023 - 2027

SUMMARY OF BUDGET REQUIREMENT

Alignment of Budget to Priorities and New Budget Requirements

Investment in Delivery of Administration Priority; one-off funding

-300

Investment in Delivery of Capital Programme (General)

550

-250

Investment in Transformation (3 yr)

-250

Investment in Senior Mangement Structure

80

Investment in Organisational Development Resource

60

Investment in Legal Services Resource

55

Investment in LGA Graduate Resource

35

Investment in LMS Resource

35

-35

Investment in Digital Project Management Resource

25

25

Investment in Resident Insight Survey

25

-25

25

-25

Increase to Community Grants Fund

40

HCC; Waste Disposal Proposed Changes

400

400

PSL Scheme - Benefit Subsidy cost to NFDC

200

ICT Server Model (from capex to revenue cost)

230

External Audit Fee Appointment

72

Keyhaven Maintenance (return of budget removed)

20

Capital Financing Charges

150

MRP Charges

63

1,700

-235

165

-25

Cumulative effect of New Requirements

1,700

1,465

1,630

1,605

Total Budget Requirement (Baseline + Adjustments)

24,536

25,535

25,152

25,817

Total Funding Available (as above)

24,536

24,143

24,673

23,109

Estimated Cumulative Surplus / Shortfall (-)

-0

-1,392

-479

-2,708

MEDIUM TERM FINANCIAL PLAN 2023 - 2027

OPTIONS IDENTIFIED TO CLOSE BUDGET SHORTFALL

Treasury / Commercial / Residential Investment Income 2024/25
 Treasury / Commercial / Residential Investment Income 2025/26
 Treasury / Commercial / Residential Investment Income 2026/27

Cumulative Investment Income

General Process Efficiency and Channel Shift
 Accomodation Rationalisation

Targeted Transformation Programme**Targeted Fees and Charges Growth****MTFP 24/25 Potential Impacts / Mitgations....**

Impact OR Mitigation: Business Rate Changes
 Impact OR Mitigation: Fair Funding Review
 Mitigation: EPR Income from HMT
 Mitigation: Tax Raising Flexibilities
 Mitigation: Reduce RCCO

Total of the Options Identified**Use of Equalisation Reserves (-) / Headroom (to support Capital) +**

2024/25	2025/26	2026/27	2027/28
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	250	250	250
0	583	916	1,250
*built in	500	750	850
+/- ?	+/- ?	+/- ?	+/- ?
+/- ?	+/- ?	+/- ?	+/- ?
- ?	- ?	- ?	- ?
	- ?	- ?	- ?
- ?	- ?	- ?	- ?
0	1,333	2,166	2,600
-0	-59	1,687	-108

Reserves Supporting the MTFP

General Fund Balance
 Budget Equilisation Reserve

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

MEDIUM TERM FINANCIAL PLAN 2023-2027

	2023/24	2024/25	2025/26	2026/27
	£'000's	£'000's	£'000's	£'000's
ASSET MAINTENANCE & REPLACEMENT PROGRAMME				
Asset Maintenance				
Health & Leisure Centres	500	750		
Offices, Depots & Outlying Buildings	200	170		
Feasibility Surveys	10			
Deployable CCTV Cameras	15			
Programme Contingency	65	41		
Cemeteries Footpaths		40		
Eling Experience		40		
Water Safety		21		
Public Conveniences		28		
	790	1,090	1,050	1,050
ICT Replacement Programme	150	150	150	150
Vehicles and Plant (Depreciation / MRP)	1,450	1,650	1,650	1,650
	2,390	2,890	2,850	2,850
Less: Proportion allocated to HRA	- 340	- 390	- 350	- 350
Total Revenue Programme	2,050	2,500	2,500	2,500
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'	92	100	100	100
	592	600	600	600
Total Business Development and Third Party Programme	592	600	600	600

MEDIUM TERM FINANCIAL PLAN 2023-2027

GENERAL FUND BUDGET 2024/25

PORTFOLIO REQUIREMENTS

	2023/24 £'000's Budget	2024/25 £'000's Gross Expenditure	2024/25 £'000's Income	2024/25 £'000's Budget
Community Safety and Wellbeing	3,595	5,306	-1,838	3,468
Environment and Sustainability	8,083	18,108	-9,568	8,540
Finance and Corporate	3,700	35,972	-31,752	4,220
Housing and Homelessness	3,136	7,782	-4,283	3,499
Leader	923	1,316	-142	1,174
Planning and Economy	3,414	6,103	-2,106	3,997
	22,851	74,587	-49,689	24,898
Reversal of Depreciation	-1,823	0	-2,190	-2,190
Contribution to/(from) Earmarked Revenue Reserves	-283	259	-669	-410
NET PORTFOLIO REQUIREMENTS	20,745	74,846	-52,548	22,298

Minimum Revenue Provision	1,876	2,269	0	2,269
Contribution to Capital Programme Financing (RCCO)	700	1,250	0	1,250
Interest Costs	0	150	0	150
Interest Earnings	-837	0	-1,432	-1,432
New Homes Bonus	-16	0	-22	-22
GENERAL FUND NET BUDGET REQUIREMENTS	22,468	78,515	-54,002	24,513

COUNCIL TAX CALCULATION

Budget Requirement	22,468	78,515	-54,002	24,513
Less:				
Settlement Funding Assessment				
Services Grant	-155	0	-25	-25
Guarantee Grant (MHCLG)	-699	0	-1,200	-1,200
Business Rates Baseline	-4,147	32,992	-37,322	-4,330
	-5,001	32,992	-38,547	-5,555
Locally Retained Business Rates	-3,575	2,150	-6,470	-4,320
Estimated Collection Fund (Surplus)/Deficit Business Rates	390	1,305	0	1,305
Estimated Collection Fund (Surplus)/Deficit Council Tax	-262	0	-179	-179
Contribution from Business Rates Equalisation Reserve	0	0	-1,305	-1,305
COUNCIL TAX	14,020	114,962	-100,503	14,459

TAX BASE NUMBER OF PROPERTIES	72,271.70			72,371.50
COUNCIL TAX PER BAND D PROPERTY	193.99			199.79
GENERAL FUND BALANCE 31 MARCH	3,000			3,000

MEDIUM TERM FINANCIAL PLAN 2023-2027

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
2024/25									
Community Safety and Wellbeing	2,748	796	0	1,288	468	6	5,306	-1,838	3,468
Environment and Sustainability	10,362	2,291	2,765	1,487	768	435	18,108	-9,568	8,540
Finance and Corporate	5,698	402	17	29,413	432	10	35,972	-31,752	4,220
Housing and Homelessness Leader	2,324	323	0	4,738	397	0	7,782	-4,283	3,499
Leader	699	11	3	493	110	0	1,316	-142	1,174
Planning and Economy	4,474	21	0	843	765	0	6,103	-2,106	3,997
	26,305	3,844	2,785	38,262	2,940	451	74,587	-49,689	24,898
2023/24									
Community Safety and Wellbeing	2,574	560	0	1,660	432	6	5,232	-1,637	3,595
Environment and Sustainability	9,270	2,081	2,514	1,118	669	355	16,007	-7,924	8,083
Finance and Corporate	4,890	414	17	31,273	377	1	36,972	-33,272	3,700
Housing and Homelessness Leader	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
Planning and Economy	4,185	23	0	378	717	0	5,303	-1,889	3,414
	23,651	3,402	2,534	39,885	2,658	362	72,492	-49,641	22,851
Difference in 2023/24 to 2024/25									
Community Safety and Wellbeing	174	236	0	-372	36	0	74	-201	-127
Environment and Sustainability	1,092	210	251	369	99	80	2,101	-1,644	457
Finance and Corporate	808	-12	0	-1,860	55	9	-1,000	1,520	520
Housing and Homelessness Leader	129	10	0	-291	21	0	-131	494	363
Leader	162	0	0	66	23	0	251	0	251
Planning and Economy	289	-2	0	465	48	0	800	-217	583
	2,654	442	251	-1,623	282	89	2,095	-48	2,047

MEDIUM TERM FINANCIAL PLAN 2023-2027

CENTRAL SUPPORT SERVICE BUSINESS
UNITS

2024/25

	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)	492	27	2	57	199	0	777	-33	744
Community & Business Improvement (713)	364	7	0	1	6	0	378	0	378
Communications (716)	348	10	1	12	30	0	401	0	401
Legal Services (742)	363	7	1	52	142	0	565	-1	564
Information, Governance and Complaints (743)	134	6	0	4	8	0	152	0	152
Secretarial Services (724)	290	11	0	7	45	0	353	0	353
ICT (736)	1,409	39	1	9	71	0	1,529	0	1,529
ICT Maint./Licences/Phones (738)	0	0	0	1,252	0	0	1,252	0	1,252
ICT Communications (740)	0	0	0	739	0	0	739	-6	733
Customer Services (732)	383	17	1	3	71	0	475	0	475
Courier (722)	30	0	12	0	2	0	44	0	44
Information Offices (731)	346	143	2	15	22	0	528	-4	524
Support Services (762)	284	16	0	23	40	0	363	0	363
Sundry Debtors (766)	120	4	0	22	25	0	171	-1	170
Accountancy (780)	613	18	1	11	102	0	745	-30	715
Internal Health and Safety (822)	203	6	2	17	16	0	244	0	244
Hsg Maint - Shared Support Hub (890)	715	57	2	11	86	0	871	0	871
Hsg Maint - Operations Management (891)	661	77	44	15	54	0	851	0	851
Site Officers (960)	147	11	0	2	27	0	187	0	187
Central Procurement (964)	346	9	1	10	67	0	433	-1	432
Valuers (970)	316	7	3	20	70	0	416	-82	334
Property Services (976)	238	7	3	59	39	0	346	0	346
Building Cleaning - Offices (P255)	85	0	0	2	21	0	108	0	108
	7,887	479	76	2,343	1,143	0	11,928	-158	11,770

MEDIUM TERM FINANCIAL PLAN 2023-2027

GENERAL FUND REVENUE BUDGET -
MOVEMENT IN RESERVES

	Contribution From(-) / To Reserves in 2023/24	Reserve Transfers not required / possible in 2024/25	Contribution From(-) / To Reserves for 2024/25	Use of (-) / Contributions to reserves in 2024/25
	£'000's	£'000's	£'000's	£'000's
Contribution from Reserves				
District Council Elections	-132	132		0
Community Housing Fund	-13			-13
Open space Maintenance	-56			-56
Building Control	-63		23	-40
Local Plan	0		-154	-154
Recreation Mitigation	0		-11	-11
Committed Schemes - Transformation	-80			-80
Ukraine Families	0		-314	-314
	-344	132	-456	-668
Contribution to Reserves				
District Council Elections	0		64	64
Lymington STP	20			20
Local Plan Design Code	0		134	134
Insurance	40			40
	60	0	198	258
Total Contribution from (-) / to reserves	-284	132	-258	-410

NEW FOREST DISTRICT COUNCIL

COUNCIL TAX – DETERMINATIONS OF DWELLINGS OCCUPIED PERIODICALLY AND LONG TERM EMPTY DWELLINGS

In accordance with the provisions of sections 11A, 11B and 11C of the Local Government Finance Act 1992 as inserted or amended by the Local Government Act 2003, the Local Government Finance Act 2012, the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 and the Levelling Up and Regeneration Act 2023, the Council makes the following determination which will come into force from 1 April 2025.

Second Homes

A dwelling is occupied periodically if there is no resident of the dwelling, and the dwelling is substantially furnished. In accordance with section 11C of the Local Government Finance Act 1992, the Council determines that the amount of council tax payable in respect of such dwellings is increased by 100%.

The Secretary of State may by regulations prescribe one or more classes of dwelling in relation to which this determination may not be made. As this is the Council's first determination under this section, it must be made at least one year before the beginning of the financial year to which it relates. This part of the determination therefore has effect for financial years beginning on or after 1 April 2025, and should further regulations be laid these will be considered in 2024/25.

Higher amounts for long term empty dwellings

A dwelling is a long-term empty dwelling if it has been unoccupied and substantially unfurnished for a continuous period of at least 1 year, previously 2 years. In accordance with section 11B of the Local Government Finance Act 1992, the Council determines that the amount of council tax payable in respect of such dwellings shall be increased as follows:

- (a) in respect of any dwelling that has been unoccupied and substantially unfurnished for a continuous period of at least 1 year, the council tax shall be increased by 100%
- (b) in respect of any dwelling that has been unoccupied and substantially unfurnished for a continuous period of at least 5 years but less than ten years, the council tax shall be increased by 200%
- (c) in respect of any dwelling that has been unoccupied and substantially unfurnished for a continuous period of at least 10 years, the council tax shall be increased by 300%

The Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 as amended by The Council Tax (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012 has prescribed classes of dwelling for the purposes of section 11B in relation to which this determination may not be made as follows:

- dwellings which would be the sole or main residence of a person but which is empty while that person resides in accommodation provided by the Ministry of Defence by reason of their employment i.e. service personnel posted away from home.
- dwellings which form annexes in a property which are being used as part of the main residence or dwelling in that property. If a class of dwelling is prescribed by reference to a period of time for which a condition is met, it does not matter whether the period begins before this determination comes into force

While not an exemption, government guidance states that consideration should be given for properties which are genuinely for sale or available to rent, and that owners should not be penalised in cases of hardship. These decisions are made on a case-by-case basis and regularly reviewed.

MEDIUM TERM FINANCIAL PLAN 2023-2027

CAPITAL PROJECTS REQUIREMENTS WITH FINANCING

	Portfolio	PROJECT REQUIREMENTS £			ORIGINAL 2024/25 PROJECT FINANCING £			
		2024/25	2025/26	2026/27	NFDC Resources / Loan	Better Care Fund	Grant / Income	DC / CIL
UK Shared Prosperity Fund	LEADER / ALL	208,000					208,000	
Rural England Prosperity Fund	LEADER	300,000					300,000	
Disabled Facilities Grants	HOU (GF)	1,500,000	1,500,000	1,500,000		1,500,000		
Sustainability Fund - Unallocated	ENV & SUSTAIN	250,000	250,000	250,000	250,000			
Strategic Regional Coastal Monitoring (22-27)	ENV & SUSTAIN	2,667,000	2,829,000	2,216,000			2,667,000	
Barton Horizontal Directional Drilling Trials	ENV & SUSTAIN	260,000			120,000		140,000	
Hurst Spit Beach Shingle Source Study	ENV & SUSTAIN	100,000	58,000				100,000	
Milford Beach and Cliff Study	ENV & SUSTAIN	100,000	180,000				100,000	
Milford - Sea Wall Construction Works	ENV & SUSTAIN	100,000			100,000			
Waste Strategy Containers	ENV & SUSTAIN	1,025,000	4,550,000		940,000		85,000	
New Depot Site: Hardley	FIN & CORP	4,372,000	104,000		4,372,000			
Ringwood Depot: Extension and Works	FIN & CORP	250,000			250,000			
V&P; Replacement Programme	FIN & CORP	2,102,000	996,000	1,000,000	2,102,000			
V&P; Replacement Programme - Waste Strategy Vehicles	FIN & CORP	885,000	3,730,000	453,000	385,000		500,000	
Asset Modernisation Programme	FIN & CORP	300,000	300,000	300,000	300,000			
ATC East Wing Boiler Replacement	FIN & CORP	160,000			62,000		98,000	
Mitigation Schemes	PLAN & ECON	1,000,000	1,000,000	1,000,000				1,000,000
Infrastructure Projects	PLAN & ECON	1,000,000						1,000,000
TOTAL GENERAL FUND CAPITAL PROGRAMME		16,579,000	15,497,000	6,719,000	8,881,000	1,500,000	4,198,000	2,000,000
								16,579,000
LOAN FINANCED				Vehicles, Plant & Containers	-3,427,000			
RESIDUAL NFDC RESOURCES					5,454,000			

COMMUNITY, SAFETY & WELLBEING
PROPOSED SCALE OF FEES AND CHARGES FOR 2024/25

	Current Charge 2023/24 £	Proposed Charge 2024/25 £	Increase £	Increase %
With effect from 1st April 2024 (all shown are excluding VAT)				
<u>Stray Dogs*</u>				
Stray dogs - administration charge	50.00	50.00	-	-
Stray dogs - daily kennelling charge	22.00	22.00	-	-
Dog fouling - fixed penalty fee	50.00	50.00	-	-
<u>Contaminated Land - No Fee applicable</u>				
CL Enquiry - Residential premises - per hour	45.00	n/a	n/a	n/a
CL Enquiry -Business premises - per hour	45.00	n/a	n/a	n/a
Additional research fee charge - per hour	18.75	n/a	n/a	n/a
<u>Air Pollution Consent Information</u>				
PPC Pre Application advice (per Hour)	45.00	47.00	2.00	4.4
<u>Food Hygiene*</u>				
Food safety re-inspections	210.00	226.00	16.00	7.6
Food export certificates - initial visit	101.00	108.00	7.00	6.9
Food export certificates - per certificate	46.00	49.00	3.00	6.5
Primary Authority - per hour	70.00	81.00	11.00	15.7
Primary Authority set up package	700.00	805.00	105.00	15.0
<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 Costs----->		
<u>Private Water Supplies*</u>				
Sampling	41.00	44.00	3.00	7.3
<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	41.00	44.00	3.00	7.3
Investigation of water quality failure	41.00	44.00	3.00	7.3
Granting of an authorisation	41.00	44.00	3.00	7.3
<u>Scrap Metal Dealers *</u>				
Scrap Metal Dealer - Site	167.00	192.00	25.00	15.0
Scrap Metal Dealer - Collector	123.00	142.00	19.00	15.4

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

COMMUNITY, SAFETY & WELLBEING (continued)
PROPOSED SCALE OF FEES AND CHARGES FOR 2024/25

	Current Charge 2023/24 £	Proposed Charge 2024/25 £	Increase £	Increase %
With effect from 1st April 2024 (all shown are excluding VAT)				
CARELINE SERVICES				
One off fee				
Installation (standard)	43.89	48.00	4.11	9.4
Installation (specific time/date)	64.99	66.00	1.01	1.6
Urgent hospital discharge installation	43.89	55.00	11.11	25.3
Activation Fee - New digital customers only - New Fee	-	50.00	n/a	n/a
Activation Fee - Existing customers (Analogue or digital) - New Fee	-	25.00	n/a	n/a
Digital Smart Life Unit - New Fee	-	250.00	n/a	n/a
Call out fee (damage and misuse)	19.99	25.00	5.01	25.1
Loan pendant - Admin fee (office based)	16.82	18.00	1.18	7.0
Loan pendant re-programme - call out fee - New Fee	-	25.00	n/a	n/a
Loan pendant re-programme - client re-programme - New	-	FOC	n/a	n/a
Lost pendant replacement	54.25	54.25	-	-
Additional user set up fee (post installation) - New Fee	-	18.00	n/a	n/a
Call out fee - reinstallation & reprogramming of additional sensors added to existing alarm equip	19.99	25.00	5.01	25.1
Equipment disconnection and collection charge	32.25	35.00	2.75	8.5
Wristband annual fee	25.00	25.00	-	-
2 Metre multi socket	5.49	8.24	2.75	50.1
5 metre multi socket	6.30	9.45	3.15	50.0
Service and equipment rental				
Lifeline rental	4.08	4.08	-	-
Monitoring only	2.10	2.10	-	-
SIM Card - digital only	1.00	1.00	-	-
Fall detector	1.49	1.59	0.10	6.7
Smoke detector	0.91	0.99	0.08	8.8
Carbon monoxide detector	1.77	1.85	0.08	4.5
Additional pendant	0.78	0.85	0.07	9.0
Wristband	0.51	0.51	-	-
Safe socket	0.33	0.33	-	-
Replacement charges for damaged or non-returned units				
Community alarm (400 connect, Vi or Reach)	157.33	157.33	-	-
Digital Smart Life (unit only) - New Fee	-	250.00	n/a	n/a
Pendant (My Armie or Tynetec)	54.25	54.25	-	-
Vi or Vibby fall detector	108.50	108.50	-	-
ID wristband	5.00	5.00	-	-
Alarm unit power supply cable	27.13	27.13	-	-
Telephone adaptor	5.43	5.43	-	-
BT cable	9.77	9.77	-	-
ADSL filter	8.68	8.68	-	-
Safe socket	10.85	10.85	-	-

NOTE: VAT. Charges are exclusive of VAT.

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

ENVIRONMENT & SUSTAINABILITY PORTFOLIO
PROPOSED SCALE OF FEES AND CHARGES FOR 2024/25

			Current Charge 2023/24	Proposed Charge 2024/25	Increase	Increase %
			£	£	£	%
With effect from 1st April 2024 (all shown are excluding VAT)						
REFUSE SACKS						
Domestic Sacks*	Black	Per roll (of 26)	6.50	7.00	0.50	7.7
	Clear	Per roll (of 36)	2.50	2.75	0.25	10.0
SPECIAL COLLECTIONS*						
Special Collection (1 item)			39.00	43.00	4.00	10.3
extra items (per item - maximum of eight)			10.50	11.50	1.00	9.5
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	540.00	140.0	35.0
Site Rent Residents						
Milford-on-Sea	concrete (per standard hut) per annum		532.50	612.38	79.88	15.0
Barton-on-Sea	Sq. m	up to 5.0	421.67	484.92	63.25	15.0
		5.01 - 7.0	480.83	552.95	72.12	15.0
		7.01 - 12.0	530.83	610.45	79.62	15.0
		12.01 - 14.0	593.33	682.33	89.00	15.0
		14.1 - 16.0	624.17	717.80	93.63	15.0
		over 16.0	654.17	752.30	98.13	15.0
Calshot & Hordle Cliff	Sq. m	up to 5.0	480.00	552.00	72.00	15.0
		5.01 - 7.0	529.17	608.55	79.38	15.0
		7.01 - 12.0	592.50	681.38	88.88	15.0
		12.01 - 14.0	630.83	725.45	94.62	15.0
		14.1 - 16.0	663.33	762.83	99.50	15.0
		over 16.0	693.33	797.33	104.00	15.0
Site Rent Non - Residents						
Milford-on-Sea	concrete (per staiper annum)		708.33	814.58	106.25	15.0
Barton-on-Sea	Sq. m	up to 5.0	630.83	725.45	94.62	15.0
		5.01 - 7.0	667.50	767.63	100.13	15.0
		7.01 - 12.0	710.00	816.50	106.50	15.0
		12.01 - 14.0	747.50	859.63	112.13	15.0
		14.1 - 16.0	778.33	895.08	116.75	15.0
		over 16.0	809.17	930.55	121.38	15.0
Calshot & Hordle Cliff	Sq. m	up to 5.0	659.17	758.05	98.88	15.0
		5.01 - 7.0	708.33	814.58	106.25	15.0
		7.01 - 12.0	771.67	887.42	115.75	15.0
		12.01 - 14.0	815.00	937.25	122.25	15.0
		14.1 - 16.0	846.67	973.67	127.00	15.0
		over 16.0	877.50	1,009.13	131.63	15.0
PEST CONTROL						
Rodent Control						
Domestic Premises	Call out/Survey and up to 3 additional visits #		137.50	150.00	12.50	9.1
	Single additional visit		37.50	41.67	4.17	11.1
Business Premises	Call out and survey		137.50	150.00	12.50	9.1
	Treatment via quote for visits or annual contract		<---Subject to quotation--->			
# 50% reduction to those on recognised benefits (rodent control)						
Insect Control						
Wasps and Hornets - complete treatment			79.17	87.50	8.33	10.5
Call out			79.17	87.50	8.33	10.5
15 mins visit per operative (fleas, wasps, carpet moths and carpet)			20.83	25.00	4.17	20.0
Fleas - carpet moths & carpet beetles - Call Out and single treatment			100.00	108.33	8.33	8.3
Bed Bugs - Call Out and Survey			75.00	83.33	8.33	11.1
Bed Bugs - Treatment			<---Subject to quotation--->			

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

ENVIRONMENT & SUSTAINABILITY PORTFOLIO (continued 1)**PROPOSED SCALE OF FEES AND CHARGES FOR 2024/25**

	Current Charge 2023/24 £	Proposed Charge 2024/25 £	Increase £	Increase %
With effect from 1st April 2024 (all shown are excluding VAT)				
COASTAL				
School, College and University Coastal Education Talks On site talk by Coastal Engineer*	100.00	100.00	-	-
CEMETERIES*				
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	360.00	385.00	25.00	6.9
Interment of ashes in a grave or woodland grave	360.00	385.00	25.00	6.9
* 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	770.00	825.00	55.00	7.1
Single / double depth grave in a traditional kerbed section - within specific sections and cemeteries	980.00	1,050.00	70.00	7.1
Use of memorial garden	115.00	120.00	5.00	4.3
Burial chamber for uncoffined burials	1,820.00	1,950.00	130.00	7.1
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	400.00	430.00	30.00	7.5
Woodland cremated remains section	520.00	555.00	35.00	6.7
* 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	985.00	1,055.00	70.00	7.1
Eling lawn section with memorial ground support	1,085.00	1,160.00	75.00	6.9
Traditional kerbed section - within specific sections and cemeteries	1,535.00	1,645.00	110.00	7.2
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	145.00	160.00	15.00	10.3
Location of burial plot selected by purchaser	250.00	265.00	15.00	6.0
Assignment / Transfer of EROB	155.00	165.00	10.00	6.5
Re-issue of EROB	60.00	65.00	5.00	8.3
Surrender or cancellation of EROB - pro-rata refund	No charge	No charge	-	-
Memorial Fees				
Permission to erect or amend a memorial	190.00	205.00	15.00	7.9
related fees from Children's Funeral Fund for England. These fees are for information only	190.00	205.00	15.00	7.9
Permission to erect or amend a memorial with kerbstone in designated traditional sections only - with application	380.00	410.00	30.00	7.9
Permission for offsite repair or maintenance of memorial - with application	60.00	65.00	5.00	8.3
Permission for <i>in situ</i> repair or maintenance of memorial - with application	No charge	No charge	-	-
Purchase of a woodland plaque and vase with plinth +VAT - with application	POA	POA	-	-
Purchase of a woodland or a memorial garden plaque only +VAT - with application	POA	POA	-	-
Purchase of an NFDC owned memorial bench plaque only +VAT - with application	POA	POA	-	-
Sundry Fees				
Use of chapel - included in interment fee and subject to availability	No charge	95.00	n/a	n/a
Research fees per hour - minimum 1 hour	60.00	65.00	5.00	8.3

* 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>

NOTE: VAT. Charges are exclusive of VAT.

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

ENVIRONMENT & SUSTAINABILITY PORTFOLIO (continued 2)**PROPOSED SCALE OF FEES AND CHARGES FOR 2024/25**

With effect from 1 st April 2024 (all shown are excluding VAT)			Current Charge 2023/24 £	Proposed Charge 2024/25 £	Increase £	Increase %	
ABANDONED VEHICLES*							
Removal							
Less than 3.5 tonnes		On-road	150.00	192.00	42.00	28.0	
		On-road, damaged	250.00	320.00	70.00	28.0	
3.5 to 7.5 tonnes		Off-road	200.00	256.00	56.00	28.0	
		Off-road, damaged	300.00	384.00	84.00	28.0	
		On-road	200.00	256.00	56.00	28.0	
		On-road, damaged	650.00	832.00	182.00	28.0	
7.5 to 18 tonnes		Off-road	400.00	512.00	112.00	28.0	
		Off-road, damaged	850.00	1,089.00	239.00	28.1	
		On-road	350.00	448.00	98.00	28.0	
		Unladen On-road, damaged	2,000.00	2,561.00	561.00	28.1	
		Laden "	3,000.00	3,842.00	842.00	28.1	
		Unladen Off-road	1,000.00	1,281.00	281.00	28.1	
		Laden "	1,500.00	1,921.00	421.00	28.1	
		Unladen Off-road, damaged	3,000.00	3,842.00	842.00	28.1	
		Laden "	4,500.00	5,763.00	1,263.00	28.1	
		On-road	350.00	448.00	98.00	28.0	
More than 18 tonnes		Unladen On-road, damaged	3,000.00	3,842.00	842.00	28.1	
		Laden "	4,500.00	5,763.00	1,263.00	28.1	
		Unladen Off-road	1,500.00	1,921.00	421.00	28.1	
		Laden "	2,000.00	2,561.00	561.00	28.1	
		Unladen Off-road, damaged	4,500.00	5,763.00	1,263.00	28.1	
		Laden "	6,000.00	7,684.00	1,684.00	28.1	
	Storage - per day						
			Two wheeled	10.00	13.00	3.00	30.0
		Less than 3.5 tonnes	20.00	26.00	6.00	30.0	
		3.5 to 7.5 tonnes	25.00	32.00	7.00	28.0	
		7.5 to 18 tonnes	30.00	38.00	8.00	26.7	
		More than 18 tonnes	35.00	45.00	10.00	28.6	
Disposal							
		Two wheeled	50.00	64.00	14.00	28.0	
		Less than 3.5 tonnes	75.00	96.00	21.00	28.0	
		3.5 to 7.5 tonnes	100.00	128.00	28.00	28.0	
		7.5 to 18 tonnes	125.00	160.00	35.00	28.0	
		More than 18 tonnes	150.00	192.00	42.00	28.0	
ENVIRONMENTAL ENFORCEMENT - FIXED PENALTY CHARGES*							
Full charge:							
Environmental Protection Act 1990;							
		Unauthorised deposit of waste (S.33ZA)	400.00	750.00	350.00	87.5	
SACKS							
	Dog Waste Bags	Per 100 Sacks + VAT	0.83	0.90	0.07	8.4	
ROAD CLOSURES*							
		Road closure Order (TPCA 1847)	160.00	184.00	24.00	15.0	

NOTE: VAT. Charges are exclusive of VAT.

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

ENVIRONMENT & SUSTAINABILITY PORTFOLIO (continued 3)
PROPOSED SCALE OF FEES AND CHARGES FOR 2024/25

		Current Charge 2023/24 £	Proposed Charge 2024/25 £	Increase £	Increase %	
<u>TRADE WASTE CHARGES*</u>						
<u>REFUSE*</u>						
Green Sacks	Per Roll - 10 sacks	19.50	22.00	2.50	12.8	
	Box of 30 rolls	410.00	459.00	49.00	12.0	
Delivery Charge	Sack delivery charge (orders <u>under</u> £40)	5.75	6.50	0.75	13.0	
	Sack delivery charge (orders <u>over</u> £40)	Free	Free	Free	-	
Regular Collection Green Sacks (charges per week)	Charge Band					
	No. sacks per week					
	A	0-15	20.10	22.50	2.40	11.9
	B	16-30	35.70	40.00	4.30	12.0
	C	31-45	51.30	57.50	6.20	12.1
D	45-60	65.70	73.50	7.80	11.9	
<u>MIXED RECYCLING (cans, paper, card, plastic bottles)*</u>						
Clear Sacks	Per Roll - 36 sacks	25.50	28.50	3.00	11.8	
Stickers	Recycling stickers (for affixing to bundles of cardboard) per roll - 36 stickers	25.50	28.50	3.00	11.8	
Delivery Charge	Sack/sticker delivery charge (orders <u>under</u> £40)	5.75	6.50	0.75	13.0	
	Sack/sticker delivery charge (orders <u>over</u> £40)	Free	Free	Free	-	
1100 litre bin (charges per annum)	Weekly Collection	620.00	694.50	74.50	12.0	
	Fortnightly Collection	325.00	364.00	39.00	12.0	
	Monthly Collection	265.00	297.00	32.00	12.1	
<u>GLASS RECYCLING*</u>						
1100 litre bin (charges per annum)	Fortnightly Collection	265.00	297.00	32.00	12.1	
	Monthly Collection	132.00	148.00	16.00	12.1	
360 litre bin (charges per annum)	Fortnightly Collection	109.00	122.00	13.00	11.9	
	Monthly Collection	65.00	73.00	8.00	12.3	
240 litre bin (charges per annum)	Fortnightly Collection	79.00	88.50	9.50	12.0	
	Monthly Collection	49.00	55.00	6.00	12.2	

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 SERVICE
PROPOSED SCALE OF FEES AND CHARGES FOR 2024/25

With effect from 1st April 2024 (all shown are excluding VAT)

Still Water Park Site*

Site Licence Fees and Service Charges

2023/24 + September RPI @ 8.9%

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 & ECONOMY PORTFOLIO
PROPOSED SCALE OF FEES AND CHARGES FOR 2024/25

	Current Charge 2023/24 £	Proposed Charge 2024/25 £	Increase £	Increase %
With effect from 1st April 2024 (all shown are excluding VAT)				
<u>LAND CHARGES</u>				
Residential				
LLC1 Only *	45.00	47.00	2.00	4.4
CON29R	90.00	95.00	5.00	5.6
Commercial				
LLC1 Only *	55.00	58.00	3.00	5.5
CON29R	120.00	125.00	5.00	4.2
Other Enquiries				
CON29O	23.00	24.00	1.00	4.3
CON29O HCC questions (all three conditions)	70.00	74.00	4.00	5.7
Solicitors own written enquiries (per question)	47.00	50.00	3.00	6.4
Each additional parcel of land (Residential & Commercial)				
LLC1 Only *	5.50	5.75	0.25	4.5
CON29R	17.00	18.00	1.00	5.9
Large Site/Complex Search				
LLC1 Only *	195.00	205.00	10.00	5.1
CON29R	385.00	410.00	25.00	6.5
S106 Financial Compliance Check - New Fee				
Solicitor compliance fee	-	75.00	n/a	n/a
<u>PERSONAL SEARCHES</u>				
Personal searches are undertaken under the Environmental Information Regulations and, therefore, no fee applies				
<u>BUILDING CONTROL</u>				
Fees				
Copy Completion Certificate	36.00	40.00	4.00	11.1
Re-open Archived Application	216.00	228.00	12.00	5.6
Re-direct Inspection	54.00	60.00	6.00	11.1
Consultancy				
Consultancy	72.00	76.00	4.00	5.6
<u>STREET NAME PLATES</u>				
Basic	336.00	420.00	84.00	25.0
Special	Actual Cost	Actual Cost		
<u>Street Number Plates</u>				
	287.00	359.00	72.00	25.1
<u>STREET NAMING & NUMBERING - NEW FROM 2024/25</u>				
Fees				
New dwelling/first plot on multi plot site	-	80.00	n/a	n/a
Additional 2-100 dwellings	-	30.00	n/a	n/a
New dwelling in excess of 100	<-----Bespoke fee on application ----->			
New commercial building/first building on multi plot site	-	80.00	n/a	n/a
Additional 2-20 buildings	-	40.00	n/a	n/a
New commercial buildings in excess of 20	<-----Bespoke fee on application ----->			
Property name change per property	-	80.00	n/a	n/a
Changes to new address if changed after schedule issued (per plot)	-	30.00	n/a	n/a

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