

Appendix 1 (Epping Forest)

Committee Summary Budget – by Risk and Chief Officer

Analysis of Service Expenditure	Local or Central Risk	Actual 2022/23 £'000	Original Budget 2023/24 £'000	Latest Budget 2023/24 £'000	Original Budget 2024/25 £'000	Movement 23/24 OR to 24/25 OR £'000	Notes
EXPENDITURE							
Employees	L	(2,968)	(3,393)	(4,240)	(4,435)	(1,042)	1
Employees	C	-	-	(61)	-	-	
Premises Related Expenses	L	(818)	(651)	(651)	(772)	(121)	2
Premises Related Expenses	C	(39)	-	-	-	-	
City Surveyor – All Services	L	(602)	(495)	(971)	(452)	43	3
Transport Related Expenses	L	(220)	(209)	(209)	(138)	71	4
Supplies & Services	L	(976)	(379)	(382)	(406)	(27)	
Supplies & Services	C	(6)	-	-	-	-	
Support Services	C	(1)	-	-	-	-	
Transfer to Reserves	L	(743)	-	-	-	-	
Transfer to Reserves	C	(200)	-	-	-	-	
Capital Charges- Depreciation	C	(431)	(461)	(462)	(462)	(1)	
Total Expenditure		(7,004)	(5,588)	(6,976)	(6,665)	(1,077)	
INCOME							
Government Grants	L	300	257	257	356	99	5
Other Grant, Reimburse & Cont.	L	91	3	3	3	-	
Other Grant, Reimburse & Cont.	C	197	-	-	-	-	
Customer, Client Receipts	L	2,444	1,789	1,789	1,786	(3)	
Investment Income	C	11	18	18	18	-	
Transfer from Reserves	L	349	-	-	-	-	
Transfer from Reserves	C	3	-	-	-	-	
Recharges to Capital Projects	L	26	49	49	49	-	
Total Income		3,421	2,116	2,116	2,212	96	
TOTAL NET INCOME/(EXPENDITURE) BEFORE SUPPORT SERVICES		(3,583)	(3,472)	(4,860)	(4,453)	(981)	
SUPPORT SERVICES							
Central Support		(921)	(811)	(873)	(889)	(78)	6
Recharges within Fund		(551)	(227)	(515)	(515)	(288)	7
Recharge across Fund		23	(17)	(60)	(7)	10	
Total Support Services		(1,449)	(1,055)	(1,448)	(1,411)	(356)	
TOTAL NET INCOME/(EXPENDITURE)		(5,032)	(4,527)	(6,308)	(5,864)	(1,337)	

Notes:

1. Increase in employment budgets of (£1.042m) due to additional staffing resources being provided to Epping Forest following the TOM 2 restructure of the Natural Environment Division. This is in addition to increased staffing costs following the implementation of the pay award effective from July 2023.
2. (£121k) additional premises related costs primarily due to additional grounds maintenance costs to be funded through the Countryside Stewardship Scheme.

3. £43k decrease in budgets managed by the City Surveyor due to re-phasing of works managed under the Cyclical Works Programme amounting to £155k partly offset by a (£112k) increase in budgets for planned and reactive works.
4. £71k budgeted reduction in transport related costs explained by lower expenditure anticipated on the purchase of new vehicles as well as on the running costs of existing vehicles.
5. £99k increase in income from government grants attributable to income from the Countryside Stewardship Scheme 'Forest 2' programme due to commence in 2024.
6. (£78k) increase in central support relating to an increase in the cost of corporate departments being recharged to Epping Forest.
7. (£288k) increase primarily relating to additional recharges from the Natural Environment Directorate following changes arising from the introduction of the Environment Department's Target Operating Model.

Appendix 1 (The Commons)

Committee Summary Budget – by Risk and Chief Officer

Analysis of Service Expenditure	Local or Central Risk	Actual 2022/23 £'000	Original Budget 2023/24 £'000	Latest Budget 2023/24 £'000	Original Budget 2024/25 £'000	Movement 23/24 OR to 24/25 OR £'000	Notes
EXPENDITURE							
Employees	L	(1,417)	(1,619)	(1,652)	(1,816)	(197)	1
Employees	C	-	-	(6)	-	-	
Premises Related Expenses	L	(361)	(299)	(321)	(316)	(17)	
City Surveyor – All Services	L	(636)	(160)	(156)	(446)	(286)	2
Transport Related Expenses	L	(126)	(39)	(39)	(55)	(16)	
Supplies & Services	L	(281)	(160)	(174)	(163)	(3)	
Supplies & Services	C	(19)	-	-	-	-	
Support Services	C	(2)	-	-	-	-	
Third Party Payments	L	-	(1)	(1)	(1)	-	
Transfer to Reserves	L	(739)	-	-	-	-	
Unidentified savings	L	0	72	-	-	(72)	3
Capital Charges- Depreciation	C	(49)	(45)	(50)	(50)	(5)	
Total Expenditure		(3,630)	(2,251)	(2,399)	(2,847)	(596)	
INCOME							
Government Grants	L	141	130	130	167	37	4
Other Grant, Reimburse & Cont.	L	782	110	110	112	2	
Customer, Client Receipts	L	492	335	374	344	9	
Investment Income	L	2	-	-	-	-	
Total Income		1,417	575	614	623	48	
TOTAL NET INCOME/(EXPENDITURE) BEFORE SUPPORT SERVICES		(2,213)	(1,676)	(1,785)	(2,224)	(548)	
SUPPORT SERVICES							
Central Support		(318)	(265)	(298)	(301)	(36)	5
Recharges within Fund		(213)	(60)	(182)	(182)	(122)	6
Total Support Services		(531)	(325)	(480)	(483)	(158)	
TOTAL NET INCOME/(EXPENDITURE)		(2,744)	(2,001)	(2,265)	(2,707)	(706)	

Notes:

1. (£197k) increase due to additional salary costs as a result of full year impact of the pay award effective from July 2023.
2. Increase of (£286k) in budgets managed by the City Surveyor due to re-phasing of projects under the Cyclical Works Programme amounting to (£277k) and (£9k) increase in budgets for planned and reactive works.
3. (£72k) unidentified savings budget not required for 2024/25 at West Wickham & Coulsdon Commons and Burnham Beeches due to savings achieved as a result of the staffing restructure across the Natural Environment Division and additional funding being provided from the Natural Environment Directorate.
4. £37k projected increase in income from government grants primarily relates to Ashted Common due to additional income forecast from the Countryside Stewardship Scheme.
5. Additional (£36k) central support relating to an increase in the cost of corporate departments being recharged.
6. (£122k) increase relates to additional recharges from the Natural Environment Directorate following changes arising from the introduction of the Environment Department's Target Operating Model.

