REPORT of
DIRECTOR OF FINANCE

to
STRATEGY AND RESOURCES COMMITTEE
26 NOVEMBER 2026

FEES AND CHARGES PROPOSALS 2027/28

1. PURPOSE OF THE REPORT

1.1 To provide Members of the Committee with an overview of progress around the preparation of the schedules of fees and charges for the coming year, together with the current proposals arising.

1.2 This matter is brought forward for consideration with the agreement of the Chairperson of this Committee to provide assurance that the financial management of the council is effective and ensure the sustainability of council operations now and into the future.

2. RECOMMENDATIONS

(i) That Members consider and comment on the approach to preparing the schedule of fees and charges for 2027/28, as set out in section 3 of this report, and the related development of budgets for that year;

(ii) That Members note that any further changes arising from the ongoing review of fees and charges will be reported to this Committee in January 2027 for consideration, before all charges are submitted to the Council in February 2027 as part of the budget 2027/28 papers.

To the Council:

(iii) That the proposed Fees and Charges for 2027/28, attached at **APPENDIX 1**, be approved to facilitate budget setting.

3. KEY ISSUES

3.1 Overview

3.1.1 This report provides the Committee with background information relating to the preparation of the schedules of fees and charges for the coming year. This is a significant piece of work and requires inputs from many different services. Good progress has been made, as evidenced in the report.

3.2 Approach to fees and charges

3.2.1 Councillors and officers are mindful of the need to avoid unnecessary pressure being placed on local residents, many of whom are already challenged by the rising cost of living. At the same time, there is a need to secure £4.5m of funding through fees and

charges to support the ongoing operations of the Council, especially given the reduction in government funding set out in last year's financial settlement.

3.2.2 The aim is therefore to ensure that the various tariffs applied balance income generation and affordability. To achieve this, officers have reviewed current fees and charges schedules and made proposals focused on how best to secure the necessary income. This has included benchmarking tariffs in key areas and analysing data held from recent years to better understand customer behaviours.

3.2.3 In addition, reviews of current tariff schedules are considering where new charges may be required; where out of date charges can be removed; and where current charge items can be reasonably combined to make information easier to navigate.

3.3 **Specific service approaches**

3.3.1 Car parking: Parking tariffs are an important source of income. However, it is not always necessary to increase charges to secure increased income. Ensuring that tariffs are attractive leads to higher levels of occupancy for parking bays, thus generating more income. The service has analysed the last three years' data to better understand how to balance car locations and accessibility with the ability to levy charges. This includes consideration of locations and user expectations. For example, approaching charges for Promenade Park differently than for car parks off high street or commercial areas. Charges can be retained at lower levels to encourage use of some car parks, while other car parks (for example, with higher turnover of spaces or closer to amenities) have had higher charges proposed to discourage but not prevent use. The proposed tariffs reflect these and other similar considerations.

3.3.2 Planning (discretionary charges): Reviewing current tariffs and comparing them with other similar councils has identified that many discretionary charges for planning services are comparatively low. The opportunity is being taken to increase those charges to ensure that planning applications continue to be accessible but that charges are more comparable with other similar areas. In a similar way, legal advice is often required as part of finalising Section 106 (S106) arrangements, and charges for legal advice are being introduced (on a cost recovery basis and reflecting benchmarking).

3.3.3 Building control: Fees for certification of building works are being reviewed in conjunction with Brentwood Borough Council. A format recommended through sectoral specialists has been adopted and a six-week 'baselining' activity is under way to better understand how officer time is required to support different types of work. This analysis will provide an evidence-based approach to setting fees as well as providing benchmark information locally.

3.3.4 Cemeteries: During the first half of the current year, there has been a reduction to cemeteries income largely due to reduced activity by comparison with the previous year. The service is looking into this to better understand whether this is due to a wider decline in the deathrate or to specific local circumstances. This work is informing proposals for next years tariffs and the estimated income arising.

4. IMPACT ON PRIORITIES AS SET OUT IN THE CORPORATE PLAN 2025 - 2028

4.1 **Delivering good quality services.**

4.1.1 Regular review of fees and charges helps maintain a balance between income generation and access to services. Fees and charges income supports wider investment in service delivery.

5. IMPLICATIONS

(i) **Impact on Customers** – Tariffs levied for services delivered to customers and residents have a direct impact on their experience of the service.

(ii) **Impact on Equalities** – Charges are applied in a standard way. Discounts and preferential access are detailed within the schedules of charges.

(iii) **Impact on Risk (including Fraud implications)** – Clear schedules of charges help ensure that transactions are undertaken transparently.

(iv) **Impact on Resources (financial)** – The subject of the report.

(v) **Impact on Resources (human)** – None directly.

(vi) **Impact on Devolution / Local Government Reorganisation** – The work already undertaken on LGR preparation has highlighted some areas where local charges vary between authority areas. Benchmarking is using this information.

Background Papers: None.

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