

**RESOURCES DIRECTORATE  
ESTIMATES 2018/19**

	2016/17	2017/18		2018/19		
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's
Housing Benefits	489	991	788	32,799	(31,758)	1,041
Local Taxation	1,330	1,477	1,435	2,094	(565)	1,529
Other Activities	735	99	326	1,003	(36)	967
<b>Grand Total</b>	<b>2,554</b>	<b>2,567</b>	<b>2,549</b>	<b>35,896</b>	<b>(32,359)</b>	<b>3,537</b>
Accommodation	2,741	2,965	3,195	3,275	(7)	3,268
Finance Support Services	2,881	2,811	2,803	2,949	(19)	2,930
Ict	3,030	3,017	3,110	3,887	-	3,887
Other Support Services (Hr)	1,585	1,770	1,766	1,867	(5)	1,862
Internally Recharged	(10,237)	(10,563)	(10,874)	(11,978)	31	(11,946)
<b>Directorate Total</b>	<b>2,554</b>	<b>2,567</b>	<b>2,549</b>	<b>35,896</b>	<b>(32,359)</b>	<b>3,537</b>
Continuing Services Budget	2,507	2,068	2,044			1,801
Continuing Services Budget - Growth	94	284	334			441
Continuing Services Budget - Savings	(66)	(55)	(123)			(645)
<b>Total Continuing Services Budget</b>	<b>2,535</b>	<b>2,297</b>	<b>2,255</b>			<b>1,597</b>
District Development Fund - Expenditure	243	398	570			2,067
District Development Fund - Savings	(224)	(128)	(277)			(127)
Invest to Save	-	-	1			-
<b>Total District Development Fund / Invest to Save</b>	<b>19</b>	<b>270</b>	<b>294</b>			<b>1,940</b>
<b>Directorate Total</b>	<b>2,554</b>	<b>2,567</b>	<b>2,549</b>			<b>3,537</b>

## Resources Directorate

### CSB Growth & Development Fund Items

		Original Estimate 2017/18 £000's	Probable Outturn 2017/18 £000's	Original Estimate 2018/19 £000's
<b>CSB Growth Items</b>				
Bank and Audit charges	BDO reduction in fees			(5)
Car Leasing	Car Leasing (excluding HRA)	(25)	(25)	
Cashiers	Self Service Machines (ITS)	(8)	(8)	
Cashiers	Electronic Payments		9	
Cashiers	Reduction Re Income		5	15
Civic Offices	Non-Domestic Rates	68	67	
Civic Offices	Cleaning contract	20	20	
Council Tax Collection	Court Costs		(60)	
Facilities Management	Training			5
Finance Miscellaneous	Salary Savings from People strategy			(637)
Housing Benefits Administration	Admin Reductions	42	42	29
Housing Benefits	Non Hra Rent Rebates	25	26	4
Housing Benefits	Postage		(7)	
Human Resources	Apprenticeship Levy (Net)	69	75	
Human Resources	Apprentices	60	75	15
ICT	Printer Migration	(13)	(9)	(3)
ICT	Technology Strategy			373
NNDR Collection	Professional Fees		(5)	
Procurement	Essex Procurement Hub		5	
Sundry Non Distributable Costs	Reduction Re Rents - Chigwell Golf Club		10	
Resources	Savings	(9)	(9)	
		<b>229</b>	<b>211</b>	<b>(204)</b>

### Development Fund Items

Building Maintenance - Non HRA	Planned Building Maintenance Programme	104	124	215
Cashiers	Consultants fees		12	
Cashiers	Waltham Abbey Kiosk Replacement & Licence fees		15	
Council Tax Collection	Collection Investment	(57)	(47)	(47)
Council Tax Collection	Local Council Tax New Burdens Expenditure - E-Services		9	9
Finance Miscellaneous	Implementation of People Strategy			1,340
Housing Benefits Administration	Hardship & Compliance	(71)	(80)	(80)
Housing Benefits Administration	Benefits Specific Grants - Data Matching		19	27
Housing Benefits Administration	Benefits Specific Grants - Unallocated	20		
Housing Benefits Administration	Staffing costs		67	44
Housing Benefits Administration	Benefits Specific Grants		(111)	
Housing Benefits Administration	Atlas upgrades - Software Consultancy		11	
Housing Benefits Administration	Atlas upgrades - Government Grant		(11)	
Housing Benefits	Hardship & Compliance - Benefits Officers	58	40	56
Housing Benefits	Benefits Specific Grants - Agency Staff / Equipment New		69	44
ICT	Technology Strategy			133
NNDR Collection	Consultants / Professional fees		(28)	
Revenues	Temporary Additional Staffing	207	171	177
Revenues	Equipment New		7	
Sundry Non Distributable Costs	Emergency Premises Works	9	2	5
Sundry Non Distributable Costs	St Johns - Non-Domestic Rates & Security		24	17
		<b>270</b>	<b>293</b>	<b>1,940</b>

### Invest to Save Items

ICT	Ariel Camera System		1	
		<b>0</b>	<b>1</b>	<b>0</b>

**RESOURCES DIRECTORATE  
ESTIMATES 2018/19  
HOUSING BENEFITS**

	2016/17	2017/18		2018/19			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Council Tax Benefits	(23)	-	-	-	-	-	This relates to overpaid Council Tax Benefit clawed back. The benefit has been abolished since the introduction of Local Council Tax Support on 1 April 2013.
Housing Benefit Administration	996	1,225	1,138	1,873	(515)	1,358	Part of the increase in the budget of the cost of administration for all the benefits between 2016/17 and 2018/19 is due to a reduction in administration subsidy. A CSB item totalling £71,610 (£42,220 2017/18 and £29,390 2018/19) has been included in the budgets.  Various one-off Government Grants have been awarded to enable the Council to meet the many new burdens being placed upon it from Central Government. These items have been put into the DDF some of which will be spent over the next two years.
Hra Rent Rebates	33	58	32	14,316	(14,284)	32	Rent rebates are given to tenants based upon their circumstances and the Department of Work and Pensions re-imburse the Council for benefits paid. Due to subsidy on overpayments the amount received does not exactly match expenditure.
Non Hra Rent Rebates	123	135	136	289	(149)	140	This budget relates to homeless people placed in Bed and Breakfast accommodation. Over the past few years the Council has seen an increase in the numbers entering Bed & Breakfast accommodation.
Rent Allowances	(640)	(427)	(518)	16,321	(16,810)	(489)	Rent Allowances are benefits paid to private tenants as with Rent Rebates subsidy received does not exactly match expenditure. Universal Credit is gradually being introduced across the district which will lead to a reduction in caseload.
<b>Grand Total</b>	<b>489</b>	<b>991</b>	<b>788</b>	<b>32,799</b>	<b>(31,758)</b>	<b>1,041</b>	

**RESOURCES DIRECTORATE  
ESTIMATES 2018/19  
LOCAL TAXATION**

	2016/17	2017/18		2018/19			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Council Tax Collection	1,191	1,269	1,219	1,651	(377)	1,274	<p>In order to improve Council Tax collection rates the Council has employed additional staff to achieve this. Most of any additional income is due to the other precept authorities, so an agreement is in place for those authorities to pay back to this Council a proportion of their additional income. This is accounted for as general income rather than within this Directorate.</p> <p>DDF of £52,000 for the Local Council Tax New Burdens Grant is phased to be spent £43,000 probable outturn 2017/18 and £9,000 2018/19. An additional £60,000 CSB income is budgeted in the probable outturn 2017/18 in respect of court cost income.</p>
Nndr Collection	139	208	216	443	(188)	255	Non-Domestic rate income is accounted for in the Collection Fund, but collections costs are accounted for in the General Fund with an allowance from Central Government to assist. This allowance is non incremental whereas costs of collection increase over time due to inflation.
<b>Grand Total</b>	<b>1,330</b>	<b>1,477</b>	<b>1,435</b>	<b>2,094</b>	<b>(565)</b>	<b>1,529</b>	

**RESOURCES DIRECTORATE  
ESTIMATES 2018/19  
OTHER ACTIVITIES**

	2016/17	2017/18		2018/19			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
All Saints Churchyard	14	14	15	14	-	14	This budget is for residual maintenance responsibilities facing the Council of a closed burial ground. There are no significant changes.
Burials (National Assist Act)	25	26	23	27	-	27	It is the duty of the Council to bury or cremate the body of any person who has died in the Epping Forest District area, where no other suitable arrangements for the disposal of the body have been made. Direct costs are recovered where possible from the estate of the deceased person, and the costs shown for this budget relate to work undertaken by the Resources Administration team.
Concessionary Fares	8	5	5	6	-	6	The ongoing budget relates to rail passes and London Transport blind passes where the Council has a responsibility for the costs until the pass holders retire or move out of the District.
Finance Miscellaneous	(74)	80	66	982	-	982	<p>The 2018/19 budgets include costs (£1.34m) and savings (£0.64m) relative to the people strategy under the transformation programme.</p> <p>The reason for the other changes in the 2017/18 probable outturn and 2018/19 estimate relate to additions arising on Support Service and Cost Centre holding accounts. The recharges to services are ascertained based on an initial estimate of costs quite early in the budget process. As the budget progresses figures are confirmed and various changes occur, with the overhead account totals invariably changing, because the Support Service allocation system is quite involved it is impractical to re-run the allocations so any differences that occur are shown here.</p>
Prov Bad And Doubt Debts	17	100	100	100	-	100	This budget accounts for officer estimations as to the level required to be set aside for the non payment of sums due to the Council.
Sundry Non-Distributable Costs	745	122	117	134	(36)	98	As part of the current development projects the Council is undertaking it is holding on to the St Johns land until a time in which an agreement can be reached with developers. Therefore included in the budgets is a DDF amount totalling £41,720 over two years for Non Domestic Rates (NDR) and security costs.
Vacancy Allowance	-	(248)	-	(260)	-	(260)	A vacancy allowance of 1.5% (1.5% in 2017/18) of general fund original salaries is set aside to account for staff movements throughout the year.
<b>Grand Total</b>	<b>735</b>	<b>99</b>	<b>326</b>	<b>1,003</b>	<b>(36)</b>	<b>967</b>	

**RESOURCES DIRECTORATE  
ESTIMATES 2018/19  
ACCOMMODATION**

	2016/17	2017/18		2018/19			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Building Maintenance - General	830	987	1,037	1,102	-	1,102	Expenditure fluctuates year on year due to Building Maintenance works being determined on a rolling five year programme which identifies and prioritises the works required to the non-office assets. A significant element of this is DDF expenditure.  The probable outturn 2017/18 is lower than the 2018/19 budget due to some planned maintenance works placed on hold pending the outcome of the next stage of the accommodation review as part of the transformation programme.
Central Services - Catering	21	20	21	22	-	22	There are no significant variances.
Civic Offices	1,581	1,630	1,798	1,800	(7)	1,793	This budget makes up the total cost of running the Civic Offices site in Epping. Included in the 2017/18 probable outturn is a CSB growth of £67,000 for an upward Non Domestic Rates (NDR) valuation of the building, although this is being appealed by the Estates Department. Budgeted asset charges include a one off amount of £120,000 for the feasibility of the office accommodation review as part of the transformation programme.
Civic Offices Superintendents	151	149	157	157	-	157	All of the costs for the day to day running of the Building Superintendents are gathered under this heading. The increase in the 2017/18 probable outturn and 2018/19 can be attributed to an increase in ICT costs.
Debden Broadway Offices	31	40	41	39	-	39	This budget comprises the total cost of the Council office at the Broadway in Debden. The proposed budgets are in line with the 2017/18 original estimate.
Hemnall Street Offices	71	83	84	96	-	96	This budget comprises the total cost of running the Offices at Hemnall Street, where Community Services operate from. As with the above, the 5 year rolling programme for building maintenance creates fluctuations in the estimated budgets due to the timing of planned works.
Out Of Hours Service	56	56	57	59	-	59	This budget covers an out of hours telephone service for the whole Council. The contract is carried out by Mears, the Housing Maintenance contractor, as most of the calls are housing orientated. The cost of the service remains similar year on year except for incremental increases.
<b>Grand Total</b>	<b>2,741</b>	<b>2,965</b>	<b>3,195</b>	<b>3,275</b>	<b>(7)</b>	<b>3,268</b>	

**RESOURCES DIRECTORATE  
ESTIMATES 2018/19  
FINANCE SUPPORT SERVICES**

	2016/17	2017/18		2018/19			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Accountancy	770	780	788	811	-	811	This budget comprises the cost of the Accountancy section who are responsible for producing the Statutory Statement of Accounts, compilation of budgets and monitoring the Councils Financial performance.
Accounts Payable	159	140	176	191	-	191	The Accounts Payable section ensure that all payments due by the council are processed accurately. The fluctuations in estimates are due to assistance being obtained from the Business Process Unit during busy periods.
Bank & Audit Charges	135	146	116	128	-	128	The costs here relate to the charge for the audit of the annual accounts, grant claims and statutory returns by BDO and any charges incurred for maintaining the councils bank accounts. The estimated fee from BDO has reduced by £5,000 in 2017/18 and 2018/19.
Cashiers	535	450	463	483	-	483	This budget comprises the costs of the cash desks and kiosks at Epping, Debden Broadway and the kiosk at Waltham Abbey. The fluctuation around the 2018/19 estimated outturn is due to a CSB reduction of £15,000 in payment card surcharge income which has previously off set expenditure incurred by the service.
Debt & Insurance Services	184	191	172	206	(19)	187	This service provides on-going support for all debts raised by various departments such as arranging payments, reminder letters etc. also the management of risks to ensure insurance premiums are kept to a minimum.
Procurement	166	176	164	173	-	173	The section deals with various procurement issues and the subscriptions to the Essex Marketplace system and Procurement Hub.
Resources Policy Group	848	850	852	877	-	877	Allocations from the support service recharges account for the variances on this service.
Treasury Management	84	78	72	80	-	80	This service carries out the cash management duties of the Council in line with it's annual strategy statement and CIPFA guidance in the Prudential Code.
<b>Grand Total</b>	<b>2,881</b>	<b>2,811</b>	<b>2,803</b>	<b>2,949</b>	<b>(19)</b>	<b>2,930</b>	



**RESOURCES DIRECTORATE  
ESTIMATES 2018/19  
INFORMATION AND COMMUNICATIONS TECHNOLOGY**

	2016/17	2017/18		2018/19			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
Information & Comms Technology	2,843	2,822	2,979	3,762	-	3,762	<p>The 2018/19 budget is inclusive of CSB growth of £373,000 and DDF of £133,000 for the technology strategy which was approved in November 2017 as part of the transformation programme.</p> <p>The full year budget includes the cost of the councils Multi-Function Devices, Network Telephone &amp; Mobiles, provision of the Service Desk and maintenance for all Systems in use. Expenditure increases are mostly due to the yearly incremental costs relating to the renewal of maintenance contracts for the Councils systems.</p>
Website	187	195	131	125	-	125	<p>The reductions in the costs relating to the website are almost entirely support service costs from the central ICT budget and Public Relations section.</p>
<b>Grand Total</b>	<b>3,030</b>	<b>3,017</b>	<b>3,110</b>	<b>3,887</b>	<b>-</b>	<b>3,887</b>	

**RESOURCES DIRECTORATE  
ESTIMATES 2018/19  
OTHER SUPPORT SERVICES**

	2016/17	2017/18		2018/19			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Human Resources	648	835	858	857	(1)	856	The Human Resources budget includes the expenditure for corporate improvement within the Council. Legislative changes to the apprenticeship scheme from April 2017 has increased costs by increasing the number of apprentices the Council has to employ and imposing a levy into a training fund costing £75,120 per annum.
Payroll	175	162	143	179	(1)	178	The Payroll section is responsible for administration of the payment of officers salaries and members allowances for the Council. The reduction in the probable outturn 2017/18 is due to salary savings in 2017/18. The budget for 2018/19 covers the cost of a full establishment for payroll.
Reprographics	263	264	265	271	(2)	269	This budget incorporates the costs and overheads of maintaining the print section which provides a comprehensive reprographics service to all Directorates of the Council.
Resources Administration	499	509	500	560	(1)	559	This section provides business support to all departments of the Council, including scanning of old files and current communications to enable the digitalisation of Council functions. The main increase for 2018/19 is due to a full year cost of the new Business Process Manager who commences work in January 2018.
<b>Grand Total</b>	<b>1,585</b>	<b>1,770</b>	<b>1,766</b>	<b>1,867</b>	<b>(5)</b>	<b>1,862</b>	

RESOURCES DIRECTORATE  
SUBJECTIVE ANALYSIS 2018/19

	Employee Expenses	Premises Related Expenses	Transport Related Expenses	Supplies And Services	Contracted Services	Transfer Payments	Support Services	Asset Charges	Internal Recharges		Fees & Charges	Misc Income	Other Contributions	Government Contributions	Interest Payable		
<b>Housing Benefits</b>																	
Council Tax Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing Benefit Administration	1,168,190	-	13,280	59,940	-	-	631,560	-	-	1,872,970	-	-	(80,190)	(434,560)	-	(514,750)	1,358,220
Hra Rent Rebates	-	-	-	-	-	14,315,600	-	-	-	14,315,600	-	-	-	(14,284,080)	-	(14,284,080)	31,520
Rent Allowances	-	-	-	103,600	-	16,217,340	-	-	-	16,320,940	-	-	-	(16,809,730)	-	(16,809,730)	(488,790)
Non Hra Rent Rebates	-	-	-	-	-	289,130	-	-	-	289,130	-	-	-	(148,840)	-	(148,840)	140,290
<b>Local Taxation</b>																	
Council Tax Collection	889,850	-	7,290	96,060	-	-	656,910	-	-	1,650,110	-	(329,700)	(47,460)	-	-	(377,160)	1,272,950
Nndr Collection	255,120	-	1,950	48,230	-	-	137,830	-	-	443,130	-	(15,000)	-	(172,660)	-	(187,660)	255,470
<b>Other Activities</b>																	
All Saints Churchyard	-	13,780	-	-	-	-	-	-	-	13,780	-	-	-	-	-	-	13,780
Burials (National Assist Act)	-	-	-	-	-	-	27,190	-	-	27,190	-	-	-	-	-	-	27,190
Concessionary Fares	-	-	-	6,000	-	-	20	-	-	6,020	-	-	-	-	-	-	6,020
Finance Miscellaneous	703,000	-	-	(2,860)	-	-	281,720	-	-	981,860	-	-	-	-	-	-	981,860
Prov Bad And Doubt Debts	-	-	-	100,000	-	-	-	-	-	100,000	-	-	-	-	-	-	100,000
Sundry Non-Distributable Costs	9,110	87,820	20	1,760	-	-	34,260	640	-	133,610	(36,130)	-	-	-	-	(36,130)	97,480
Vacancy Allowance	(259,650)	-	-	-	-	-	-	-	-	(259,650)	-	-	-	-	-	-	(259,650)
<b>Accommodation</b>																	
Building Maintenance - General	-	599,750	-	-	-	-	501,980	-	(1,101,730)	-	-	-	-	-	-	-	-
Central Services - Catering	-	-	-	7,500	-	-	14,000	-	(21,500)	-	-	-	-	-	-	-	-
Civic Offices	29,780	1,256,760	610	15,140	-	-	147,360	349,940	(1,792,720)	6,870	(2,100)	(4,770)	-	-	-	(6,870)	-
Civic Offices Superintendents	116,720	-	-	1,250	-	-	38,650	-	(156,620)	-	-	-	-	-	-	-	-
Debden Broadway Offices	2,540	22,790	-	2,550	-	-	8,010	2,980	(38,870)	-	-	-	-	-	-	-	-
Hemnal Street Offices	-	54,610	-	6,950	-	-	27,330	7,120	(95,640)	370	(370)	-	-	-	-	(370)	-
Out Of Hours Service	-	-	-	39,940	-	-	18,760	-	(58,700)	-	-	-	-	-	-	-	-
<b>Finance Support Services</b>																	
Accountancy	550,750	-	250	6,820	-	-	253,490	-	(811,310)	-	-	-	-	-	-	-	-
Accounts Payable	80,070	-	-	21,650	-	-	89,220	-	(190,940)	-	-	-	-	-	-	-	-
Bank & Audit Charges	-	-	-	117,000	-	-	10,610	-	(127,610)	-	-	-	-	-	-	-	-
Cashiers	154,630	-	540	112,330	1,920	-	213,240	-	(482,660)	-	-	-	-	-	-	-	-
Debt & Insurance Services	100,420	-	1,350	1,060	-	-	103,340	-	(187,630)	18,540	(18,540)	-	-	-	-	(18,540)	-
Procurement	94,840	-	230	41,930	-	-	36,110	-	(173,110)	-	-	-	-	-	-	-	-
Resources Policy Group	584,810	-	8,150	900	-	-	283,440	-	(877,300)	-	-	-	-	-	-	-	-
Treasury Management	-	-	-	27,500	-	-	52,470	-	(79,970)	-	-	-	-	-	-	-	-
<b>Ict</b>																	
Information & Comms Technology	1,406,470	7,500	11,360	1,512,620	-	-	311,440	512,350	(3,761,740)	-	-	-	-	-	-	-	-
Website	-	-	-	-	-	-	124,880	-	(124,880)	-	-	-	-	-	-	-	-
<b>Other Support Services (Hr)</b>																	
Human Resources	434,540	-	400	138,660	-	-	282,830	-	(855,580)	850	-	(750)	(100)	-	-	(850)	-
Payroll	103,590	-	200	-	-	-	74,870	-	(177,940)	720	-	(720)	-	-	-	(720)	-
Reprographics	112,300	-	-	91,690	-	-	62,110	5,500	(269,260)	2,340	(2,340)	-	-	-	-	(2,340)	-
Resources Administration	382,980	-	9,370	21,650	-	-	143,630	2,220	(558,800)	1,050	(1,050)	-	-	-	-	(1,050)	-
<b>Grand Total</b>	<b>6,920,060</b>	<b>2,043,010</b>	<b>55,000</b>	<b>2,579,870</b>	<b>1,920</b>	<b>30,822,070</b>	<b>4,567,260</b>	<b>880,750</b>	<b>(11,944,510)</b>	<b>35,925,430</b>	<b>(60,530)</b>	<b>(350,940)</b>	<b>(127,750)</b>	<b>(31,849,870)</b>	<b>-</b>	<b>(32,389,090)</b>	<b>3,536,340</b>