

## Committee Agenda



**Epping Forest  
District Council**

### ***Finance and Performance Management Cabinet Committee Thursday, 18th January, 2018***

You are invited to attend the next meeting of **Finance and Performance Management Cabinet Committee**, which will be held at:

**Council Chamber, Civic Offices, High Street, Epping  
on Thursday, 18th January, 2018  
at 7.00 pm .**

**Glen Chipp  
Chief Executive**

**Democratic Services  
Officer**

R. Perrin Tel: (01992) 564532  
Email: [democraticservices@eppingforestdc.gov.uk](mailto:democraticservices@eppingforestdc.gov.uk)

#### **Members:**

Councillors G Mohindra (Chairman), A Lion, J Philip, S Stavrou and C Whitbread

**PLEASE NOTE THAT THE RESOURCES SELECT COMMITTEE HAS BEEN INVITED TO  
ATTEND THE MEETING**

#### **WEBCASTING/FILMING NOTICE**

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**If you have any queries regarding this, please contact the Public Relations Manager on 01992 564039.**

**1. APOLOGIES FOR ABSENCE****2. SUBSTITUTE MEMBERS**

(Director of Governance) To report the appointment of any substitute members for the meeting.

**3. DECLARATIONS OF INTEREST**

(Director of Governance) To declare interests in any item on this agenda.

**4. MINUTES (Pages 5 - 32)**

To confirm the minutes of the last meeting of the Committee held on 16 November 2017.

**5. RISK MANAGEMENT - CORPORATE RISK REGISTER (Pages 33 - 58)**

(Director of Resources) To consider the attached report (FPM-019-2017/18).

**6. DETAILED DIRECTORATE BUDGETS 2018/19 (Pages 59 - 138)**

(Director of Resources) To consider the attached report (FPM-020-2017/18).

**7. ANY OTHER BUSINESS**

Section 100B(4)(b) of the Local Government Act 1972, requires that the permission of the Chairman be obtained, after prior notice to the Chief Executive, before urgent business not specified in the agenda (including a supplementary agenda of which the statutory period of notice has been given) may be transacted.

**8. EXCLUSION OF PUBLIC AND PRESS**

**Exclusion:** To consider whether, under Section 100(A)(4) of the Local Government Act 1972, the public and press should be excluded from the meeting for the items of business set out below on grounds that they will involve the likely disclosure of exempt information as defined in the following paragraph(s) of Part 1 of Schedule 12A of the Act (as amended) or are confidential under Section 100(A)(2):

<b>Agenda Item No</b>	<b>Subject</b>	<b>Exempt Information Paragraph Number</b>
Nil	Nil	Nil

The Local Government (Access to Information) (Variation) Order 2006, which came into effect on 1 March 2006, requires the Council to consider whether maintaining the exemption listed above outweighs the potential public interest in disclosing the information. Any member who considers that this test should be applied to any currently exempted matter on this agenda should contact the proper officer at least 24 hours prior to the meeting.

**Background Papers:** Article 17 - Access to Information, Procedure Rules of the Constitution define background papers as being documents relating to the subject matter of the report which in the Proper Officer's opinion:

- (a) disclose any facts or matters on which the report or an important part of the report is based; and
- (b) have been relied on to a material extent in preparing the report and does not include published works or those which disclose exempt or confidential information and in respect of executive reports, the advice of any political advisor.

The Council will make available for public inspection for four years after the date of the meeting one copy of each of the documents on the list of background papers.

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## **EPPING FOREST DISTRICT COUNCIL COMMITTEE MINUTES**

**Committee:** Finance and Performance Management Cabinet Committee **Date:** Thursday, 16 November 2017

**Place:** Committee Room 1, Civic Offices, High Street, Epping **Time:** 7.00 - 8.05 pm

**Members Present:** Councillors G Mohindra (Chairman), A Lion, C Whitbread and J Philip

**Other Councillors:**

**Apologies:** S Stavrou

**Officers Present:** R Palmer (Director of Resources), P Maddock (Assistant Director (Accountancy)), D Bailey (Head of Transformation), J Whittaker (Finance Officer) and R Perrin (Democratic Services Officer)

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### **23. Substitute Members**

The Cabinet Committee noted that there were no substitute members for this meeting.

### **24. Declarations of Interest**

There were no declarations of interest pursuant to the Council's Code of member Conduct.

### **25. Minutes**

#### **RESOLVED:**

That the minutes of the meeting held on 14 September 2017 be taken as read and signed by the Chairman as a correct record.

### **26. Any Other Business**

That, as agreed by the Chairman of the Cabinet Sub-Committee and in accordance with Section 100B(4)(b) of the Local Government Act 1972, the following items of urgent business be considered following the publication of the agenda:

- Draft General Fund CSB, DDF and ITS lists and Savings Update.

### **27. Key Performance Indicators - 2017/18 Quarter 2 Performance**

The Director of Resources presented a report on the Quarter 2, Key Performance Indicators 2017/18.

The Director of Resources reported that Council was required to make arrangements to secure continuous improvement in the way in which its functions and services were exercised, having regard to a combination of economy, efficiency and effectiveness. As part of the duty to secure continuous improvement, a range of Key Performance Indicators (KPI) relevant to the Council's service priorities and key

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objectives were adopted each year. The performance against all of the 32 KPIs were reviewed on a quarterly basis.

The position with regard to the achievement of target performance for the KPIs at the end of second quarter (30 September 2017) was as follows:

- (a) 25 (78%) indicators achieved target;
- (b) 3 (9%) indicators did not achieve target,
- (c) 4 (13%) indicators performed within the agreed tolerance for the indicator, and
- (d) 26 (82%) of indicators were currently anticipated to achieve year-end target, 3 (9%) were uncertain whether they would achieve year-end target and a further 3 (9%) were anticipated not to achieve year-end target.

The Director of Resources advised that the resources quarterly indicators were on target. Furthermore, the use of a text message service for late Council Tax payments had proven successful with a spike in payments being made following the reminder.

**Resolved:**

That the performance in respect of the second quarter of 2017/18 in relation to the Key Performance Indicators be noted.

**Reasons for Decision:**

The KPIs provide an opportunity for the Council to focus attention on how specific areas for improvement would be addressed, and how opportunities would be exploited and better outcomes delivered. It was important that relevant performance management processes were in place to review and monitor performance against the key objectives, to ensure their continued achievability and relevance, and to identify proposals for appropriate corrective action in areas of slippage or under performance.

**Other Options Considered and Rejected:**

No other options were appropriate in this respect. Failure to review and monitor performance could mean that opportunities for improvement were lost and might have negative implications for judgements made about the progress of the Council.

**28. Annual Audit Letter**

The Director of Resources presented a report on the External Auditor's Annual Audit Letter, which would be presented to the Audit and Governance Committee on 27 November 2017. The report had been placed on this agenda to ensure that Members of this Committee were aware of the key issues raised.

The Director of Resources advised that the Annual Audit Letter (AAL) confirmed that the Financial Statements gave a true and fair view of the Council's financial affairs and that the Annual Governance Statement contained in the Financial Statements was not misleading or inconsistent with other information. The external auditors were able to satisfy themselves that the Council had proper arrangements in place to secure economy, efficiency and effectiveness in its use of resources, which enabled them to issue an unqualified value for money conclusion.

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The AAL confirmed that the auditors had not needed to exercise their statutory powers and that they had no matters to report. An audit certificate to close the audit for the year ended 31 March 2017 had been issued on 27 September 2017.

The Cabinet Sub-Committee congratulated P Maddock and his team for the work and effort put into Financial Statement.

**RESOLVED:**

That the External Auditor's Annual Audit Letter be noted.

**Reasons for Decisions:**

To ensure that Members were informed of any significant issues arising from the annual audit.

**Other Options for Action:**

The report was for noting, no specific actions were proposed.

**29. Mid-Year Report on Treasury Management and Prudential Indicators 2016/17**

The Director of Resources presented a report on the mid-year Treasury Management and Prudential Indicators 2017/18.

The Director of Resources advised that the mid-year treasury report was a requirement of the CIPFA Code of Practice on Treasury Management. It covered the treasury activity for the first half of the financial year 2017/18. The Council has continued to finance all capital expenditure from within internal resources, the average net investment position had been approximately £35.7m and there had been no significant breaches on any of the prudential indicators.

The Council planned to borrow in order to carry out the capital programme and a revised capital programme would be going to Cabinet for approval in December 2017. The forecast Capital Programme for the five years to 2020/21 totalled £124m and was partly funded by £24m borrowing, although at the end of this period there would still be £1.7m available in Capital Receipts and nil in the Major Repairs Reserve.

The Cabinet Sub-Committee were asked to note the report.

**Resolved:**

That the management of the risks associated with Treasury Management for the first half of 2017/18 be noted.

**Reasons for Decision:**

The report was presented for noting as scrutiny was provided by the Audit and Governance Committee who made recommendations to this Committee when necessary.

**Other Options Considered and Rejected:**

Members could ask for additional information about the CIPFA Codes or the Prudential Indicators.

**30. Quarterly Financial Monitoring**

The Assistant Director, Accountancy presented the quarterly financial monitoring report which provided a comparison between the original estimate and the actual expenditure or income, for the period from 1 April 2017 to 30 September 2017. The report provided details of the revenue budgets for both Continuing Services and District Development Fund, Capital budgets which included Major Capital schemes.

The Cabinet Committee noted that the salaries schedule showed an underspend of £153,000 or 1.3%.

Within the Governance Directorate, Development Control income was down on expectations with Fees and Charges £55,000 lower than budget to date although this could be affected by the impending publication of the Local Plan. Building Control income was £64,000 higher than the budgeted and the ring-fenced account had assumed a deficit of £129,000 due to the amount of scanning work required, however the account could breakeven.

Within Neighbourhoods Directorate, Public Hire licence income and other licensing was above expectations, although figures included future years so in reality income relating to 2016/17 was £7,000 down. The Income from MOT's carried out by Fleet Operations was a little above expectations, but the account was budgeted to show a deficit because of higher estimated business rates and the Car Parking income was a little below expectations. The shopping park would be around £200,000 lower than expected as some units were let late, but the rental income was still expected to be around £2.5m per annum and Local Land Charge income was £9,000 above expectations. The waste management contract showed some underspend due to timing and the leisure contract payments were now on track.

The Cabinet Sub-Committee commented that the MOT's income would need to be kept under review.

Within Communities, the expenditure and income relating to Bed and Breakfast placements had been on the increase and although some would be reimbursed by the Department for Work and Pensions, it was only around 50%, leaving a similar amount to be funded from the General Fund. Growth of £12,000 had been included in 2017/18 and a few cases had been rehoused in the Zinc Arts scheme. The Housing Repairs Fund showed an underspend of £84,000 and underspends showed on both Planned Maintenance and Responsive work.

The Cabinet Sub-Committee enquired about the completion date of the housing pods to help with the costs relating to Bed and Breakfast placements. The Finance Officer, J Whittaker advised that the pilot pods would be ready by April 2018 and further pods in November 2018. Also, that there were four projects included on the Major Capital Schemes schedule which related to the House Building packages 1, 2 and 3 and the Epping Forest Shopping Park.

The Assistant Director, Accountancy advised that the funding retained by the authority after allowing for the Collection Fund deficit from 2016/17 exceeded the government baseline by £389,000 and the actual position for 2017/18 would not be determined until May 2018. In addition the Council was holding £536,413 of cash and benefited from the effective collection of non-domestic rates. The Director of Resources advised that the Valuation appeal decision for doctor's surgeries had been successful and although the settlements were in line with the budget, it would impact on the cash figures.



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The Cabinet Sub-Committee were requested to note the Council's financial position as of 30 September 2017.

**Resolved:**

That the Revenue and Capital Financial Quarterly Monitoring Report for the 1 April 2017 to 30 September 2017 be noted.

**Reasons for Decision:**

To note the second quarter financial monitoring report for 2017/18.

**Other options Considered and Rejected:**

No other options were available.

**31. Fees and Charges 2018/19**

The Assistant Director, Accountancy presented a report on the fees and charges to be levied by the Council in 2018/19 and what, if any increases could be made. The Consumer Prices Index (CPI) was now 3% and it was proposed to use this as a guide in setting increases.

The Assistant Director, Accountancy reported that the Medium Term Financial Strategy had identified the need to find savings of £700,000 over the four year period with £300,000 falling in 2018/19. The Revenue Support funding had already been set for 2018/19 at £193,000 and would be phased out with the Council having to fund all the General Fund services from the Council Tax, Retained Business Rates and Fees and Charges. The scope for increased income as a result of increasing fees and charges was relatively limited as regards the General Fund, though less so with the Housing Revenue Account (HRA). Other options were to introduce fees and charges where they were currently not levied, although this was fairly limited.

Within the Communities Directorate, a review of charges at the Limes Centre proposed for regular users (12 occasions or more per year) to be able to take advantage of the scale 1 charge and for charities or residents of the district to be eligible for a 20% discount on the scale 2 charge. The Housing-Related Fees and Charges for 2018/19 were recommended to be increased by 3% with the only exceptions being the charges for Telecare packages to private users; Bed and Breakfast accommodation remaining the same as 2017/18; and the Civil Penalties under the Housing and Planning Act 2016 being added to the list.

Within Governance Directorate, the Legal Services proposed to increase legal fees by 3%; Land Charges were to remain the same due to difficulties in service delivery, turn-around times and to be commercially competitive; and the Development Control fee levels controlled by the Government had been suggested to increase by 20% but there had been no clear timetable for this to be introduced.

Within the Neighbourhoods Directorate fees and charges included Car Parking Charges, North Weald Airfield rents and charges, MOT's, various environmental health related charges and Licencing. The MOT income was subject to a maximum charge set by the Vehicle Operating Service Agency (VOSA) currently £54.85 and the Council's fee were set below this level at £49.00. The charges for the collection of bulk waste represented an increase of 3%, although the Resources Select

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Committee had been concerned that fly tipping would increase in the district, if this was applied.

The Cabinet Sub-Committee commented that the MOT fee should be increased to the charge set by VOSA, as there was little difference and this would probably not affect the revenue. Furthermore, parking at the retail park although restricted to 2 hours did not seem to be consistent with availability and would need to be monitored and fines applied, if required, to allow users to park.

Regarding the bulk waste charges, the Cabinet Sub-Committee were advised that officers did not think the bulk waste charges would increase fly tipping, as any increase seen in the district appeared to be commercial waste. The Cabinet Sub-Committee were keen to see a discount rate applied consistently for residents in receipt of housing benefits and of pensionable age.

The Cabinet Sub-Committee also requested officers look at increasing long stay car parking charges inline with Transport for London (TfL), so that car parks were not filled with commuters, but available for high street shoppers.

**Recommended:**

- (1) That the use of the Consumer Prices Index of 3% be used as a guide for any proposed increases of the Council's Fees and Charges for 2018/19 be agreed;
- (2) That the proposed fees and charges for 2018/19, as set out in the Appendices attached to the minutes, be approved;
- (3) That the proposed schedule of Housing Revenue Account Fees and Charges for 2018/19 be approved;
- (4) That the Council's fee for an MOT be increased to the maximum VOSA charge currently at £54.85;
- (5) That the discount rate of 50% for Council's fees for bulk waste be applied to residents on housing benefits and pensionable age; and
- (6) That officer's increase long stay car parking charges inline with TfL car parks in the District.

**Reasons for Decision**

As part of the annual budget process changes to fees and charges need to be agreed.

**Other Options Considered and Rejected**

Where the Council had discretion on the level of fees and charges that were set and there were many possible options open to the Council ranging between no increase up to applying quite large increase where justifiable.

**32. Draft General Fund CSB, DDF and ITS lists and Savings Update**

The Director of Resources presented a report on the draft Continuing Services Budget (CSB), District Development Fund (DDF) and Invest to Save (ITS) Schedules for 2018/19.

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The Director of Resources advised that the Financial Issues Paper had been considered by this Sub-Committee at its meeting in July 2017, which highlighted a number of financial uncertainties and risks facing the Authority including the reductions in Central government funding, Retention of Business Rates, Welfare reform and Transformation. The Medium Term Financial Strategy (MTFS) identified that savings of around £700,000 were required over the forecast period and £300,000 were required in 2018/19.

The total CSB expenditure in 2016/17 had been £215,000 lower than the original budget and £929,000 below the revised; because of this a decision had been taken to fund Capital Expenditure of £1 million from the General Fund balance. This decision had been made because of the significant General Fund balance held by the Council and the comments made by Central Government around 'excessive' balances held by local authorities. There were as ever salary savings due to vacancies and this trend had continued into 2017/18 though not as marked. The income from the Shopping Park would be less than expected in 2017/18, due to the various rent free periods and some negotiations with prospective tenants taking longer than expected. A prudent £2.4m had been included on the lists as there would inevitably be some costs incurred in managing the park.

The Director of Resources advised that there were a number of areas where further work was required before figures could be included within the budget and finalised. The emphasis in the budget cycle would need to be on CSB savings rather than growth and the figures generally needed to be viewed in the context of this being quite early in the budget preparation process.

Members advised that they would have to consider future projects and how these would be financed as it would be more challenging going forward.

**Resolved:**

- (1) That the draft the Continuing Services Budget (CSB), District Development Fund (DDF) and Invest to Save (ITS) schedules for 2018/19 be noted; and
- (2) That the savings achieved to date as part of the 2018/19 budget process be noted.

**Reasons for Decision:**

Members were asked to note the first draft of these schedules and make comments as appropriate.

**Other Options Considered and Rejected:**

No other options applicable.

**CHAIRMAN**

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Main Hall	Charges per hour	
	Scale 1 (Council Tenants)	Scale 2 (Non Council Tenants)
<b>Monday to Friday</b>		
9.00am – 6.00pm	£12.50	£25.00
6.00pm – 10.00pm	£17.50	£35.00
<b>Saturday</b>		
10.00am – 6.00pm	£17.50	£35.00
6.00pm – 11.00pm	£28.00	£48.00
10.00am – 11.00pm	£260.00	£460.00
<b>Sunday</b>		
10.00am – 9.00pm	£28.00	£48.00

Activity Room	Charges per hour	
	Scale 1	Scale 2
<b>Monday to Friday</b>		
9.00am – 6.00pm	£8.50	£18.50
6.00pm – 10.00pm	£13.50	£23.50
<b>Saturday &amp; Sunday (9pm only)</b>		
10.00am – 6.00pm	£13.50	£18.50
6.00pm – 11.00pm	£18.50	£28.50

Meeting Room	Charges per hour	
	Scale 1	Scale 2
<b>Monday to Friday</b>		
9.00am – 6.00pm	£5.50	£10.50
6.00pm – 10.00pm	£11.50	£22.50
<b>Saturday &amp; Sunday (9pm only)</b>		
10.00am – 6.00pm	£10.50	£20.50
6.00pm – 11.00pm	£15.50	£25.50

The Limes Centre – Current Scale of Hire Charges from 1<sup>st</sup> April 2018

Main Hall	Charges per hour	
	Scale 1 (Council Tenants)	Scale 2 (Non Council Tenants)
<b>Monday to Friday</b>		
9.00am – 6.00pm	£13.00	£26.00
6.00pm – 10.00pm	£18.00	£36.00
<b>Saturday</b>		
10.00am – 6.00pm	£18.00	£38.00
6.00pm – 11.00pm	£29.00	£49.00
10.00am – 11.00pm	£275.00	£500.00
<b>Sunday</b>		
10.00am – 9.00pm	£29.00	£49.00

Activity Room	Charges per hour	
	Scale 1	Scale 2
<b>Monday to Friday</b>		
9.00am – 6.00pm	£9.00	£19.00
6.00pm – 10.00pm	£14.00	£24.00
<b>Saturday &amp; Sunday (9pm only)</b>		
10.00am – 6.00pm	£15.00	£25.00
6.00pm – 11.00pm	£20.00	£30.00

Meeting Room	Charges per hour	
	Scale 1	Scale 2
<b>Monday to Friday</b>		
9.00am – 6.00pm	£6.00	£12.00
6.00pm – 10.00pm	£12.00	£24.00
<b>Saturday &amp; Sunday (9pm only)</b>		
10.00am – 6.00pm	£12.00	£24.00
6.00pm – 11.00pm	£16.00	£32.00

**Community, Health & Wellbeing Activity - Proposed Fees and Charges for 2018/19**

<b>Service/Activity</b>	<b>2017/18 Fees</b>	<b>Proposed 2018/19 Fees</b>	<b>Comments</b>
<b>New Horizons</b> Yoga session Indoor Bowls (Epping & Waltham Abbey) David Lloyd Bowls Badminton Boccia Table Tennis	£5.60 £3.70 £4.50 £3.70 £3.70 £3.70	£5.80 £3.80 £4.50* £3.80 £3.80 £3.80	*This was increased by 50p last year and we received a lot of criticism for this therefore we do not feel it should be increased again for 2018/19
<b>Lifewalks</b>	£2.00 per walk £30.00 privilege card for 6 months £58 privilege card for 12 months	£2.00* £30.00 £58	*Easy money for leaders to collect, gets complicated when dealing in pence plus feel this is a premium we can charge for a walk, most walkers purchase a privilege card  LVRPA are introducing car park charges from end of Oct 17, this could have a negative impact upon walkers attending, therefore we do not feel we can increase fees if walkers have to pay for parking.
<b>Cycling for Health</b>	£4.00 £8.00	£4.50 £9.00	
<b>Term time Sessions:</b> Badminton Futsal	£4.85 £3.50	£5.00 £3.60	
<b>Holiday Provision</b> Sport Sessions	£5.00	£5.20	
<b>Get Active Sessions</b>	£3.50	£3.60	
<b>Multi-Sport/Activity Camps</b>	£16.00	£16.50	
<b>Play in the Forest</b>	£3.00	£3.00	

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## Museums, Heritage & Culture: Fees & Charges

Appendix 2

	Actual 2017/18 £	Proposed (ex VAT) 2018/19 £	VAT Indicator	Percentage Increase	Comments
<b>Images (Private Research &amp; Commercial)</b>					
<b>Private Research:</b>					
A4 Black & White print	£6.00	£6.25	Yes	4.17%	
A4 Colour print	£6.50	£6.75	Yes	3.85%	
A4 Black and white photocopy	£1.00	£1.00	Yes	0.00%	
Digital copy, 300dpi (by email)	£5.00	£5.50	Yes	10.00%	
Digital copy, 300dpi (by email) (over 10 images)	£4.00	£4.50	Yes	12.50%	
<b>Commercial:</b>					
<b>Books</b>					
Local History Groups & Registered Charities	Free	Free			
Cover Page	£200.00	£220.00	Yes	10.00%	
Inner Page	£65.00	£70.00	Yes	7.69%	
<b>TV / Film / Video</b>					
Single Country	£75.00	£80.00	Yes	6.67%	
Worldwide	£150.00	£160.00	Yes	6.67%	
<b>Digital</b>					
300dpi jpeg/tiff per image / single use	£75.00	£80.00	Yes	6.67%	
<b>Web</b>					
Regional based business	£75.00	£80.00	Yes	6.67%	
National / International business	£150.00	£160.00	Yes	6.67%	
<b>Identifications/ Enquiries</b>					
Collections Search Service	Free	Free			
Research Visits	Free	Free			
Identifications Service	Free	Free			
Research Service (fee per hour)	£15.00	£15.00	No	0.00%	
<b>Exhibition Hire</b>					
Anthony Trollope Exhibition (fee per month. Up to 12 week hire)	£150.00	£150.00	No	0.00%	
Romance in Stone - The Pulham Legacy (fee per month. Up to 12 week hire)	£300.00	£300.00	No	0.00%	
Touring Exhibitions (Venues in Eastern Region) per month (minimum 2 month hire)	£50.00	£60.00	No	20.00%	
Touring Exhibitions (Venues Outside Eastern Region) per month (minimum 2 month hire)	£75.00	£90.00	No	20.00%	
<b>Talks and Tours</b>					
1 hour daytime talk within the Borough of Broxbourne / Epping Forest District (per group)	£54.00	£55.50	No	2.78%	
1 hour daytime talk outside the Borough of Broxbourne / Epping Forest District (per group)	£64.00	£65.50	No	2.34%	
1 hour evening talk outside museum but within borough/district (per group)	£64.00	£65.50	No	2.34%	
1 hour evening talk outside the borough/district (per group)	£74.00	£75.50	No	2.03%	
1 hour daytime talk or tour (incl. Behind the Scenes), with refreshments within the museum (per person) <i>minimum group charge of £50</i>	£5.00	£5.00	No	0.00%	New charge
1 hour evening talk or tour (incl. Behind the Scenes), with refreshments within the museum (per person) <i>minimum group charge of £70</i>	£7.00	£7.00	No	0.00%	New charge

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## Museums, Heritage & Culture: Fees & Charges

Appendix 2

	Actual 2017/18 £	Proposed (ex VAT) 2018/19 £	VAT Indicator	Percentage Increase	Comments
<b>Schools (workshops in school)</b>					
(max 35 pupils per class)					
<b>1 class for 1 hour</b>					
Epping Forest District and Broxbourne Borough Council Schools	£40.00	£40.00	No	0.00%	PLEASE NOTE SCHOOL FEES ARE ACADEMIC YEAR SEPT -SEPT
Schools outside Epping Forest/Broxbourne area	£50.00	£50.00	No	0.00%	
<b>2 classes on same day 2 x 1 hour</b>					
Epping Forest District and Broxbourne Borough Council Schools	£60.00	£60.00	No	0.00%	
Schools outside Epping Forest/Broxbourne area	£70.00	£70.00	No	0.00%	
<b>3 classes on same day 3 x 1 hour</b>					
Epping Forest District and Broxbourne Borough Council Schools	£80.00	£80.00	No	0.00%	
Schools outside Epping Forest/Broxbourne area	£90.00	£90.00	No	0.00%	
<b>4 classes on same day 4 x 1 hour</b>					
Epping Forest District and Broxbourne Borough Council Schools	£100.00	£100.00	No	0.00%	
Schools outside Epping Forest/Broxbourne area	£120.00	£120.00	No	0.00%	
<b>Schools (workshops in museum)</b>					
<b>2 hours (half day) up to two classes</b>					PLEASE NOTE SCHOOL FEES ARE ACADEMIC YEAR SEPT -SEPT
Epping Forest District and Broxbourne Borough Council Schools (Per child) minimum charge £40	£3.00	£3.00	No	0.00%	
Schools outside Epping Forest/Broxbourne area (Per child) minimum charge £40	£4.00	£4.00	No	0.00%	
Self guided visit	Free	Free			
<b>School Topic Box Hire</b>					
Epping Forest and Broxbourne Borough Schools	£40.00	£40.00	No	0.00%	
Schools outside Epping Forest/Broxbourne area	£50.00	£50.00	No	0.00%	
*Special rate save £10 if booked with and delivered on the same day as a workshop					
<b>Workshops/Public Programme</b>					
Family Fun Workshops and Toddler sessions	£1.50	£1.50	No	0.00%	Increased every few years
Half Day Workshops	£8.00	£8.00	No	0.00%	Increased every few years
Full day workshops	£20.00	£20.00	No	0.00%	Increased every few years
Artist-led Workshops 1.5 hrs (incl. materials)	£8.00	£8.00	No	0.00%	Increased every few years
Artist-led Workshops 2 hrs (incl. materials)	£10.00	£10.00	No	0.00%	Increased every few years
Artist-led Workshops 5 hrs/1 day (incl. materials)	£20.00	£20.00	No	0.00%	Increased every few years
Performance ticket (kids theatre shows)	£8.00	£8.00	No	0.00%	Increased every few years
Motiv8 Performance ticket	£8.00	£8.00	No	0.00%	audience feedback suggests we can't put this up every year
Motiv8 Performance ticket Concession price	£5.50	£5.50	No	0.00%	audience feedback suggests we can't put this up every year
eNgage Performance ticket	£12.00	£12.50	No	4.17%	
eNgage Performance ticket Concession price	£9.00	£9.50	No	5.56%	
After School Dance per child per session	£3.50	£4.00	No	14.29%	
Active Assemblies 1 day of training for session leaders (plus travel)	£160.00	£180.00	No	12.50%	
Active Assemblies 20 resource packs	£380.00	£400.00	No	5.26%	
Active Assemblies teacher mentoring over 8 weeks, per group	£50.00	£51.00	No	2.00%	
Active Assemblies session delivery for 8 sessions outside EFDC (plus travel)	£250.00	£260.00	No	4.00%	
Active Assemblies session delivery for 8 sessions EFDC	£180.00	£185.00	No	2.78%	
Creative Homes Arts sessions per session (incl. materials and set up, clear up time)	£65.50	£67.00		2.29%	
Creative Homes Dance sessions per session (incl. materials)	£47.00	£48.00		2.13%	

## Museums, Heritage & Culture: Fees & Charges

Appendix 2

	Actual 2017/18 £	Proposed (ex VAT) 2018/19 £	VAT Indicator	Percentage Increase	Comments
<b>Venue Hire</b>					
Lowewood Museum Room (per hour)	£12.50	£12.50	Yes	0.00%	New for the museum and trying to build up and audience for this
Equipment for Lowewood Museum Room (use of projector / screen / flip chart per session)	£25.00	£25.00	Yes	0.00%	New for the museum and trying to build up and audience for this
The Space day rate (per hour) (30 people)	25.00/15.00	£25.00/15.00	Yes	0.00%	New for the museum and trying to build up and audience for this
The Space evening rate (per hour) (30 people)	50.00/35.00	£50.00/£35.00	Yes	0.00%	New for the museum and trying to build up and audience for this
The Space Sunday rate (per hour) (30 people)	£100.00/£80.00	£100.00/£80.00	Yes	0.00%	New for the museum and trying to build up and audience for this
Tudor Gallery and Garden day rate (per hour) (20 people)	35.00/30.00	£35.00/£30.00	Yes	0.00%	New for the museum and trying to build up and audience for this
Tudor Gallery and Garden evening rate (per hour) (20 people)	55.00/45.00	£55.00/£45.00	Yes	0.00%	New for the museum and trying to build up and audience for this
Temp Ex (per hour) (60 people)	120.00/100.00	£120.00/£100	Yes	0.00%	New for the museum and trying to build up and audience for this
Whole Museum (per hour) (200 people)	160.00/150.00	£160.00/£150	Yes	0.00%	New for the museum and trying to build up and audience for this
Tea/Coffee and Biscuits (per person)	£3.00	£3.00	Yes	0.00%	New for the museum and trying to build up and audience for this
Buffet Lunch (per person)	£7.00	£7.00	Yes	0.00%	New for the museum and trying to build up and audience for this
<b>Archaeological Depositions</b>					
Excavations within Borough of Broxbourne (deposited with Lowewood Museum)					
Standard archive box of finds or paper archive	£40.00	£110.00	Yes	175.00%	(New figure set by Hertfordshire as county wide standard - the figure will increase by £10 every year)
Additional fees for items which will not fit into a standard box:					
Per A0 sheet paper or Perspex	£1.50	£0.00		-100.00%	Charge will be removed
Per A1 sheet paper or Perspex	£1.00	£0.00		-100.00%	Charge will be removed
Per A2 sheet paper or Perspex	£0.50	£0.00		-100.00%	Charge will be removed
Per A3 sheet paper or Perspex	£0.25	£0.00		-100.00%	Charge will be removed
Excavations within Epping Forest District (deposited with EFDM)					
Minimum charge per site (includes one finds box and one paper box)	£49.00	£54.00	Yes	10.20%	
Each additional Bulk Finds Box	£35.00	£40.00	Yes	14.29%	
Each additional Small Finds Box	£35.00	£40.00	Yes	14.29%	
Each additional Paper Archive Box	£35.00	£40.00	Yes	14.29%	
<b>Museums Annual Membership</b>					
Annual Individual Membership to both museums (discounted offer in shop and talks, entry to special events)	£16.67	£16.67	Yes	0.00%	Project under review
Junior Individual Membership (up to 16 years) (discounted offer in shop and talks, entry to special events)	£8.33	£8.33	Yes	0.00%	Project under review
Group Membership (up to 5 people of which one member is over 16 yrs) (discounted offer in shop and talks)	£41.67	£41.67	Yes	0.00%	Project under review

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**Fees and Charges 2018/19 - HOUSING RELATED SERVICES**
**Appendix 3**

Service	2017/18		2018/19	
	Amount	Period	Amount	Period
<b>Older People's Housing</b>				
<b>Communal Halls:</b>				
Pelly Court Hall, Epping	£10.10	per hour	£10.40	per hour
Oakwood Hill Hall, Loughton	£141.60	per annum	£145.85	per annum
Barrington Hall, Loughton	£8.25	per session	£8.50	per session
Guest Rooms - Sheltered Housing	£9.35	per person per night	£9.65	per person per night
<b>Scooter Stores:</b>				
Rental	£4.00	per week	£4.15	per week
Electricity	£2.05	per week	£2.15	per week
<b>Sheltered Housing Charges:</b>				
Scheme Management Charge:				
<i>Tenants not in receipt of housing benefit</i>	£10.11	per week	£10.40	per week
<i>Tenants in receipt of housing benefit</i>	£3.07	per week	£3.15	per week
Intensive Housing Management Charge	£1.78	per week	£1.85	per week
<i>(Note: Charge not payable by HB claimants)</i>				
<b>Area Housing Charges:</b>				
Scheme Management Charge:				
<i>Tenants not in receipt of housing benefit</i>	£2.52	per week	£2.60	per week
<i>Tenants in receipt of housing benefit</i>	£0.75	per week	£0.80	per week
Intensive Housing Management Charge	£0.45	per week	£0.50	per week
<i>(Note: Charge not payable by HB claimants)</i>				
<b>Careline Charges (Council tenants):</b>				
Tenants not in receipt of housing benefit	£4.38	per week	£4.50	per week
Tenants in receipt of housing benefit	£1.33	per week	£1.35	per week
<b>Telecare Packages (Private users):</b>				
Alarm and up to 4 sensors (Monitoring only)	£153.00	per annum	£153.00	per annum
Monitoring of additional sensors (per sensor)	£15.50	per annum	£15.50	per annum
Monitoring of alarms for other organisations (per speech module)	£108.75	per annum	£112.00	per annum
Large Button Telephone	£22.00	per telephone	£22.65	per telephone
Use of Jessopp Ct Lounge by Essex CC as a Day Centre	£10,240	per annum	£10,545	per annum
Lease for Jessopp Ct Office to Family Mosaic	Increased each October by the Sept RPI increase			
<b>Home Ownership and Sales</b>				
Leasehold Vendors' Enquiries	£148.60	per enquiry	£153.00	per enquiry
Certificates of Buildings Insurance - Leaseholders	£47.30	per copy	£48.70	per copy
Small Land Sales Valuation Charge	£379.00	per sale	£390.40	per sale
Valuation & Legal Charge - Re-sale of RTB Property within 5 years / Sale of property to EFDC within 10 years	£382.70	per application	£394.20	per application
Consideration of Right to Re-purchase Former RTB Property within 10 years of Original Purchase	£66.60	per application	£68.60	per application
<b>Housing Management</b>				
Hire of Halls for Elections	£92.40	per day	£95.10	per day
Garage rents	£8.50	per week	£8.75	per week
Hardstandings	£88.00	per annum	£90.65	per annum
Mortgage references	£43.35	per enquiry	£44.65	per enquiry
Request for covenant and leasehold approvals	£69.20	per request	£71.25	per request
Licences for vehicular access across housing land	£115.00	per annum	£118.50	per annum
Dishonoured cheques	£26.85	per cheque	£27.65	per cheque

Homelessness				
<b>Homeless Hostel Accommodation:</b>				
One Room	£48.80	per week	£50.25	per week
Two Rooms	£76.25	per week	£78.55	per week
Three Rooms	£102.65	per week	£105.70	per week
Chalets	£88.90	per week	£91.55	per week
<b>Bed and Breakfast Accommodation (Contracted rates):</b>				
Single Room	£42.10	per night	£42.10	per night
Double Room	£50.05	per night	£50.05	per night
Repairs and Maintenance				
Condition surveys to respond to Party Wall Act Notices	£78.25	per Notice	£80.60	per Notice
Copies of Structural Reports on RTB Properties	£38.70	per report	£39.85	per report
Rechargeable repairs	2.0%	increase in all charges	3.0%	increase in all charges
Replacement Door Entry and Suited Keys	£14.60	per key	£15.00	per key
Sewerage charges for individual sewerage systems	2.0%	increase in all charges	3.0%	increase in all charges
Caring and Repairing in Epping Forest (CARE) Service				
<b>Caring And Repairing in Epping Forest (CARE) Fees:</b>				
Disabled facilities grants and Decent Homes loans	15%	of works cost	15%	of works cost
Small Works Repayable Assistance	10%	of works cost	10%	of works cost
<b>C.A.R.E Handyperson Service:</b>				
<i>Clients in receipt of means-tested benefits:</i>				
General jobs	£32.50	Maximum charge per visit	£33.50	Max. charge per visit
Falls prevention and home safety checks/works	Free		Free	
Garden maintenance - First visit	Free	per visit (up to 2 hours)	Free	per visit (up to 2 hours)
- Second visit	Free	per visit (up to 2 hours)	Free	per visit (up to 2 hours)
<i>Clients <u>not</u> in receipt of means-tested benefits:</i>				
General jobs	£53.50	Maximum charge per visit	£55.10	Max. charge per visit
Falls prevention and home safety checks/works	£26.70	Maximum charge per visit	£27.50	Max. charge per visit
Garden maintenance	£26.70	per visit (up to 2 hours)	£27.50	Max. charge per visit

**Private Sector Housing**

<b>Licences - HMOs (Initial &amp; Renewal):</b> 3 storey HMO with up to 5 units of accommodation Additional units of accommodation	£715.00 £66.60	per licence per additional unit	£736.50 £68.60	per licence per additional unit
<b>Landlord Accreditation Scheme for Student Accom:</b> Bed-sit 1-2 bedroom flats House/bungalow with up to 6 bedrooms 3 storey houses (non-licensable)	£52.40 £104.90 £157.30 £183.50	per property accredited per property accredited per property accredited per property accredited	£53.95 £108.00 £162.00 £189.00	per property accredited per property accredited per property accredited per property accredited
<b>Park Homes Licensing Fees:</b> Site licence fees Depositing of site rules				
	In accordance with EFDC's Fees Policy for Licensing Residential Park Home Sites			
	£139.40	per deposit	£143.60	per deposit
<b>Penalty charges for private landlords</b> Failing to provide appropriate smoke and carbon monoxide alarms (Smoke and Carbon Monoxide Alarm (England) Regulations 2015)  Fine for Lettings Agencies and Property Agencies failing to join a Government-approved Redress Scheme  Civil Penalty Notices for certain Housing Act 2004 offences	£5,000  £5,000	per incidence (unless extenuating circs.)  per incidence (unless extenuating circs.)	£5,000  £5,000	per incidence (unless extenuating circs.)  per incidence (unless extenuating circs.)
	New charge		Up to £30,000 per notice	
<b>Property inspections for immigration applications:</b>  1 or 2 Bed Property 3 Bed Flat Property 4 Bed Property	£85.00 £114.00 £157.00	per inspection per inspection per inspection	£87.50 £117.50 £162.00	per inspection per inspection per inspection
<b>Enforcement of private sector housing conditions - Housing Act 2004 and Mobile Homes Act 2013</b>  <b>1-4 Hazards:</b> 1 Bed Property 2 Bed Property 3 Bed Property 4 Bed Property 5 or 6 Bed Property > 6 Bed Property or HMO  <b>5 or more Hazards:</b> 1 Bed Property 2 Bed Property 3 Bed Property 4 Bed Property 5 or 6 Bed Property > 6 Bed Property or HMO	£342.00 £385.00 £428.00 £513.00 £556.00 £670.00  £428.00 £470.00 £513.00 £612.00 £655.00 £726.00	per enforcement per enforcement per enforcement per enforcement per enforcement per enforcement  per enforcement per enforcement per enforcement per enforcement per enforcement per enforcement	£352.00 £396.00 £441.00 £528.00 £571.00 £690.00  £441.00 £484.00 £529.00 £630.00 £675.00 £748.00	per enforcement per enforcement per enforcement per enforcement per enforcement per enforcement  per enforcement per enforcement per enforcement per enforcement per enforcement per enforcement
<b>General percentage uplift for next year</b>	<b>3.0%</b>			

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**LEGAL FEES – 2017/18**  
**& Proposed 2018/19**

	<b><u>2017/18</u></b>	<b><u>2018/19</u></b>
<b>1. Property Transactions</b>		
1.1 Redemption of Mortgages	£148.00	£152.00
1.2 Transfers of Equity	£286.00	£295.00
1.3 Sale of Land	£418.00	£431.00
1.4 Repayment of Discount and Postponement of Legal Charge	£140.00	£144.00
1.5 Deed of Release of Covenant	£258.00	£266.00
1.5.1 Deed of Covenant + Application to Cancel Land Charges Entry (Form K11)	£112.00	£115.00
1.6 Second Mortgage Questionnaires	£103.00	£106.00
1.7 Licence to cross land/occupy land	£418.00	£431.00
Licences to cross housing land	£125.00	£128.00
1.8 Leases		
(a) Shops	£750.00	£773.00
(b) Industrial (e.g. Oakwood Hill and North Weald)	£750.00	£773.00
(c) Leases contracted out of Landlord and Tenant Act 1954 provisions	£179.00	£184.00
(d) New Lease extending Term (residential)	£531.00	£547.00
1.9 Licences granted pursuant to a lease		
(a) To Assign (add £63.00 if surety)	£390.00	£402.00
(b) For Alterations	£390.00	£402.00
(c) For Change of Use	£390.00	£402.00
(d) To sublet	£390.00	£402.00
1.10 Deed of Surrender of Lease	£388.00	£400.00
1.11 Combined Surrender/Licence	£467.00	£481.00
1.12a Transfer of Lease and Notification of Mortgage (RTB)	£63.00	£65.00
1.12b For commercial leases	£86.00	£89.00
1.13 Deed of Variation (if they produce)	£189.00	£195.00
1.14 Deed of Variation (Legal prepare)	£304.00	£313.00
1.15 Consent for restriction (Land Registry)	£63.00	£65.00

		<u>2017/18</u>	<u>2018/19</u>
<b>2.</b>	<b>Planning Agreements</b>		
2.1	S106 Agreement - routine	£624.00	£643.00
2.2	S106 Agreement – complex		Time recorded.
2.3	S106 Agreement including Minor Highway Works	£624.00	£643.00
2.4	S106 Agreement including Major Highway Works	£839.00	£864.00
2.5	Unilateral Undertaking - routine	£346.00	£356.00
2.6	Unilateral Undertaking - Complex		Time recorded.
2.7	Variation/Revocation of S106 Agreement or Unilateral Undertaking	£417.00	£430.00
<b>3.</b>	<b>Photocopying</b>		
3.1	Abstract of Title	£9.70 £1.80 for each Deed	£10.00 £1.85 for each Deed
3.2	Other	A4 –£0.87 per page A3–£1.28 per page  Add £2.80 for P&P	A4-£0.90 per page A3-£1.32 per page  Add £2.88 for P&P
3.3	Any Document that can be obtained as office copies from the Land Registry not in connection with a redemption or other current matter for each document	£9.70 plus £3.05 for P&P	£10.00 plus £3.14 for P&P
3.4	Additional charge for faxing documents/letter	£0.87 per page	£0.90 per page

**Neighbourhoods****Appendix 5****Proposed fees & charges for 2018/19**

Service area	2017/18		Proposed 2018/19		Notes
	Application/ Event	Renewal	Application/ Event	Renewal	
<b>Environmental Health</b>					
<b>Training</b>					
Basic food hygiene course	£73.00		£75.00		6 courses 10 per course
Basic health & safety course	£63.00		£65.00		
<b>Animal welfare</b>					
Animal boarding	£313.00	£215.00	£250.00	£250.00	Plus recharge of Vet Fees
Dog breeding	£313.00	£215.00	£250.00	£250.00	Plus recharge of Vet Fees
Pet Shops	£313.00	£215.00	£250.00	£250.00	Plus recharge of Vet Fees
Dangerous wild animals	£684.00	£464.00	£250.00	£250.00	Plus recharge of Vet Fees
Riding Establishment	£684.00	£575.00	£250.00	£250.00	Plus recharge of Vet Fees
Stray dog					Set by Waltham Forest as part of contract with them
Dog home boarding fee	£70.00		£72.00		.
Zoo's	£553.00		£570.00		
<b>Licensing.</b>					
<b>Hackney Carriage/Private Hire</b>					
Annual Vehicle Licence	£277.00	£277.00	£277.00	£277.00	Subject to Statutory consultation
Annual Driver's Licence	£186.00	£186.00	£186.00	£186.00	Subject to Statutory consultation 3 year licence
Vehicle plate	£30.00		£30.00		Initial fee, refundable on return
Driver badge	£10.00		£10.00		
Drivers Test	£40.00		£40.00		Refundable if 2 days notice of cancellation given
Drivers re-sit of test	£21.00		£21.00		Refundable if 2 days notice of cancellation given

Service area	2017/18		Proposed 2018/19		Notes
	Application/ Event	Renewal	Application/ Event	Renewal	
<b>Private Hire Operators</b>					
Annual operator licence (1 vehicle only)	£105.00		£105.00		Subject to Statutory consultation, 5 year licence
Annual Operators (> 1 vehicle)	£405.00		£405.00		Subject to Statutory consultation, 5 year licence
Plate exemption	£88.00		£88.00		
<b>Gambling Act 2005</b>					
See separate sheet					
<b>Miscellaneous</b>					
Special treatment premises	£162.00		£167.00		
Special treatments person	£87.00		£90.00		
Sex Shops and Cinemas	£540.00	£540.00	£556.00	£556.00	
Sexual Entertainment Venues -	£4,200.00	£2,100.00	£4,325.00	£2,160.00	
Street Trading Consents	£398.00	£398.00	£410.00	£410.00	If not successful at sub-committee then half fee refunded
Scrap Metal Dealers	£393.00		£405.00		3 year licence
Scrap Metal Sites	£236.00		£243.00		3 year licence
Road Closure Notices	£176.00		£181.00		
<b>Licensing Act 2003</b>					All fees set by statute based upon premises rateable value plus occupancy for premises holding more than 5,000 people. Personal licences valid for 10 years  EFDC cannot amend these charges, therefore not included in this table

**Gambling Act 2005**

Betting Premises	New application		Annual fee		Variation, Transfer, Re-instatement		
	Current	Proposed	Current	Proposed	Current	Proposed	
Betting premises (not tracks)	£1,220.00	£1,220.00	£610.00	£610.00	£1,220.00	£1,220.00	

Betting Premises	Licence copy		Notification of change	
	Current	Proposed	Current	Proposed
Betting premises (not tracks)	£30.00	£31.00	£30.00	£31.00

**Waste management**

**Bulky household waste**

Item	Current	Proposed	Notes	
1 to 3 items	£24.50	£25.00	50% concession for those on HB	Contract plus Admin. Fee
4 to 7 items	£36.50	£37.50	50% concession for those on HB	Contract plus Admin. Fee
8 to 10 items	£48.00	£49.50	50% concession for those on HB	Contract plus Admin. Fee
11 to 15 items	£61.00	£63.00	50% concession for those on HB	Contract plus Admin. Fee
More than 15 items	Assessment	Assessment	50% concession for those on HB	

## Street Numbering and Naming Charges

Item	Current	Proposed	Notes	
House Name Change/ Addition	£52.50	£54.00	Per property	
Development of 1+ properties	£52.50	£54.00	For first property	
	£18.00	£18.50	Per additional property	
Changes in initial development after initial notification	£52.50	£54.00	For first property	
	£18.00	£18.50	Per additional property	
Renaming of street at residents request	£52.50	£54.00	For first property	
	£18.00	£18.50	Per additional property	
Confirmation of postal address details	£2.85	£2.95	Per certificate issued	
	£18.00	£18.50	Per property involved	

Fee Type Permit Type	Application fee	Annual fee	Renewal fee	Transitional Application Fee
FEC Gaming Machine	£306.00	N/A	£306.00	£102.00
Prize Gaming	£306.00	N/A	£306.00	£102.00
Alcohol Licences Premises – Notification of 2 or less machines	£51.00	N/A	N/A	N/A
Alcohol Licences Premises – More than 2 machines	£153.00	£51.00	N/A	£102.00
Club Gaming Permit	£204.00	£51.00	£204.00	£102.00
Club Gaming Machine Permit	£204.00	£51.00	£204.00	£102.00
Club Fast-track for Gaming Permit or Gaming Machine Permit	£102.00	£51.00	£204.00	N/A
Small Society Lottery Registration	£42.00	£22.00	£22.00	N/A

### **Permit - Miscellaneous Fees**

	Change of Name £	Copy of Permit £	Variation £	Transfer £
FEC Permits	£26.00	£16.00	N/A	N/A
Prize Gaming Permits	£26.00	£16.00	N/A	N/A
Alcohol Licences Premises – Notification of 2 or less machines	£51.00	N/A	N/A	N/A
Alcohol Licences Premises – More than 2 machines	£26.00	£16.00	£102.00	£26.00
Club Gaming Permit	N/A	£16.00	£102.00	N/A
Club Gaming Machine Permit	N/A	£16.00	£102.00	N/A
Small Society Lottery Registration	£42.00	£22.00	N/A	N/A

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## **Report to the Finance and Performance Management Cabinet Committee**



**Epping Forest  
District Council**

**Report Reference: FPM-019-2017/18**

**Date of meeting: 18 January 2018**

**Portfolio: Finance**

**Subject: Risk Management – Corporate Risk Register**

**Officer contact for further information: Edward Higgins – (01992 – 564606)**

**Democratic Services Officer: Rebecca Perrin - (01992 – 564532)**

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### **Recommendations/Decisions Required:**

- 1. To agree the updated risk Vulnerability, Controls and Management actions for Risk 1;**
- 2. To agree the updating of the Effectiveness of controls/actions for Risk 2;**
- 3. To agree the revised Key date for Risk 4;**
- 4. To agree the updated Vulnerability for Risk 7;**
- 5. To agree the revised Key date for Risk 9;**
- 6. To agree the new Risk 11 - Transformation Programme;**
- 7. To consider whether there are any new risks that are not on the current Corporate Risk Register; and**
- 8. To agree that the amended Corporate Risk Register be recommended to Cabinet for approval,**

### **Executive Summary:**

The Corporate Risk Register was considered by the Risk Management Group on 12 December 2017. The minutes of that meeting were then reviewed by Management Board. These reviews identified amendments and one new risk for the Corporate Risk Register.

### **Reasons for Proposed Decisions:**

It is essential that the Corporate Risk Register is regularly reviewed and kept up to date.

### **Other Options for Action:**

Members may suggest new risks for inclusion or changes to the scoring of existing risks.

### **Report:**

- 1. The Corporate Risk Register was reviewed by the Risk Management Group on 12 December 2017 with subsequent review by Management Board. Amendments have been identified and incorporated into the register (Appendix 1).**

2. Risk 1 Local Plan – The risk has been updated following the Submission Version 2017 of the Local Plan being agreed by Council at the Extraordinary Meeting on 14 December. The risk vulnerability has been amended to reflect the submission deadline of 31 March 2018. Controls and Required further management actions have also been updated.
3. Risk 2 Strategic Sites – The Effectiveness of controls/actions have been amended to advise the updated position for the key sites. Construction has started at Waltham Abbey Leisure Centre, contractors are digging out the swimming pool. Marketing of the Pyrles Lane Nursery site will commence in January 2018.
4. Risk 4 Finance Income – the Key date has been updated to advise that the budget will be considered at Council on 22<sup>nd</sup> February 2018.
5. Risk 7 Business Continuity – The risk vulnerability has been amended to note the need for business continuity responsibilities to be updated following the re-organisation.
6. Risk 9 Safeguarding – The Key date has been amended to reflect the revised submission date for ESCB (safeguarding Children) audit of May 2018.
7. New Risk 11 Transformation Programme – The major programme to modernise working practices and improve efficiency has now reached a key stage and should be included in the Corporate Risk Register. The Vulnerability, Triggers and Consequence along with supporting controls have been set out and the risk has been scored A1 (Very High Likelihood/Major Impact).
8. Members are now asked to consider the attached updated Corporate Risk Register and whether the risks listed are scored appropriately and whether there are any additional risks that should be included.

**Resource Implications:**

No additional resource requirements.

**Legal and Governance Implications:**

The Corporate Risk Register is an important part of the Council's overall governance arrangements and that is why this Committee considers it on a regular basis.

**Safer, Cleaner, Greener Implications:**

None.

**Consultation Undertaken:**

The Risk Management Group and Management Board have been involved in the process.

**Background Papers:**

None.

**Impact Assessments:**

Risk Management

If the Corporate Risk Register was not regularly reviewed and updated a risk that threatened the achievement of corporate objectives might either not be managed or be managed inappropriately.

**Due Regard Record**

This page shows **which groups of people are affected** by the subject of this report. It sets out **how they are affected** and how any **unlawful discrimination** they experience can be eliminated. It also includes information about how **access to the service(s)** subject to this report can be improved for the different groups of people; and how they can be assisted to **understand each other better** as a result of the subject of this report.

S149 Equality Act 2010 requires that due regard must be paid to this information when considering the subject of this report.

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<b>Date / Name</b>	<b>Summary of equality analysis</b>
05/01/18  Director of Resources	The purpose of the report is to monitor corporate risks. It does not propose any change to the use of resources and so has no equalities implications.

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# **Epping Forest District Council Corporate Risk Register**

**Date: 18 January 2018**

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# 1. Introduction

A strategic risk management 'refresh' exercise was conducted on 15<sup>th</sup> May 2013 with assistance from Zurich Risk Engineering. This exercise was an opportunity for the Management Board to refresh (or update) through identification, analysis and prioritisation those risks that may affect the ability of the Council to achieve its strategic objectives and Corporate Plan. In doing so, the organisation is recognising the need to sustain risk management at the highest level.

The refresh exercise involved a workshop with Management Board to identify new business risk areas and to update and re-profile important risks from the existing corporate risk register.

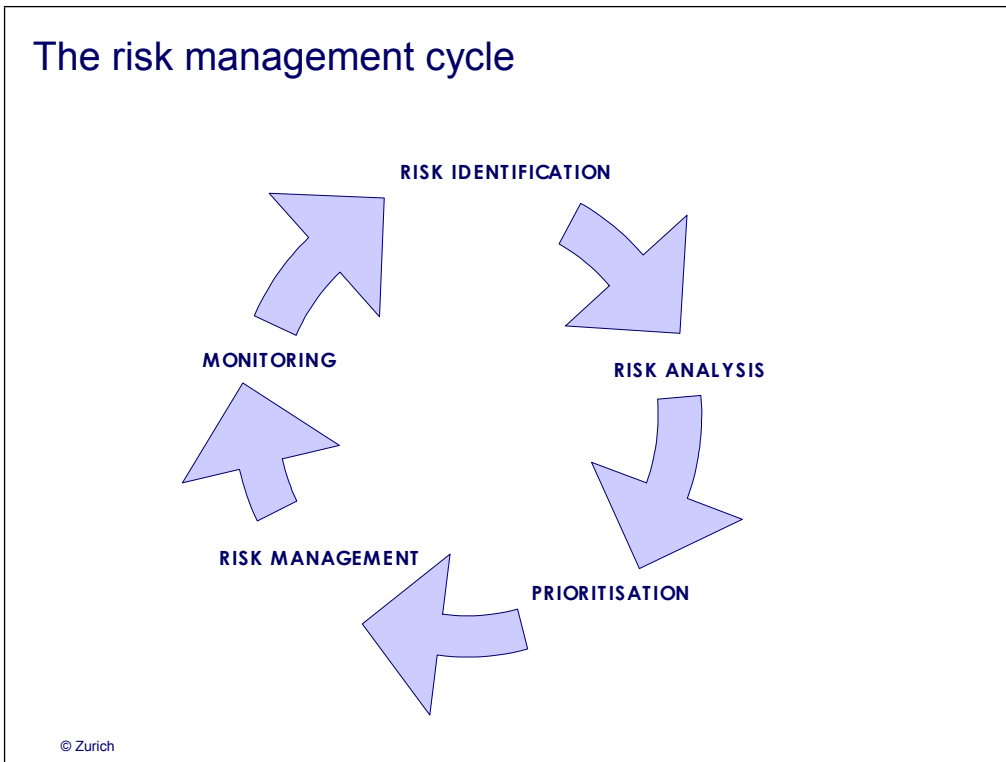
In total 8 strategic risks were profiled at the workshop and during the workshop, each risk was discussed to ensure common agreement and understanding of its description and then prioritised on a matrix. The risk matrix measured each risk for its likelihood and its impact in terms of its potential for affecting the ability of the organisation to achieve its objectives.

For the risks that were assessed with higher likelihood and impact, the group validated the risk scenarios and determined actions to manage them, including assessing the adequacy of existing actions and identifying the need for further actions in order to move the risk down the matrix.

Management Board agreed a timescale for re-visiting these risks in order to assess if they are still relevant and to identify new scenarios. Risks in the red zone will be monitored on a monthly basis and those in the amber zone on a quarterly basis.

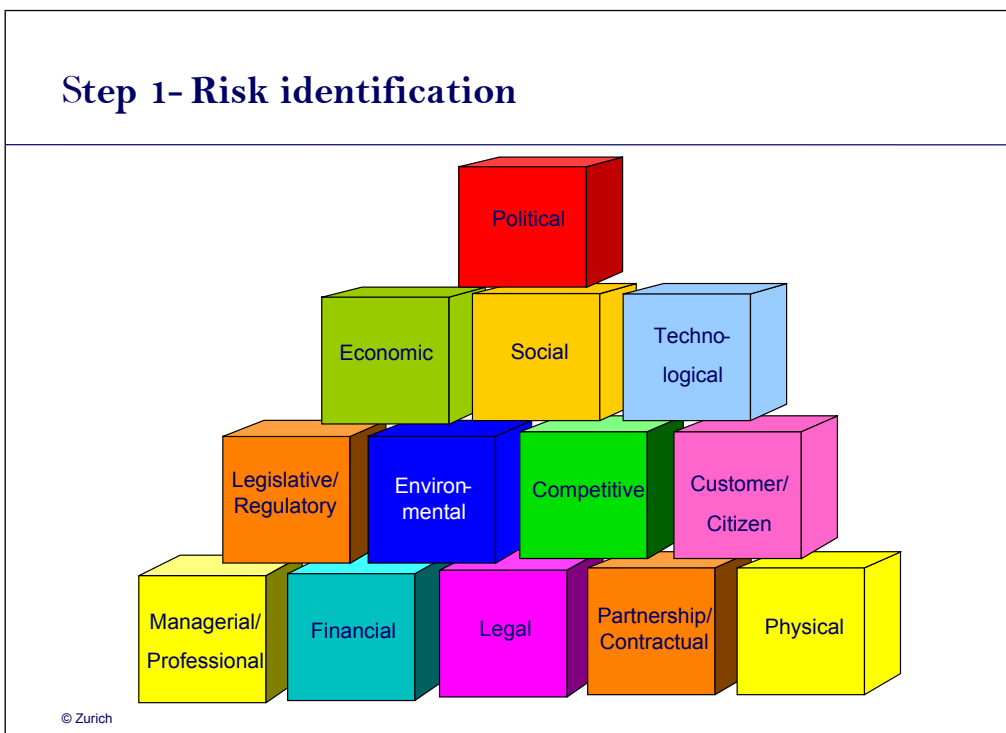
The following report outlines the process utilised by Zurich Risk Engineering and the results achieved.

## 2. The Process



### Risk identification

The first of five stages of the risk management cycle requires risk identification. This formed the initial part of the workshop. In doing so the following 13 categories of risk were considered.





## **Risk analysis**

During the workshop, the identified risks were discussed and framed into a risk scenario format, containing risk cause and consequence elements, with a 'trigger' also identified. This format ensured that the full nature of the risk was considered and also helped with the prioritisation of the risks.

## **Risk prioritisation**

The discussion resulted in 8 risk scenarios being agreed (Appendix 2) and these were then assessed for impact and likelihood and plotted onto a matrix (Appendix 1). The likelihood of the risks was measured as being 'very high', 'high', 'medium', or 'low/very low'. The impact, compared against the key objectives and Corporate Plan was measured as being 'major', 'moderate', 'minor' or 'insignificant'.

Once all risks had been plotted the matrix was overlaid with red, amber and green filters, with those risks in the red area requiring further particular scrutiny in the short-term, followed by those in the amber area.

## **Risk management and monitoring**

The next stage is to monitor the revised management action plans. These plans frame the risk management actions that are required. They map out the target for each risk i.e. to reduce the likelihood, impact or both. They also include targets and critical success factors to allow the risk management action to be monitored.

A risk owner has been identified for each risk. It is vital that each risk should be owned by a member of Management Board to ensure that there is high level support, understanding and monitoring of the work that is required as part of the plans. Risks should also be reviewed as part of the business planning process, in order to assess if they are still relevant and to identify new issues.

The monitoring of these action plans takes place at Corporate Governance Group, Management Board and the Risk Management Group. The action plans are also reported to Members quarterly.

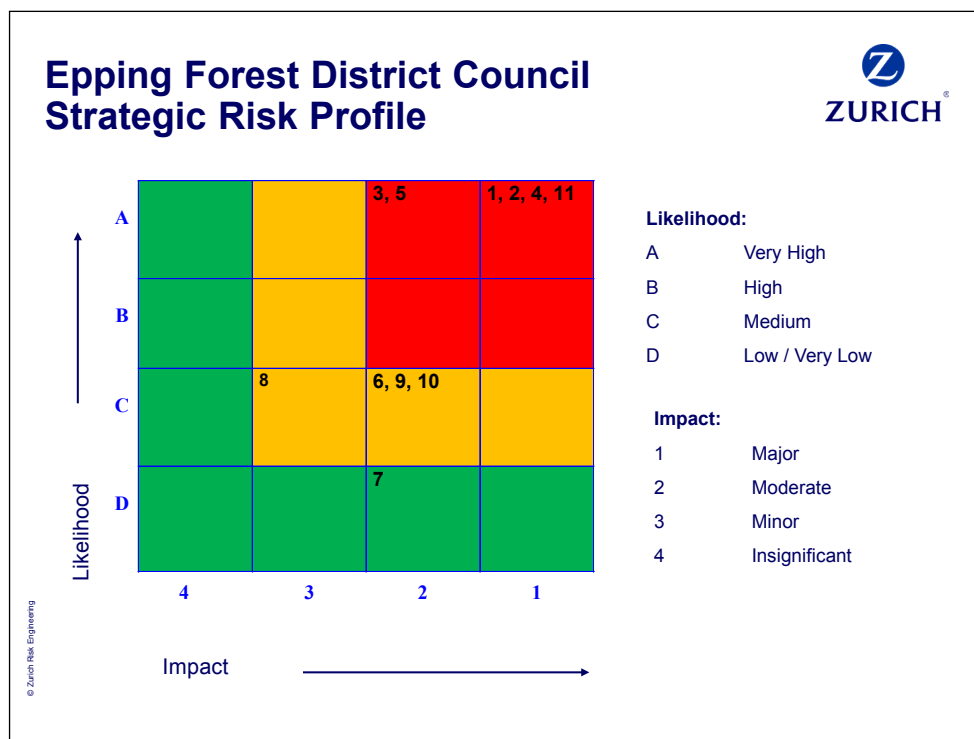
As part of the regular review and reporting an additional risk on Safeguarding was added to the register in January 2014. The most recent addition was a risk covering various aspects of Housing Capital Finance and this was added in June 2015.

A new risk covering the Transformation Programme has been drafted and is included as risk 11 for consideration at this meeting.

# Appendix 1 – Risk Profile

## Risk profile

During the workshop, 8 risks were identified and framed into scenarios. The results are shown on the following risk profile.



Appendix 2 details all of the above risks.

It is important that an action plan element is written for each of the risks, with particular focus on those with the highest priority, as it is this which will allow them to be monitored and successfully managed down.

An opportunity was also taken as part of this refresh to ‘spring clean’ the risk numbers, and they were numbered in priority order as follows:

Risk number	Short name
1	Local plan
2	Strategic sites
3	Welfare reform
4	Finance – income
5	Economic development
6	Data/ information
7	Business continuity
8	Partnerships
9	Safeguarding
10	Housing Capital
11	Transformation

## Appendix 2 – Corporate Risk Register and Action Plans

Risk No 1	Local Plan	A1		
Vulnerability	Trigger	Consequence	Risk Owner	
<p>On-going changes to Planning system increase importance of having up to date Local Plan, in particular, Central Government’s announcement that Local Authorities must submit their Submission Version by 31 March 2018 or have to provide higher numbers under the standard methodology.</p> <p>Changes in government planning policy require new Local Plan to take approaches significantly different from predecessors e.g. Duty to Co-operate, release Green Belt.</p> <p>Particular vulnerability to delay in approvals from Highways England on strategic modelling delay ability to understand impacts of delivering to objectively assessed need levels.</p> <p>Contracted process of achieving local highway modelling</p> <p>Failure to make timely progress increases likelihood of “planning by appeal”</p> <p>Planning policy recruitment and retention issues. Not considering alternative options of delivering work i.e outsourcing.</p>	<p>Failure of Council to approve a draft plan in line with National Planning Policy Framework.</p> <p>Inability to agree, particularly on amount and distribution of objectively assessed development needs.</p> <p>Failure to adhere to Local Development Scheme leads to developers making significant planning applications in advance of new Plan.</p> <p>Inability to fill vacancies.</p>	<p>Plan not “sound”, leading to further delay, wasted resources, and vulnerability to planning appeal decisions.</p> <p>As above</p> <p>As above</p> <p>Significant diversion of professional resources to appeals. Risk of costs awards against Council.</p> <p>Delays in achieving timetable.</p>	<p>Derek Macnab</p>	

**Risk No 1 Local Plan – Action Plan**

Existing Controls/actions to address risk	Effectiveness of controls/actions	Required further management action	Responsibility for action	Critical success factors and measures	Review frequency	Key date
Project management approach in place including regular updates, resource planning.	Project plan needs to incorporate more time for political engagement at key decision points.	Agree mechanisms and timing with lead members, incorporate in revised project plan	Derek Macnab	Future adherence to project plan.	MB review 6 weekly	None – process ongoing.
Submission Version 2017 Agreed by Council 14 December 2017.	Key milestone to achieve new LDS.	Collation of Representations to be submitted to Planning Inspectorate by 31 March 2018.	Derek Macnab	Adherence to revised LDS	MB review 6 weekly	Submit by 31 March 2018.
Local Development Scheme revised July 2018.	Local Development Scheme adopted by Cabinet July 2018.	Review progress against key milestones.	Derek Macnab	Local Development Scheme remains robust	As necessary	
Workshops for EFDC and Town/Parish councillors on key issues to enhance awareness and understanding of new government requirements.	Workshops popular and helpful.	Supplement workshops with other forms of briefing to EFDC members as agreed with leading members.	Derek Macnab	Timely decision making in line with project plan.	As necessary	
Engagement with other key stakeholders e.g. ad hoc meetings with Town/Parish councils, Resident Associations and website, making positive use of external PR firm.	Utilising existing mechanisms including Local Council Liaison Committee. Intensive engagement takes place in lead up to formal consultations. Ongoing discussions being had around Neighbourhood Plans.	Assess responses to consultation.	Derek Macnab	Stakeholders feel well informed about process and decisions. Informed responses to public consultation.	As necessary	

<b>Risk No 1 Local Plan – Action Plan</b>						
<b>Existing Controls/actions to address risk</b>	<b>Effectiveness of controls/actions</b>	<b>Required further management action</b>	<b>Responsibility for action</b>	<b>Critical success factors and measures</b>	<b>Review frequency</b>	<b>Key date</b>
<p>Systematic approach to Duty to Co-operate, engaging public bodies and developing Memorandum of Understanding (MoU) with key councils in the Strategic Housing Market Area (SHMA).</p>	<p>Difficulties and delay in engaging councils in serious discussion re MoU, however progress now being made. Meetings held with most other key bodies with positive outcomes, issues identified. Constant review of Planning Inspectorate local plan decisions re Duty to Co-operate.</p>	<p>Important that key decisions do not precede Duty to Co-operate i.e. “fait accompli”- Group is exploring additional items to be included on discussion agenda. Engage further key bodies e.g. Lee Valley Regional Park. Discuss informally with Planning Inspectorate as necessary.</p>	Derek Macnab	Submitted plan passes legal test of Duty to Co-operate.	MB review six weekly	<p>Officer Meetings – monthly now underway.</p> <p>Governance arrangements agreed. “Duty to Co-operate” Member meetings now ongoing.</p>
<p>Pursuit of MoU with Natural England regarding the effect of development on Epping Forest. Intention to extend MoU outside of SHMA Area to include neighbouring London Boroughs.</p>	Effect as yet unknown	Invitation now extended to additional partners. Work to review outcomes of draft MoU has commenced.	Derek Macnab	Review and agreement of wider area MoU to include agreed mitigating actions.		As above
<p>Consistent close working with Essex County Council through relevant structures, and individual officers</p>	ECC and Highways England regular attendees at Co-op Member and Officer meetings.					
<p>Consultants in place to support project management, resource planning, Sustainability Assessment, transport modelling, master planning. IR35 Regulations from 7 April complicating and compounding recruitment of consultants.</p>	<p>Staff cannot be prevented from leaving. Exit interviews should reveal any specific patterns. Market is picking up, making recruitment more difficult. EFDC is not offering the most competitive salaries compared to other Essex and London authorities.</p>	<p>Ongoing review of strategy by senior planners and Management Board. Scrutiny Function to be undertaken by Neighbourhood Select Committee.</p>	Derek Macnab	No delays to timetable due to staffing gaps or lack of critical skills		

<b>Risk No 1 Local Plan – Action Plan</b>						
<b>Existing Controls/actions to address risk</b>	<b>Effectiveness of controls/actions</b>	<b>Required further management action</b>	<b>Responsibility for action</b>	<b>Critical success factors and measures</b>	<b>Review frequency</b>	<b>Key date</b>
Employment Allocation Determined in 23ha and allocated in Submission Version of Local Plan.	Effective to date.	Based on representations received prior to Examination in Public.	Derek Macnab	Employment allocation in Reg.19 Submission, considered sound at Examination in Public.	Monthly	31 March 2018.

<b>Risk No 2 Strategic Sites A1</b>						
<b>Vulnerability</b>		<b>Trigger</b>		<b>Consequence</b>		<b>Risk Owner</b>
<p>The Council has a number of Strategic sites which it needs to make the right decisions about and then deliver on those decisions.</p> <p>One key individual is driving forward the projects.</p>		<p>Not maximising the opportunity of the strategic sites either through decisions or delivery.</p> <p>Loss of key individual</p>		<ul style="list-style-type: none"> <li>Financial viability of Council harmed</li> <li>Lack of economic development and job creation</li> <li>External criticism</li> </ul> <ul style="list-style-type: none"> <li>Project delayed or mismanaged</li> </ul>		Derek Macnab
<b>Existing Controls/actions to address risk</b>	<b>Effectiveness of controls/actions</b>	<b>Required further management action</b>	<b>Responsibility for action</b>	<b>Critical success factors and measures</b>	<b>Review frequency</b>	<b>Key date</b>
<p>Work on strategic sites is co-ordinated through a dedicated Cabinet Committee.</p> <p style="writing-mode: vertical-rl; transform: rotate(180deg);">Page 47</p>	<p>Work is progressing on developing a number of sites:</p>		Derek Macnab	<p>Development of strategic sites completed in accordance with Cabinet decisions.</p>	<p>Monthly</p>	None
	<p>1. Winston Churchill, negotiations taking place with potential tenants for retail space</p>	<p>Complete letting of retail space.</p>				April 2018
	<p>2. St Johns, negotiations are ongoing with Epping Town Council;</p>	<p>Identification of alternative Housing depot and re-location to Oakwood Hill depot in progress.</p>				November 2018
	<p>3. Langston Road, in discussion with retailers as three units still to let;</p>	<p>Complete letting of last few units.</p>				May 2018
	<p>4. Waltham Abbey Leisure Centre; leisure centres are now managed by Places for People and they are developing sites. Construction has commenced, contractor digging out pool;</p>	<p>Monitor construction of new centre. Currently on programme.</p>				
<p>5. Pyrles Lane Nursery, July Cabinet agreed disposal strategy. Marketing beginning January 2018.</p>	<p>Nursery Services to re-locate to Town Mead.</p>					

<b>Risk No 3 Welfare Reform A2</b>						
<b>Vulnerability</b>		<b>Trigger</b>	<b>Consequence</b>			<b>Risk Owner</b>
<p>The government has pledged to make substantial savings from the overall welfare bill. This will require a major reform of the welfare system which is likely to have serious impacts on the Council and the community. This includes Universal Credit, changes to Council Tax and other benefits and direct payments to tenants.</p>		<p>Welfare reform changes have a detrimental effect on the Council and community</p>	<ul style="list-style-type: none"> <li>• Tenants no longer able to afford current/new tenancies.</li> <li>• Increase in evictions and homelessness</li> <li>• Increased costs of temporary accommodation</li> <li>• Unable to secure similar level of income due to payment defaults</li> <li>• Increase in rent arrears</li> <li>• Public dissatisfaction</li> <li>• Criticism of the Council for not mitigating the effects for residents.</li> </ul>			<p>Alan Hall</p>
<b>Existing Controls /actions to address risk</b>	<b>Effectiveness of controls/actions</b>	<b>Required further management action</b>	<b>Responsibility for action</b>	<b>Critical success factors and measures</b>	<b>Review frequency</b>	<b>Key date</b>
<p>Joint Benefits and Housing working group established. Mitigation action plan developed.</p>	<p>Two thirds of the actions have been implemented and the remaining actions are in abeyance pending Government announcements on Universal Credit.</p>	<p>Working Group to continue and amend mitigation action plan as necessary.</p>	<p>Alan Hall</p>	<p>A smooth implementation of welfare reforms.</p> <p>Minimise number and cost of redundancies.</p>	<p>Monthly</p>	<p>Start date for full version of universal credit still unclear.</p>

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<b>Risk No 4 Finance Income A1</b>						
<b>Vulnerability</b>		<b>Trigger</b>	<b>Consequence</b>			<b>Risk Owner</b>
<p>The Government are consulting on significant changes in responsibilities and financing. Despite four year settlements being in place further reductions still likely.</p> <p>A large number of rating appeals have been received and the outcome of these is uncertain.</p> <p>Welfare reform may require substantial change to the calculation and administration of benefits with a likely reduction in funding received.</p> <p>The medium term financial strategy requires substantial net CSB reductions over three years.</p>		<p>Unable to secure required level of income due to reduced demand for services, changes in legislation or adverse change in funding mechanisms.</p>	<ul style="list-style-type: none"> <li>• Council unable to meet budget requirements</li> <li>• Staffing and service level reductions</li> <li>• Increase Council Tax</li> <li>• Increase in charges</li> <li>• Greater use of reserves if required net savings not achieved</li> <li>• Higher level of saving in subsequent years.</li> </ul>			<p>Bob Palmer</p>

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<b>Existing Controls /actions to address risk</b>	<b>Effectiveness of controls/actions</b>	<b>Required further management action</b>	<b>Responsibility for action</b>	<b>Critical success factors and measures</b>	<b>Review frequency</b>	<b>Key date</b>
<p>Monitoring of key income streams and NDR tax base. Savings opportunities pursued through service reviews and corporate restructure.</p>	<p>Effective to date as budgets have been achieved that meet the financial targets set by Members.</p>	<p>Update Medium Term Financial Strategy as announcements are made on changes to central funding and welfare.</p> <p>Continue to pursue opportunities to reduce net spending.</p>	<p>Bob Palmer</p>	<p>Savings targets achieved with net expenditure reductions over the medium term as part of a structured plan.</p>	<p>Monthly</p>	<p>22 February 2018, budget to Council.</p>

<b>Risk No 5 Economic Development A2</b>						
<b>Vulnerability</b>		<b>Trigger</b>	<b>Consequence</b>			<b>Risk Owner</b>
Economic development and employment is very important, particularly in the current economic climate. The Council needs to be able to provide opportunities for economic development and employment (especially youth employment) in the District.		Council performs relatively poorly compared to other authorities.	<ul style="list-style-type: none"> <li>• Unable to secure sufficient opportunities</li> <li>• Local area and people lose out</li> <li>• Insufficient inward investment</li> <li>• Impact on economic vitality of area</li> <li>• Loss of revenue</li> </ul>			Derek Macnab
<b>Existing Controls/actions to address risk</b>	<b>Effectiveness of controls/actions</b>	<b>Required further management action</b>	<b>Responsibility for action</b>	<b>Critical success factors and measures</b>	<b>Review frequency</b>	<b>Key date</b>
<p>Members have agreed the key objectives to be delivered by the Economic Development Strategy. Work on final strategy has paused pending outcome of further evidence work e.g. Employment/Visitor Economy being undertaken as part of the Local Plan.</p> <p>Economic Development Team fully staffed.</p> <p>Employment Study for Local Plan completed and considered at Member workshops.</p>	<p>Too early to determine effectiveness.</p> <p>Effective to date.</p>	<p>Amend and update following consultation on Local Plan.</p> <p>Agreement on potential distribution of employment land required between partners in the Functional Economic Market Area.</p>	<p>Derek Macnab</p> <p>Derek Macnab</p>	<p>Growth in NDR tax base and employment opportunities. Council to be viewed as punching above its weight.</p> <p>Employment allocation in Reg. 19 submission, considered sound at Examination in Public.</p>	<p>Monthly</p> <p>Monthly</p>	<p>None</p> <p>December 2017</p>

<b>Risk No 6 Data / Information C2</b>						
<b>Vulnerability</b>		<b>Trigger</b>	<b>Consequence</b>			<b>Risk Owner</b>
The Authority handles a large amount of personal and business data. Either through hacking or carelessness, security of the data could be compromised.		Data held by the Council ends up in inappropriate hands.	<ul style="list-style-type: none"> <li>• Breach of corporate governance</li> <li>• Increased costs and legal implications</li> <li>• Reputation damaged</li> </ul>			Colleen O'Boyle
<b>Existing Controls/actions to address risk</b>	<b>Effectiveness of controls/actions</b>	<b>Required further management action</b>	<b>Responsibility for action</b>	<b>Critical success factors and measures</b>	<b>Review frequency</b>	<b>Key date</b>
<p>Updated Data Protection policy agreed by Corporate Governance Group and rolling out through meta-compliance.</p> <p>Data Protection formed part of Member induction from May 2014, with requirement to confirm acceptance of the Council's DP policy.</p> <p>Consolidation of Data Protection and Freedom of Information work in one area.</p> <p>Security Officer is continually monitoring situation and potential risks. Most systems have in built controls to prevent unauthorised access.</p> <p>Controls in systems have been strengthened in response to specific occurrences.</p>	Generally effective to date, with no significant lapses so far in 2017/18.	<p>Update F.O.I. publication scheme and guide to information.</p> <p>New system for handling F.O.I. requests purchased and being implemented. Review after six months for extension to Data Protection.</p> <p>Data sharing and fair processing notices to be reviewed and standardised.</p> <p>Maintain GCSx compliance and system controls.</p> <p>A working group is meeting monthly looking at changes necessary for implementing GDPR.</p>	Colleen O'Boyle	<p>Continued security of personal data held by the Council in accordance with the Data Protections Act 1998.</p> <p>No criticism from the ICO over how requests are handled.</p> <p>No data loss or system downtime due to unauthorised access of EFDC systems or data.</p>	Quarterly	<p>None</p> <p>25 May 2018 deadline for GDPR.</p>

<b>Risk No 7 Business Continuity D2</b>						
<b>Vulnerability</b>		<b>Trigger</b>	<b>Consequence</b>			<b>Risk Owner</b>
<p>The Council is required to develop and implement robust Business Continuity Plans in line with the requirements of the Civil Contingencies Act.</p> <p>Following the re-organisation plans will need to be updated and changes in responsibilities confirmed.</p>		<p>Unable to respond effectively to a business continuity incident (e.g. IT virus/flu pandemic)</p>	<ul style="list-style-type: none"> <li>• Services disrupted / Loss of service</li> <li>• Possible loss of income</li> <li>• Staff absence</li> <li>• Hardship for some of the community</li> <li>• Council criticised for not responding effectively</li> </ul>			Derek Macnab
<b>Existing Controls/actions to address risk</b>	<b>Effectiveness of controls/actions</b>	<b>Required further management action</b>	<b>Responsibility for action</b>	<b>Critical success factors and measures</b>	<b>Review frequency</b>	<b>Key date</b>
<p>Most services already have business continuity plans in place and a separate flu pandemic plan has been developed.</p> <p>The Corporate Plan has been updated and adopted.</p>	<p>The effectiveness of controls is assessed periodically through test and exercises</p>	<p>Guidance to be issued to services on updating plans.</p> <p>Arrange periodic tests and exercises.</p>	Derek Macnab	<p>Having plans in place which are proved fit for purpose either by events or external scrutiny.</p>	Quarterly	None

<b>Risk No 8 Partnerships C3</b>						
<b>Vulnerability</b>		<b>Trigger</b>	<b>Consequence</b>			<b>Risk Owner</b>
<p>The Council is involved in a plethora of multi agency partnerships e.g. LSP - LEP, and these have a variety of governance arrangements.</p> <p>Localism act may cause transfer of Council services to providers with governance issues.</p>		<p>Key partnership fails or services provided via arrangements lacking adequate governance.</p>	<ul style="list-style-type: none"> <li>• Relationships with other bodies deteriorate</li> <li>• Claw back of grants</li> <li>• Unforeseen accountabilities and liabilities for the Council</li> <li>• Censure by audit/inspection</li> <li>• Adverse impact on performance</li> </ul>			<p>Glen Chipp</p>
<b>Existing Controls/actions to address risk</b>	<b>Effectiveness of controls/actions</b>	<b>Required further management action</b>	<b>Responsibility for action</b>	<b>Critical success factors and measures</b>	<b>Review frequency</b>	<b>Key date</b>
<p>Active participation in key partnerships by appropriate officers/Members.</p> <p>Structured reporting back to designated Select Committee.</p> <p>Members can request representatives on outside bodies to report to Full Council.</p>	<p>No significant issues to date.</p> <p>Internal Audit conducted an audit of partnerships and gave a rating of substantial assurance.</p>	<p>Continue existing monitoring procedures for current partnerships and construct appropriate arrangements for any new partnerships.</p> <p>Service areas need to ensure their own risk registers cover any significant partnerships they are involved with.</p>	<p>Glen Chipp</p>	<p>No significant impacts on service delivery or Council reputation from any partnership failures.</p>	<p>Quarterly</p>	<p>None</p>

<b>Risk No 9      Safeguarding      C2</b>			
<b>Vulnerability</b>	<b>Trigger</b>	<b>Consequence</b>	<b>Risk Owner</b>
<p>The Council needs to demonstrate its ability to meet its duties under Sections 11 and 47 of the Children Act 2004 and the Care Act 2014, which refer to adults with needs for care and support. This includes a specific responsibility for safeguarding adults from self-neglect.</p>	<p>The Council fails to meet its duties in regard to safeguarding children, young people and adults with needs for care and support.</p>	<ul style="list-style-type: none"> <li>• A child, young person or vulnerable adult suffers significant harm</li> <li>• A child, young person or vulnerable adult suffers from exploitation</li> <li>• Avoidable death of a child, young person or vulnerable adult living in the District</li> <li>• Reputational risk for Council</li> <li>• Censure and special measures applied</li> </ul>	<p>Alan Hall</p>

**Risk No 9 Safeguarding - Action Plan**

Existing Controls/ actions to address risk	Effectiveness of controls/actions	Required further management action	Responsibility for action	Critical success factors and measures	Review frequency	Key date
<p>The Council has a Safeguarding Policy (2015), which is updated in line with new legislation. The policy details what is required of all staff and Elected Members and is supported by a set of procedures which set out the process for recording safeguarding concerns, incidents and allegations.</p> <p>A corporate Safeguarding Group ensures sharing of best practice and information across Directorates and enables the identification of any weaknesses in the Council's work.</p> <p>Council policies have been developed for all new and emerging safeguarding issues such as Child Sexual Exploitation (CSE).</p> <p>A Safeguarding Strategy and Action Plan has been adopted by Cabinet.</p> <p>The Safeguarding Officer and part time Admin. Posts have now been included in the establishment.</p> <p>Nursery Worker Accommodation Task Group established.</p>	<p>The Council has reduced the risk of safeguarding issues going unnoticed by staff and Elected Members by providing a range of training and production of the new Policy and procedures in 2015.</p> <p>This group has become an effective forum for sharing of best practice and commitment from all Directorates is shown.</p> <p>Several of these policies have been used across Essex as examples of best practice.</p> <p>The Safeguarding Strategy and Action Plan set out the areas requiring further improvement.</p> <p>These posts have enabled a Safeguarding 'Hub', which all EFDC safeguarding issues are filtered through. The number of concerns identified in the last year has increased significantly.</p>	<p>Leadership Team and Managers to continue to promote vigilance amongst staff.</p> <p>The Council needs to ensure timely response to changes in legislation or local procedures.</p> <p>Directorates need to continue to commit time for representatives to attend the Corporate Working Group.</p> <p>An ongoing rolling programme of training needs to be in place, to update and refresh staff and Elected Member awareness in the new and emerging issues.</p> <p>The group has developed an action plan which is submitted to Management Board.</p>	<p>Alan Hall</p>	<p>The Council meets all of its duties under Section 11 and 47.</p> <p>The Council meets the new duties of the Care Act 2014.</p> <p>The Council fully meets all aspects of the ESCB/ESAB Safeguarding self - assessment.</p>	<p>Monthly</p>	<p>ESCB (Safeguarding Children) Audit to be submitted May 2018.</p>

<b>Risk No 10 Housing Capital Finance</b>		<b>C2</b>				
<b>Vulnerability</b>		<b>Trigger</b>	<b>Consequence</b>			<b>Risk Owner</b>
<p>If the Council is unable to spend right to buy receipts in set timescale on qualifying capital schemes we will have to pay the money to the Government along with interest at a penalty rate.</p> <p>Changes to legislation which reduce income to the HRA.</p> <p>The Government is introducing right to buy for tenants of housing associations financed through the forced sales of Council properties as they become void. The initial pilot is being expanded in 2017/18 with funding from the Treasury. What will happen beyond 2017/18 remains unclear.</p>		<p>Schemes are delayed by either the planning process or unanticipated site problems.</p> <p>Imposition of further restrictions on rent levels.</p> <p>Imposition of right to buy scheme which requires the disposal of a large proportion of the Council's void properties.</p>	<ul style="list-style-type: none"> <li>• Loss of capital resources</li> <li>• Revenues cost of penalty interest</li> <li>• Loss of rental income</li> <li>• Delays in provision of new social housing</li> <li>• Increase in housing waiting list</li> <li>• Current 30 year business plan may become unsustainable.</li> </ul>			Alan Hall
<b>Existing Controls/actions to address risk</b>	<b>Effectiveness of controls/actions</b>	<b>Required further management action</b>	<b>Responsibility for action</b>	<b>Critical success factors and measures</b>	<b>Review frequency</b>	<b>Key date</b>
<p>Position being monitored by the House Building Cabinet Committee and a number of contingency options are available including purchasing on the open market.</p> <p>The Council belongs to the Association of Retained Council Housing which lobbies on such issues.</p>	<p>Effective to date.</p> <p>Too early to comment yet as the policy is still being developed.</p>	<p>Continue close monitoring of financial position.</p> <p>Keeping Members fully informed of the potential consequences of their actions.</p> <p>Monitor policy development/announcements and participate in lobbying if appropriate.</p>	<p>Alan Hall</p> <p>Alan Hall</p>	<p>Loss of right to buy receipts is minimised.</p> <p>No loss of Council properties to support right to buy for HA tenants.</p>	<p>Monthly</p> <p>Monthly</p>	<p>Ongoing</p>



<b>Risk No 11 Transformation Programme A1</b>							
<b>Vulnerability</b>		<b>Trigger</b>		<b>Consequence</b>		<b>Risk Owner</b>	
<p>The Council has embarked on a major programme to modernise working practices and improve efficiency. The three key projects within the programme are people, accommodation and ICT. These are all challenging pieces of work and if any of them fail or are significantly delayed the whole programme may collapse.</p>		<p>There are many issues with the potential to disrupt one or more of the projects. Each project requires resourcing financially and with staff time. Loss of a key individual or a lack of finance would make delivery difficult.</p> <p>Restrictive listing of offices could obstruct the work on accommodation.</p>		<ul style="list-style-type: none"> <li>• Service improvements not achieved for residents.</li> <li>• Improvements in efficiency not delivered.</li> <li>• Pressure on future budgets.</li> <li>• Reputational damage to the Council.</li> </ul>		Glen Chipp	
<b>Existing Controls /actions to address risk</b>		<b>Effectiveness of controls/actions</b>	<b>Required further management action</b>	<b>Responsibility for action</b>	<b>Critical success factors and measures</b>	<b>Review frequency</b>	<b>Key date</b>
<p>Regular meetings of Transformation Programme Board (TPB) and monitoring reports presented to every Cabinet meeting.</p> <p>Response issued to Historic England and MP briefed on potential listing.</p>		<p>ICT and People strategies approved by Cabinet and progressing.</p> <p>Not effective as Civic building, bridge and staircase now listed.</p>	<p>TPB to continue to monitor projects and ensure adequate human and financial resource available.</p> <p>Discussion needed with Historic England to establish what can and cannot be done with the building.</p>	Glen Chipp	<p>Projects delivered on time and in budget with full benefits realisation.</p> <p>Detailed success factors and measures are set out in the project management documents for each project.</p>	Monthly	Key dates are set out in the project management documents for each project.

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## **Report to Finance and Performance Management Cabinet Committee**



**Epping Forest  
District Council**

**Report reference: FPM-020-2017-18**

**Date of meeting: 18 January 2018**

**Portfolio: Finance**

**Subject: Detailed Directorate Budgets 2018/19**

**Officer contact for further information: Peter Maddock (01992 564602)**

**Committee Secretary: Rebecca Perrin (01992 564532)**

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### **Recommendations/Decisions Required:**

**That the Committee consider the attached General Fund and Housing Revenue Account budgets for 2018/19 and make recommendations as appropriate.**

### **Executive Summary**

The report provides the draft General Fund and Housing Revenue Account (HRA) Budgets for the financial year 2018/19. The budgets are presented on a directorate by directorate basis. There are accompanying notes give some background to each service heading and any CSB (Continuing Services Budget) and DDF (District Development Fund) changes proposed. They are presented to the Committee to give an opportunity to comment and make recommendations prior to the budget being formally set during February 2018.

### **Reasons for Proposed Decision**

To give Members an opportunity to review and provide recommendations on the detailed budget prior to adoption by Council.

### **Other options for action**

Other than deciding not to review the budget there are no other options.

### **Report:**

The budget setting process commenced with the presentation of the Financial Issues Paper incorporating the Medium Term Financial Strategy (MTFS) to the meeting of 20 July 2017. At that time it was identified that a savings target for 2018/19 of £0.3 million should be set.

The settlement figures provided in December 2015 were for four years and the Council signed up on the understanding that the figures would be set at that level. However an update has been provided which reduced the 2018/19 figure by £7,000 and the 2019/20 figure by £50,000. Given the assurances previously provided this is a slightly disappointing situation. The Government have also now provided an update on the New Homes Bonus and in 2018/19 this is also £50,000 less than previously estimated. The CSB lists now show a reduction in funding of £1.125 million as opposed to £1.075 million previously.

Having said that the Council should still see significant savings from the new Leisure Management Contract and also additional income from Land and Property so will be in a better position than a number of other authorities.

The commitment made to move to 100% retention of Business Rates locally is still being worked on by Central Government but this is likely to be later than originally expected. A number of county areas have applied for pilot status but Essex was not successful. One thing that is expected is that the current retention proportions (40% District, 9% County and 1% fire) are likely to change.

The budgets are presented on a directorate by directorate basis and are shown at Appendix 1 to 5 (General Fund) and Appendix 6 (HRA). Within each pack there is a commentary on the budgets highlighting areas where either Continuing Services Budget (CSB), District Development Fund (DDF) savings or growth and Invest to Save (ITS) expenditure have occurred and also where allocation or other changes have affected budgets.

The budget papers also contain the CSB, DDF and ITS lists for each directorate. It should be noted that with regard to ITS in particular the figures included with the budgets relate to revenue items only.

There are as always a number of changes in the allocation of staffing costs as the amount of time spent on particular activities can vary significantly from year to year. To use an analogy allocation changes are merely dividing the cake up differently not changing the size of the cake.

Each budget is to be presented by the relevant Director with Portfolio Holders providing comments as appropriate. There will also be Resources staff at the meeting to assist with any questions that members might have.

### **Resource Implications**

Proposed spending levels for the General Fund and HRA for the financial year 2018/19.

### **Legal and Governance Implications**

Agreeing budgets in advance of the financial year represents good financial management practice. The budget is a key element of income and expenditure management and forms the benchmark against which financial performance can be measured.

### **Safer, Cleaner, Greener Implications**

The Council's budgets contain spending in relation to this initiative.

### **Background Papers**

Working papers held in Accountancy.

### **Impact Assessments**

#### Risk Management

Failure to set an acceptable budget in advance of the financial year would expose the Council to unacceptable financial management risks.

#### Equality and Diversity:

Did the initial assessment of the proposals contained in this report for relevance to the Council's general equality duties, reveal any potentially adverse equality implications? No

Where equality implications were identified through the initial assessment process, has a formal Equality Impact Assessment been undertaken? No

What equality implications were identified through the Equality Impact Assessment process?  
None

How have the equality implications identified through the Equality Impact Assessment been addressed in this report in order to avoid discrimination against any particular group?  
N/A

### **Due Regard Record**

This page shows **which groups of people are affected** by the subject of this report. It sets out **how they are affected** and how any **unlawful discrimination** they experience can be eliminated. It also includes information about how **access to the service(s)** subject to this report can be improved for the different groups of people; and how they can be assisted to **understand each other better** as a result of the subject of this report.

S149 Equality Act 2010 requires that due regard must be paid to this information when considering the subject of this report.

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This report does not affect a particular group of people more than any other. It deals with the setting of the budget as a whole.

Where there are changes to the budget that do affect a particular group of people more than others the report on those changes will consider the equalities impact on that group rather than this report.

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**CHIEF EXECUTIVE  
ESTIMATES 2018/19**

**OFFICE OF THE CHIEF EXECUTIVE DIRECTORATE  
SUMMARY ESTIMATES 2018/19**

	2016/17	2017/18		2018/19		
	Actuals	Original Estimate	Probable Outturn	Original Estimate	Gross Income	Net Expenditure
	£000's	£000's	£000's	£000's	£000's	£000's
Corporate Activities	1,384	1,466	1,408	1,443	-	1,443
Corporate Support Services	492	752	958	1,345	-	1,345
Internally Recharged	(492)	(752)	(958)	(1,345)	-	(1,345)
<b>Directorate Total</b>	<b>1,384</b>	<b>1,466</b>	<b>1,408</b>	<b>1,443</b>	<b>-</b>	<b>1,443</b>
Continuing Services Budget	1,224	1,180	1,233			1,245
Continuing Services Budget - Approved Growth						20
<b>Total Continuing Services Budget</b>	<b>1,224</b>	<b>1,180</b>	<b>1,233</b>			<b>1,265</b>
District Development Fund - Expenditure	77	286	175			157
District Development Fund - Savings						
Invest to Save - Expenditure	83					21
<b>Total District Development Fund / Invest to Save</b>	<b>160</b>	<b>286</b>	<b>175</b>			<b>178</b>
<b>Directorate Total</b>	<b>1,384</b>	<b>1,466</b>	<b>1,408</b>			<b>1,443</b>



**Chief Executive Directorate  
CSB Growth & District Development Fund Items**

		<b>Original Estimate 2017/18 £000's</b>	<b>Probable Outturn 2017/18 £000's</b>	<b>Original Estimate 2018/19 £000's</b>
<b>CSB Growth Items</b>				
Customer Service	Annual Customer Satisfaction Survey			20
		<u>-</u>	<u>-</u>	<u>20</u>
<b>Development Fund Expenditure Items</b>				
Chief Executive Policy Group	Transformation Staffing	99	88	50
Transformation	External Partnerships	100		
Transformation	Transformation Projects	87	87	
Transformation	Transformation Staffing			107
		<u>286</u>	<u>175</u>	<u>157</u>
<b>Invest to Save Expenditure Items</b>				
Transformation	Behavioural Insights			21
		<u>-</u>	<u>-</u>	<u>21</u>

**OFFICE OF THE CHIEF EXECUTIVE DIRECTORATE**  
**ESTIMATES 2018/19**  
**CORPORATE ACTIVITES**

	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	
Corporate Policy Making	1,058	1,047	965	964	-	964	This budget is made up mostly by recharges from services for corporate and public accountability activities. Recharges of £348,000 for the probable outturn 2017/18 and £352,000 for 2018/19 are made to the Housing Revenue Account for Debt Management, External Audit, Bank Charges and other corporate overhead costs which have been calculated in accordance with CIPFA accounting guidelines reflecting the HRA element.
Subscriptions	36	36	30	30	-	30	The corporate subscriptions which are paid to various organisations include the Local Government Association, East of England Local Government Conference, Essex Safeguarding Children, Safeguarding Adult Boards and the London Stansted Cambridge Consortium helping to bring together key business representatives and local authorities. This enables strong partnership collaboration to promote the economic development of the area.
Transformation Projects	290	382	413	449	-	449	This budget comprises of Invest to Save and DDF budgets for transformation projects within the Council. There is a remaining £87,000 DDF allocation in 2017/18 for prototyping transformation projects to integrate and increase efficiency in the delivery of public services allowing the council to meet one of its core principles. Further DDF budgets were agreed for 2018/19 including; £135,000 be made to support process mapping and organisational redesign activity within transformation projects; £59,000 to extend a Senior Project Improvement Officer post to 24 months. An Invest to Save allocation of £25,000 (£4,000 to be recharged to the HRA) was agreed to support a bid to the Local Government Association for a behavioural insights programme. Some of these budgets have been phased over 2018/19 and 2019/20.
<b>Grand Total</b>	<b>1,384</b>	<b>1,466</b>	<b>1,408</b>	<b>1,443</b>	<b>-</b>	<b>1,443</b>	

**OFFICE OF THE CHIEF EXECUTIVE DIRECTORATE  
SUBJECTIVE ANALYSIS 2018/19**

	<b>Employee Expenses</b>	<b>Premises Related Expenses</b>	<b>Transport Related Expenses</b>	<b>Supplies And Services</b>	<b>Other Contractors</b>	<b>Accountancy Recharges</b>	<b>Internal Recharges</b>	<b>Total</b>
<b>Corporate Activities</b>								
Corporate Policy Making	3,140	-	120	14,250	-	1,298,910	(352,080)	<b>964,340</b>
Subscriptions	-	-	-	33,990	-	-	(4,210)	<b>29,780</b>
Transformation Projects	-	-	-	25,000	-	550,990	(126,720)	<b>449,270</b>
<b>Corporate Activities Total</b>	<b>3,140</b>	<b>-</b>	<b>120</b>	<b>73,240</b>	<b>-</b>	<b>1,849,900</b>	<b>(483,010)</b>	<b>1,443,390</b>
<b>Corporate Support Services</b>								
Chief Executive Policy Group	344,070	500	2,850	700	-	111,830	(459,950)	-
Project & Programme Management	248,710	-	440	230	-	40,440	(289,820)	-
Customer Services	365,160	-	50	75,630	-	154,240	(595,080)	-
<b>Support Services Total</b>	<b>957,940</b>	<b>500</b>	<b>3,340</b>	<b>76,560</b>	<b>-</b>	<b>306,510</b>	<b>(1,344,850)</b>	<b>-</b>
<b>Grand Total</b>	<b>961,080</b>	<b>500</b>	<b>3,460</b>	<b>149,800</b>	<b>-</b>	<b>2,156,410</b>	<b>(1,827,860)</b>	<b>1,443,390</b>

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**COMMUNITIES DIRECTORATE  
ESTIMATES 2018/19**

**COMMUNITIES DIRECTORATE  
ESTIMATES 2018/19**

	2016/17	2017/18		2018/19		
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure
	£000	£000	£000	£000	£000	£000
Private Sector Housing	647	736	671	1,476	(732)	744
Homelessness	458	479	325	935	(561)	374
Voluntary Sector Support	399	424	430	435	-	435
Museum, Heritage & Culture	659	908	969	1,044	(110)	934
Community, Health & Wellbeing	655	873	913	1,236	(258)	978
Safer Communities	265	246	280	267	-	267
<b>Grand Total</b>	<b>3,082</b>	<b>3,667</b>	<b>3,589</b>	<b>5,394</b>	<b>(1,661)</b>	<b>3,733</b>
Support & Trading Services	199	218	222	585	(348)	237
Internally Recharged	(199)	(218)	(222)	(585)	348	(237)
<b>Directorate Total</b>	<b>3,082</b>	<b>3,667</b>	<b>3,589</b>	<b>5,394</b>	<b>(1,661)</b>	<b>3,733</b>
Continuing Services Budget	2,991	3,585	3,473			3,670
Continuing Services Budget - Growth	51	37	-			-
Continuing Services Budget - Savings	(40)	-	-			-
<b>Total Continuing Services Budget</b>	<b>3,002</b>	<b>3,622</b>	<b>3,473</b>			<b>3,670</b>
District Development Fund - Expenditure	148	155	176			33
District Development Fund - Savings	(98)	(110)	(110)			-
Invest To Save	30	-	50			30
<b>Total District Development Fund/Invest to Save</b>	<b>80</b>	<b>45</b>	<b>116</b>			<b>63</b>
<b>Directorate Total</b>	<b>3,082</b>	<b>3,667</b>	<b>3,589</b>			<b>3,733</b>

**COMMUNITIES DIRECTORATE  
ESTIMATES 2018/19  
PRIVATE SECTOR HOUSING**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Affordable Housing Matters	41	45	60	70	-	70	This budget relates to the Council's liaison with private sector housing providers in the provision of affordable housing.
Care And Repair	45	55	86	188	(91)	97	The budget relates to small works on private homes. There has been a reduction in professional fees in 2017/18. In 2017/18 supporting people funding (£51 000) from the County Council has been withdrawn and is expected to be replaced by funding from the Better Care Fund.
Housing Strategy	38	33	19	20	-	20	This represents the cost of strategic planning in relation all housing within the district. The amount of time devoted to this work can vary significantly from year to year for example plans such as the Home Energy Conservation Plan have to be produced on a cyclical basis.
Private Housing Grants	154	224	178	812	(630)	182	Many of the Grants previously available have been replaced by loans except those for Disabled Facilities. There is no time limit for repayment and the debt is recorded with the Land Registry, with the Council receiving repayment when the property changes hands. Indications suggest a similar level of funding is to continue into 2018/19. Though the Council has been provided with additional one off funding of £72,000 in 2017/18 to help with rising demand.
Private Sector Housing Matters	356	364	313	371	(11)	360	This relates to all other private sector housing issues.
Traveller Matters	13	14	14	14	-	14	This budget relates to staff time spent dealing with matters relating to the Travelling Community.
<b>Grand Total</b>	<b>647</b>	<b>736</b>	<b>671</b>	<b>1,476</b>	<b>(732)</b>	<b>744</b>	

**COMMUNITIES DIRECTORATE  
ESTIMATES 2018/19  
HOMELESSNESS**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Bed & Breakfast Accommodation	88	59	61	346	(280)	66	Although there has been an increase in the use of Bed and Breakfast accommodation in recent years, it appears to have levelled off through mitigating actions undertaken by officers. Because most of the costs are reimbursed by Housing Benefit the increased charge to the General Fund falls on the non-HRA rent rebates within the Resources budget.
Homelessness Advice	370	420	264	583	(275)	308	Under the current economic climate a greater reliance is being made on offering advice to the public on homelessness. In 2017/18 there is a CSB increase for an additional post that has assisted with the increased workload, also additional DDF funding has continued in 2017/18 and 2018/19 as there is an increased likelihood of legal challenges being made against the Council's homelessness decisions, made in accordance with Council policy, which will need defending. The Flexible Homelessness Support Grant of £277,000 has been received in 2017/18 and a further £313,000 has been agreed for 2018/19. In both years £6,000 has been allocated to the Zinc Arts Scheme, £13,500 has been allocated to the HRA and £60,000 has been allocated to the Housing Benefits budget. In addition to this, the income figures include £45,000 and £41,000 of the Homelessness Reduction Grant in 2017/18 (probable outturn) and 2018/19 respectively.
Zinc Arts Scheme	-	-	-	6	(6)	-	Flexible Homeless Support Grant of £6,000 has been allocated to the Zinc Arts Scheme in both years.
<b>Grand Total</b>	<b>458</b>	<b>479</b>	<b>325</b>	<b>935</b>	<b>(561)</b>	<b>374</b>	



**COMMUNITIES DIRECTORATE  
ESTIMATES 2018/19  
VOLUNTARY SECTOR SUPPORT**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Grant - Citizens Advice Bureau	114	118	118	118	-	118	This support is agreed on an annual basis. The budget for 2018/19 has increased for Grant - Voluntary Action Epping Forest as they are due to move accommodation by June 2018 at the latest, therefore reduced income for rent.
Grant - Essex Women's Refuge	17	17	17	17	-	17	
Grant - Voluntary Action Epping Forest	62	63	69	79	-	79	
Grants To Voluntary Organisations	190	210	210	205	-	205	This decrease relates to small grants given to leisure or health related organisations operating in the district.
Welfare Transport	16	16	16	16	-	16	This budget relates to the provision of transport by the VAEF. There are no changes in this budget.
<b>Grand Total</b>	<b>399</b>	<b>424</b>	<b>430</b>	<b>435</b>	<b>-</b>	<b>435</b>	

**COMMUNITIES DIRECTORATE  
ESTIMATES 2018/19  
MUSEUM, HERITAGE AND CULTURE**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Heritage Lottery Fund	80	11	(23)	-	-	-	This budget was for the major redevelopment of the Epping Forest District Museum, made possible through a major grant from the Heritage Lottery fund. The Project ended 31st March 2017, the surplus of £23,000 is to be transferred to the Museum Reserve Fund at year end.
Lowewood Museum	(16)	(5)	(16)	62	(80)	(18)	The original five year service level agreement agreed with Broxbourne Borough Council to manage Lowewood Museum in Hoddesdon was extended from 1st February 2017 for a further five years. Expenditure incurred by this Council is reimbursed by Broxbourne. However the related support services and recharges are charged to the General Fund. The management fee of £10,000 is transferred to the Museum Reserve Fund at year end and is the main reason this budget shows a surplus.
Museum	724	885	879	954	(27)	927	The increase in the Original 2017/18 to Original 2018/19 is due to the Arts and Museum budgets being merged to create the Museum, Heritage & Culture team situated at the Waltham Abbey Museum from 1st April 2017.
Museum Development Projects	(36)	2	34	17	(3)	14	There are two projects in this budget for 2017/18 and 2018/19. These relate to King Harold Hill and First World War project. The projects are externally funded apart from the support services and recharges that are charged to the General Fund.
No Borders Resilience Project	(94)	15	95	11	-	11	This budget is for the No Border Resilience Project that is match funded apart from the support services and recharges that are charged to the General Fund. An invest to save of £12,000 is included in the 2017/18 Budget. The estimate for Probable outturn 2017/18 has been match funded with income received in 2016/17.
<b>Grand Total</b>	<b>659</b>	<b>908</b>	<b>969</b>	<b>1,044</b>	<b>(110)</b>	<b>934</b>	

**COMMUNITIES DIRECTORATE  
ESTIMATES 2018/19  
COMMUNITY, HEALTH AND WELLBEING**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
All Weather Pitch	7	4	4	37	(35)	2	The budget shows a slight decrease between Original 2017/18 to Original 2018/19 due to depreciation changes
Community, Health & Wellbeing	471	614	672	838	(105)	733	Community, Health & Wellbeing includes budgets such as New Horizons, which is a leisure programme for elderly people, Lifewalks and Sports Development. There has been an increase in budget from Original 2017/18 to Original 2018/19 due to external funding expected expenditure, the income was accounted for in 2016/17.
Limes Centre Hall/office	14	39	52	64	(31)	33	The net expenditure here relates only to the community use element of the Limes Farm Centre. The remaining cost of the Centre is either allocated to the council services or recharged to external agencies that use it.
Marketing And Promotions	33	35	32	36	-	36	This budget is for the promotion of an active lifestyle and there is no significant changes.
North Weald Gymnasium	36	36	36	36	-	36	The major cost here is in relation to depreciation charges on the Gym building in North Weald. These charges don't vary.
Sports Development Ext Funding	(31)	17	(2)	98	(87)	11	This budget consists of two projects that are match funded, the only charge to the General Fund relates to staff recharges. The projects are Community sports network and Social Inclusion. The decrease from Original 2017/18 to Original 2018/19 is due to one project ending 31st August 2017.
Youth Council	80	81	77	83	-	83	There are no major variances within the Youth Council and Youth Strategy budgets. A further DDF bid has been made for 2018/19 for a projects budget.
Youth Strategy	45	46	43	44	-	44	
<b>Grand Total</b>	<b>655</b>	<b>873</b>	<b>913</b>	<b>1,236</b>	<b>(258)</b>	<b>978</b>	

**COMMUNITIES DIRECTORATE  
ESTIMATES 2018/19  
SAFER COMMUNITIES**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Safer Communities Programme	265	246	280	267	-	267	This budget relates to costs for CCTV, safer communities employees, crime & disorder initiatives and graffiti removal. A supplementary estimate is included for district security provision provided by Parkguard.
<b>Grand Total</b>	<b>265</b>	<b>246</b>	<b>280</b>	<b>267</b>	<b>-</b>	<b>267</b>	

**COMMUNITIES DIRECTORATE  
ESTIMATES 2018/19  
SUPPORT SERVICES**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Community & Culture Admin	199	218	222	237	-	237	The budget includes staff based at Hemnall Street who provide admin support to the Community and Arts areas.
Leaseholders Admin	-	-	-	348	(348)	1	This service collates all the admin costs related to leaseholders who have purchased the long leasehold of former HRA flats.
<b>Grand Total</b>	<b>199</b>	<b>218</b>	<b>222</b>	<b>585</b>	<b>(348)</b>	<b>238</b>	

**Communities Directorate**  
**CSB Growth & Development Fund Items**

<b>CSB Growth</b>		<b>Original Estimate 2017/18</b>	<b>Probable Outturn 2017/18</b>	<b>Original Estimate 2018/19</b>
<b>Service</b>	<b>Description</b>	<b>£000's</b>	<b>£000's</b>	<b>£000's</b>
Homelessness Advice	Additional post (Now Grant Funded)	30		
Homelessness Advice	Homelessness Reviews	12		
<b>Total Communities</b>		<b>42</b>	<b>0</b>	<b>0</b>

<b>District Development Fund</b>		<b>Original Estimate 2017/18</b>	<b>Probable Outturn 2017/18</b>	<b>Original Estimate 2018/19</b>
<b>Service</b>	<b>Description</b>	<b>£000's</b>	<b>£000's</b>	<b>£000's</b>
Homelessness	Legal Challenges	20	30	10
Homelessness	Homelessness Reduction Act Grant			50
Homelessness	Homelessness Reduction Act Grant		(45)	(41)
Private Sector Housing	Landlord Accreditation Scheme	1	1	
Safer Communities	CCTV Trainee Assistant post	20	23	23
Safer Communities	Parkguard		25	
Youth Council	Enabling Fund		8	8
Grant - Citizens Advice Bureau	CAB Debt Advisors	4	4	4
<b>Total Communities</b>		<b>45</b>	<b>46</b>	<b>54</b>

<b>Invest To Save</b>		<b>Original Estimate 2017/18</b>	<b>Probable Outturn 2017/18</b>	<b>Original Estimate 2018/19</b>
<b>Service</b>	<b>Description</b>	<b>£000's</b>	<b>£000's</b>	<b>£000's</b>
Homelessness	Repayable Rental Loans Scheme	30	30	30
Museum Resilience	Contribution		20	
<b>Total Communities</b>		<b>30</b>	<b>50</b>	<b>30</b>

**COMMUNITIES DIRECTORATE  
SUBJECTIVE ANALYSIS 2018/19**

	Employee Expenses	Premises Related Expenses	Transport Related Expenses	Supplies And Services	Contracted Services	Support Services	Asset Charges	Internal Recharges		Misc Income	Government Contributions	Other Contributions	Fees & Charges		
<b>Private Sector Housing</b>															
Affordable Housing Grants	42,970		1,930	160		24,570				69,630					69,630
Care And Repair	127,100	3,500	4,540	5,020	15,400	73,240		(40,000)		188,800		(60,750)	(30,200)	(90,950)	97,850
Housing Strategy	-		-	-		20,460				20,460					20,460
Private Housing Grants	113,980	-	4,070	630,120		63,860				812,030	(600,000)	-	(30,000)	(630,000)	182,030
Private Sector Housing Matters	235,710	-	10,420	3,020		122,760				371,910	(1,600)	-	(10,000)	(11,600)	360,310
Traveller Matters	9,580		400	-		4,310				14,290					14,290
<b>Homelessness</b>															
Bed Breakfast Accommodation	33,230	270,000	1,430	760		40,580				346,000			(280,000)	(280,000)	66,000
Homelessness Advice	315,910	8,000	5,340	157,370		96,420				583,040	(250)	(274,500)		(274,750)	308,290
Zinc Arts Scheme		6,000				170				6,170	(6,000)			(6,000)	170
<b>Voluntary Sector Support</b>															
Grant - Citizens Advice Bureau				118,040		50				118,090					118,090
Grant - Essex Womens Refuge				16,940		20				16,960					16,960
Welfare Transport				16,020		20				16,040					16,040
Grants To Voluntary Organisations	60,260	12,680	2,110	88,120		41,910				205,080					205,080
Grant - Voluntary Action Epping Forest		-		39,120		40,070				79,190			-	-	79,190
<b>Museum, Heritage &amp; Culture</b>															
Heritage Lottery Fund	-		-	-		-				-		-	-	-	-
Lowewood Museum	47,460	330	250	10,780		3,160				61,980		(77,170)	(2,900)	(80,070)	(18,090)
Museum	473,510	165,490	18,890	41,270		231,910	22,690			953,760	-	(3,120)	(23,770)	(26,890)	926,870
Museum Development Projects	7,450		100	7,860		1,420				16,830		(3,430)	-	(3,430)	13,400
No Borders Resilience Project	390	-	-	-		10,940				11,330		-	-	-	11,330
<b>Community, Health &amp; Wellbeing</b>															
All Weather Pitch				1,890		-	35,600			37,490		(15,000)	(20,400)	(35,400)	2,090
Community, Health & Wellbeing	422,330	7,510	15,310	111,390		281,000				837,540		(46,000)	(58,790)	(104,790)	732,750
Limes Centre	16,550	15,680	40	390		34,040	14,800	(81,500)		-		-	-	-	-
Limes Centre Hall/office	22,080	23,080	40	5,080		8,800	5,010			64,090			(30,900)	(30,900)	33,190
Marketing And Promotions	12,570	-	370	8,500		14,070				35,510					35,510
North Weald Gymnasium	1,060		40			450	34,380			35,930					35,930
Sports Development Ext Funding	39,750		800	48,000		9,370				97,920		(63,190)	(23,500)	(86,690)	11,230
Youth Council	42,760	-	5,380	11,610		23,120				82,870					82,870
Youth Strategy	18,200		630	8,710		16,860				44,400					44,400
<b>Safer Communities</b>															
Safer Communities Programme	130,480	50	5,010	47,240		90,460	8,930	(14,720)		267,450		-	-	-	267,450
<b>Support &amp; Trading Services</b>															
Community & Culture Admin	108,860		2,050	21,300		104,490		(236,700)		-		-	-	-	-
Leaseholders Admin	29,890	76,840	1,290	6,590		232,890				347,500	(1,000)	(81,330)	(265,170)	(347,500)	-
<b>Grand Total</b>	<b>2,312,080</b>	<b>589,160</b>	<b>80,440</b>	<b>1,405,300</b>	<b>15,400</b>	<b>1,591,420</b>	<b>121,410</b>	<b>(372,920)</b>	<b>5,742,290</b>	<b>(1,250)</b>	<b>(882,100)</b>	<b>(349,990)</b>	<b>(775,630)</b>	<b>(2,008,970)</b>	<b>3,733,320</b>

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**GOVERNANCE 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
Elections	373	426	341	617	(21)	596
Member Activities	1,026	1,069	1,061	1,127	-	1,127
Planning & Development	1,324	1,520	1,812	3,750	(1,913)	1,837
<b>Grand Total</b>	<b>2,723</b>	<b>3,015</b>	<b>3,214</b>	<b>5,494</b>	<b>(1,934)</b>	<b>3,560</b>
Governance Support Services	3,757	3,717	3,761	3,909	(94)	3,815
Internally Recharged	(3,757)	(3,717)	(3,761)	(3,909)	94	(3,815)
<b>Directorate Total</b>	<b>2,723</b>	<b>3,015</b>	<b>3,214</b>	<b>5,494</b>	<b>(1,934)</b>	<b>3,560</b>
Continuing Services Budget	2,936	2,888	2,853			3,135
Continuing Services Budget - Growth	93	20	132			91
Continuing Services Budget - Savings	(225)	0	(69)			(210)
<b>Total Continuing Services Budget</b>	<b>2,804</b>	<b>2,908</b>	<b>2,916</b>			<b>3,016</b>
District Development Fund - Expenditure	217	336	459			634
District Development Fund - Savings	(298)	(229)	(161)			(90)
Invest to Save	-	-	-			-
<b>Total District Development Fund / Invest to Save</b>	<b>(81)</b>	<b>107</b>	<b>298</b>			<b>544</b>
<b>Directorate Total</b>	<b>2,723</b>	<b>3,015</b>	<b>3,214</b>			<b>3,560</b>

**Governance Directorate**

**CSB Growth & Development Fund Items**

		<b>Original Estimate 2017/18 £000's</b>	<b>Probable Outturn 2017/18 £000's</b>	<b>Original Estimate 2018/19 £000's</b>
<b>CSB Growth Items</b>				
Building Control	Fees & Charges		50	
Building Control	Ring Fenced Account		(50)	
Corporate Fraud Investigation	Corporate Fraud Team	8	8	
Development Control	Fees & Charges			(210)
Development Control	Pre Application Consultation Fees		(10)	
Development Control Group	Trainee Planning Officers		20	34
Development Management	Additional Temporary Staffing - Systems Technical Officer		14	15
Development Management	Planning Validation Officer		15	15
Enforcement / Trees & Lanscape	Compliance Officer			27
Governance Admin	Training	5	5	
Internal Audit	Shared Service (GF element)		(9)	
Legal Services	Reduction Re Fees & Charges		5	
Members Allowances	Increase in Basic Allowances	7	7	
Planning Appeals	Reduction Re Fees & Charges		8	
		<b>20</b>	<b>63</b>	<b>(119)</b>

**Development Fund Items**

Building Control	Fees & Charges		(30)	
Building Control	Ringfenced account		20	
Conservation Policy	Consultant Fees & Grants		(4)	
Corporate Fraud Investigation	Fees & Charges		(14)	(27)
Development Control	Fees & Charges	(175)	60	
Development Control	Pre Application Consultation Fees	(13)	(6)	(5)
Development Control	Strategic Implementation / Planning Performance			278
Development Control	Developer Contributions - Strategic Implementation			(40)
Development Control Group	Trainee Contaminated Land Officer	23	10	
Development Control Group	Trainee Planning Officer	45	15	
Development Control Group	Agency Staff		87	
Development Management	Administrative Assistant	13	13	17
Development Management	Additional Temporary Staffing - Systems Technical Officer	28	14	
Development Management	Planning Validation Officer	26	15	
Development Management	Document Scanning	113	116	113
Development Management	Casual Staff Re Scanning / Indexing Building Control Files		5	5
Elections	Savings / Costs Re District Elections	(41)	(77)	139
Electoral Registration	Individual Registration Costs	37	22	36
Electoral Registration	Individual Registration Grant		(21)	(18)
Enforcement / Trees & Lanscape	Agency Staff		25	
Legal Services	Transformation Programme	10	12	
Local Land Charges	Local Land Charges Officer		7	14
Local Land Charges	Agency Staff		23	
Local Land Charges	Government Grant - New Burdens		(9)	
Planning Appeals	Contingency for Appeals	41	15	32
		<b>107</b>	<b>298</b>	<b>544</b>

**GOVERNANCE DIRECTORATE  
ESTIMATES 2018/19  
ELECTIONS**

	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	
Elections	180	131	144	362	(1)	361	This budget comprises the cost of carrying out all District elections and the associated overheads. Costs of carrying out Elections on behalf of other bodies, such as the County Council, Parishes or Central Government are fully reimbursable. The 2017/18 probable outturn includes the reimbursement of the General Election held in June 2017. The 2018/19 budget is made up of the cost of a single District type election due May 2018 with no reimbursements expected.
Electoral Registration	193	295	197	255	(20)	235	This budget incorporates the cost of maintaining an accurate Electoral Register for the Epping Forest District area. A Government Grant of £21,000 has been received in 2017/18 and a further £18,000 is expected in 2018/19 to facilitate the transfer from household registration to individual registration which will be spent in later periods. £36,000 DDF expenditure is estimated to be spent in 2018/19.
<b>Grand Total</b>	<b>373</b>	<b>426</b>	<b>341</b>	<b>617</b>	<b>(21)</b>	<b>596</b>	

**GOVERNANCE DIRECTORATE  
ESTIMATES 2018/19  
MEMBERS 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	
Civic & Member Expenditure	596	605	573	609	-	609	This budget includes costs of member's services and support, including training and accommodation costs of the council chamber and member's room.
Civic Ceremonial	36	37	63	65	-	65	The variance from original 2017/18 arises due to a more accurate realignment of the Public Relations allocations for the time spent on organising the Chainman's awards and events.
Local Council Liaison	26	23	28	15	-	15	This budget includes the operational costs of the Local Council Liaison Committee.
Members Allowances	280	289	289	289	-	289	This budget consists of the payments of member's allowances and Connect scheme payments with a CSB growth of £7,170 included in the probable outturn 2017/18 for an increase in basic allowances..
Overview & Scrutiny	53	63	57	108	-	108	The increase in 2018/19 reflects a more accurate allocation of the level of support provided to the operational costs of the Overview and Scrutiny Committee.
Standards Committee	35	52	51	41	-	41	This budget was approved to meet any costs incurred in respect of local adjudication of complaints against councillors.
<b>Grand Total</b>	<b>1,026</b>	<b>1,069</b>	<b>1,061</b>	<b>1,127</b>	<b>-</b>	<b>1,127</b>	

**GOVERNANCE DIRECTORATE  
ESTIMATES 2018/19  
PLANNING AND DEVELOPMENT**

	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 Control	48	0	0	500	(500)	0	The Building Control chargeable activities relate mainly to checking of plans in accordance with work deposited under section 16 of the Building Act 1984, and site inspections in accordance with the regulations. Uncertainty in the housing market is having a positive effect on the Building Control fees which is reflected in the budgets. The probable outturn 2017/18 is estimated at £530,000 including a CSB growth of £50,000 and £500,000 in 2018/19 for fees and charges to be received by the council.
Building Control Non Fee	144	150	165	183	-	183	The Building Control non fee earning budget relates to aspects of the service which are not chargeable activities. Non-chargeable activities are listed in the Building Regulations 2010. A full establishment of building control staff is budgeted for in 2017/18 and 2018/19 increasing the cost base.
Conservation Policy	302	320	332	328	-	328	The role of the Conservation team is to protect and enhance the appearance of the District, including those areas that require further protection due to their landscape quality, architectural or historical interest. .
Development Control	316	388	644	1,838	(1,248)	590	2017/18 has seen reduced levels of fee income compared to the previous year and the original estimate 2017/18 by £160,000 (2016/17 £970,000 & 2017/18 £810,000). This is possibly because major developers are awaiting the publication of the Local Plan prior to submitting any planning applications within the district. The budgets for 2018/19 include a DDF of £278,000 for the establishment of a strategic sites implementation team to ensure the effective delivery of the required growth in housing and employment with supporting infrastructure, proposed in the new Local Plan. This is offset by an estimate of £40,000 of revenue to be received by the Council through developer contributions.
Enforcement	359	370	391	416	(1)	415	This budget contains the costs of carrying out planning enforcement action on properties in the District. The increase in the Probable Outturn 2017/18 is due to the temporary employment of an agency worker to cover personnel shortages within the service. CSB growth of £27,000 is included in 2018/19 for the establishment of a new compliance officer post who will be able to make proactive checks on the implementation of planning conditions thus saving time and costs.

**GOVERNANCE DIRECTORATE  
ESTIMATES 2018/19  
PLANNING AND DEVELOPMENT**

	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	
Local Land Charges	25	132	137	324	(164)	160	Local Land Charges provide official search data to the public in return for a fee. A DDF of £9,000 is included in the probable outturn for the receipt of a Government Grant to cover further legislative changes. The main increase for 2018/19 is due to a full year DDF cost of a temporary Local Land Charges Officer who commenced work in October 2017 whose primary role is to convert records and processes to electronic working whilst seeking to improve the turnaround time for searches.
Planning Appeals	130	160	143	161	-	161	This cost centre deals with representing the Council's case in appeals made against planning application refusals and notice appeals. DDF bids are made at intervals to cover outside legal advice and consultancy services that are spent over a number of years depending on the nature and complexity of the appeal.  The £68,000 DDF Appeals contingency budget has been phased to £15,000 in 2017/18, £32,000 in 2018/19 and £21,000 in 2019/20.
<b>Grand Total</b>	<b>1,324</b>	<b>1,520</b>	<b>1,812</b>	<b>3,750</b>	<b>(1,913)</b>	<b>1,837</b>	

**GOVERNANCE DIRECTORATE  
ESTIMATES 2018/19  
GOVERNANCE 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	
Compliments & Complaints Group	58	-	-	-	-	-	The Compliments and Complaints Group has been transferred to the Chief Executive Directorate from April 2017 as part of the transformation programme.
Corporate Fraud Investigation	225	247	240	268	(27)	241	This budget comprises of staff that form the corporate counter fraud team which focus on preventing, detecting, investigating and reporting on claims and loss of revenue for the council. The increase in the probable outturn for 2017/18 and 2018/19 relates to the changes in the cost of office accommodation.  From September 2017 the Corporate Fraud team have started working with Brentwood District Council. Income of £41,190 is expected in 2017/18 (£13,910) and 2018/19 (£27,280).
Democratic Services	422	463	464	486	-	486	Democratic Services provide a service to members and officers of the Council ensuring the democratic decision making process remains within statutory guidelines. The increase in the estimates is a reflection of the change in the annual maintenance contract of the webcasting system which has been reflected through the ICT recharges.
Development Management	678	731	824	855	-	855	Development Management provide support in improving the operational efficiency for planning and building control services. The increase in the budget arises due to a DDF item of £116,020 (2017/18) and £112,760 (2018/19) which is to be used for progressively moving away from the use of paper records and developing electronic records enabling services within planning to move towards mobile and flexible working. CSB of £28,800 in the 2017/18 and £29,810 in the 2018/19 budget allows for the conversion of the existing temporary posts of a Validation Officer and Systems Technical Officer previously funded by DDF.
Governance Admin	101	119	119	124	-	124	This budget comprises of a centralised Admin section for the Governance Directorate including costs for training, stationery, books & publications and new furniture & equipment. The initial budget of Governance Admin was derived by transferring monies from other services of the directorate which has proven difficult to maintain.



**GOVERNANCE DIRECTORATE  
ESTIMATES 2018/19  
GOVERNANCE 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	
Governance Policy Group	685	709	709	749	-	749	The Governance Policy group is a support service group comprising of the costs relating to the Director, Assistant Directors and Executive Assistant.
Internal Audit	220	208	192	202	-	202	The internal audit service is provided by the shared service between the Council, Harlow District Council and Borough of Broxbourne Council which came into force from 1st April 2017. The purpose of this is to improve business resilience and to produce efficiency savings which have been reflected in the budgets for 2017/18.
Legal Services	716	752	760	839	(67)	772	The Council's in-house legal team deals with a wide range of matters, both providing legal advice to departments within the council, and representing the Council in legal actions. The probable outturn 2017/18 contains a CSB reduction of £5,000 for a decrease in the fees and charges received by the council and a DDF of £12,000 for the completion of the screening of the legal files under the transformation programme.
Performance Improvement Unit	151	-	-	-	-	-	The Performance Improvement Unit has been transferred to the Chief Executive Directorate from April 2017 as part of the transformation programme.
Public Relations & Information	501	488	453	386	-	386	The Public relations (PR) department is a way for the Council to enhance their reputation within the District. PR usually involves communicating with the public through the media to present the Council in the most favourable way possible helping to create good will within the community.  The decrease in the overall budget for 2017/18 and 2018/19 is due to the transfer of the Information desk to the new Customer Services department within the Chief Executive Directorate from January 2018.
<b>Grand Total</b>	<b>3,757</b>	<b>3,717</b>	<b>3,761</b>	<b>3,909</b>	<b>(94)</b>	<b>3,815</b>	

GOVERNANCE DIRECTORATE  
SUBJECTIVE ANALYSIS 2018/19

Row Labels	Employee Expenses	Premises Related Expenses	Transport Related Expenses	Supplies And Services	Support Services	Asset Charges	Internal Recharges		Fees & Charges	Misc Income	Other Contributions	Government Contributions	Interest Payable		
<b>Elections</b>															
Elections	51,760	-	490	180,000	129,940	-	-	362,190	(600)	-	-	-	-	(600)	361,590
Electoral Registration	67,110	-	490	117,070	70,550	-	-	255,220	(2,000)	-	-	(18,000)	-	(20,000)	235,220
<b>Member Activities</b>															
Civic & Member Expenditure	320	-	-	17,270	763,570	-	(171,860)	609,300	-	-	-	-	-	-	609,300
Civic Ceremonial	-	-	2,000	21,000	60,980	-	(18,520)	65,460	-	-	-	-	-	-	65,460
Local Council Liaison	-	-	-	20	14,600	-	-	14,620	-	-	-	-	-	-	14,620
Members Allowances	-	-	-	370,000	680	-	(81,550)	289,130	-	-	-	-	-	-	289,130
Overview & Scrutiny	-	-	-	1,250	137,670	-	(30,560)	108,360	-	-	-	-	-	-	108,360
Standards Committee	-	-	-	5,000	35,800	-	-	40,800	-	-	-	-	-	-	40,800
<b>Planning &amp; Development</b>															
Building Control	380,380	-	15,440	(43,870)	148,050	-	-	500,000	(500,000)	-	-	-	-	(500,000)	-
Building Control Non Fee	127,200	-	5,170	2,490	48,400	-	-	183,260	-	-	-	-	-	-	183,260
Conservation Policy	204,380	-	8,920	22,020	92,430	-	-	327,750	-	-	-	-	-	-	327,750
Development Control	734,400	-	23,830	52,060	1,027,950	-	-	1,838,240	(1,247,860)	-	-	-	-	(1,247,860)	590,380
Enforcement	259,350	-	11,210	1,520	143,780	-	-	415,860	-	(550)	-	-	-	(550)	415,310
Local Land Charges	125,560	-	380	27,130	170,610	-	-	323,680	(164,000)	-	-	-	-	(164,000)	159,680
Planning Appeals	43,910	-	1,560	56,000	59,830	-	-	161,300	-	-	-	-	-	-	161,300
<b>Governance Support Services</b>															
Compliments & Complaints Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Fraud Investigation	186,400	-	5,650	12,140	64,170	-	(241,080)	27,280	(27,280)	-	-	-	-	(27,280)	-
Democratic Services	289,070	-	400	1,620	194,430	-	(485,250)	270	(270)	-	-	-	-	(270)	-
Development Management	537,990	-	150	34,990	276,970	4,940	(854,890)	150	(150)	-	-	-	-	(150)	-
Governance Admin	50,000	-	-	22,990	51,240	-	(124,230)	-	-	-	-	-	-	-	-
Governance Policy Group	428,710	-	5,500	400	314,640	-	(749,250)	-	-	-	-	-	-	-	-
Internal Audit	-	-	-	158,720	43,330	-	(202,050)	-	-	-	-	-	-	-	-
Legal Services	500,550	-	1,250	95,870	241,070	-	(771,790)	66,950	(66,950)	-	-	-	-	(66,950)	-
Performance Improvement Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Relations & Information	243,400	-	2,250	15,650	124,580	-	(385,880)	-	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>4,230,490</b>	<b>-</b>	<b>84,690</b>	<b>1,171,340</b>	<b>4,215,270</b>	<b>4,940</b>	<b>(4,116,910)</b>	<b>5,589,820</b>	<b>(2,009,110)</b>	<b>(550)</b>	<b>-</b>	<b>(18,000)</b>	<b>-</b>	<b>(2,027,660)</b>	<b>3,562,160</b>

**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2018/19**

**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2018/19**

	2016/17	2017/18		2018/19		
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure
	£000	£000	£000	£000	£000	£000
Environmental Health	1,368	1,392	1,369	1,559	(32)	1,527
Regulatory Services	124	151	99	417	(287)	130
Leisure Facilities	1,960	1,711	1,230	1,048	(734)	314
North Weald Centre	539	269	203	1,095	(971)	124
Emergency Planning & Other	96	120	69	92	-	92
Waste Management	5,325	5,583	5,486	7,431	(1,766)	5,665
Land Drainage/Sewerage	1,172	892	749	831	(11)	820
Parks & Grounds	1,374	1,123	1,127	1,186	(12)	1,174
Car Parking	76	(267)	(157)	1,616	(1,819)	(203)
Forward Planning & Economic Development	1,167	2,080	2,612	2,584	(30)	2,554
Land & Property	(1,229)	(3,375)	(324)	794	(5,748)	(4,954)
<b>Grand Total</b>	<b>11,972</b>	<b>9,679</b>	<b>12,463</b>	<b>18,653</b>	<b>(11,410)</b>	<b>7,243</b>
Support & Trading Services	4,656	4,501	4,378	4,526	(215)	4,311
Internally Recharged	(4,656)	(4,501)	(4,378)	(4,526)	215	(4,311)
<b>Directorate Total</b>	<b>11,972</b>	<b>9,679</b>	<b>12,463</b>	<b>18,653</b>	<b>(11,410)</b>	<b>7,243</b>
Continuing Services Budget	11,175	9,174	11,947			8,379
Continuing Services Budget - Growth	586	40	27			39
Continuing Services Budget - Savings	(292)	(998)	(1,280)			(2,751)
<b>Total Continuing Services Budget</b>	<b>11,469</b>	<b>8,216</b>	<b>10,694</b>			<b>5,667</b>
District Development Fund - Expenditure	1,609	1,563	1,993			1,576
District Development Fund - Savings	(1,134)	(104)	(224)			-
Invest To Save	28	4	-			-
<b>Total District Development Fund/Invest to Save</b>	<b>503</b>	<b>1,463</b>	<b>1,769</b>			<b>1,576</b>
<b>Directorate Total</b>	<b>11,972</b>	<b>9,679</b>	<b>12,463</b>			<b>7,243</b>



**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2018/19**

**Neighbourhoods Directorate  
Development Fund Items**

		<b>Original Estimate 2017/18 £000's</b>	<b>Probable Outturn 2017/18 £000's</b>	<b>Original Estimate 2018/19 £000's</b>
Contaminated Land & Water Quality	Contaminated land investigations	79		72
Countrycare	BRIE - SLA	4	4	4
Economic Development	Economic Development Strategy	8	8	
Economic Development	Town Centres Support	52	18	60
Economic Development	Smart Places		100	
Economic Development	Smart Places		(52)	
Flood Defence	Flood risk works at Pynest Green Works		16	
Asset Rationalisation	Council Asset Rationalisation	61	61	
Forward Planning	Local Plan	1,028	1,227	946
Forward Planning	Brownfield Register		15	
Forward Planning	Hillhouse		6	
Forward Planning	Garden Town		178	432
Forward Planning	Community Housing Fund		32	21
Forward Planning	Neighbourhood Planning	3	2	
Highways General Fund	Contribution to ECC		50	
Land and Property	Brooker Road Industrial Estate		(35)	
Leisure Management	New Management Contract	65		
Off street parking	Payment to NEPP for redundancies	20	5	
Off street parking	Loss of income		20	
North Weald Airfield	Second hand fire truck		5	
North Weald Airfield	Additional income		(28)	
Parks & Grounds	Open Spaces - Tree Planting	10		10
Parks & Grounds	Tree Service - Oak tree planting		2	3
Parks & Grounds	Tree Service - Oak tree planting		(5)	
Parks & Grounds	Roding Valley Development - Woodland Planting		10	20
Parks & Grounds	Survey of River Roding erosion	15	7	8
Waste Management	Professional Fees		6	
Waste Management	DCLG recycling reward scheme	218	221	
Waste Management	Additional Sacks and Recycling payment	(104)	(104)	
		<u>1,459</u>	<u>1,769</u>	<u>1,576</u>

**Invest to Save**

		<b>Original Estimate 2017/18 £000's</b>	<b>Probable Outturn 2017/18 £000's</b>	<b>Original Estimate 2018/19 £000's</b>
Car Parking	Vere Road Pay & Display	4		
		<u>4</u>	<u>0</u>	<u>0</u>

**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2018/19  
ENVIRONMENTAL HEALTH**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Food Inspection	222	247	246	273	(5)	268	This service area provides food safety advice to businesses throughout the district and also Food Hygiene Courses to assist in attaining the highest levels of food safety certification.
Pest Control	77	72	52	83	-	83	Pest control services are no longer provided by the Council but advice and contacts for service providers are still made to residents from this area.
Pollution Control	172	154	173	185	-	185	Various areas of pollution from air quality, noise reduction etc. are carried out by Environmental Health staff and relevant action taken against residents and businesses.
Animal Welfare Service	65	65	71	103	(12)	91	The Animal Welfare Service is being carried out by LB Waltham Forest therefore achieving savings in this area since October 2015. However, the element for stray dogs is still applicable for Epping Forest District Council.
Neighbourhood & Rapid Response	515	519	484	542	(1)	541	This team is a first call service for the investigations and clearance of fly tips and other litter items. If evidence can be gained from the debris prosecutions will arise. There has been a marked increase in fly-tipping which has caused some costs to increase in this area.
Inspection Of Workplaces	121	140	134	147	-	147	Various workplaces within the district are prone to health issues such as smoking in confined spaces and it is the responsibility of this section to inspect and advise workplace management of the issues arising.
Public Conveniences	190	190	191	193	(1)	192	This budget relates to the running cost of two permanent buildings at Bakers Lane Epping and High Street Chipping Ongar, and Automatic Public Conveniences at various locations throughout the District.
Industrial Activities - Regulations	6	5	18	33	(13)	20	Certain premises require special environmental licences to operate and hence the income and expenditure remains similar.
<b>Grand Total</b>	<b>1,368</b>	<b>1,392</b>	<b>1,369</b>	<b>1,559</b>	<b>(32)</b>	<b>1,527</b>	

**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2018/19  
REGULATORY SERVICES**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Licensing & Registrations	143	171	56	186	(111)	75	The number of staff hours allocated to this area has gone down over the accounting periods whilst income streams have remained static.
Public Hire Licensing	(19)	(20)	43	231	(176)	55	Modest rises in income from the various licenses are being offset by the number of staff working in this area.
<b>Grand Total</b>	<b>124</b>	<b>151</b>	<b>99</b>	<b>417</b>	<b>(287)</b>	<b>130</b>	



**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2018/19  
LEISURE FACILITIES**

	2016/17	2017/18		2018/19		
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure
	£000	£000	£000	£000	£000	£000
Epping Sports Centre	408	370	334	107	(33)	74
Loughton Leisure Centre	358	559	421	566	(536)	30
Ongar Sports Centre	567	353	345	254	(62)	192
Waltham Swimming Pool	627	429	130	121	(103)	18
<b>Grand Total</b>	<b>1,960</b>	<b>1,711</b>	<b>1,230</b>	<b>1,048</b>	<b>(734)</b>	<b>314</b>

The new leisure contract commenced on 1 April 2017, and is carried out by Places for People, and will bring significant savings over the life of the contract. The first year was to bring modest savings as set up costs take place, whilst in future years the management contractor will be paying the Council to manage the facilities. There is a net cost to the Council as the management contract itself needs overseeing by council officers.

**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2018/19  
NORTH WEALD AIRFIELD**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
North Weald Airfield	539	269	203	1,095	(971)	124	From the commencement of the 2017/18 financial year all rental income streams have seen increases. In 2018/19 net expenditure is expected to fall further as the National Police Air Service are relocating to the airfield from Lippitts Hill. Expenditure on Premises costs, mainly maintenance items, have increased slightly.
<b>Grand Total</b>	<b>539</b>	<b>269</b>	<b>203</b>	<b>1,095</b>	<b>(971)</b>	<b>124</b>	

**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2018/19  
EMERGENCY PLANNING**

	2016/17	2017/18		2018/19		
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure
	£000	£000	£000	£000	£000	£000
Emergency Planning	96	120	69	92	-	92
<b>Grand Total</b>	<b>96</b>	<b>120</b>	<b>69</b>	<b>92</b>	<b>-</b>	<b>92</b>

There are uncertainties around the costs in this area as it is to be amalgamated with the works of the former Health and Safety officer post whereby a saving will be generated within that service area.

**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2018/19  
WASTE MANAGEMENT**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Abandoned Vehicles	80	70	67	71	(3)	68	The number of vehicles classified as abandoned has remained static since the commencement of the contract and hence no major variances have arisen.
Recycling	1,981	2,138	2,088	3,571	(1,477)	2,094	This service area is subject to a number of variations, namely increases in collections from the number of "new" properties built and the price fluctuations in the amount that can be recovered from products that can be recycled.
Refuse Collection	1,960	1,917	1,909	2,080	(80)	2,000	The major variances in this area are due to the increase in "new" properties being collected and inflation, which is based on changes to preset indices.
Street Cleansing	1,307	1,458	1,432	1,704	(192)	1,512	The increase in costs can be attributed to the increase in fly-tips within the district.
Trade Waste	(3)	-	(11)	5	(14)	(9)	This is a relatively new service which the Council is obliged to carry out if businesses approach the Council to provide. At present it is generating a surplus but will be affected by fluctuations in costs if passed on from Essex County Council in future.
<b>Grand Total</b>	<b>5,325</b>	<b>5,583</b>	<b>5,486</b>	<b>7,431</b>	<b>(1,766)</b>	<b>5,665</b>	

**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2018/19  
LAND DRAINAGE/SEWERAGE**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
General Drainage	46	46	42	57	-	57	This relates to any general drainage issues that might arise.
Flood Defence/Land Drainage	744	422	351	370	(11)	359	The major decrease in expenditure in this area is due to a change in depreciation charges. This does not constitute a saving to the Council as the effect is reversed out so as not to impact on Council Tax.
Contaminated Land & Water Quality	382	424	356	404	-	404	There is a DDF item of £72,000 in 2018/19 in case any piece of land is found to be contaminated prior to or post development. This is to cover laboratory and other consultant costs from further investigations.
<b>Grand Total</b>	<b>1,172</b>	<b>892</b>	<b>749</b>	<b>831</b>	<b>(11)</b>	<b>820</b>	

**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2018/19  
PARKS AND GROUNDS**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Charity - Chigwell Row Rec	57	62	80	101	-	101	This relates to open space at Chigwell Row; Lindersfield and Roebuck Lane; these are owned by charities, of which this Council is the sole trustee. The only financial transaction between the General Fund and the charities is a grant to finance ongoing expenditure. The level of support provided varies depending on the maintenance requirements.
Contribution To Hra	360	380	376	374	-	374	The General Fund makes a contribution toward maintenance of HRA owned land on the basis that it is available for use by the whole community.
Countrycare	267	280	284	293	(5)	288	This service maintains a number of areas of land in Council ownership with the help of volunteers. The aim is to manage the land in such away that aids conservation.
Open Spaces	661	306	290	304	(7)	297	This budget covers all other grounds maintenance functions on Council land.
Roding Valley Development	(31)	32	36	45	-	45	Original estimate for 2017/18 included a DDF carry forward of £15,000 to cover the River Roding erosion investigations and works which are now to be covered evenly over the 2017/18 and 2018/19 years. The increase in expenditure otherwise is due to a further DDF for Woodland Planting.
Tree Service	60	63	61	69	-	69	This covers all tree maintenance issues that are not either on Highways or HRA land.
<b>Grand Total</b>	<b>1,374</b>	<b>1,123</b>	<b>1,127</b>	<b>1,186</b>	<b>(12)</b>	<b>1,174</b>	

**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2018/19  
CAR PARKING**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Off-Street Car Parking	(538)	(640)	(567)	873	(1,405)	(532)	Three new car parks were due on line in 2017/18 which did not materialise until the final quarter coupled with a charge for capital sees net income fall between Original 2017/18 and Probable Outturn, this was part off-set by income from NEPP that was unexpected. Original 2018/19 estimates fall further due to additional contractor costs for patrolling the new car parks.
Highways General Fund	562	311	348	464	(168)	296	The decrease in Net Expenditure between 2017/18 and 2018/19 is due to the "match funding" element for major highways works within the district which was fixed at £50,000 for each of 2016/17 and 2017/18.
Fleet Operations Dso Account	52	62	62	279	(246)	33	A review is to take place in respect of ensuring that services making use of the Fleet Operations department are accruing the correct charge elements for the service provided.
<b>Grand Total</b>	<b>76</b>	<b>(267)</b>	<b>(157)</b>	<b>1,616</b>	<b>(1,819)</b>	<b>(203)</b>	

**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2018/19  
FORWARD PLANNING AND ECONOMIC DEVELOPMENT**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
Environmental Co-Ordination	7	7	21	53	(30)	23	The Environmental Co-ordinator is embarking on a joint project with the EU on environmental issues which is mainly funded by the EU itself however some staff support is required to enable the project to go ahead.
Planning Policy	1,565	1,685	1,987	1,662	-	1,662	Evidence gathering for the Regulation 19 report due in March 2018 has caused continued revisions to both estimates and DDF in 2017/18. A DDF estimate is included in 2018/19 to enable monitoring to ensure the plan meets its desired objectives, and then for CSB amounts to be considered thereafter.
Economic Development	226	347	359	367	-	367	Pooled funds from public, private and voluntary sector agencies responsible for the provision of services are held by Epping Forest District Council to oversee the operations. A new post has been created in 2017/18 for an economic development officer, therefore the consultant budget has been removed. The section 106 monies of £50,000 from Tesco Waltham Abbey has been split £10,000 2016/17 and £40,000 2017/18.
Tourism Promotion	63	15	15	15	-	15	This relates to an annual grant the Council pays towards the cost of the Waltham Abbey Tourist Information Centre.
Garden Town	(665)	-	178	432	-	432	Epping Forest District Council is to be the lead authority of a tri-borough project to build a Garden Town in relevant sites in Epping, Harlow and East Herts Districts.
Community Housing Fund	(53)	-	32	21	-	21	Funding for this project was received in 2016/17 and allocated to be spent over the next two financial years via DDF funding.
Neighbourhood Planning	24	26	20	33	-	33	This budget is to support Local Councils who wish to adopt Neighbourhood Plans, with some government funding provided to support the necessary processes leading to the adoption of Plans.
<b>Grand Total</b>	<b>1,167</b>	<b>2,080</b>	<b>2,612</b>	<b>2,584</b>	<b>(30)</b>	<b>2,554</b>	



**NEIGHBOURHOODS DIRECTORATE**

**ESTIMATES 2018/19**

**LAND AND PROPERTY**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Asset Rationalisation	114	107	108	11	-	11	This Budget comprises of mainly DDF expenditure to cover specialist consultancy feasibility costs for potential development of the Councils property assets. The 2017/18 probable outturn budget includes DDF funding of £47,700. Budgets for 2018/19 are management recharges.
Brooker Rd Industrial Estate	(393)	(422)	(527)	45	(551)	(506)	A rent review of one of the properties brought some back dated rental income for the probable outturn before stabilising in 2018/19.
Business Premises	(1,633)	(1,760)	(1,658)	541	(2,384)	(1,843)	There has been a number of rent reviews and new lettings in this area, of which some have been offset by an increase in the Building Maintenance recharge.
David Lloyd Centre	(278)	(170)	(173)	1	(195)	(194)	Actuals for 2016/17 include a lease premium received from David Lloyd for a revised lease are included with net income reduced in 2017/18 due to time allocations of the Estates Management team.
Epping Forest Shopping Park	1,640	(490)	2,840	75	(1,776)	(1,701)	Rental income is down for 2017/18 due to delays in completion of the site of which a further revenue contribution to capital of £3.2million has also been incurred in 2017/18.
General Improvement Areas	12	13	13	12	-	12	This budget relates to the designated general improvement areas in Albert Road, Buckhurst Hill and Woollard Street, Waltham Abbey, and consists of Building Maintenance recharges only.
Greenyards, Waltham Abbey	(14)	(15)	(15)	1	(15)	(14)	This relates to a Health Centre at Greenyard, Waltham Abbey.
Langston Rd Industrial Estate	(105)	(119)	(121)	23	(137)	(114)	This is rental income from the Prospect Business park and the units within the Seedbed Centre which are ancillary to the Shopping Park.
Wayleaves	2	10	(1)	1	(5)	(4)	Businesses and general public use wishing to cross certain pieces of land owned by the Council are subject opt a "Wayleave" charge. This income is offset by relevant management recharges.
Oakwood Hill Plots	(390)	(363)	(595)	35	(443)	(409)	The increase in Net Income for Probable Outturn 2017/18 is due to a rental premium of £200,000.
Oakwood Hill Units	(184)	(166)	(195)	49	(242)	(192)	Rental income is increasing due to renewal of leases and rent review periods.
<b>Grand Total</b>	<b>(1,229)</b>	<b>(3,375)</b>	<b>(324)</b>	<b>794</b>	<b>(5,748)</b>	<b>(4,954)</b>	

**NEIGHBOURHOODS DIRECTORATE  
ESTIMATES 2018/19  
SUPPORT AND TRADING SERVICES**

	2016/17	2017/18		2018/19			
	Actual	Original	Probable	Gross	Gross	Net	
	£000	Estimate	Outturn	Expenditure	Income	Expenditure	
		£000	£000	£000	£000	£000	
Engineering, Drainage & Water	570	555	549	569	-	569	This section provides cover for all drainage aspects within the District as well as monitoring land contamination and water quality aspects for which the Council is responsible as riperean owner.
Estates & Valuation	475	347	374	379	(20)	359	The increase in estimates from Original 2017/18 to Probable Outturn is due to the service being fully staffed by agency staff until more permanent staff are employed by the commencement of 2018/19.
Grounds Maintenance	1,451	1,519	1,492	1,682	(171)	1,511	Staff vacancies account for the variance from Original 2018/18 to Probable Outturn with a full establishment budgeted for in 2018/19.
Leisure Contract Finance	159	103	152	179	-	179	This includes the client side management of the Leisure Contract shared the officer concerned also carried out emergency planning duties before taking up the full time management of the contract from mid 2017/18.
Neighbourhoods Business Unit	677	702	524	446	-	446	A number of personnel were transferred from this service to the new Customer Services department from November 2017.
Neighbourhoods Policy Group	874	800	831	840	-	840	The group consists of the Director and Assistant Directors of Neighbourhoods, the increase from Original to Probable Outturn 2017/18 is due to agency cover for maternity leave of an Assistant Director, other movements are due to changes in admin support provided.
Depots	450	475	456	431	(24)	407	Fluctuations on Depots centre around building maintenance recharges and the security the depot site at Oakwood Hill.
<b>Grand Total</b>	<b>4,656</b>	<b>4,501</b>	<b>4,378</b>	<b>4,526</b>	<b>(215)</b>	<b>4,311</b>	

**NEIGHBOURHOODS DIRECTORATE  
SUBJECTIVE ANALYSIS 2018/19**

Subjective Analysis Original 2018/19	Column Labels										Misc Income	Government Contributions	Other Contributions	Fees & Charges		
	Employee Expenses	Premises Related Expenses	Transport Related Expenses	Supplies And Services	Contracted Services	Support Services	Asset Charges	Internal Recharges								
<b>Environmental Health</b>																
Animal Welfare Service	36,230	-	1,190	3,690	31,880	30,150	-	-	103,140	-	-	-	(12,550)	(12,550)	90,590	
Food Inspection	157,360	-	4,760	8,420	-	102,040	-	-	272,580	-	-	-	(4,520)	(4,520)	268,060	
Industrial Activities - Regulations	19,680	-	590	140	-	12,690	-	-	33,100	-	-	-	(13,000)	(13,000)	20,100	
Inspection Of Workplaces	87,060	-	2,630	1,140	-	56,130	-	-	146,960	-	-	-	-	-	146,960	
Neighbourhood & Rapid Response	313,730	-	19,040	5,870	-	203,550	-	-	542,190	-	-	-	(1,500)	(1,500)	540,690	
Pest Control	49,370	-	1,500	360	-	31,830	-	-	83,060	-	-	-	-	-	83,060	
Pollution Control	116,350	-	3,540	4,080	-	60,560	-	-	184,530	-	-	-	-	-	184,530	
Public Conveniences	-	179,160	-	2,500	-	7,470	4,110	-	193,240	(100)	-	-	(500)	(600)	192,640	
<b>Regulatory Services</b>																
Licensing & Registrations	97,570	-	3,210	590	-	84,420	-	-	185,790	-	-	-	(110,960)	(110,960)	74,830	
Public Hire Licensing	122,020	-	3,780	8,830	-	96,570	-	-	231,200	-	-	-	(175,950)	(175,950)	55,250	
<b>Leisure Facilities</b>																
Loughton Leisure Centre	-	12,410	-	1,980	-	51,470	500,470	-	566,330	-	-	-	(536,530)	(536,530)	29,800	
Waltham Swimming Pool	-	1,190	-	1,660	-	51,460	66,950	-	121,260	-	-	-	(103,360)	(103,360)	17,900	
Epping Sports Centre	450	990	-	200	-	51,880	53,240	-	106,760	-	-	-	(32,450)	(32,450)	74,310	
Ongar Sports Centre	-	8,250	-	330	-	51,460	193,640	-	253,680	-	-	-	(61,880)	(61,880)	191,800	
<b>North Weald Centre</b>																
North Weald Airfield	417,560	352,340	27,420	54,370	-	211,600	33,900	(2,000)	1,095,190	-	-	-	(971,000)	(971,000)	124,190	
<b>Emergency Planning &amp; Other</b>																
Emergency Planning	40,100	-	2,400	10,540	-	38,520	-	-	91,560	-	-	-	-	-	91,560	
<b>Waste Management</b>																
Abandoned Vehicles	16,120	-	1,310	130	29,570	23,950	-	-	71,080	-	-	-	(2,500)	(2,500)	68,580	
Recycling	115,710	-	9,370	14,740	2,916,780	170,910	343,630	-	3,571,140	-	-	(1,477,410)	-	(1,477,410)	2,093,730	
Refuse Collection	124,600	9,030	10,080	76,860	1,386,010	186,560	301,360	(14,400)	2,080,100	-	-	-	(80,400)	(80,400)	1,999,700	
Street Cleansing	106,310	-	8,620	720	1,386,060	157,460	44,970	-	1,704,140	-	-	(190,400)	(2,000)	(192,400)	1,511,740	
Trade Waste	-	2,110	170	(3,290)	3,080	3,280	-	-	5,350	-	-	-	(13,510)	(13,510)	(8,160)	
<b>Land Drainage/Sewerage</b>																
Contaminated Land & Water Quality	-	36,000	-	103,750	-	205,960	58,490	-	404,200	-	-	-	-	-	404,200	
Flood Defence/Land Drainage	8,950	520	60	2,390	49,780	261,790	46,290	-	369,780	-	-	(9,370)	(2,000)	(11,370)	358,410	
General Drainage	-	-	-	130	-	57,010	-	-	57,140	-	-	-	(50)	(50)	57,090	
<b>Parks &amp; Grounds</b>																
Chigwell Row Rec	-	95,840	-	1,500	-	3,390	-	-	100,730	-	-	-	-	-	100,730	
Contribution To Hra	-	-	-	373,930	-	-	-	-	373,930	-	-	-	-	-	373,930	
Countryside	154,380	20,100	12,080	51,600	-	53,770	1,120	-	293,050	-	(3,110)	-	(1,890)	(5,000)	288,050	
Open Spaces	-	109,270	-	185,620	-	9,300	-	-	304,190	-	-	-	(7,170)	(7,170)	297,020	
Roding Valley Development	-	34,540	-	9,300	-	1,420	-	-	45,260	-	-	-	-	-	45,260	
Turf Service	-	68,030	-	900	-	290	-	-	69,220	-	-	(450)	-	(450)	68,770	
<b>Car Parking</b>																
Fleet Operations Dso Account	242,770	105,720	114,630	25,110	-	78,400	1,610	(289,200)	279,040	(2,000)	-	-	(244,000)	(246,000)	33,040	
Highways General Fund	21,110	385,930	790	370	-	40,700	15,290	-	464,190	-	-	(141,000)	(27,000)	(168,000)	296,190	
Off-Street Car Parking	99,100	236,330	3,840	60,120	238,980	174,310	60,600	-	873,280	-	-	(37,000)	(1,368,000)	(1,405,000)	(531,720)	
<b>Forward Planning &amp; Economic Development</b>																
Community Housing Fund	21,000	-	-	-	-	40	-	-	21,040	-	-	-	-	-	21,040	
Economic Development	189,290	28,000	3,150	78,640	-	67,620	-	-	366,700	-	-	-	-	-	366,700	
Environmental Co-Ordination	24,640	-	3,780	17,300	-	7,660	-	-	53,380	(30,160)	-	-	-	(30,160)	23,220	
Garden Town	167,120	-	650	250,600	-	13,250	-	-	431,620	-	-	-	-	-	431,620	
Neighbourhood Planning	12,560	-	100	14,000	-	6,930	-	-	33,590	-	-	-	-	-	33,590	
Planning Policy	349,350	-	3,380	945,700	-	364,200	-	-	1,662,630	-	-	-	-	-	1,662,630	
Tourism Promotion	-	-	-	15,000	-	30	-	-	15,030	-	-	-	-	-	15,030	
<b>Land &amp; Property</b>																
Asset Rationalisation	-	-	-	-	-	11,500	-	-	11,500	-	-	-	-	-	11,500	
Brooker Rd Industrial Estate	-	6,730	-	-	-	38,310	-	-	45,040	-	-	-	(550,700)	(550,700)	(505,660)	
Business Premises	15,990	207,710	620	11,140	-	285,040	20,500	-	541,000	-	-	(2,383,970)	(2,383,970)	(1,842,970)		
David Lloyd Centre	-	-	-	-	-	800	-	-	800	-	-	-	(195,000)	(195,000)	(194,200)	
Epping Forest Shopping Park	-	10,000	-	-	-	65,350	-	-	75,350	-	-	-	(1,775,940)	(1,775,940)	(1,700,590)	
General Improvement Areas	-	11,580	-	-	-	-	-	-	11,580	-	-	-	-	-	11,580	
Greenyards, Waltham Abbey	-	-	-	-	-	560	-	-	560	-	-	-	(15,000)	(15,000)	(14,440)	
Langston Rd Industrial Estate	-	-	-	-	-	23,190	-	-	23,190	-	-	-	(137,280)	(137,280)	(114,090)	
Oakwood Hill Plots	-	1,030	-	-	-	33,660	-	-	34,690	-	-	-	(443,213)	(443,213)	(408,523)	
Oakwood Hill Units	-	33,090	-	-	-	16,290	-	-	49,380	-	-	-	(241,600)	(241,600)	(192,220)	
Wayleaves	-	-	-	-	-	560	-	-	560	-	-	-	(5,000)	(5,000)	(4,440)	
<b>Support &amp; Trading Services</b>																
Depots	26,290	254,390	210	4,810	-	44,720	100,520	(406,830)	24,110	-	-	-	(24,110)	(24,110)	-	
Engineering, Drainage & Water	334,900	-	19,610	7,530	-	207,360	-	(569,400)	-	-	-	-	-	-	-	
Estates & Valuation	241,610	-	6,200	6,260	-	125,400	-	(359,470)	20,000	-	-	-	(20,000)	(20,000)	-	
Grounds Maintenance	1,015,350	155,660	199,710	101,430	-	137,490	72,470	(1,510,860)	171,250	-	(145,250)	-	(26,000)	(171,250)	-	
Leisure Contract Finance	67,060	500	2,500	7,100	-	101,660	-	(178,820)	-	-	-	-	-	-	-	
Neighbourhoods Business Unit	238,700	-	600	11,270	-	195,130	-	(445,700)	-	-	-	-	-	-	-	
Neighbourhoods Policy Group	421,880	-	5,500	-	-	412,880	-	(840,260)	-	-	-	-	-	-	-	
<b>Grand Total</b>	<b>5,472,270</b>	<b>2,366,450</b>	<b>477,020</b>	<b>2,479,360</b>	<b>6,042,140</b>	<b>4,729,930</b>	<b>1,919,160</b>	<b>(4,616,940)</b>	<b>18,869,390</b>	<b>(32,260)</b>	<b>-</b>	<b>(2,003,990)</b>	<b>(9,590,533)</b>	<b>(11,626,783)</b>	<b>7,242,607</b>	

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**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**

		<b>Original Estimate 2017/18 £000's</b>	<b>Probable Outturn 2017/18 £000's</b>	<b>Original Estimate 2018/19 £000's</b>
<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>
<b>Development Fund Items</b>				
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>
<b>Invest to Save Items</b>				
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-imburses 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	<p>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.</p>
<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	The 2018/19 budgets include costs (£1.34m) and savings (£0.64m) relative to the people strategy under the transformation programme.  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.
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	The reductions in the costs relating to the website are almost entirely support service costs from the central ICT budget and Public Relations section.
<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)	-	-	-	-	-	-	-	-
Hemhall 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>

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**COMMUNITIES DIRECTORATE  
HOUSING REVENUE ACCOUNT  
ESTIMATES 2018/19**

## HOUSING REVENUE ACCOUNT ESTIMATES 2018/19

### Introduction

The Housing Revenue Account (HRA) has been prepared in accordance with the Local Government and Housing Act 1989, as amended by the Leasehold Reform, Housing and Urban Development Act 1993 and the Local Government Act 2003. Under this legislation the Secretary of State for the Department of Communities and Local Government (CLG) has the power to issue directives in respect of appropriate income and expenditure items.

The balance on the HRA increased to £3.853 million as at 31 March 2017, after a surplus of £651,000 was made in 2016/17. A deficit of £1,353,000 is expected in 2017/18 followed by a further deficit of £447,000 in 2018/19. This is partly due to the reduction in rental income from dwellings as result of the rent reductions introduced by Central Government as part of the Welfare Reform and Work Act; 2018/19 is the third year of four where a 1% rent reduction is required. In 2017/18 rent income is expected to fall by around £388,000 compared to the previous year, slightly more than originally forecast as the completion of new properties has been delayed due to slippage on phases 1 and 2 of the Council's housebuilding programme. In 2018/19 a further reduction of £213,000 is anticipated. A further significant change relates to the cessation of the transitional arrangements within the self-financing settlement, which had allowed for depreciation to be reversed out of the HRA by means of a transfer from the Major Repairs Reserve.

Direct revenue contributions to capital investment has been set at £5.18 million for 2017/18 and this sum has been reduced to £2.53 million for 2018/19, with extra capital resources diverted from the Self-Financing Reserve to compensate. Members have regularly monitored and reviewed the financial position of the HRA to ensure that the proposed levels of these contributions are affordable. When Stage 1 of the HRA Financial Options Review was considered at Cabinet on 6 April 2017, Members agreed to lift the moratorium which had been imposed on the Council's housebuilding programme and progress with phases 4 to 6 of the programme. At the same meeting, Cabinet made the decision to return to the Government's Decent Homes Standard with regard to maintenance cycles as soon as practically possible, having regard to existing contractual commitments arising from framework agreements.

At the end of 2011/12 the Council was required to pay to the Government their notional HRA surplus, as determined by the self-financing settlement on the cessation of the previous subsidy system. From April 2012 the new Self Financing system, where councils now keep all rents in exchange for an allocation of housing debt came into effect. This Council borrowed £185 million in 6 tranches, 5 long term fixed rate loans maturing in 2038 and annually thereafter, and 1 shorter term variable loan maturing in March 2022. A decision was made by Cabinet to establish a self-financing reserve and a sum of £3.18 million has been set aside per annum for 4 years to pay back the £31.8 million variable debt. Contributions have been suspended from 2016/17 onwards and an estimated £7.578 million is expected to be used from the reserve over the next two years in order to support the Council's housebuilding programme.

The Council has produced a thirty year HRA Financial Plan for a number of years. However, with the advent of self-financing, this has taken on more prominence. The Financial Plan is reviewed and updated quarterly to check actual progress against the plan and where necessary make amendments. The updated Financial Plan is reviewed by Members twice annually as part of the HRA Financial Options Review, which has identified the need to re-finance the variable loan or undertake additional HRA borrowing to fund the housebuilding programme.

## **Management and Maintenance**

The probable outturn for 2017/18 shows that management and maintenance expenditure is expected to be 2.5% (£391,000) lower than the original estimates. However, in 2018/19 the costs are forecast to increase by 1.6% (£259,000) compared to the original 2017/18 estimates. The contribution to the Repairs Fund remains the same for 2017/18 as originally estimated at £6 million but it will increase to £6.1 million in 2018/19.

## **Depreciation**

Under IFRS, introduced for the financial year 2010/11, there is a requirement to value and depreciate significant components of assets separately. The life cycles used in recent years for each component have been based on the Council's modern homes standard. However, the depreciation calculation for 2017/18 has used longer life cycles, based on the decision to return to the national Decent Homes Standard. As a result depreciation is expected to be in the order of £9.78 million in 2017/18, £6.24 million lower than the original estimate, and £10.52 million in 2018/19. It is important to note that the revised life cycles of the components are still to be approved by the Council's external auditors and may be subject to change. Furthermore, transitional measures within the self-financing settlement, which have been in place since 2012/13 and have allowed for depreciation charges to be reversed out of the HRA, came to an end in 2016/17. As a consequence depreciation represents a real charge to the Housing Revenue Account in 2017/18 and 2018/19.

## **Housing Repairs Fund**

The Housing Repairs Fund balance as at 1 April 2017 was £1.236 million and is expected to remain at about the same level by the end of 2018/19 at an estimated £1.232 million. The contribution has been set at £6 million for 2017/18 and it is planned to increase this sum to £6.1 million in 2018/19 and for the ensuing three years. The 5 year plan will be reviewed again next year and the contributions reset based on expected spend at that time.

## **Major Repairs Reserve**

The Major Repairs Reserve balance as at 1 April 2017 was £12.704 million, and is planned to reduce to £11.372 million by the end of 2018/19. The transfer to the HRA, which had been allowed under the transitional measures within the self-financing settlement referred to above, ceases from 2017/18 onwards.

## **Capital Expenditure**

The budgets for direct revenue contributions to capital expenditure are based on the latest forecasts of availability of funds to finance the Capital Programme. The contribution in 2017/18 is forecast to be £5.18 million. In 2018/19 this falls to £2.53 million.

## **Housing Repairs Service**

The Housing Repairs Service carries out a significant proportion of the repairs required to the Council's stock. The total cost of the Service is recharged to either the Housing Repairs Fund or (for capital projects) to the HRA Capital Programme. There is also a small amount of work carried out for the General Fund.

## **Proposed Rent Increase**

The Welfare Reform and Work Act introduced 1% rent reductions for 4 years starting in 2016/17. The proposed average rent decrease therefore for 2018/19 is 1.0% (£0.96 per week), which gives an average weekly rent for 2018/19 of around £95.34 per week. The Government has announced that rent increases can return to a maximum of CPI plus 1% from 1 April 2020.

## **Interest on Receipts and Balances**

HRA interest income has remained relatively low during 2017/18 as the bank rate was set at 0.25% for the first half of the year. Although this was increased to 0.5% in November 2017, interest rates are expected to remain low in the foreseeable future. The Council is also lending shorter term, which yields lower rates. However, the General Fund has borrowed HRA capital receipts in the short term to finance its Capital Programme rather than borrow externally.

## **Interest Payable on Loans**

This is for the servicing of loans the Council has taken to fund the CLG's Self-Financing Debt Settlement.

## **Self-Financing Reserve**

As part of the debt portfolio taken out toward the end of 2011/12 a variable loan of £31.8m for 10 years was included. The thirty year HRA Financial Plan had demonstrated that HRA balances would have increased sufficiently for this to be repaid in 2021/22. This reserve was set up so that a sum equivalent to an average of 10% per annum would be set aside for this purpose. Contributions were suspended in 2016/17 and future contributions were reviewed as part of HRA Financial Options Review.

## **Minimum HRA Balance**

The Council's previously agreed minimum level of balance to be achieved is £2 million; this is expected to be achieved in 2017/18 and 2018/19.

**COMMUNITIES DIRECTORATE  
ESTIMATES 2018-2019  
HOUSING REVENUE ACCOUNT SUMMARY**

<b>2016/17</b>	<b>2017/18</b>			<b>2018/19</b>
<b>Actual</b>	<b>Original</b>	<b>Probable</b>		<b>Original</b>
<b>£000's</b>	<b>Estimate</b>	<b>Outturn</b>		<b>Estimate</b>
	<b>£000's</b>	<b>£000's</b>		<b>£000's</b>
			<b>EXPENDITURE</b>	
5,300	5,550	5,355	Supervision & Management General	5,884
3,727	3,898	3,792	Supervision & Management Special	3,753
402	457	417	Rents, Rates Taxes & Insurances	427
5,800	6,000	6,000	Contribution to Repairs Fund	6,100
-	50	-	Improvements / Service Enhancements	50
<b>15,229</b>	<b>15,955</b>	<b>15,564</b>	<b>MANAGEMENT &amp; MAINTENANCE</b>	<b>16,214</b>
15,764	16,028	9,786	Capital Charges	10,524
13	-	515	Major Repairs on Leasehold Properties	300
67	62	58	Treasury Management Expenses	64
74	100	80	Provision for Bad/Doubtful Debts	100
<b>31,147</b>	<b>32,145</b>	<b>26,003</b>		<b>27,202</b>
			<b>INCOME</b>	
(31,925)	(31,613)	(31,537)	Gross Rent of Dwellings	(31,324)
(846)	(892)	(852)	Non Dwellings Rent	(876)
(1,556)	(1,752)	(2,297)	Charges for Services & Facilities	(2,124)
(360)	(380)	(376)	Contribution from General Fund	(374)
<b>(34,687)</b>	<b>(34,637)</b>	<b>(35,062)</b>		<b>(34,698)</b>
<b>(3,540)</b>	<b>(2,492)</b>	<b>(9,059)</b>	<b>NET COST OF SERVICES</b>	<b>(7,496)</b>

**COMMUNITIES DIRECTORATE  
ESTIMATES 2018-19  
HOUSING REVENUE ACCOUNT SUMMARY (2)**

<b>2016/17</b>	<b>2017/18</b>			<b>2018/19</b>
<b>Actual</b>	<b>Original</b>	<b>Probable</b>		<b>Original</b>
<b>£000's</b>	<b>Estimate</b>	<b>Outturn</b>		<b>Estimate</b>
	<b>£000's</b>	<b>£000's</b>		<b>£000's</b>
(3,540)	(2,492)	(9,059)	NET COST OF SERVICES	(7,496)
(244)	(162)	(255)	Interest on Receipts and Balances	(168)
5,538	5,562	5,524	Interest Payable on Loans	5,555
(7,753)	(7,808)	0	Transfer from MRR	0
(23)	(30)	(57)	Reversal of Repairs Service depreciation	(76)
726	727	701	Pensions Interest Payable/Return on Assets	672
<u>(5,296)</u>	<u>(4,203)</u>	<u>(3,146)</u>	<b>NET OPERATING INCOME</b>	<u>(1,513)</u>
			APPROPRIATIONS	
5,367	6,580	5,180	Direct Revenue Contributions to Capital Expenditure	2,530
(717)	(703)	(681)	IAS 19 Adjustment	(570)
(5)	0	0	Leave Accruals	0
<u>4,645</u>	<u>5,877</u>	<u>4,499</u>		<u>1,960</u>
<u>(651)</u>	<u>1,674</u>	<u>1,353</u>	<b>(SURPLUS)/DEFICIT FOR YEAR</b>	<u>447</u>
3,202	3,696	3,853	BALANCE BROUGHT FORWARD	2,500
(651)	1,674	1,353	(SURPLUS)/DEFICIT FOR YEAR	447
<u><b>3,853</b></u>	<u><b>2,022</b></u>	<u><b>2,500</b></u>	<b>BALANCE CARRIED FORWARD</b>	<u><b>2,053</b></u>

**COMMUNITIES DIRECTORATE  
ESTIMATES 2018-2019  
HOUSING REPAIRS FUND SUMMARY**

<i>2016/17</i>	<i>2017/18</i>			<i>2018/19</i>
<i>Actual</i> £000's	<i>Original</i> <i>Estimate</i> £000's	<i>Probable</i> <i>Outturn</i> £000's		<i>Original</i> <i>Estimate</i> £000's
			<b>EXPENDITURE</b>	
3,856	3,971	3,931	Responsive and Void Repairs	4,080
2,079	2,176	2,184	Planned & Cyclical Maintenance	2,195
(362)	(85)	(139)	Other items	(147)
<b>5,574</b>	<b>6,063</b>	<b>5,976</b>	<b>TOTAL EXPENDITURE</b>	<b>6,128</b>
<b>(5,800)</b>	<b>(6,000)</b>	<b>(6,000)</b>	<b>CONTRIBUTION FROM HRA</b>	<b>(6,100)</b>
<b>(226)</b>	<b>63</b>	<b>(24)</b>	<b>(SURPLUS)/DEFICIT FOR YEAR</b>	<b>28</b>
1,010	1,310	1,236	BALANCE BROUGHT FORWARD	1,260
(226)	63	(24)	(SURPLUS)/DEFICIT FOR YEAR	28
<b>1,236</b>	<b>1,247</b>	<b>1,260</b>	<b>BALANCE CARRIED FORWARD</b>	<b>1,232</b>

**COMMUNITIES DIRECTORATE  
ESTIMATES 2018-2019  
MAJOR REPAIRS RESERVE SUMMARY**

<b>2016/17</b>	<b>2017/18</b>			<b>2018/19</b>
<i>Actual</i> £000's	<i>Original Estimate</i> £000's	<i>Probable Outturn</i> £000's		<b>Original Estimate</b> £000's
			<b>EXPENDITURE</b>	
7,597	14,870	10,257	CAPITAL EXPENDITURE	11,307
7,738	7,808	-	TRANSFERRED TO HRA	-
<b>15,335</b>	<b>22,678</b>	<b>10,257</b>	<b>TOTAL EXPENDITURE</b>	<b>11,307</b>
<b>(15,748)</b>	<b>(16,028)</b>	<b>(9,746)</b>	<b>DEPRECIATION</b>	<b>(10,486)</b>
<b>(413)</b>	<b>6,650</b>	<b>511</b>	<b>(SURPLUS)/DEFICIT FOR YEAR</b>	<b>821</b>
12,291	9,558	12,704	BALANCE BROUGHT FORWARD	12,193
(413)	6,650	511	(SURPLUS)/DEFICIT FOR YEAR	821
<b>12,704</b>	<b>2,908</b>	<b>12,193</b>	<b>BALANCE CARRIED FORWARD</b>	<b>11,372</b>



**COMMUNITIES DIRECTORATE  
ESTIMATES 2018-2019  
SUPERVISION AND MAINTENANCE GENERAL**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Capital Monitoring	135	132	116	109	0	109	The charges here represent staff time monitoring and reporting on HRA capital expenditure.
Comp.Costs New Hsg.System	18	31	27	25	0	25	The charge here represents system upgrades and enhancements to the Open Housing Management system, which is the leaseholder module that has been implemented recently.
Contribution To General Fund	707	699	703	1,086	0	1,086	This heading includes the HRA's contribution to the corporate activities of the authority. The increase in estimates from Original 2017/18 to Original 2018/19 is in respect of the redundancy and pension strain for the Council's new structure.
Hsg. Man. Support Servs.	173	185	241	262	0	262	This heading is for the cost associated with support issues rather than management issues. There has been an increase in time spent on such matters.
Managing Tenancies	1,016	1,112	1,087	1,020	0	1,020	The Housing Management team split their time between general management and arrears management and the allocations can vary between the two.
New House Builds	218	235	180	187	0	187	The budget is for revenue costs associated with the House Building programme such as expenses that cannot be capitalised, various administrative costs and any abortive costs when a particular site does not proceed. Costs have reduced as the programme has progressed.
Policy & Management	295	296	291	303	0	303	This budget is concerned with the overall management of the Housing Revenue Account and the majority of costs here relate to the Director and Assistant Directors of Communities. There are no major variances.
Rent Accounting & Collection	962	969	964	1,000	0	1,000	This budget relates to the accounting for and arrears management of housing rents. There are no major variances to report.
Repairs Management	1,136	1,285	1,115	1,246	0	1,246	This budget heading holds the costs related to the management of repairs.
Sale Of Council Houses	164	132	183	211	(31)	180	Right to buy sales have been higher than anticipated in 20 17/18, hence the increase in costs. The Council is allowed £1,300 in fees for every sale which is deducted from the amount payable on capital pooling.
Tenant Participation	14	20	21	19	0	19	This budget is for time spent organising the tenants and leaseholders federation and related meetings. There are no major variances to report.
Waiting Lists & Allocations	462	454	427	447	0	447	Allocations here relate mainly to the Housing Options team who are responsible for allocating tenants to properties as well as dealing with homelessness issues. Time spent on this function has reduced slightly.
<b>Grand Total</b>	<b>5,300</b>	<b>5,550</b>	<b>5,355</b>	<b>5,915</b>	<b>(31)</b>	<b>5,884</b>	

**COMMUNITIES DIRECTORATE  
ESTIMATES 2018-2019  
SUPERVISION AND MAINTENANCE SPECIAL**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Aged Person Support	319	330	316	331	0	331	This heading is for the cost associated with support issues rather than management issues relating to sheltered units.
Aged Persons Management	660	748	673	692	0	692	This heading is for the cost associated with sheltered unit management issues. The decrease is mainly due to a reduction in the new furniture budget and the fixed telephone line cost being transferred to ICT.
Homeless - Management	328	318	347	354	0	354	Staff time spent on management issues has increased due to the rolling out of universal credit. Expenditure of £5,000 has been added to the budget for security at Norway House by an external company.
Homelessness Support	53	48	54	61	0	61	Staff time spent on support issues has increased due to the rolling out of universal credit.
Special Items	2,367	2,454	2,402	2,315	0	2,315	The budget includes a number of costs such as staircase lighting, communal heating, sewerage related works, grounds maintenance and a number of other smaller services. The costs have decreased mainly due to the Careline being outsourced to Tunstall with effect from 20th November 2017.
<b>Grand Total</b>	<b>3,727</b>	<b>3,898</b>	<b>3,792</b>	<b>3,753</b>	<b>0</b>	<b>3,753</b>	

**COMMUNITIES DIRECTORATE  
ESTIMATES 2018-2019  
RENT, RATES AND OTHER EXPENDITURE**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Direct Revenue Contributions to Capital Expenditure	5,367	6,580	5,180	2,530	0	2,530	The levels here have been agreed as part of the Capital Review in December 2017. They can vary quite significantly depending on the level of capital spend programmed in any particular year.
Treasury Management	67	62	58	64	0	64	Costs here relate to the management of surplus HRA cash.
Increase Bad & Doubtful Debts	74	100	80	100	0	100	The bad debts provision is based on the level of arrears expected at the year end. The 2016/17 actual was lower than expected as arrears were below that predicted and the assumed level of arrears in 2017/18 now looks like being a bit lower than expected also. However, due to the potential impact of Universal Credit, the debts provision has increased for 2018/19 to £100,000.
Rents/ Rates/Taxes/Insurance	402	457	417	427	0	427	From 1st April 2017 the council tax charge for empty properties is effective after the first month whereas previously it was after three months. The Managerial and Professional allocations have been removed from this cost Centre, however some of this reduction has been offset by an increase in both Public Liability and Buildings Insurance.
<b>Grand Total</b>	<b>5,910</b>	<b>7,199</b>	<b>5,735</b>	<b>3,121</b>	<b>0</b>	<b>3,121</b>	

**COMMUNITIES DIRECTORATE  
ESTIMATES 2018-2019  
CAPITAL CHARGES**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Depreciation	15,756	16,019	9,746	10,486	0	10,486	Depreciation is based on the value of HRA assets and the expected useful lives of assets and components. The figures for Probable Outturn 2017/18 and Original 2018/19 reflect the revised average expected useful life of 45 years, as a result the depreciation has reduced in both years.
Amortisation	8	9	40	38	0	38	Amortisation represents the equivalent charge on intangible assets.
<b>Grand Total</b>	<b>15,764</b>	<b>16,028</b>	<b>9,786</b>	<b>10,524</b>	<b>0</b>	<b>10,524</b>	

**COMMUNITIES DIRECTORATE  
ESTIMATES 2018-2019  
INTEREST PAYABLE**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Self Financing Interest	5,538	5,562	5,524	5,555	0	5,555	The debt portfolio was agreed as £154m fixed rate between 3.45% and 3.5% and variable rate of £32m (0.86% expected in 2016/17) was taken out. The interest on this debt is expected to be around £5.56m per annum.
<b>Grand Total</b>	<b>5,538</b>	<b>5,562</b>	<b>5,524</b>	<b>5,555</b>	<b>0</b>	<b>5,555</b>	

**COMMUNITIES DIRECTORATE  
ESTIMATES 2018/2019  
SUPPORT AND TRADING SERVICES**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Communities Policy Group	0	0	0	887	(887)	0	The budget relates to the Director and Assistant Directors of Communities. The majority of costs are recharged to the HRA which is why this is reported here.
Housing Services Admin	0	0	0	486	(486)	0	The budget relates to the housing admin functions within the Communities directorate and is fully recharged to other headings.
<b>Grand Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,373</b>	<b>(1,373)</b>	<b>0</b>	

**COMMUNITIES DIRECTORATE  
ESTIMATES 2018-2019  
PROPERTY RELATED INCOME**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Charges for Services & Facilities	(1,556)	(1,752)	(2,297)	0	(2,124)	(2,124)	This income relates to service charges and various other charges made to tenants. Income of £515,000 for 2017/18 and £300,000 for 2018/19 will be received due to additional planned capital work on leasehold properties.
Contribution from General Fund	(360)	(380)	(376)	0	(374)	(374)	This is the contribution made towards grounds maintenance costs of housing land in relation to properties that have been sold under the Housing Right to Buy legislation.
Garages	(824)	(861)	(809)	0	(833)	(833)	Garage voids have been a little higher than expected. In 2018/19 an increase of 3% is due to be applied raising rents from £8.50 to £8.75 per week.
Gross Rent of Dwellings	(31,925)	(31,613)	(31,537)	0	(31,324)	(31,324)	Rental income is based on a 1% reduction in rents as a result of the Welfare Reform Act. There will however be additional income from the 16 properties purchased during 2017/18 and in 2018/19 from the further 65 properties from the housebuilding programme.
Ground Rents	(10)	(10)	(10)	0	(10)	(10)	This relates to the Ground Rents for Leaseholders
Other Miscellaneous Rents	(12)	(21)	(33)	0	(33)	(33)	Income here relates to a few non dwelling rents that are held in the HRA.
<b>Grand Total</b>	<b>(34,687)</b>	<b>(34,637)</b>	<b>(35,062)</b>	<b>0</b>	<b>(34,698)</b>	<b>(34,698)</b>	

**COMMUNITIES DIRECTORATE  
ESTIMATES 2018-2019  
INTEREST INCOME**

	2016/17	2017/18		2018/19			
	Actual	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000	£000	£000	£000	£000	£000	
Interest On Capital Balances	(133)	(97)	(205)	0	(158)	(158)	The interest on capital balances is based on the HRA's usable capital reserves and the average investment interest Rates expected. The planned use of these reserves has been modelled in line with the capital programme. Interest income is expected to fall in 2018/19 compared to 2017/18 primarily due to reduced balances on the Self-financing Reserve.
Interest On Revenue Balances	(111)	(65)	(50)	0	(10)	(10)	Interest on revenue balances is reducing as HRA balances are expected to fall over the next few years.
<b>Grand Total</b>	<b>(244)</b>	<b>(162)</b>	<b>(255)</b>	<b>0</b>	<b>(168)</b>	<b>(168)</b>	



**COMMUNITIES DIRECTORATE  
ESTIMATES 2018-2019  
HOUSING REPAIRS FUND FIVE YEAR PROGRAMME**

ACTUAL 2016/17 £'000	DETAIL	ORIGINAL ESTIMATE 2017/18 £'000	PROBABLE OUTTURN 2017/18 £'000	ORIGINAL ESTIMATE 2018/19 £'000	Forecast Spending			
					2019/20 £'000	2020/21 £'000	2021/22 £'000	2022/23 £'000
2,586	Responsive Repairs	2,714	2,634	2,741	2,796	2,852	2,909	2,967
1,270	Voids (Refurbishment)	1,257	1,298	1,339	1,366	1,393	1,421	1,449
2,079	Planned Maintenance / Improvements	2,176	2,184	2,195	2,180	2,180	2,180	2,180
26	Miscellaneous Projects	38	35	35	35	35	35	35
0	Feasibilities	3	3	3	3	3	3	3
(387)	Less Income	(125)	(177)	(185)	(125)	(125)	(125)	(125)
<b>5,574</b>	<b>TOTAL EXPENDITURE</b>	<b>6,063</b>	<b>5,976</b>	<b>6,128</b>	<b>6,255</b>	<b>6,338</b>	<b>6,423</b>	<b>6,509</b>
(1,010)	<b>Balance brought forward</b>	(1,310)	(1,236)	(1,260)	(1,231)	(1,077)	(839)	(516)
(5,800)	Contribution from H.R.A.	(6,000)	(6,000)	(6,100)	(6,100)	(6,100)	(6,100)	(6,100)
5,574	Less Expenditure (above)	6,063	5,976	6,128	6,255	6,338	6,423	6,509
<b>(1,236)</b>	<b>BALANCE CARRIED FORWARD (SURPLUS) / DEFICIT</b>	<b>(1,247)</b>	<b>(1,260)</b>	<b>(1,231)</b>	<b>(1,077)</b>	<b>(839)</b>	<b>(516)</b>	<b>(106)</b>

**COMMUNITIES DIRECTORATE  
HOUSING REVENUE ACCOUNT  
SUBJECTIVE ANALYSIS 2018/19**

		Employee Expenses	Premises Related Expenses	Transport Related Expenses	Supplies And Services	Contracted Services	Support Services	Asset Charges	Capital Financing Costs	Internal Recharges		Misc Income	Government Contributions	Other Contributions	Fees & Charges		
<b>Supervision/Management General</b>	Policy & Management				61,300		241,220				302,520						302,520
	Sale Of Council Houses	830		40	25,670		183,860			(31,200)	179,200						179,200
	Capital Monitoring	11,810		530	40		95,890				108,270						108,270
	Comp.Costs New Hsg.System				25,000		730				25,730						25,730
	Tenant Participation		220	800	4,500		13,150				18,670						18,670
	Contribution To General Fund	349,010	-		14,720		721,500				1,085,230						1,085,230
	Repairs Management	875,980		32,250	2,690		335,300				1,246,220						1,246,220
	New House Builds	29,800	-	1,340	62,210		94,120				187,470						187,470
	Managing Tenancies	389,980		16,190	48,010		567,000				1,021,180						1,021,180
	Waiting Lists & Allocations	264,060		5,330	36,710		140,650				446,750						446,750
Rent Accounting & Collection	392,470		11,800	41,110		554,210				999,590						999,590	
Hsq. Man. Support Servs.	100,080		3,620	110		156,770				260,580						260,580	
<b>Supervision/Management Special</b>	Aged Person Support	243,690		10,080			78,730				332,500						332,500
	Aged Persons Management	246,970	217,360	7,480	94,130		116,260	9,420			691,620						691,620
	Homeless - Management	161,970	46,730	2,580	24,270		116,120	4,200			355,870						355,870
	Homelessness Support	45,990		930	150		14,370				61,440						61,440
	Special Items	399,070	1,137,100	23,130	200,790	289,420	257,720	14,350			2,321,580						2,321,580
<b>Rents, Rates Taxes &amp; Insurance</b>	Rents/ Rates/Taxes/Insurance		296,120		130,910						427,030						427,030
<b>Contribution To Repairs Fund</b>	Contribution To Repairs Fund				6,100,000						6,100,000						6,100,000
<b>Other Expenditure</b>	Increase Bad & Doubtful Debts				100,000						100,000						100,000
	Depreciation							10,486,080			10,486,080						10,486,080
	Amortisation							38,420			38,420						38,420
	Treasury Management							63,980			63,980						63,980
<b>Gross Rent Of Dwellings</b>	Gross Rent of Dwellings													(31,323,900)	(31,323,900)	(31,323,900)	
<b>Contribution From General Fund</b>	Contribution From General Fund													(373,930)	(373,930)	(373,930)	
<b>Charges Services &amp; Facilities</b>	Charges to Services & Facilities											(35,500)	(13,500)		(2,073,470)	(2,122,470)	(2,122,470)
<b>Interest</b>	Mortgage Interest																
	Interest On Revenue Balances											(10,280)				(10,280)	(10,280)
	Interest On Capital Balances											(157,500)				(157,500)	(157,500)
<b>Non Dwelling Rents</b>	Garages														(832,760)	(832,760)	(832,760)
	Ground Rents														(10,220)	(10,220)	(10,220)
	Other Miscellaneous Rents														(33,350)	(33,350)	(33,350)
<b>Self Financing Interest</b>	Self Financing Interest						5,555,000			5,555,000						5,555,000	
<b>Total Capital Charges</b>	Capital Exp Charged To Revenue							2,530,000			2,530,000					2,530,000	
<b>HRA Summary (1)</b>	Leasehold Refcus		300,000								300,000						300,000
<b>HRA Summary (2)</b>	Service Enhancements				40,000						40,000						40,000
	Reversal of Repairs Service depreciation							(75,960)			(75,960)						(75,960)
	Pensions Interest Payable/Return on Assets	672,000									672,000						672,000
	IAS 19 Adjustment	(569,523)									(569,523)						(569,523)
<b>Grand Total</b>		<b>3,614,187</b>	<b>1,997,530</b>	<b>116,100</b>	<b>7,012,320</b>	<b>289,420</b>	<b>3,687,600</b>	<b>18,625,490</b>	<b>-</b>	<b>(31,200)</b>	<b>35,311,447</b>	<b>(203,280)</b>	<b>(13,500)</b>	<b>(373,930)</b>	<b>(34,273,700)</b>	<b>(34,864,410)</b>	<b>447,037</b>

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