

**GOVERNANCE DIRECTORATE
ESTIMATES 2015/16**

Governance Directorate

	2013/14	2014/15		Gross Expenditure	2015/16 Gross Income	Net Expenditure
	Actuals	Original Estimate	Probable Outturn			
	£000's	£000's	£000's			
Elections	218	418	402	564	(191)	373
Land & Property	(2,164)	(1,873)	(1,973)	1,252	(3,462)	(2,210)
Member Activities	1,022	1,045	955	920	-	920
Other Activities	408	212	45	254	(215)	39
Planning & Development	1,612	1,845	1,435	2,701	(1,071)	1,630
	1,096	1,647	864	5,691	(4,939)	752
Governance Support Services	3,151	4,112	4,257	4,355	(70)	4,285
Internally Recharged	(3,151)	(4,042)	(4,257)	(4,355)	70	(4,285)
Grand Total	1,096	1,717	864	5,691	(4,939)	752
Continuing Service Budget	1,394	1,639	1,123			430
Continuing Service Budget - Growth	112	24	66			159
Continuing Service Budget - Savings	(193)	(317)	(480)			(133)
Total Continuing Service Budget	1,313	1,346	709			456
District Development Fund - Expenditure	233	493	612			422
District Development Fund - Savings	(450)	(122)	(457)			(126)
Total District Development Fund	(217)	371	155			296
Directorate Total	1,096	1,717	864			752

**Governance Directorate
Elections**

	2013/14 Actuals £000's	2014/15 Original Estimate Probable £000's Outturn £000's		Gross Expenditure £000's	2015/16 Gross Income £000's	Net Expenditure £000's	
Elections	57	243	219	344	(140)	204	The Elections 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 2014/15 probable outturn includes the cost of Elections for a third of the District and the net cost of the European Elections held in May 2014. The 2015/16 budget is made up of the costs of another third of the district and the net cost of the General Election due in May 2015.
Electoral Registration	161	175	183	220	(51)	169	This budget incorporates the cost of maintaining an accurate Electoral Register for the Epping Forest District area. The 2014/15 and 2015/16 budgets include fully reimbursed DDF of £77,000 and £49,000 expenditure to facilitate the move toward individual registration of electors instead of the household basis used previously.
Grand Total	218	418	402	564	(191)	373	

**Governance Directorate
Governance Support Services**

	2013/14 Actuals £000's	2014/15 Original Estimate £000's	2014/15 Probable Outturn £000's	Gross Expenditure £000's	2015/16 Gross Income £000's	Net Expenditure £000's	
Compliments & Complaints Group	-	54	53	54	-	54	This budget relates to the operation of the compliments and complaints procedures for the Council. A review of support service allocations has resulted in accounting for these costs as a support service chargeable directly to services.
Democratic Services	505	471	490	463	-	463	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 2014/15 probable outturn can be attributed to increased Support Service recharges. The section has a restructure coming into effect with effect from April 2015 resulting in £9,000 CSB savings.
Economic Development Group	330	469	495	598	(15)	584	The Estates & Valuation and Economic Development sections have now been combined into a single section, whose responsibility is the management of all the councils commercial assets and to encourage economic growth in the District. The combined sections have been restructured and CSB growth of £64,000 and £92,000 is included in the 2014/15 probable outturn and 2015/16 estimate respectively.
Governance Admin	-	-	85	87	-	87	As part of the restructure a centralised Admin section has been created for the directorate, comprising of costs for training, stationery, books & publications and new furniture & equipment, these budgets have been transferred from other sections of the directorate.
Governance Policy Group	-	623	704	682	-	682	The restructure of Directorates from 7 to 5 resulted in a review of Support Service Allocations, it became apparent that for some support services which had previously been allocated on a different basis it was now either no longer possible to allocate directly, or that there is insufficient information regarding new working practices to allocate costs more accurately, therefore costs are being allocated to Policy groups to ensure they are distributed within the correct directorates. These costs include some Human Resources costs, the costs of investigating Compliments and Complaints, ICT helpdesk costs and charges for the corporate Website.

**Governance Directorate
Governance Support Services**

	2013/14 Actuals £000's	2014/15 Original Estimate £000's	2014/15 Probable Outturn £000's	Gross Expenditure £000's	2015/16 Gross Income £000's	Net Expenditure £000's	
Internal Audit	255	270	293	423	-	423	The role of internal audit is to provide independent assurance that the Council's risk management, governance and internal control processes are operating effectively. The National Fraud Authority, CIPFA and the Audit Commission have all published recommendations highlighting the importance of a corporate counter-fraud response within local authorities. As a result of this recommendation creation of a Corporate Fraud Team working closely with the internal audit department will take place from April 2015 by combining the anti-Fraud team within Benefits and Housing. This has been reflected in the budgets for 2015/16 with a CSB growth of £110,000 which is 60% rechargeable to the Housing Revenue Account.
Legal Services	800	829	896	882	(55)	827	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 increase in the budget is due to the changes in the support service allocations which have been scrutinised closely in order to reflect true costings of services. The probable outturn includes a DDF of £15,000 for an increase in the fees and charges received by the Council. The 2015/16 budget includes a salary saving of £10,000 as a direct result of a restructure of the legal department which will take affect from April 2015.
Public Relations & Information	456	481	477	432	-	432	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 reduction in the estimates is due to income gained for a sharing of one member of staff's time with Uttlesford Council totalling £14,000 for 14/15 and by discontinuing the publication of the Forester magazine which has created a CSB saving of £39,000 from 2015/16 onwards.

**Governance Directorate
Governance Support Services**

	2013/14 Actuals £000's	2014/15 Original Estimate £000's	2014/15 Probable Outturn £000's	Gross Expenditure £000's	2015/16 Gross Income £000's	Net Expenditure £000's	
Development Management	631	709	615	555	-	555	Development Management was formerly the Planning Admin team. They provide support in improving the operational efficiency for planning and building control services. The decrease in the budget is as a result of a reduction in the computer costs allocations to the development management group and the transfer of £18,150 for supplies and service to the newly created Governance Admin group. The probable outturn for 2014/15 contains a DDF of £33,000 which is to be used for progressively moving away from the use of paper records and developing electronics records enabling Development Management to
Performance Improvement Unit	174	206	149	178	-	178	The Performance Improvement Unit collates and reports data on the Councils performance against the Council's key performance indicators and drives improvement on performance across the authority. The transfer of the Performance Improvement Manager to Democratic Services has reduced the expenditure for the probable outturn in comparison to the original estimate for 2014/15. The Governance and Performance Management structure has reduced staffing costs within the department's budget for 2015/16 by reducing three posts to two.
Grand Total	3,151	4,112	4,257	4,355	(70)	4,285	

**Governance Directorate
Land and Property**

	2013/14	2014/15		Gross Expenditure £000's	2015/16 Gross Income £000's	Net Expenditure £000's	
	Actuals £000's	Original Estimate £000's	Probable Outturn £000's				
Asset Rationalisation	141	207	368	266	-	266	This Budget comprises of mainly DDF expenditure to cover specialist consultancy feasibility costs for potential development of the Councils property assets. The 2014/15 probable outturn budget includes DDF funding of £255,000 for a number of projects which include North Weald Airfield (£50,000) and St Johns Road development (£110,000). Funding of £217,500 has recently been agreed for the feasibility costs of the Langston Road development. This budget has been split over the two financial years with £30,000 for 2014/15 and £187,500 for 2015/16.
Brooker Rd Industrial Estate	(352)	(373)	(297)	74	(415)	(341)	This budget relates to expenditure and income for industrial units located at Cartersfield Road and Brooker Road. The reduction in 2014/15 is due to a number of units being vacant and costs incurred prior to reletting some of these units. The rent received from the units at Brooker Road for the probable outturn 2014/15 includes a DDF reduction of £16,250 for rent free periods which have been agreed for several of the vacant units that have recently been relet.
Business Premises	(1,499)	(1,517)	(1,757)	368	(2,157)	(1,789)	This relates to non-housing assets which include shops, doctor's surgeries, a petrol station and public houses. The probable outturn includes a DDF item of £57,800 for backdated rents arising from various relettings and rent reviews. Additional CSB income of £277,120 is also included for the additional income received by the Council after having acquired the freehold for 2-18 Torrington Drive from April 2014 and other rent reviews.
David Lloyd Centre	(128)	(127)	(128)	1	(129)	(128)	This relates to the income received from the David Lloyd Centre for the ground rent, car park and the Councils share of the turnover generated by the centre. There are no significant changes to the budget.

**Governance Directorate
Land and Property**

	2013/14 Actuals £000's	2014/15 Original Estimate £000's	2014/15 Probable Outturn £000's	Gross Expenditure £000's	2015/16 Gross Income £000's	Net Expenditure £000's	
Economic Development	139	347	285	277	-	277	This budget relates to annual grants to the Town Centre Partnerships in Buckhurst Hill, Epping, Loughton High Road, Loughton Broadway, Waltham Abbey and Ongar Town Forum and other local business support activities. The main reason for the changes in 2014/15 relates to the transfer of £25,000 for the tourism task force DDF budget to Tourism Promotion and £30,000 for the food task force DDF budget to the Neighbourhoods directorate.
Greenyards, Waltham Abbey	2	(5)	(4)	2	(10)	(8)	This relates to a Health Centre at Greenyard, Waltham Abbey. In 2015/16 net income is higher than the probable outturn as this includes a full year of rental income of £10,000 chargeable in quarterly intervals.
Langston Rd Industrial Estate	(110)	(116)	(126)	3	(136)	(133)	This budget relates to land at Langston Road where the Council receives ground rent for properties which occupy land at the prospect business park and seedbed centre. The reduction in the expenditure in comparison to the previous year relates to a reallocation of central overheads. There have been no significant changes to the income received from the prospect business park. The Council has no direct control over the management of the 42 units which are let by by EFI (Loughton) Ltd
Public Conveniences	129	206	207	185	(1)	184	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. A DDF item of £21,000 is included in the probable outturn for the relocation of the superloo in Bakers Lane Epping to Buckhurst Hill which accounts for the decrease in expenditure for 2015/16.
Tourism Promotion	30	29	28	32	-	32	This relates to an annual grant the Council pays towards the cost of the Waltham Abbey Tourist Information Centre. The increase in the budget for both years is as a result of the transfer of the tourism task force DDF budget which was previously included in the economic development budget. DDF of £25,000 for the tourism task force is phased to be spent £10,000 probable outturn 2014/15 and £15,000 estimated outturn 2015/16.

**Governance Directorate
Land and Property**

	2013/14 Actuals £000's	2014/15 Original Estimate £000's	2014/15 Probable Outturn £000's	Gross Expenditure £000's	2015/16 Gross Income £000's	Net Expenditure £000's	
Wayleaves	(2)	(2)	-	3	(3)	-	This budget relates to general wayleaves receivable by the Council. The increase in the central overheads means the overall budget is nil in comparison to the previous year.
Oakwood Hill Plots	(378)	(373)	(394)	13	(405)	(392)	The Council receives ground rent for the land on which industrial units were originally erected by tenants on Oakwood Hill. The reduction in the expenditure relates to a reallocation of central overheads and a CSB saving of £5,000 for professional fees resulting in an increase in net surpluses. There have been no significant changes to the income received from the ground rents by the Council which remains at an estimated budget of £405,000.
Oakwood Hill Units	(136)	(149)	(155)	28	(207)	(179)	This relates to income received by the Council for service charges and rents for units at the Oakwood Hill Unit complex. The reduction in vacant units has led to a CSB growth in rental income for units which have been relet. This has been reflected in the probable outturn for 2014/15 with an increase rental income anticipated at £5,360 and a further £23,780 for 2015/16.
Grand Total	(2,164)	(1,873)	(1,973)	1,253	(3,462)	(2,210)	

**Governance Directorate
Member Activities**

	2014/15			Gross Expenditure £000's	2015/16 Gross Income £000's	Net Expenditure £000's	
	2013/14 Actuals £000's	Original Estimate £000's	Probable Outturn £000's				
Civic & Member	653	666	573	550	-	550	This budget includes costs of members services and support, including training and accommodation costs of the council chamber and members room. The charges for support services have been allocated in accordance with CIPFA Accounting guidelines, as a result reductions are reflected in the 2014/15 Probable Outturn and 2015/16 Support Service recharge from Democratic Services.
Civic Ceremonial	69	74	60	56	-	56	This budget includes the allowances payable to the Chairman and Vice-Chairman of the Council and related ceremonial expenditure including the Chairman's Awards. There is a change to the support service recharge to this budget which relates to the reallocation of costs of Democratic Services.
Local Council Liaison	7	7	10	9	-	9	This budget includes the operational costs of the Local Council Liaison Committee. The increase in the costs is as a result of increased legal advice to the town and parish councils.
Members Allowances	250	248	241	241	-	241	This budget consists of the payments of members allowances and Connect scheme payments.
Overview & Scrutiny	11	11	49	48	-	48	This budget incorporates the operational costs of the Overview and Scrutiny Committee. The increased cost in 2014/15 and 2015/16 is as a result of higher recharges from the Democratic Services Group.
Standards Committee	32	39	22	16	-	16	This budget was approved to meet any costs incurred by the Standards Committee in respect of local adjudication on complaints against councillors. The decrease on this budget relates to a change in the amount of time spent on these activities.
Grand Total	1,022	1,045	955	920	-	920	

**Governance Directorate
Other Activities**

	2014/15			Gross Expenditure £000's	2015/16 Gross Income £000's	Net Expenditure £000's	
	2013/14 Actuals £000's	Original Estimate £000's	Probable Outturn £000's				
Compliments & Complaints	86	88	-	-	-	-	Compliments and complaints has been reclassified as a support service as the costs of investigating complaints can be charged directly to services.
Customer Services	41	42	-	-	-	-	Customer Services is deemed to be a service responsibility as and as such these costs are now included in the individual directorate budgets.
Local Land Charges	281	82	45	254	(215)	39	Local Land Charges provide official search data to the public in return for a fee. The 2013/14 actuals included a £199,000 DDF item for a provision for repayment to search companies reclaiming for searches in previous years which became 'unchargeable' due to changes in legislation. The upturn in the UK property market has increased the amount of fees receivable in the 2014/15 probable outturn and 2015/16 original estimates.
Grand Total	408	212	45	254	(215)	39	

**Governance Directorate
Planning & Development**

	2013/14 Actuals £000's	2014/15 Original Estimate £000's	2014/15 Probable Outturn £000's	Gross Expenditure £000's	2015/16 Gross Income £000's	Net Expenditure £000's	
Building Control	0	0	0	386	(386)	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 2010. Building Control income remains under pressure from competition with the commercial sector and the surplus on the Building Control Ring Fenced account at 31 March 2014 of £20,600 is likely to be eliminated by the projected deficit by 31 March 2015. Cost savings on salaries and a proactive marketing strategy have been introduced in an attempt to minimise the impact of the anticipated deficits.
Building Control Non Fee	118	128	184	154	-	154	The Building Control non fee earning budget relates to aspects of the service which are not chargeable activities. Non-chargeable activities include liaison with statutory authorities, enforcement of national and local acts relating to building regulations, general advice, work relating to health, safety and welfare, and all other non chargeable services listed in the 2010 regulations. The 2014/15 Probable Outturn includes increased support charges.
Conservation Policy	306	318	328	306	(5)	301	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	328	455	167	1,158	(675)	483	The 2014/15 probable outturn includes £80,000 CSB savings representing growth in income as well as an additional £120,000 DDF increase in Income for the year which will be used to fund additional resources in the Development management team over the next three years
Enforcement	466	478	454	312	-	312	This budget contains the costs of carrying out planning enforcement action on properties in the District. The reduction in the 2015/16 outturn is a result of reductions in Support Service allocations to the Development Control Group.
Planning Appeals	168	224	105	143	(5)	138	Changes to the structure and recharging methodology have resulted in decreased charges to Planning Appeals from the Governance Policy group. The £46,000 DDF Appeals contingency budget has been rephased to £11,000 in 2014/15 and £35,000 in 2015/16. The 2015/16 probable outturn also includes a DDF saving of £6,000 for consultancy.

**Governance Directorate
Planning & Development**

	2013/14 Actuals £000's	2014/15 Original Estimate £000's	2014/15 Probable Outturn £000's	Gross Expenditure £000's	2015/16 Gross Income £000's	Net Expenditure £000's	
Town Centre Enhancements	225	242	197	242	-	242	This mainly relates to depreciation charges of £197,000 resulting from the completion of various Town Centre Enhancement schemes within the district. Included in the 2015/16 budget is a DDF amount of £45,000 for various regeneration projects in Waltham Abbey.
Grand Total	1,611	1,845	1,435	2,701	(1,071)	1,630	

GOVERNANCE DIRECTORATE
2015/16 Subjective Analysis

Sum of Original Estimate 2015/16	Column Labels										Expense Total	Misc Income	Government Contributions	Other Contributions	Fees & Charges	Income Total	Grand Total
	Employee Expenses	Transport Related Expenses	Premises Related Expenses	Transport Related Expenses	Supplies And Services	Service Area Recharges	Support Services	Asset Charges	Internal Recharges								
Elections																	
Elections	42,510			320	215,060	-	85,970				343,860				(140,000)	(140,000)	203,860
Electoral Registration	65,340	30		290	96,980	-	57,170				219,810		(49,100)		(2,000)	(51,100)	168,710
Governance Support Services																	
Compliments & Complaints Group	29,030			1,600	3,270		20,480		(54,380)		-						-
Democratic Services	272,120		1,290	2,310	3,710		183,250		(462,680)		-	-					-
Economic Development Group	405,200			12,070	12,160		161,830	7,000	(583,690)		14,570				(14,570)	(14,570)	-
Governance Admin	26,320				28,320		31,930		(86,570)		-						-
Governance Policy Group	410,100			7,910	600		263,510		(682,120)		-						-
Internal Audit	355,170			4,250	770		62,790		(422,980)		-						-
Legal Services	412,390			1,590	89,080		379,160		(827,220)		55,000				(55,000)	(55,000)	-
Public Relations & Information	285,710		-	4,960	46,100		95,290		(432,060)		-				-	-	-
Performance Improvement Unit	118,300			300	3,580		56,310		(178,490)		-				-	-	-
Development Management	316,390			150	55,860		181,550	920	(554,870)		-				-	-	-
Land & Property																	
Asset Rationalisation					187,500		78,460		-		265,960						265,960
Brooker Rd Industrial Estate			9,930		-		64,370				74,300				(415,050)	(415,050)	(340,750)
Business Premises	25,910		107,820	1,340	13,200	-	207,350	12,670			368,290	(540)			(2,156,050)	(2,156,590)	(1,788,300)
David Lloyd Centre			-		1,240		1,240				1,240				(129,150)	(129,150)	(127,910)
Economic Development	5,190		-	170	31,770	-	239,950				277,080						277,080
Greenyards, Waltham Abbey			-		2,430		2,430				2,430				(10,000)	(10,000)	(7,570)
Langston Rd Industrial Estate			-		-		2,850				2,850				(136,000)	(136,000)	(133,150)
Public Conveniences			172,460	-	3,470		3,450	5,590			184,970	-			(830)	(830)	184,140
Tourism Promotion	15,080		-		15,000	-	2,030				32,110						32,110
Wayleaves			-		2,540		2,540								(2,600)	(2,600)	(60)
Oakwood Hill Plots			1,070		-		11,810				12,880				(404,510)	(404,510)	(391,630)
Oakwood Hill Units			22,950		-		4,760				27,710				(206,840)	(206,840)	(179,130)
Member Activities																	
Civic & Member Expenditure	1,600		-	40	16,990	-	686,830		(155,200)		550,260						550,260
Civic Ceremonial				4,000	29,690		38,460		(15,870)		56,280						56,280
Local Council Liaison					8,720		8,720				8,720						8,720
Members Allowances	-			-	308,930		10		(67,970)		240,970						240,970
Overview & Scrutiny					1,250		47,140				48,390				-	-	48,390
Standards Committee					5,000		10,780				15,780				-	-	15,780
Other Activities																	
Compliments & Complaints					-		-				-						-
Customer Services					-		-				-						-
Local Land Charges	148,270			470	32,100	-	73,330				254,170				(215,000)	(215,000)	39,170
Planning & Development																	
Building Control	244,260			11,950	(2,700)		132,490				386,000				(386,000)	(386,000)	-
Building Control Non Fee	94,170			4,610	4,010		51,180				153,970						153,970
Conservation Policy	151,030			7,810	47,620		99,230				305,690			(5,000)	(5,000)		300,690
Development Control	510,580			29,120	24,080		593,790				1,157,570				(675,000)	(675,000)	482,570
Enforcement	188,840			9,820	1,460		111,650				311,770				-	-	311,770
Planning Appeals	42,730			2,300	59,650		37,940				142,620				(4,500)	(4,500)	138,120
Town Centre Enhancements					45,000			197,340			242,340						242,340
Cost Centre																	
Building Control Group	349,880			16,870	40		181,580		(548,370)		-						-
Development Control Group	521,990			21,420	-		610,520		(1,153,930)		-				-	-	-
Elections Group	77,560			560	150		101,500		(179,770)		-				-	-	-
Tree Preservation & Landscape	371,140			19,340	190		109,580		(500,210)		40	(40)				(40)	-
Grand Total	5,486,810	30	315,520	165,570	1,379,890	-	5,095,210	223,520	(6,906,380)	5,760,170	(580)	(49,100)	(145,000)	(4,813,100)	(5,007,780)	752,390	