

**RESOURCES DIRECTORATE
ESTIMATES 2015/16**

Resources Directorate

2015/16 Estimate

	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			
Housing Benefits	599	897	660	40,254	(39,405)	849
Local Taxation	1,018	1,158	1,088	1,880	(646)	1,234
Other Activities	549	409	586	416	(34)	382
	2,166	2,464	2,334	42,550	(40,085)	2,465
Accommodation	2,584	3,026	3,219	2,799	(4)	2,795
Finance Support Services	1,893	2,697	2,702	2,811	(33)	2,778
Ict	2,913	3,141	2,746	2,869	-	2,869
Other Support Services (Hr)	1,539	1,466	1,337	1,402	(6)	1,396
Internally Recharged	(8,929)	(10,149)	(10,004)	(9,881)	43	(9,838)
Grand Total	2,166	2,645	2,334	42,550	(40,085)	2,465
Continuing Services Budget	2,739	2,359	2,408			2,457
Continuing Services Budget - Growth	214	121	170			68
Continuing Services Budget - Savings	(257)	(31)	(113)			(180)
Total Continuing Services Budget	2,696	2,449	2,465			(112)
District Development Fund - Expenditure	280	405	399			339
District Development Fund - Savings	(810)	(209)	(530)			(219)
Total District Development Fund	(530)	196	(131)			120
Directorate Total	2,166	2,645	2,334			2,465

**Resources Directorate
Housing Benefits**

	2013/14 Actuals £000's	2014/15 Original Estimate £000's		Probable Outturn £000's	Gross Expenditure £000's	2015/16 Gross Income £000's	Net Expenditure £000's	
Council Tax Benefits	(134)	-	(78)	(35)	-	(35)	This relates to overpaid Council Tax Benefit clawed back. The benefit was originally awarded prior to the introduction of Local Council Tax Support on 1 April 2013.	
Hb Fraud Investigation	241	228	240	221	(40)	181	This budget includes the cost and overheads of investigating fraudulent benefit claims. A small number of staff from this service will be transferred to the Single Fraud Investigation Service (SFIS) as of 1 October 2015 resulting in the decrease for 2015/16, consequently the allocation of administration Subsidy has also been reduced to reflect the change.	
Housing Benefit Administration	952	1,112	968	1,633	(559)	1,074	The budget relates to the cost of administration for all the benefits below, and is partly offset by subsidy from the Government. In 2014/15 Housing Benefit and Local Council Tax Support Administration Subsidy now comes from two sources, the Department for Work and Pensions and the Department for Communities and Local Government. There has been an overall reduction of £22,000, a proportion of which can be attributed to the transfer of services to SFIS.	
Hra Rent Rebates	83	(98)	(42)	16,440	(16,483)	(43)	This budget relates to housing benefits paid to tenants of Housing Revenue Account properties. The increase in net cost of rent rebates to £284,000 in the 2014/15 probable outturn relates to a prior year adjustment where subsidy over paid by the DWP in the prior year has been recovered.	
Non Hra Rent Rebates	43	28	45	95	(50)	45	This budget relates to homeless people placed in Bed and Breakfast accommodation. Expenditure has been kept relatively low as the Housing Options team have generally been able to avoid its use unless absolutely necessary.	
Rent Allowances	(585)	(372)	(473)	21,900	(22,273)	(373)	This budget relates to housing benefits paid to claimants in the private rented and housing association sector. The budget for the probable outturn 2014/15 reflects an increase in caseload for rent allowances and related subsidy. Grant entitlement has been assessed on the basis of the latest mid year subsidy claim and information available.	
Grand Total	599	897	660	40,254	(39,405)	849		

**Resources Directorate
Local Taxation**

	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	
Council Tax Collection	935	1,062	1,003	1,602	(458)	1,144	The 2014/15 original budget included DDF monies for New Burdens of £62,000 of which £10,000 has been transferred to facilitate the capital purchase of a new enveloping machine in 2014/15 and £32,000 carried forward to 2015/16. The technical agreement and collection investment agreements with Essex County Council, Police and Fire Authorities are funding additional staffing to ensure collection rates remain on target.
Nndr Collection	83	95	85	278	(188)	90	There is a small reduction in the 2014/15 probable outturn due to a reduction in support service recharges.
Grand Total	1,018	1,158	1,088	1,880	(646)	1,234	

**Resources Directorate
Other Activities**

	2013/14	2014/15		2015/16		Net Expenditure £000's	
	Actuals £000's	Original Estimate £000's	Probable Outturn £000's	Gross Expenditure £000's	Gross Income £000's		
All Saints Churchyard	10	10	10	13	-	13	This budget is for residual maintenance responsibilities facing the Council.
Burials (National Assist Act)	8	9	16	18	-	18	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 support service charges for work undertaken by the Resources Administration team.
Concessionary Fares	11	9	4	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	402	230	400	176	-	176	The reason for the main changes in the 2014/15 probable outturn and 2015/16 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. Vacancy Allowance has been increased from 1.5% to 2.5%.
Sundry Non-Distributable Costs	118	151	156	203	(34)	169	Non distributed costs comprise the elements of cost which are excluded from the definition of total cost of a service. The budget in this case relates to charges for unused shares of depot and office accommodation space, which cannot be identified to a service. The costs vary from year to year depending upon the unallocated revenue element of those fixed assets.
Grand Total	549	409	586	416	(34)	382	

**Resources Directorate
Office Accomodation**

	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 Maintenance - General	871	1,002	1,045	853	-	853	Building maintenance costs are determined by the rolling 5 year programme which identifies and prioritises the works required to the councils non-housing assets. The 2014/15 probable outturn includes a DDF carry forward from 2013/14 of £77,000 increasing the DDF to £153,000. The 2015/16 budget includes CSB savings identified of £27,000 and a DDF budget of £42,000.
Central Services - Catering	22	21	23	22	-	22	This budget relates to the cost of vending machine provision. Machines previously leased have been purchased in 2014/15, resulting in a DDF saving of £5,000 for rental in 2015/16.
Civic Offices	1,296	1,610	1,791	1,593	(4)	1,589	This budget makes up the total cost of running the Civic Offices site in Epping. The 2013/14 actuals included a DDF refund of Non Domestic Rates (NDR) following a reassessment of the rateable value of the Civic offices. The increase between the 2014/15 original and probable outturn can be attributed to an increase in the Building Maintenance recharge resulting from the £77,000 carried forward from 2013/14 and an upwards valuation of the building for NDR purposes. Budgeted depreciation on the Civic Offices has increased from £141,000 in the original budget for 2014/15 to £309,000 in the probable outturn and to £328,000 in 2015/16.
Civic Offices Superintendents	125	130	143	147	-	147	The increase in the 2014/15 probable outturn and 2015/16 original estimates can be attributed to an increase in support service recharges.
Debden Broadway Offices	51	45	41	45	-	45	This budget comprises the total cost of the Council office at the Broadway in Debden. A small change in the 2014/15 probable outturn relates to a refund of excess gas charges paid in the prior year.
Duty Officers	127	135	98	41	-	41	This budget was previously made up of the cost of the provision of security cover at the Civic Offices and the provision of an out of hours telephone service . The 2014/15 probable outturn includes a DDF budget of £23,600 for severance pay for the duty officers, previously estimated at £50,000. The out of hours telephone service is now carried out by Mears on a three year contract at £35,800 per annum having come into effect on 1st April with a cross over period until June 2014.
Hemnall Street Offices	94	84	77	98	-	98	This budget compromises the total cost of running the Offices at Hemnall Street, where Community Services operate from. The small decrease from the 2014/15 original to probable outturn is due to an ongoing decrease in support service recharges. Building works identified in the 5 year programme have increased the recharge by £20,000 in 2015/16.
Grand Total	2,584	3,026	3,219	2,799	(4)	2,795	

**Resources Directorate
Finance Support Services**

	2013/14	2014/15		Gross Expenditure £000's	2015/16	Net Expenditure £000's	
	Actuals £000's	Original Estimate £000's	Probable Outturn £000's		Gross Income £000's		
Accountancy	650	688	686	730	-	730	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. An on-going increase in support service recharges amounting to £40,000 is partially offset by salary savings in 2014/15. The budget for 2015/16 covers the cost of a full establishment for accountancy.
Accounts Payable	175	180	137	136	-	136	The Accounts Payable section ensure that all payments due by the council are processed accurately. The reduction in the 2014/15 and 2015/16 relates mainly to support service recharges.
Bank & Audit Charges	139	177	151	150	-	150	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 £35,000 in 2014/15 and 2015/16, and is partially offset by an increase in bank charges.
Cashiers	389	391	422	428	(15)	413	This budget comprises the costs of the cash desks at Epping, Debden Broadway and the kiosk at Waltham Abbey. An on-going increase in support service recharges amounting to £40,000 can be attributed to the increased costs in 2014/15 and 2015/16.
Debt & Insurance Services	216	231	210	208	(18)	190	An on-going decrease in support service recharges amounting to £15,000 can be attributed to the decreased costs in 2014/15 and 2015/16.
Finance Admin & Procurement	251	319	204	239	-	239	The 2014/15 probable outturn includes a DDF saving of £17,800 as the rebate expected from the Essex Procurement Hub exceeds the subscription due for the year. A restructure of the admin teams previously supporting the Finance & ICT and Corporate Support Services directorates have resulted in a number of budgets being centralised under a combined admin service for the Resources directorate.
Resources Policy Group	-	637	800	820	-	820	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.
Treasury Management	72	74	92	99	-	99	The increase on this budget relates to Support Service Allocations.
Grand Total	1,893	2,697	2,702	2,811	(33)	2,778	

**Resources Directorate
ICT and Communications**

	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	
Information & Comms Technology	2,742	2,962	2,634	2,677	-	2,677	This budget now comprises the total cost of the councils ICT and communications expenditure including the Switchboard, mobile phones and the annual contract costs for all of the major systems in use, it also includes the costs of the helpdesk and GIS teams. The incorporation of the telephones budgets into ICT has resulted in the elimination of the recharge between the two cost centres. The budget includes carried forward DDF for the Local Land & Property Gazetteer of £42,000 for 2014/15 and £16,000 for 2015/16.
Website	172	178	112	192	-	192	The costs relating to the website are almost entirely support service costs from the central computer budget and Public Relations.
Grand Total	2,913	3,141	2,746	2,869	-	2,869	

**Resources Directorate
Human Resources 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	
Administration & Secretarial	424	439	418	429	(2)	427	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 and have increased the probable outturn and original estimates by £17,000, the increase being offset by a reduction in support service recharge allocations.
Human Resources	683	635	576	587	(4)	583	The Human Resources budget includes the expenditure for Corporate improvement which funds the apprenticeship scheme. The budget for 2015/16 includes a CSB saving of £20,000.
Payroll	150	138	162	177	-	177	The Payroll section is responsible for administration of the payment of officers salaries and members allowances for the Council. The increase in the probable outturn includes overtime pay for the payroll staff due to the implementation of a new payroll system, the project has not been entirely successful and a decision has been made to purchase a new software package.
Reprographics	282	255	181	209	-	209	This budget incorporates the costs and overheads of maintaining the print section which provides a comprehensive reprographics service to all Directorates of the Council.
Grand Total	1,539	1,466	1,337	1,402	(6)	1,396	

Resources Directorate

2015/16 Subjective Analysis

	0010	1000	2000	3000	4000	4005	4006	5000	6000	9006	Expense Total	9004	9005	9007	Income Total	Grand Total
	Employee Expenses	Premises Related Expenses	Transport Related Expenses	Supplies And Services	Contracted Services	Transfer Payments	Service Area Recharges	Support Services	Asset Charges	Internal Recharges		Government Contributions	Other Contributions	Fees & Charges		
Accommodation																
Building Maintenance - General	-	452,710	-	-	-	-	-	399,880	-	(852,590)	-	-	-	-	-	-
Central Services - Catering	-	-	-	8,610	-	-	-	13,290	-	(21,900)	-	-	-	-	-	-
Civic Offices	4,730	1,006,090	250	10,840	-	-	-	242,740	328,350	(1,589,000)	4,000	-	-	(4,000)	(4,000)	-
Civic Offices Superintendents	110,130	-	-	500	-	-	-	35,920	-	(146,550)	-	-	-	-	-	-
Debden Broadway Offices	5,510	29,480	-	2,840	-	-	-	6,240	1,260	(45,330)	-	-	-	-	-	-
Duty Officers	-	-	-	35,800	-	-	-	5,320	-	(41,120)	-	-	-	-	-	-
Hemnal Street Offices	-	55,650	-	7,970	-	-	-	28,090	6,460	(97,960)	210	-	-	(210)	(210)	-
Finance Support Services																
Accountancy	542,950	-	-	2,030	-	-	-	185,420	-	(730,400)	-	-	-	-	-	-
Accounts Payable	80,310	-	-	3,000	-	-	-	53,000	-	(136,310)	-	-	-	-	-	-
Bank & Audit Charges	-	-	-	142,000	-	-	-	8,110	-	(150,110)	-	-	-	-	-	-
Cashiers	174,910	-	1,140	48,250	1,850	-	-	184,280	17,410	(412,840)	15,000	-	-	-	(15,000)	-
Debt & Insurance Services	136,040	-	3,910	810	-	-	-	67,590	-	(190,350)	18,000	-	-	(18,000)	(18,000)	-
Finance Admin & Procurement	127,100	-	1,840	56,300	-	-	-	54,070	-	(239,310)	-	-	-	-	-	-
Resources Policy Group	553,650	-	21,530	100	-	-	-	244,270	-	(819,550)	-	-	-	-	-	-
Treasury Management	-	-	-	24,500	-	-	-	74,240	-	(98,740)	-	-	-	-	-	-
Housing Benefits																
Council Tax Benefits	-	-	-	-	-	(35,000)	-	-	-	-	(35,000)	-	-	-	-	(35,000)
Hb Fraud Investigation	131,400	-	2,470	16,780	-	-	-	69,970	290	-	220,910	(40,000)	-	-	(40,000)	180,910
Housing Benefit Administration	998,330	-	18,740	149,110	-	-	-	464,980	2,210	-	1,633,370	(554,150)	(5,000)	-	(559,150)	1,074,220
Hra Rent Rebates	-	-	-	-	-	16,439,610	-	-	-	-	16,439,610	(16,482,580)	-	-	(16,482,580)	(42,970)
Non Hra Rent Rebates	-	-	-	-	-	95,000	-	-	-	-	95,000	-	(50,000)	-	(50,000)	45,000
Rent Allowances	-	-	-	-	-	21,900,000	-	30	-	-	21,900,030	(22,273,000)	-	-	(22,273,000)	(372,970)
Ict																
Information & Comms Technology	1,167,780	-	14,830	945,520	-	-	-	233,100	315,120	(2,676,270)	80	-	-	-	(80)	-
Website	-	-	-	-	-	-	-	192,220	-	(192,220)	-	-	-	-	-	-
Local Taxation																
Council Tax Collection	871,880	-	6,890	120,050	-	-	-	601,620	2,120	-	1,602,560	-	(173,440)	-	(458,440)	1,144,120
Nndr Collection	154,140	-	1,220	35,810	-	-	-	86,260	380	-	277,810	(172,660)	-	-	(187,660)	90,150
Other Activities																
All Saints Churchyard	-	12,810	-	-	-	-	-	-	-	-	12,810	-	-	-	-	12,810
Burials (National Assist Act)	-	-	-	-	-	-	-	18,050	-	-	18,050	-	-	-	-	18,050
Concessionary Fares	-	-	-	3,740	-	-	-	2,040	-	-	5,780	-	-	-	-	5,780
Finance Miscellaneous	(172,550)	-	8,000	57,220	-	-	-	386,280	-	(102,670)	176,280	-	-	-	(100)	176,180
Sundry Non-Distributable Costs	-	177,440	-	-	-	-	-	50,040	-	(24,040)	203,440	-	-	(34,000)	(34,000)	169,440
Other Support Services (Hr)																
Administration & Secretarial	273,260	-	6,280	48,220	-	-	-	101,010	-	(427,270)	1,500	-	-	(1,500)	(1,500)	-
Human Resources	392,830	-	3,090	32,830	-	-	-	157,920	-	(582,670)	4,000	-	(2,500)	-	(4,000)	-
Payroll	106,720	-	-	-	-	-	-	70,170	-	(176,890)	-	-	-	-	-	-
Reprographics	104,340	-	-	49,500	-	-	-	47,390	8,000	(209,230)	-	-	-	-	-	-
Cost Centre																
Car Leasing	10,000	-	155,570	360	-	-	-	18,130	-	(116,460)	67,600	-	(62,130)	(5,470)	(67,600)	-
Corporate Filing Store	-	1,740	-	-	-	-	-	6,550	-	(8,290)	-	-	-	-	-	-
Corporate Training	2,190	-	-	40,000	-	-	-	210,000	-	(252,190)	-	-	-	-	-	-
Facilities Management	413,390	-	17,560	3,030	-	-	-	137,100	-	(571,080)	-	-	-	-	-	-
Housing Benefits	1,124,430	-	21,400	70,770	-	-	-	495,180	2,450	(1,714,230)	-	-	-	-	-	-
Revenues	1,021,410	-	7,960	60,260	-	-	-	405,820	2,450	(1,497,900)	-	-	-	-	-	-
Grand Total	8,334,880	1,735,920	292,680	1,976,750	1,850	38,399,610	-	5,356,320	686,500	(14,123,470)	42,661,040	(39,522,390)	(293,070)	(63,180)	(40,195,320)	2,465,720