

**RESOURCES DIRECTORATE
ESTIMATES 2017/18**

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	2015/16	2016/17		2017/18		
	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	864	1,200	759	36,704	(35,845)	859
Local Taxation	1,391	1,228	1,460	1,988	(511)	1,477
Other Activities	559	134	482	103	(18)	85
	2,815	2,562	2,701	38,795	(36,374)	2,421
Accommodation	2,657	2,941	2,937	2,971	(7)	2,964
Finance Support Services	2,765	2,838	2,886	2,849	(38)	2,811
Ict	2,866	2,916	2,994	3,070	-	3,070
Other Support Services (Hr)	1,523	1,574	1,613	1,775	(5)	1,770
Internally Recharged	(9,811)	(10,269)	(10,430)	(10,665)	50	(10,615)
Grand Total	2,815	2,562	2,701	38,795	(36,374)	2,421
Continuing Services Budget	3,576	2,055	2,388			1,939
Continuing Services Budget - Growth	130	80	91			267
Continuing Services Budget - Savings	(304)	(42)	(74)			(55)
Total Continuing Services Budget	3,402	2,093	2,405			2,151
District Development Fund - Expenditure	209	603	496			398
District Development Fund - Savings	(800)	(144)	(211)			(128)
Invest to Save	4	10	11			-
Total District Development Fund/Invest to Save	(587)	469	296			270
Directorate Total	2,815	2,562	2,701			2,421

Resources Directorate

CSB Growth & Development Fund Items

		Original Estimate 2016/17 £000's	Probable Outturn 2016/17 £000's	Original Estimate 2017/18 £000's
CSB Growth Items				
Cashiers	Self Service Machines	(15)	(14)	(8)
Civic Offices	Solar Panel Energy Saving	(3)	(5)	
Civic Offices	Non-Domestic Rates			68
Civic Offices	Cleaning contract		3	14
Finance Miscellaneous	Car Leasing (excluding HRA)	(15)	(35)	(25)
Housing Benefits Administration	Admin Reductions	73	59	31
Housing Benefits	Non Hra Rent Rebates	7	29	25
Human Resources	Apprenticeship Levy (Net)			69
Human Resources	Apprentices			60
ICT	Printer Migration		(7)	(13)
Revenues	Restructure	(9)	(9)	
Resources	Savings		(4)	(9)
		38	17	212
Development Fund Items				
Accounts Payable	Implementation of E-Invoicing	2	7	
Building Maintenance - Non HRA	Planned Building Maintenance Programme	110	103	104
Cashiers	Consultants fees		7	
Cashiers	License fees		6	
Council Tax Benefits	Previous Year Clawback	(15)	(17)	
Council Tax Collection	Collection Investment	(47)	(57)	(57)
Council Tax Collection	Local Council Tax New Burdens Expenditure - E-Services	108	101	
Housing Benefits Administration	Hardship & Compliance	(82)	(71)	(71)
Housing Benefits Administration	Benefits Specific Grants - Online Forms	18	15	
Housing Benefits Administration	Benefits Specific Grants - Data Matching	60	60	
Housing Benefits Administration	Benefits Specific Grants - Unallocated		(51)	20
Housing Benefits Administration	Atlas upgrades		15	
Housing Benefits Administration	Atlas upgrades		(15)	
Housing Benefits	Hardship & Compliance - Benefits Officers	62	27	58
Housing Benefits	Benefits Specific Grants - Furniture		2	
Revenues	Temporary Additional Staffing	234	149	207
Sundry Non Distributable Costs	Emergency Premises Works	8	4	9
		459	285	270
Invest to Save Items				
Civic Offices	Alterations to cashiers hall	10	10	
ICT	Ariel Camera System		1	
		10	11	0

**RESOURCES DIRECTORATE
ESTIMATES 2017/18
HOUSING BENEFITS**

	2015/16	2016/17		2017/18			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Housing Benefit Administration	1,022	1,324	1,139	1,760	(546)	1,214	Various one-off Government Grants have been awarded to enable the Council 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 in the next two years. There have been a number of vacancies during 2016/17 creating a large underspend between Original 2016/17 and the Probable Outturn.
Rent Allowances	(307)	(368)	(532)	19,871	(20,418)	(547)	Claimants living in the private rented and housing association sectors are paid from this budget. The net income figure shown reflects the clawback of overpaid housing benefits as well as subsidy on overpayments.
Non Hra Rent Rebates	114	82	110	280	(145)	135	This budget relates to homeless people placed in Bed and Breakfast accommodation. The Council has seen an increase in the numbers entering Bed & Breakfast accommodation over the past year reflected in the higher estimate.
Hra Rent Rebates	93	177	59	14,793	(14,735)	58	Tenants of Housing Revenue Account properties claiming Housing Benefits are paid from this budget. Some properties attract 100% subsidy whilst others receive limited (40%) or none at all based upon their circumstances.
Council Tax Benefits	(58)	(15)	(17)	-	-	-	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 and is expected to fall out during 2017/18.
Grand Total	864	1,200	759	36,704	(35,845)	859	

**RESOURCES DIRECTORATE
ESTIMATES 2017/18
LOCAL TAXATION**

	2015/16	2016/17		2017/18			
	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	1,256	1,061	1,275	1,592	(323)	1,269	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. From the 2016/17 probable outturn this is accounted for as general income rather than within this Directorate.
Ndr Collection	135	167	186	396	(188)	208	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.
Grand Total	1,391	1,228	1,460	1,988	(511)	1,477	

**RESOURCES DIRECTORATE
ESTIMATES 2017/18
OTHER ACTIVITIES**

	2015/16	2016/17		2017/18			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Burials (National Assist Act)	25	27	26	25	-	25	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.
All Saints Churchyard	14	13	13	14	-	14	This budget is for residual maintenance responsibilities facing the Council of a closed burial ground.
Finance Miscellaneous	185	145	208	67	-	67	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	-	(241)	-	(248)	-	(248)	A vacancy allowance of 1.5% (1.5% in 2016/17) of general fund original salaries is set aside to account for staff movements throughout the year.
Prov Bad And Doubt Debts	215	50	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.
Concessionary Fares	-	4	4	5	-	5	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.
Sundry Non-Distributable Costs	120	136	131	140	(18)	122	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	559	134	482	103	(18)	85	

**RESOURCES DIRECTORATE
ESTIMATES 2017/18
ACCOMMODATION**

	2015/16	2016/17		2017/18			
	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	822	960	979	987	-	987	Fluctuations will arise on this budget heading due to building maintenance costs being determined on a rolling 5 year programme which identifies and prioritises the works required to the non-office assets. A significant element of this is DDF expenditure.
Civic Offices	1,502	1,608	1,626	1,636	(6)	1,630	This budget makes up the total cost of running the Civic Offices site in Epping. There has been a significant increase in the Non-Domestic Rateable 5 year valuation process causing a cost increase which has been partly offset by a reduction in the Building Maintenance recharges.
Hemnal Street Offices	74	108	73	83	(1)	82	This budget comprises the total cost of running the Offices at Hemnal Street, where Community Services operate from. The main variances relate to the timing of works attributed to the Building Maintenance recharges.
Debden Broadway Offices	43	44	38	40	-	40	This budget comprises the total cost of running the Offices at the Broadway in Debden.
Central Services - Catering	22	22	21	20	-	20	This budget relates to the cost of vending machine provision.
Civic Offices Superintendents	140	147	145	149	-	149	All of the costs for the day to day running of the Building Superintendents are gathered under this heading.
Out Of Hours Service	54	52	55	56	-	56	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.
Grand Total	2,657	2,941	2,937	2,971	(7)	2,964	

**RESOURCES DIRECTORATE
ESTIMATES 2017/18
FINANCE SUPPORT SERVICES**

	2015/16	2016/17		2017/18			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Accountancy	721	734	791	780	-	780	Due to a recent upgrade of the Financial Management System (E-financials), ICT cost have increased for this heading.
Accounts Payable	170	168	159	140	-	140	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 a period of high turnover of staff over the last 18 months.
Bank & Audit Charges	142	146	145	146	-	146	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.
Cashiers	488	457	515	470	(20)	450	This budget comprises the costs of the cash desks at Epping, Debden Broadway and the kiosk at Waltham Abbey. The Epping Cash Desk has now being made into a Kiosk to take advantage of technological advances in this area and create a level of savings. The fluctuations around the Probable outturn are due to one-off costs in preparation of this transformation.
Debt & Insurance Services	199	199	184	209	(18)	191	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	144	167	167	176	-	176	The section deals with various procurement issues and the subscriptions to the Essex Marketplace system and Procurement Hub.
Resources Policy Group	816	879	845	850	-	850	Allocations from the ICT service account for the variances on this service.
Treasury Management	85	88	80	78	-	78	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.
Grand Total	2,765	2,838	2,886	2,849	(38)	2,811	

**RESOURCES DIRECTORATE
ESTIMATES 2017/18
INFORMATION AND COMMUNICATIONS TECHNOLOGY**

	2015/16	2016/17		2017/18			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
Information & Comms Technology	2,702	2,741	2,808	2,875	-	2,875	Increases in estimates for employees, and software licenses and the new printer network account for the variances on this cost centre.
Website	164	175	186	195	-	195	The costs relating to the website are almost entirely support service costs from the central computer budget and Public Relations section.
Grand Total	2,866	2,916	2,994	3,070	-	3,070	

**RESOURCES DIRECTORATE
ESTIMATES 2017/18
OTHER SUPPORT SERVICES**

	2015/16	2016/17		2017/18			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Resources Administration	487	511	501	510	(1)	509	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.
Human Resources	640	661	688	836	(1)	835	Employee costs have increased in this area due to the employment of the new HR manager part way through 2016/17. Legislative changes to the apprenticeship scheme commence from April 2017 increasing costs by imposing a levy into a training fund, and increasing the number of apprentices the Council has to employ.
Payroll	151	149	165	163	(1)	162	Overtime estimates have been set at the same levels as 2016/17 for monitoring of the new payroll system that went live in December 2016.
Reprographics	246	254	258	266	(2)	264	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	1,523	1,574	1,613	1,775	(5)	1,770	

**RESOURCES DIRECTORATE
SUBJECTIVE ANALYSIS 2017/18**

Row Labels	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			
Housing Benefits																	
Housing Benefit Administration	1,161,360	-	10,030	39,870	-	-	548,540	-	-	1,759,800	-	-	-	(71,240)	(475,140)	(546,380)	1,213,420
Rent Allowances	-	-	-	80,000	-	19,791,210	-	-	-	19,871,210	-	-	-	-	(20,418,450)	(20,418,450)	(547,240)
Non Hra Rent Rebates	-	-	-	-	-	280,000	-	-	-	280,000	-	-	-	-	(144,930)	(144,930)	135,070
Hra Rent Rebates	-	-	-	-	-	14,792,660	-	-	-	14,792,660	-	-	-	-	(14,734,950)	(14,734,950)	57,710
Council Tax Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Taxation																	
Nndr Collection	227,880	-	2,020	51,710	-	-	114,570	-	-	396,180	-	(16,000)	-	(172,000)	-	(188,000)	208,180
Council Tax Collection	888,990	-	7,860	78,780	-	-	615,970	-	-	1,591,600	-	(266,200)	-	(56,660)	-	(322,860)	1,268,740
Other Activities																	
Burials (National Assist Act)	-	-	-	-	-	-	25,620	-	-	25,620	-	-	-	-	-	-	25,620
All Saints Churchyard	-	13,760	-	-	-	-	-	-	-	13,760	-	-	-	-	-	-	13,760
Finance Miscellaneous	-	-	(6,800)	-	-	-	73,570	-	-	66,770	-	-	-	-	-	-	66,770
Concessionary Fares	-	-	-	5,000	-	-	-	-	-	5,000	-	-	-	-	-	-	5,000
Sundry Non-Distributable Costs	7,550	103,330	10	290	-	-	28,020	760	-	139,960	(18,460)	-	-	-	-	(18,460)	121,500
Vacancy Allowance	(248,160)	-	-	-	-	-	-	-	-	(248,160)	-	-	-	-	-	-	(248,160)
Prov Bad And Doubt Debts	-	-	-	100,000	-	-	-	-	-	100,000	-	-	-	-	-	-	100,000
Accommodation																	
Building Maintenance - General	-	489,570	-	-	-	-	497,820	-	(987,390)	-	-	-	-	-	-	-	-
Civic Offices	39,910	1,096,380	340	18,170	-	-	140,520	340,690	(1,629,590)	6,420	(1,650)	(4,770)	-	-	-	(6,420)	-
Hemnal Street Offices	-	43,270	-	7,280	-	-	25,260	7,120	(82,570)	360	(360)	-	-	-	-	(360)	-
Debden Broadway Offices	4,120	24,810	-	2,800	-	-	6,870	1,250	(39,850)	-	-	-	-	-	-	-	-
Central Services - Catering	-	-	-	7,500	-	-	12,910	-	(20,410)	-	-	-	-	-	-	-	-
Civic Offices Superintendents	111,980	-	-	1,000	-	-	36,000	-	(148,980)	-	-	-	-	-	-	-	-
Out Of Hours Service	-	-	-	38,320	-	-	17,360	-	(55,680)	-	-	-	-	-	-	-	-
Finance Support Services																	
Procurement	93,500	-	260	35,500	-	-	46,860	-	(176,120)	-	-	-	-	-	-	-	-
Cashiers	160,000	-	890	99,650	1,920	-	199,310	7,800	(449,570)	20,000	-	(20,000)	-	-	-	(20,000)	-
Treasury Management	-	-	-	29,860	-	-	47,800	-	(77,660)	-	-	-	-	-	-	-	-
Accountancy	531,360	-	150	7,320	-	-	241,490	-	(780,320)	-	-	-	-	-	-	-	-
Bank & Audit Charges	-	-	-	122,000	-	-	23,700	-	(145,700)	-	-	-	-	-	-	-	-
Debt & Insurance Services	118,280	-	1,360	1,140	-	-	88,580	-	(191,360)	18,000	(18,000)	-	-	-	-	(18,000)	-
Accounts Payable	72,220	-	-	22,590	-	-	45,350	-	(140,160)	-	-	-	-	-	-	-	-
Resources Policy Group	580,320	-	8,840	900	-	-	259,710	-	(849,770)	-	-	-	-	-	-	-	-
ICT																	
Website	-	-	-	-	-	-	195,030	-	(195,030)	-	-	-	-	-	-	-	-
Information & Comms Technology	1,279,390	7,500	11,280	1,001,010	-	-	249,920	326,020	(2,875,120)	-	-	-	-	-	-	-	-
Other Support Services (Hr)																	
Resources Administration	357,060	-	10,090	22,600	-	-	118,230	2,220	(509,180)	1,020	(1,020)	-	-	-	-	(1,020)	-
Human Resources	552,410	-	2,420	50,030	-	-	230,630	-	(834,640)	850	-	(750)	-	(100)	-	(850)	-
Payroll	106,220	-	50	-	-	-	56,270	-	(161,670)	870	-	(870)	-	-	-	(870)	-
Reprographics	115,880	-	-	87,460	-	-	57,730	5,500	(264,230)	2,340	(2,340)	-	-	-	-	(2,340)	-
Grand Total	6,160,270	1,778,620	48,800	1,910,780	1,920	34,863,870	4,003,640	691,360	(10,615,000)	38,844,260	(41,830)	(308,590)	-	(300,000)	(35,773,470)	(36,423,890)	2,420,370