

**RESOURCES DIRECTORATE
ESTIMATES 2016/17**

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	2014/15	2015/16	Probable Outturn	2016/17		
	Actuals	Original Estimate		Gross Expenditure	Gross Income	Net Expenditure
	£000's	£000's		£000's	£000's	£000's
Housing Benefits	703	849	948	38,773	(37,573)	1,200
Local Taxation	1,096	1,164	1,093	2,041	(813)	1,228
Other Activities	365	423	323	265	(44)	221
	2,164	2,436	2,364	41,079	(38,430)	2,649
Accommodation	2,963	2,794	2,848	2,943	(1)	2,942
Finance Support Services	2,616	2,715	2,857	2,876	(38)	2,838
Information and Communications Technology	2,845	2,868	2,896	2,916	-	2,916
Other Support Services (Hr)	1,327	1,503	1,508	1,592	(18)	1,574
Internally Recharged	(9,751)	(9,880)	(10,109)	(10,327)	57	(10,270)
Grand Total	2,164	2,436	2,364	41,079	(38,430)	2,649
Continuing Services Budget	2,474	2,448	2,811			2,458
Continuing Services Budget - Growth	168	50	93			80
Continuing Services Budget - Savings	(116)	(200)	(317)			(42)
Total Continuing Services Budget	2,526	2,298	2,587			2,496
District Development Fund - Expenditure	234	357	315			603
District Development Fund - Savings	(596)	(219)	(538)			(460)
Invest to Save	-	-	-			10
Total District Development Fund/Invest to Save	(362)	138	(223)			153
Directorate Total	2,164	2,436	2,364			2,649

**RESOURCES DIRECTORATE
ESTIMATES 2016/17
HOUSING BENEFITS**

	2014/15	2015/16		2016/17			
	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	923	1,074	1,125	1,898	(574)	1,324	The budget relates to the cost of administration for all the benefits below, and is partly offset by subsidy from the Government. Staff allocations have altered in respect of the transfer mentioned below, along with less subsidy being received, sees an increase in estimates for this service. There has been a £73,000 reduction in subsidy from the Department for Works and Pensions for 2016/17.
Hb Fraud Investigation	234	181	-	-	-	-	A small number of staff from this service were transferred to the Single Fraud Investigation Service (SFIS) as of 1 October 2015 with the remaining staff being allocated to the Housing Benefit Administration team above, or joining the Corporate Fraud Team.
Rent Allowances	(562)	(373)	(372)	20,710	(21,078)	(368)	This budget relates to housing benefits paid to claimants in the private rented and housing association sector. The net income figure shown reflects the clawback of overpaid housing benefits as well as subsidy on overpayments.
Non Hra Rent Rebates	53	45	74	204	(122)	82	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	152	(43)	181	15,976	(15,799)	177	This budget relates to housing benefits paid to tenants of Housing Revenue Account properties. Some properties attract 100% subsidy whilst others receive limited (40%) or none at all.
Council Tax Benefits	(97)	(35)	(60)	(15)	-	(15)	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	703	849	948	38,773	(37,573)	1,200	

**RESOURCES DIRECTORATE
ESTIMATES 2016/17
LOCAL TAXATION**

	2014/15	2015/16		2016/17			
	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	1,004	1,074	950	1,686	(625)	1,061	There have been a number of New Burden grants (£23,000) awarded, along with the technical agreement between the major preceptors (£316,000) that have been accounted for as DDF as spending of this money doesn't necessarily occur in the same year as receipt. Also, there is income receivable from a technical agreement between the Council, Essex County Council, Essex Police and Fire authorities which has been set aside as DDF to fund expenditure in future years to ensure high levels of Council Tax revenues are maintained.
Ndr Collection	92	90	143	355	(188)	167	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 or decrease depending on the level of non payment.
Grand Total	1,096	1,164	1,093	2,041	(813)	1,228	

**RESOURCES DIRECTORATE
ESTIMATES 2016/17
OTHER ACTIVITIES**

	2014/15	2015/16		2016/17			
	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)	17	18	26	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.
All Saints Churchyard	12	13	13	12	-	12	This budget is for residual maintenance responsibilities facing the Council.
Finance Miscellaneous	(71)	340	121	258	-	258	The reason for the main changes in the 2015/16 probable outturn and 2016/17 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	-	(173)	-	(241)	-	(241)	A vacancy allowance of 1.5% (1% in 2015/16) of general fund original salaries is set aside to account for staff movements throughout the year.
Bad Debt Provision	235	50	50	50	-	50	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	9	6	4	4	-	4	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	163	169	109	155	(44)	111	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	365	423	323	265	(44)	221	

**RESOURCES DIRECTORATE
ESTIMATES 2016/17
ACCOMMODATION**

	2014/15	2015/16		2016/17			
	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	953	853	918	960	-	960	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 councils non-housing assets. A significant element of this is DDF expenditure.
Civic Offices	1,649	1,589	1,592	1,609	(1)	1,608	This budget makes up the total cost of running the Civic Offices site in Epping. The 2014/15 actuals included two one off DDF items totalling £32,000. Some energy savings are anticipated in the 2016/17 budget as a result of the solar panel installation.
Hemnall Street Offices	74	98	74	109	-	109	This budget comprises the total cost of running the Offices at Hemnall Street, where Community Services operate from. The variances relate to the timing of works attributed to the Building Maintenance 5 year rolling programme.
Debden Broadway Offices	32	45	45	44	-	44	This budget comprises the total cost of the Council office at the Broadway in Debden. As with the above, the 5 year rolling process for building maintenance creates fluctuations and, a refund of monies relating to overpaid utility costs in 2014/15, shows a minor saving in that year whilst returning to normal in future years.
Central Services - Catering	23	22	22	22	-	22	This budget relates to the cost of vending machine provision.
Civic Offices Superintendents	137	146	145	147	-	147	The increase in estimates from 2014/15 actuals are attributed to a few small movements in budgets.
Duty Officers	95	41	52	52	-	52	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 actuals for 2014/15 include redundancy payments for previous staff employed by the Council.
Grand Total	2,963	2,794	2,848	2,943	(1)	2,942	

**RESOURCES DIRECTORATE
ESTIMATES 2016/17
FINANCE SUPPORT SERVICES**

	2014/15	2015/16		2016/17			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
	£000's	£000's	£000's	£000's	£000's	£000's	
Accountancy	676	730	728	734	-	734	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. The increase in costs between Actuals 2014/15 and estimates for future years relates to staff turnover.
Accounts Payable	140	136	176	168	-	168	The Accounts Payable section ensure that all payments due by the council are processed accurately. The increased costs relate to e-invoicing preparation and the costs of the automated utility payment process.
Bank & Audit Charges	142	150	146	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	397	413	487	477	(20)	457	This budget comprises the costs of the cash desks at Epping, Debden Broadway and the kiosk at Waltham Abbey. Increased fees for use of credit/debit card payments due to EU Interchange Regulations were introduced this year with cost increasing in excess of £50,000 (£15,000 attributable to the HRA). Some savings are included in 2016/17 when a payment kiosk is due to be installed at the Civic Offices.
Debt & Insurance Services	183	191	204	217	(18)	199	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	204	195	155	167	-	167	The section deals with various procurement issues and the administration of the Essex Marketplace system. Some budgets have now moved to the Resources Admin heading.
Resources Policy Group	799	820	877	879	-	879	Allocations from Accountancy and Human Resources account for the majority of the variances on this service.
Treasury Management	75	80	84	88	-	88	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	2,616	2,715	2,857	2,876	(38)	2,838	

**RESOURCES DIRECTORATE
ESTIMATES 2016/17
INFORMATION AND COMMUNICATIONS TECHNOLOGY**

	2014/15	2015/16		2016/17			
	Actuals	Original Estimate	Probable Outturn	Gross Expenditure	Gross Income	Net Expenditure	
Information & Comms Technology	2,657	2,676	2,729	2,741	-	2,741	Increases in estimates for employees, support services and depreciation are partly offset by the savings on licenses and new equipment costs due to centralising the costs into this department.
Website	188	192	167	175	-	175	The costs relating to the website are almost entirely support service costs from the central computer budget and Public Relations section.
Grand Total	2,845	2,868	2,896	2,916	-	2,916	

**RESOURCES DIRECTORATE
ESTIMATES 2016/17
OTHER SUPPORT SERVICES**

	2014/15	2015/16		2016/17			
	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	403	494	500	512	(1)	511	The restructure of this department was completed in April 2015 where some additional staff were transferred from the Procurement and Accountancy services with only minor increases in other areas.
Human Resources	547	583	599	674	(14)	660	An increase in salaries due to the appointment of the new HR Manager and a Policy and Projects Officer sees the estimates increase for this service. A small DDF item of £14,000 was brought forward from 2014/15.
Payroll	157	177	162	150	(1)	149	Overtime estimates set for the implimentation of a new payroll system did not materialise in 2014/15 and have been carried forward to 2015/16. The 2016/17 estimates have decreased due to Management recharges being diverted elsewhere.
Reprographics	220	249	247	256	(2)	254	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	1,327	1,503	1,508	1,592	(18)	1,574	

**RESOURCES DIRECTORATE
SUBJECTIVE ANALYSIS 2016/17**

	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	1,183,160	-	10,650	122,420	-	-	578,830	2,440	-	1,897,500	-	-	(81,560)	(491,820)	(573,380)	1,324,120
Hb Fraud Investigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent Allowances	-	-	-	-	-	20,710,160	-	-	-	20,710,160	-	-	-	(21,078,430)	(21,078,430)	(368,270)
Non Hra Rent Rebates	-	-	-	-	-	204,000	-	-	-	204,000	-	-	-	(122,400)	(122,400)	81,600
Hra Rent Rebates	-	-	-	-	-	15,975,630	-	-	-	15,975,630	-	-	-	(15,798,530)	(15,798,530)	177,100
Council Tax Benefits	-	-	-	-	-	(15,000)	-	-	-	(15,000)	-	-	-	-	-	(15,000)
Local Taxation																
Nndr Collection	203,780	-	1,200	36,970	-	-	112,720	430	-	355,100	-	(16,000)	(172,000)	-	(188,000)	167,100
Council Tax Collection	959,040	-	5,650	80,670	-	-	638,810	2,020	-	1,686,190	-	(261,500)	(363,430)	-	(624,930)	1,061,260
Other Activities																
Burials (National Assist Act)	-	-	-	-	-	-	27,140	-	-	27,140	-	-	-	-	-	27,140
All Saints Churchyard	-	12,490	-	-	-	-	-	-	-	12,490	-	-	-	-	-	12,490
Finance Miscellaneous	-	-	(8,000)	45,990	-	-	(88,720)	-	111,990	61,260	-	(300)	-	-	(300)	60,960
Bad Debt Provision	-	-	-	50,000	-	-	-	-	-	50,000	-	-	-	-	-	50,000
Concessionary Fares	-	-	-	4,250	-	-	-	-	-	4,250	-	-	-	-	-	4,250
Sundry Non-Distributable Costs	-	178,830	-	-	-	-	820	-	(24,780)	154,870	(43,460)	-	-	-	(43,460)	111,410
Vacancy Allowance	(241,490)	-	-	-	-	-	-	-	-	(241,490)	-	-	-	-	-	(241,490)
Accommodation																
Building Maintenance - General	-	502,810	-	20,000	-	-	436,740	-	(959,550)	-	-	-	-	-	-	-
Civic Offices	40,030	1,092,670	460	17,180	-	-	115,040	343,300	(1,607,680)	1,000	(1,000)	-	-	-	(1,000)	-
Hemnal Street Offices	-	69,330	-	6,980	-	-	25,020	7,340	(108,370)	300	(300)	-	-	-	(300)	-
Debden Broadway Offices	6,640	26,510	-	2,680	-	-	6,420	1,250	(43,500)	-	-	-	-	-	-	-
Central Services - Catering	-	-	-	8,840	-	-	13,640	-	(22,480)	-	-	-	-	-	-	-
Civic Offices Superintendents	110,830	-	-	1,000	-	-	35,650	-	(147,480)	-	-	-	-	-	-	-
Duty Officers	-	-	-	35,730	-	-	16,640	-	(52,370)	-	-	-	-	-	-	-
Finance Support Services																
Procurement	90,270	-	350	35,500	-	-	40,720	-	(166,840)	-	-	-	-	-	-	-
Cashiers	163,610	-	970	99,070	1,920	-	209,650	1,850	(457,070)	20,000	-	(20,000)	-	-	(20,000)	-
Treasury Management	-	-	-	27,800	-	-	60,160	-	(87,960)	-	-	-	-	-	-	-
Accountancy	534,120	-	120	5,460	-	-	194,650	-	(734,350)	-	-	-	-	-	-	-
Bank & Audit Charges	-	-	-	125,000	-	-	20,780	-	(145,780)	-	-	-	-	-	-	-
Debt & Insurance Services	117,160	-	2,730	970	-	-	96,130	-	(198,990)	18,000	(18,000)	-	-	-	(18,000)	-
Accounts Payable	79,630	-	-	25,880	-	-	62,060	-	(167,570)	-	-	-	-	-	-	-
Resources Policy Group	574,300	-	10,180	1,000	-	-	293,750	-	(879,230)	-	-	-	-	-	-	-
Ict																
Website	-	-	-	-	-	-	175,070	-	(175,070)	-	-	-	-	-	-	-
Information & Comms Technology	1,224,440	5,500	13,700	949,690	-	-	252,480	295,230	(2,741,040)	-	-	-	-	-	-	-
Other Support Services (Hr)																
Resources Administration	354,960	-	8,400	39,730	-	-	106,790	2,220	(510,610)	1,490	(1,490)	-	-	-	(1,490)	-
Human Resources	432,860	-	2,210	49,910	-	-	189,300	-	(660,520)	13,760	-	(1,000)	(12,760)	-	(13,760)	-
Payroll	104,470	-	50	-	-	-	45,090	-	(148,740)	870	-	(870)	-	-	(870)	-
Reprographics	109,860	-	-	87,460	-	-	53,340	5,500	(253,870)	2,290	(2,290)	-	-	-	(2,290)	-
Grand Total	6,047,670	1,888,140	48,670	1,880,180	1,920	36,874,790	3,718,720	661,580	(10,181,860)	40,939,810	(66,540)	(299,670)	(629,750)	(37,491,180)	(38,487,140)	2,452,670