

Appendix A



RESOURCES AND GENERAL SERVICES COMMITTEE

Meeting at 7pm on

Wednesday 9 January 2019

at Loughton Library and Town Hall, Traps Hill, Loughton IG10 1HD

Agenda item 7 Estimates for 2019/20

Agenda item 7**Estimates for 2019/20****1 Budget Review**

- * All of the Committees have now considered their budgets for 2019/20 and provided their estimates and rolling programmes for consideration by this Committee. See pages 4 – 18.

Informal pre-budget meetings attended by the Chairman and Vice-Chairman of this Committee with the Town Clerk and Assistant Town Clerk, provided the first opportunity for these budgets to be brought together and consideration given to the use of general and earmarked reserves to offset some of the net expenditure requirement.

For information, the latest RPI figures are 3.1%.

2 Service Recharges

These are internal transfers reflecting the cost of running each committee and do not affect the total budgeted expenditure. They are not included in the print out of the budget figures for 2019/20 provided in this appendix. Once the budget has been reviewed, the service recharge for each committee will be calculated and included in the figures for presentation to the Council.

3 Tax Base

The tax base for Loughton as confirmed by EFDC is 12,580.6 (12,408.9 in 18/19). This is the figure that when divided into the precept gives the Band D annual amount per household.

4 Committees' Estimates

A summary of the Committees' estimates is as follows:

Committee	Income		Expenditure
	£	£	£
Resources and General Services	35,515		458,981
Environment and Heritage	18,075		132,960
Recreation	127,778		588,800
Planning and Licensing	0		45,200
		181,368	1,225,941
Interest		6,000	
Use from earmarked reserves			
Resources & General Services*	14,000		
Environment & Heritage**	36,500		
Recreation***	133,250		
Planning and Licensing	45,000		
		228,750	
Total income			
Net requirement		809,823	

The use of earmarked reserves has been reviewed as follows:

* RGS – now includes £10,000 ECC grant for trainee groundsman and £2,000 for Buckingham Court costs.

** EHC – now includes £4,000 for allotment fencing.

*** REC – now includes an additional £6,000 towards the Improvements Project and £4,500 for Murray Hall works.

Agenda item 7 cont'd**6 Recommendation for Precept to the Council**

The Committee is asked to consider the following items:

i. Use of General Reserves

The maximum amount that can be taken from general reserves to help offset costs in 2019/20 without breaching the Reserves Policy is £25,000. This would result in a precept of £784,823 with reserves forecast to be at 60.1% of net running costs.

NB This would result in an increase on the Band D charge from £53.59 to £62.32.

At the pre-agenda meeting the items where there were significant increases in the budget were considered and potential savings identified. These are mainly items of new/additional expenditure in column 3 of the Rolling Programmes for each committee.

ii. Budget Review

The following revisions are proposed for consideration by the Committee:

REC	MH caretaking costs	5,000
	MH building maintenance contingency	2,000
	RVRG staff costs	8,000
	RVRG improvements	20,000
	Open Spaces staff costs	3,200
	Playgrounds staff costs	4,600
	RVRG playground refurbishment	20,000
EHC	Town signs	4,000
	Bus shelters	4,000
	Allotments (fencing Roding Road)	4,000
	Christmas lights etc	1,000
	Potential savings	75,800

These savings would lead to a revised budget as show overleaf:

Committee	Income		Expenditure
	£	£	£
Resources and General Services	35,515		458,981
Environment and Heritage	18,075		119,960
Recreation	127,778		526,000
Planning and Licensing	0		45,200
Committee income/expenditure		181,368	1,150,141
Interest		6,000	
Use from earmarked reserves			
Resources & General Services*	14,000		
Environment & Heritage**	36,500		
Recreation***	133,250		
Planning and Licensing	45,000		
Total from earmarked reserves		228,750	
Total income		416,068	
Use from general reserves		25,000	
Net requirement*		709,023	

*Total expenditure less income and use of general reserves – the Precept figure.

This would result in an increase on the Band D charge from £53.59 to £56.36.

The Committee is asked to consider the options, and agree

- i. if and where the savings are to be made; and/or
- ii. which new items of expenditure are to be included in the budget; and
- iii. the estimates and the use of funds from general reserves.

This will provide a **RECOMMENDATION of the level of precept for 2019/20** to be made to the meeting of the Council on 16 January 2019.

Resources and General Services Rolling Programme		2018/19			2019/20			2020/21		
Expenditure		Core running costs	Enhanced services	Additional items (desired)	Core running costs	Enhanced services	Additional items (desired)	Core running costs	Enhanced services	Additional items (desired)
Function	Activity	£	£	£	£	£	£	£	£	£
Communications	Phone, internet, postage	2,905			3,088			3,180		
	Production & distribution of annual report	965			912			940		
	Newsletter - Deliver good quality quarterly newsletter to homes and businesses in Loughton, via Royal Mail	6,550	5,630		6,550	5,800		6,750	5,980	
	Website maintenance	250			250			250		
	Noticeboards maintenance	1,000			1,000			1,000		
Office expenses	Stationery, office equipment & maintenance etc*	12,300			12,350		1,500	12,750		
Audit & accounts	Internal & external audit	2,925			2,925			3,000		
Central personnel	Salaries and on-costs plus evaluation exercise	301,100		6,600	313,600		1,300	321,000		
Council expenses	Press and advertising	250			100			100		
	Subscriptions	3,400			3,400			3,400		
	Insurance	5,220			5,320			5,480		
	Training, conferences etc	1,600			1,600			2,000		
	Legal	3,000			3,000			3,000		
	Town Mayor's expenses	750			750			750		
	Christmas cards competitions - 4 classes, £25 prizes		100			100			100	
Other services	Election expenses* (£25,000 from ER in 19/20)	9,000			9,000			9,000		
	Contingency	1,000			1,000			1,000		
	Loughton Citizenship awards		1,000			1,000			1,000	
	Civic Celebration		250			-			TBC	
Members' expenses	PBA @ £108 for 22 members + travel & subsistence	2,660			2,660			2,660		
Buckingham Court	Running costs (inc Public Works Loan)	31,790			32,576			33,000		
Library Offices	Rent & service charge and misc expenses	13,700			13,700			13,700		
Grants	Support of local groups & orgs inc youth projects		27,500			27,000			TBC	
	Support of local CAB branch		8,000			8,500			8,500	
TOTALS		400,365	42,480	6,600	413,781	42,400	2,800	422,960	15,580	-
* Money from earmarked reserves										
Grand total			449,445			458,981			438,540	
Less service recharge (TBC)			- 257,500			- 257,500			TBC	
Net expenditure			191,945			201,481				

Environment & Heritage Committee Rolling Programme		2018/19			2019/20			2020/21		
Expenditure	Activity	Core running costs	Enhanced services	Additional items (desired)	Core running costs	Enhanced services	Additional items (desired)	Core running costs	Enhanced services	Additional items (desired)
Christmas BDW competitions	Christmas windows		375			360			360	
Cemetery-Church Lane	General maintenance and running costs	46,800			48,900			50,300		
	Memorial testing			2,000			2,000		TBC	
	Boundary wall repairs*		20,000			20,000				
	Path repairs		3,000			3,000			TBC	
Lady Whitakers Mead/new cemetery	Development of new cemetery*/maintenance	600	10,000		600	10,000		620	TBC	
Street furniture	Other misc. street furniture	1,050			625			1,200		
	Christmas lights - tree on King's Green	225			200		1,000	200		TBC
	Christmas lights shopping centres		10,765	4,235		15,000			15,000	
	Bus shelters	1,000			1,000		3,000	1,000		TBC
	Installation/maintenance of seats & benches	500			500			500		
	Lopping Hall Clock maintenance	175			175			180		
	Community toilet scheme*		1,000			1,000			1,000	
	Heritage plaques, panels and leaflets		500	500		300			300	
	Alleyway names		600			600			600	
	Salt & grit bins replacement*		400			400			420	
	Flower baskets		7,160			7,400			7,600	
	War memorial insurance & maintenance*	500			500		1,000	500		
	Drinking fountain maintenance*		1,000			1,000			1,000	
	Oakwood Hill Estate improvements*		4,000							
	Town signs						4,000			
Allotments	3 sites, 1 directly managed	3,000	1,770		830	2,070		1,000	2,000	
	Pyrles Lane project		500			500			500	
	Roding Road site fencing					2,000	4,000		2,000	
Other services	Community Tree Strategy*									
	Contingency	1,000			1,000			1,000		
	* Money from earmarked reserves									
TOTALS		54,850	61,070	6,735	54,330	63,630	15,000	56,500	30,780	-
	Grand total		122,655			132,960			TBC	
	Service recharge		89,000			89,000				
	Net expenditure		211,655			221,960				

Recreation Committee Rolling Programme Expenditure		2018/19			2019/20			2020/21		
		Core running costs	Enhanced services	Additional items (desired)	Core running costs	Enhanced services	Additional items (desired)	Core running costs	Enhanced services	Additional items (desired)
Function	Activity									
Kingsley Hall	Operate small hall as community facility; basic standard but maintained in good condition	13,280			15,550			16,000		
	Replacement windows and doors*		20,000							
	Replacement tables									
	Interior redecoration								TBC	
	Energy efficiency measures			2,000			5,000			
Murray Hall	Operate and maintain quality community venue	58,540			63,900		3,000	66,000		
	Loan repayments	72,300			72,300			72,300		
	Energy efficiency measures*			2,000			2,000		TBC	
Other services	Contingency	1,000			1,000			1,000		
	Community events		10,000			10,000			TBC	
	Defibrillators*	1,200			250			260		
	Community safety						10,000		TBC	
Roding Valley Rec. Gd.	To manage a recreation ground and its associated sporting activities	148,900	1,000		151,900			156,500		
	Major improvements (grant funding + PWLB)*		100,000			100,000	30,000			
	Charlie Moules Bridge repair fund*		15,000			15,000			15,000	
Open Spaces	Maintenance of various grassed areas in the town including land adj to WRd Allotments	23,350			24,600			25,300		
	Land adj to WRd Allotments		840			900			930	
	Memorial Rose Garden		2,600			1,500			1,600	
Playgrounds	Maintenance and rolling programme of improvements of 8 playgrounds	24,990			26,400			27,100		
	Upgrading works (RVRG play area)*			15,000		15,000	20,000		TBC	
Skateboarding facility - Capital	To provide a skateboarding facility									
Skateboarding facility - Revenue	To provide skateboarding events		10,000							
Willingale Road Playing Field	To operate and maintain a playing field offering informal public leisure and football pitches	13,990			13,500			14,000		
	Tree inspection and works	5,000			6,000			5,000		
Vehicle replacement			1,000			1,000			1,000	
	TOTALS	362,550	160,440	19,000	375,400	143,400	70,000	383,460	18,530	
* Money from earmarked reserves	Grand total		541,990			588,800		401,990		
	Service recharge		135,000			138,000	TBC			
	Net expenditure		676,990			726,800				

Planning & Licensing Committee Rolling Programme

Expenditure		2018/19			2019/20			2020/21		
		Core running costs	Enhanced services	Additional items (desired)	Core running costs	Enhanced services	Additional items (desired)	Core running costs	Enhanced services	Additional items (desired)
Function	Activity									
Neighbourhood and Local Plans *			35,000	10,000		45,000			TBC	
Design Award Scheme			200			200		200		
* £35,000 from earmarked reserves wef 1/4/18										
	Grand total		45,200			45,200		200		
	<i>Service recharge</i>		30,500			30,500		TBC		
	<i>Net expenditure</i>		75,700			75,700		TBC		

Loughton Town Council
Budget Summary - By Committee

Note : Committee Estimates and Budgets 2019/20

	<u>Last Year 2017/18</u>		<u>Current Year 2018/19</u>			<u>Next Year 2019/20</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Revised Budget</u>	<u>Actual YTD</u>	<u>Projected Actual</u>	<u>Next Year Budget</u>	
<u>Resources and General Services</u>							
<u>101</u>	<u>Communication</u>						
	Overhead Expenditure	18,800	18,906	17,300	11,979	16,100	17,600
101	Net Expenditure	18,800	18,906	17,300	11,979	16,100	17,600
<u>102</u>	<u>Office Expenses</u>						
	Overhead Expenditure	12,300	10,780	12,300	7,524	12,300	13,850
	Total Income	0	20	0	0	0	0
102	Net Expenditure	12,300	10,760	12,300	7,524	12,300	13,850
<u>103</u>	<u>Audit</u>						
	Overhead Expenditure	2,900	2,860	2,925	860	2,890	2,925
	Total Income	0	0	0	0	0	0
103	Net Expenditure	2,900	2,860	2,925	860	2,890	2,925
<u>105</u>	<u>Central Personnel</u>						
	Overhead Expenditure	316,300	250,432	307,700	227,277	307,000	314,900
	Total Income	0	0	0	10,000	10,000	0
105	Net Expenditure	316,300	250,432	307,700	217,277	297,000	314,900

Loughton Town Council
Budget Summary - By Committee

Note : Committee Estimates and Budgets 2019/20

	<u>Last Year 2017/18</u>		<u>Current Year 2018/19</u>			<u>Next Year 2019/20</u>
	Budget	Actual	Revised Budget	Actual YTD	Projected Actual	Next Year Budget
106 Council Expenses						
Overhead Expenditure	14,150	11,395	14,320	10,803	13,165	14,270
Total Income	0	168	0	0	0	0
106 Net Expenditure	14,150	11,227	14,320	10,803	13,165	14,270
107 Other Services (RGS)						
Overhead Expenditure	11,250	20,170	11,250	0	11,000	11,000
Total Income	0	0	0	0	0	0
107 Net Expenditure	11,250	20,170	11,250	0	11,000	11,000
108 Members' Expenses						
Overhead Expenditure	3,000	2,130	2,660	130	2,194	2,660
108 Net Expenditure	3,000	2,130	2,660	130	2,194	2,660
110 Buckingham Court						
Overhead Expenditure	32,450	45,155	31,790	24,464	39,680	32,576
Total Income	28,500	300	32,850	19,290	28,798	35,515
110 Net Expenditure	3,950	44,855	-1,060	5,174	10,882	-2,939
111 Service Re-charge (RGS)						
Overhead Expenditure	-253,000	-253,000	-257,500	0	-257,500	0
111 Net Expenditure	-253,000	-253,000	-257,500	0	-257,500	0

Loughton Town Council
Budget Summary - By Committee

Note : Committee Estimates and Budgets 2019/20

	<u>Last Year 2017/18</u>		<u>Current Year 2018/19</u>			<u>Next Year 2019/20</u>
	Budget	Actual	Revised Budget	Actual YTD	Projected Actual	Next Year Budget
<u>112</u> <u>Library</u>						
Overhead Expenditure	13,700	4,751	13,700	10,559	12,084	13,700
112 Net Expenditure	13,700	4,751	13,700	10,559	12,084	13,700
<u>205</u> <u>Grants</u>						
Overhead Expenditure	35,500	30,760	35,500	30,192	31,850	35,500
205 Net Expenditure	35,500	30,760	35,500	30,192	31,850	35,500
Resources and General - Expenditure	207,350	144,340	191,945	323,789	190,763	458,981
Income	28,500	488	32,850	29,290	38,798	35,515
Net Expenditure	178,850	143,852	159,095	294,499	151,965	423,466

Loughton Town Council
Budget Summary - By Committee

Note : Committee Estimates and Budgets 2019/20

	<u>Last Year 2017/18</u>		<u>Current Year 2018/19</u>		<u>Projected Actual</u>	<u>Next Year 2019/20</u>	
	<u>Budget</u>	<u>Actual</u>	<u>Revised Budget</u>	<u>Actual YTD</u>			
<u>Recreation</u>							
<u>208</u>	<u>Kingsley Hall</u>						
	Overhead Expenditure	15,200	14,042	35,280	13,237	40,000	20,550
	Total Income	36,000	36,498	37,000	33,967	40,000	41,000
208	Net Expenditure	-20,800	-22,456	-1,720	-20,730	0	-20,450
<u>209</u>	<u>The Murray Hall</u>						
	Overhead Expenditure	131,600	125,445	132,840	97,587	132,350	141,200
	Total Income	64,400	73,186	66,620	90,143	82,778	76,428
209	Net Expenditure	67,200	52,260	66,220	7,445	49,572	64,772
<u>210</u>	<u>Other Services (Rec)</u>						
	Overhead Expenditure	11,000	14,875	12,200	15,130	17,700	21,250
	Total Income	0	8,129	0	6,223	5,500	0
210	Net Expenditure	11,000	6,746	12,200	8,907	12,200	21,250
<u>220</u>	<u>Service Re-charge (Rec)</u>						
	Overhead Expenditure	135,000	135,000	138,000	0	138,000	0
220	Net Expenditure	135,000	135,000	138,000	0	138,000	0

Loughton Town Council
Budget Summary - By Committee

Note : Committee Estimates and Budgets 2019/20

	<u>Last Year 2017/18</u>		<u>Current Year 2018/19</u>			<u>Next Year 2019/20</u>
	Budget	Actual	Revised Budget	Actual YTD	Projected Actual	Next Year Budget
301 Roding Valley Recreation Gnd						
Overhead Expenditure	261,450	137,888	264,900	22,636	150,000	296,900
Total Income	11,250	14,019	4,750	9,449	9,450	9,450
301 Net Expenditure	250,200	123,868	260,150	13,187	140,550	287,450
303 Open Spaces						
Overhead Expenditure	25,025	23,488	26,790	7,983	23,100	27,000
Total Income	125	225	0	0	0	0
303 Net Expenditure	24,900	23,263	26,790	7,983	23,100	27,000
306 Playgrounds						
Overhead Expenditure	27,857	17,034	39,990	11,216	36,400	61,400
Total Income	0	0	0	1,000	0	0
306 Net Expenditure	27,857	17,034	39,990	10,216	36,400	61,400
310 Skateboard Facility						
Overhead Expenditure	34,000	0	10,000	0	0	0
Total Income	0	0	0	0	0	0
310 Net Expenditure	34,000	0	10,000	0	0	0

Loughton Town Council
Budget Summary - By Committee

Note : Committee Estimates and Budgets 2019/20

	<u>Last Year 2017/18</u>		<u>Current Year 2018/19</u>			<u>Next Year 2019/20</u>
	Budget	Actual	Revised Budget	Actual YTD	Projected Actual	Next Year Budget
320 Will. Rd. Playing Field						
Overhead Expenditure	16,010	15,286	18,990	12,202	18,000	19,500
Total Income	1,610	2,912	1,510	962	1,066	900
320 Net Expenditure	14,400	12,374	17,480	11,240	16,934	18,600
325 Van replacement fund						
Overhead Expenditure	1,000	0	1,000	0	1,000	1,000
325 Net Expenditure	1,000	0	1,000	0	1,000	1,000
Recreation - Expenditure	658,142	483,058	679,990	179,992	556,550	588,800
Income	113,385	134,969	109,880	141,744	138,794	127,778
Net Expenditure	544,757	348,089	570,110	38,248	417,756	461,022

Loughton Town Council
Budget Summary - By Committee

Note : Committee Estimates and Budgets 2019/20

	<u>Last Year 2017/18</u>		<u>Current Year 2018/19</u>			<u>Next Year 2019/20</u>
	Budget	Actual	Revised Budget	Actual YTD	Projected Actual	Next Year Budget
<u>Environment and Heritage</u>						
<u>203 Christmas Best Dressed Window</u>						
Overhead Expenditure	375	351	375	0	350	360
203 Net Expenditure	375	351	375	0	350	360
<u>305 Cemetery (Church Lane)</u>						
Overhead Expenditure	71,600	46,360	71,800	26,672	49,257	73,900
Total Income	22,000	15,211	22,500	7,691	12,000	15,000
305 Net Expenditure	49,600	31,149	49,300	18,981	37,257	58,900
<u>315 Street Furniture</u>						
Overhead Expenditure	28,800	23,002	33,610	23,143	32,203	37,700
Total Income	0	0	0	270	0	0
315 Net Expenditure	28,800	23,002	33,610	22,873	32,203	37,700
<u>316 Allotments</u>						
Overhead Expenditure	5,500	2,749	5,270	4,029	6,240	9,400
Total Income	2,466	2,774	2,970	3,199	3,171	3,075
316 Net Expenditure	3,034	-24	2,300	830	3,069	6,325

Loughton Town Council
Budget Summary - By Committee

Note : Committee Estimates and Budgets 2019/20

	<u>Last Year 2017/18</u>		<u>Current Year 2018/19</u>		<u>Projected Actual</u>	<u>Next Year 2019/20</u> Next Year Budget
	<u>Budget</u>	<u>Actual</u>	<u>Revised Budget</u>	<u>Actual YTD</u>		
319 Cemetery (Debden Lane)						
Overhead Expenditure	10,600	2,110	10,600	2,330	2,330	10,600
319 Net Expenditure	10,600	2,110	10,600	2,330	2,330	10,600
328 Other services (EH)						
Overhead Expenditure	1,000	0	1,000	0	1,000	1,000
328 Net Expenditure	1,000	0	1,000	0	1,000	1,000
330 Service Re-charge (EH)						
Overhead Expenditure	87,000	87,000	89,000	0	89,000	0
330 Net Expenditure	87,000	87,000	89,000	0	89,000	0
Environment and Heritage - Expenditure	204,875	161,572	211,655	56,174	180,380	132,960
Income	24,466	17,985	25,470	11,160	15,171	18,075
Net Expenditure	180,409	143,587	186,185	45,014	165,209	114,885

Loughton Town Council
Budget Summary - By Committee

Note : Committee Estimates and Budgets 2019/20

	<u>Last Year 2017/18</u>		<u>Current Year 2018/19</u>			<u>Next Year 2019/20</u>
	Budget	Actual	Revised Budget	Actual YTD	Projected Actual	Next Year Budget
<u>Planning and Licensing</u>						
<u>401 Service Re-charge (PL)</u>						
Overhead Expenditure	31,000	31,000	30,500	0	30,500	0
401 Net Expenditure	31,000	31,000	30,500	0	30,500	0
<u>403 Other Services (PLC)</u>						
Overhead Expenditure	35,500	1,821	45,200	0	12,200	45,200
403 Net Expenditure	35,500	1,821	45,200	0	12,200	45,200
Planning and Licensing - Expenditure	66,500	32,821	75,700	0	42,700	45,200
Income	0	0	0	0	0	0
Net Expenditure	66,500	32,821	75,700	0	42,700	45,200

Loughton Town Council
 Budget Summary - By Committee

Note : Committee Estimates and Budgets 2019/20

	<u>Last Year 2017/18</u>		<u>Current Year 2018/19</u>		<u>Projected Actual</u>	<u>Next Year 2019/20</u> Next Year Budget
	<u>Budget</u>	<u>Actual</u>	<u>Revised Budget</u>	<u>Actual YTD</u>		
<u>Van</u>						
<u>501 Van</u>						
Overhead Expenditure	0	0	0	2,331	0	0
501 Net Expenditure	0	0	0	2,331	0	0
Van - Expenditure	0	0	0	2,331	0	0
Income	0	0	0	0	0	0
Net Expenditure	0	0	0	2,331	0	0

Loughton Town Council
Budget Summary - By Committee

Note : Committee Estimates and Budgets 2019/20

	<u>Last Year 2017/18</u>		<u>Current Year 2018/19</u>			<u>Next Year 2019/20</u>
	<u>Budget</u>	<u>Actual</u>	<u>Revised Budget</u>	<u>Actual YTD</u>	<u>Projected Actual</u>	<u>Next Year Budget</u>
<u>Other Costs and Income</u>						
601	<u>Other Costs and Income</u>					
Total Income	671,816	664,443	683,508	681,387	683,508	6,000
601 Net Expenditure	-671,816	-664,443	-683,508	-681,387	-683,508	-6,000
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Other Costs and Income - Expenditure	0	0	0	0	0	0
Income	671,816	664,443	683,508	681,387	683,508	6,000
Net Expenditure	-671,816	-664,443	-683,508	-681,387	-683,508	-6,000
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Total Budget Expenditure	1,136,867	821,791	1,159,290	562,286	970,393	1,225,941
Income	838,167	817,885	851,708	863,581	876,271	187,368
Net Expenditure	298,700	3,905	307,582	-301,295	94,122	1,038,573