

JUNE 2015 - SALARIES

<u>DIRECTORATE</u>	<u>2015/16</u>			<u>2014/15</u>		
	<u>EXPENDITURE</u>	<u>BUDGET</u>	<u>VARIATION</u>	<u>EXPENDITURE</u>	<u>BUDGET</u>	<u>VARIATION</u>
	<u>TO 30/06/15</u>	<u>PROVISION</u>	<u>FROM BUDGET</u>	<u>TO 30/06/14</u>	<u>PROVISION</u>	<u>FROM BUDGET</u>
	<u>£000</u>	<u>(ORIGINAL)</u>	<u>(ORIGINAL)</u>		<u>(ORIGINAL)</u>	<u>(ORIGINAL)</u>
	<u>£000</u>	<u>£000</u>	<u>%</u>	<u>£000</u>	<u>£000</u>	<u>%</u>
CHIEF EXECUTIVE	45	45	0.0	62	64	-3.1
RESOURCES *	1,384	1,446	-4.3	1,384	1,384	0.0
GOVERNANCE	806	837	-3.7	831	854	-2.7
NEIGHBOURHOODS *	1,098	1,162	-5.5	1,015	1,059	-4.2
COMMUNITIES *	1,799	1,833	-1.9	1,761	1,795	-1.9
TOTAL	5,132	5,323	-3.6	5,053	5,156	-2.0

* Agency costs are included in the salaries expenditure.

Please note a vacancy allowance of 1.50% has been deducted in all directorate budget provisions.

	15/16 Full Year Budget £'000	First Quarter			15/16 Variance Budget v Actual		Comments
		15/16 Budget £'000	15/16 Actual £'000	14/15 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Museum	75	27	25	25	-2	-7	No major variances.
Bed & Breakfast Accommodation	121	20	21	15	1	5	There were fewer placements necessary in the prior year
Grants to Voluntary Groups	87	22	10	24	-12	-55	The spend on grants is lower in the first three months compared to last year, profile set quarterly at the present time. Grant release tends to slow in first part of the year.
Voluntary Sector Support	170	76	76	0	0	0	In the prior year no grants were released until August as a new Portfolioholder was appointed.
<u>Major income items:</u>							
Bed & Breakfast Accommodation	107	37	37	27	0	0	There were fewer placements necessary in the prior year
	560	182	169	91			

	15/16 Full Year Budget £'000	First Quarter			15/16 Variance Budget v Actual		Comments
		15/16 Budget £'000	15/16 Actual £'000	14/15 Actual £'000	£'000	%	
<u>Major income items</u>							
Development Control	675	151	237	207	86	57	Development Control fees are profiled on the average of the previous three years. The income received in the first quarter has exceeded both the budget to date and the previous years actual due to an increase in the number of planning applications received.
Building Control Fee Earning	386	107	125	108	18	17	Building Control fees are higher than the profiled budget and greater than the previous year actual which is a reflection of the change in the economy generating more building work. In addition, the service has strived to increase its share of the market by engaging in partnership working with local architects, builders and professionals.
Local Land Charges	215	60	50	68	-10	-17	Local Land Charges income is significantly lower in the first quarter of this year than the previous year due to a reduction in the number of searches carried out by the Council.
	1,276	318	412	383			

	15/16	First Quarter			15/16		Comments
	Full Year	15/16	15/16	14/15	Variance		
	Budget	Budget	Actual	Actual	Budget v	Actual	
	£'000	£'000	£'000	£'000	£'000	%	
<u>Major expenditure items:</u>							
Refuse Collection	1,270	117	98	123	-19	-16	The expenditure variance is due to delays as regards Biffa invoicing.
Street Cleansing	1,208	101	115	153	14	14	The overspend relates to Street Arisings.
Recycling	2,411	203	199	355	-4	-2	No major variance.
Highways General Fund	64	12	0	7	-12	-100	The expenditure variances relates to other maintenance committed however invoices outstanding.
Off Street Parking	561	231	215	215	-16	-7	Various budget heads under spent.
North Weald Centre	209	73	55	55	-18	-25	Due to their nature, timing differences arise on Other and Runway Maintenance. It is a volatile budget.
Land Drainage & Contaminated Land	185	22	17	6	-5	-23	No major variances
	5,908	759	699	914			

	15/16 Full Year Budget £'000	First Quarter			15/16 Variance Budget v Actual		Comments
		15/16 Budget £'000	15/16 Actual £'000	14/15 Actual £'000	£'000	%	
<u>Major expenditure items</u>							
Forward Planning/Local Plan	817	63	31	0	-32	0	There was expected to be little expenditure in the first quarter but the actual is even lower due to further slippage in the programme. This budget is due to be reviewed in detail during the autumn to assess when money will be spent and how much will be required to complete the process.
<u>Contract cost Monitoring</u>							
Leisure Facilities:-							
Loughton Leisure Centre	-132	-31	-16	-15	15	-48	}
Epping Sports Centre	320	53	26	26	-27	-51	The in year variances are due to contractor invoices being one month in arrears at the end of June 2015. This situation also occurred last } financial year.
Waltham Abbey Pool	523	87	43	43	-44	-51	}
Ongar Sports Centre	301	50	25	25	-25	-50	}
	1,012	159	78	79			

DIRECTORATE FINANCIAL MONITORING - NEIGHBOURHOODS (3)

	15/16	First Quarter			15/16		Comments
	Full Year	15/16	15/16	14/15	Variance		
	Budget	Budget	Actual	Actual	Budget v Actual		
	£'000	£'000	£'000	£'000	£'000	%	
<u>Major income items:</u>							
Refuse Collection	41	10	12	11	2	20	No major variances
Recycling	1,408	61	4	-163	-57	-93	The income variance is made up of £70,000 less than expected as April's recycling credits had not been received, and £13,000 more for Waste Service Enhancements than budgeted for.
Off Street Parking	1,226	269	218	163	-51	-19	Pay and display income is still being received sporadically and hence is around 2 weeks in arrears.
North Weald Centre	774	307	256	408	-51	-17	There is one rent review ongoing and related rent arrears to be collected. During 2014/15 the basis for charging for the market was changed from a fixed rental to an income share. This resulted in a refund of some of the income shown at this stage in 2014/15 and reduced the full year estimate. The lease of the current operator ends at 31 December 2015 and an exercise is underway to find a replacement.
Hackney Carriages	181	45	49	54	4	9	No major variances.
Licensing & Registrations	114	12	12	12	0	0	No major variances.
Fleet Operations MOTs	228	57	60	61	3	5	No major variances.
	3,972	761	611	546			

	15/16	First Quarter			15/16		<u>Comments</u>
	Full Year	15/16	15/16	14/15	Variance		
	Budget	Budget	Actual	Actual	Budget v Actual		
	£'000	£'000	£'000	£'000	£'000	%	
<u>Major income items:</u>							
Industrial Estates	1,162	546	515	518	-31	-6	Rents from the Industrial units are slightly below expectations due to a number of units being vacant at the Oakwood Hill Workshop Units and an increased number of voids affecting the Langston Road Seedbed Centre income.
Business Premises - Shops	2,156	1,078	1,072	1,054	-6	-1	This income relates to non housing assets which include shops, doctors surgeries, a petrol station and public houses. Income is slightly below the profiled budget. The actual also includes rents billed in advance for the second quarter.
Land & Property	142	27	28	17	1	4	Commission is received from the David Lloyd Centre based on their turnover. Income relating to 2015/16 will be accounted for at the end of the year, but received during the initial part of 2016/17. Income received from land and property in the first quarter of 2015/16 is on target with the profiled budget.
	3,461	1,651	1,615	1,589			

	15/16 Full Year Budget £'000	First Quarter			15/16 Variance Budget v Actual		<u>Comments</u>
		15/16 Budget £'000	15/16 Actual £'000	14/15 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Building Maintenance	510	61	42	45	-19	-31	Building Maintenance works are difficult to forecast but generally works are undertaken in the latter part of the year which allows for preparation work to take place initially. The actual spend to date at quarter one for building maintenance is similar to the previous years actual.
Information & Communication Technology	940	555	552	615	-3	-1	The full year budget now comprises of 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. The prior year comparative has been adjusted to reflect this change. Expenditure is in line with the current budget spending profile as the majority of maintenance contracts for systems are paid at the beginning of the year with network charges continuing to be paid throughout the year.
Bank & Audit Charges	142	1	1	1	0	0	No significant expenditure occurs in either audit or bank charges until quarter 2.
	1,592	617	595	661			
<u>Major income items:</u>							
Investment Income	470	118	103	106	-15	-13	Investment interest is below that expected. Whilst Investment balances are around £10m higher than last year there are a number of significant capital projects that are expected to call on these funds so the original figure is unlikely to be met. Having said that the timings of capital spend are somewhat unpredictable and the actual income received will be heavily dependant on the progress of these schemes in general and the retail park in particular.
	470	118	103	106			

2015/16 DIRECTORATE FINANCIAL MONITORING - HOUSING REVENUE ACCOUNT

ANNEX 6

	15/16 Full Year Budget £'000	First Quarter			15/16 Variance Budget v Actual		Comments
		15/16 Budget £'000	15/16 Actual £'000	14/15 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Management & General	312	62	42	65	-20	-32	Expenditure is lower in 2015/16 due to less spending on Housing News, Legal and Professional Fees.
Housing Repairs	6,378	1,412	1,092	1,069	-320	-23	The underspend mainly relates to the responsive repairs of the HRA. The budget is profiled evenly across the year, as it is unknown when responsive repairs will arise. Gas servicing contract was expected to increase in cost but hasn't.
Special Services	1,158	262	178	103	-84	-32	The main areas showing an underspend are: Heating and Lighting and Equipment Maintenance.
	<u>7,848</u>	<u>1,736</u>	<u>1,312</u>	<u>1,237</u>			
<u>Major income items:</u>							
Non-Dwelling Rents	858	212	134	206	-78	-37	Income levels are down due to a higher than expected level of garage voids.
Gross Dwelling Rent	32,177	8,044	8,064	7,877	20	0	The variance between years is due to the annual rents increase which was 2.2% from April 2015.
	<u>33,035</u>	<u>8,256</u>	<u>8,198</u>	<u>8,083</u>			