

DECEMBER 2016 - SALARIES

<u>DIRECTORATE</u>	<u>2016/17</u>			<u>2015/16</u>		
	<u>EXPENDITURE</u>	<u>BUDGET</u>	<u>VARIATION</u>	<u>EXPENDITURE</u>	<u>BUDGET</u>	<u>VARIATION</u>
	<u>TO 31/12/16</u>	<u>PROVISION</u>	<u>FROM BUDGET</u>	<u>TO 31/12/15</u>	<u>PROVISION</u>	<u>FROM BUDGET</u>
	<u>£000</u>	<u>(REVISED)</u>	<u>(REVISED)</u>		<u>(REVISED)</u>	<u>(REVISED)</u>
		<u>£000</u>	<u>%</u>	<u>£000</u>	<u>£000</u>	<u>%</u>
CHIEF EXECUTIVE	232	232	0.0	149	149	0.0
RESOURCES *	4,132	4,191	-1.4	4,074	4,119	-1.1
GOVERNANCE	2,741	2,765	-0.9	2,481	2,533	-2.1
NEIGHBOURHOODS *	3,241	3,305	-1.9	3,230	3,293	-1.9
COMMUNITIES *	5,611	5,612	0.0	5,363	5,487	-2.3
TOTAL	15,957	16,105	-0.9	15,297	15,581	-1.8

* Agency costs are included in the salaries expenditure.

	16/17 Full Year Budget £'000	Third Quarter			16/17 Variance Budget v Actual		Comments
		16/17 Budget £'000	16/17 Actual £'000	15/16 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Museum	108	89	88	73	-1	-1	No major variances in 2016/17. Costs in 2015/16 were lower as the new extension did not open until quarter 4.
Bed & Breakfast Accommodation	271	203	252	161	49	24	There was an increase in placements during 2015/16, this has continued throughout 2016/17. The budget was revised upwards however expenditure at Month 9 is close to the full year budget and looks likely to exceed this.
Grants to Voluntary Groups	88	32	31	70	-1	-3	No major variances in 2016/17, however there has been a delay in the process this year which is why spending is behind the levels seen in the prior year. Outstanding grants are due to be paid in Month 12.
Voluntary Sector Support	170	170	170	170	0	0	No variances.
<u>Major income items:</u>							
Bed & Breakfast Accommodation	280	210	252	152	42	20	There was an increase in placements during 2015/16, this has continued throughout 2016/17. The budget was revised upwards however expenditure at Month 9 is close to the full year budget and looks likely to exceed this.
	917	704	793	626			

	16/17 Full Year Budget £'000	Third Quarter			16/17 Variance Budget v Actual		Comments
		16/17 Budget £'000	16/17 Actual £'000	15/16 Actual £'000	£'000	%	
<u>Major income items</u>							
Development Control	1,104	823	882	749	59	7	The income received has exceeded both the budget to date and the previous year's actual. This trend is expected to continue and the full year budget may well be exceeded. The £59,000 additional income received in comparison to the budget at the end of quarter three includes several high value applications for development purposes.
Building Control Fee Earning	490	371	365	361	-6	-2	Building Control income has been steadily improving with the upturn in the housing market. In addition the Building Control service have formed a number of partnerships with outside bodies helping to resist the threat of competition from the commercial sector. Income was a little down at quarter 3 but not significantly.
Local Land Charges	164	125	126	143	1	1	2016/17 has seen a further reduction in the level of fee income compared to the previous year which has been reflected in the current year budgets. The actual at quarter three is on target with the budget.
	1,758	1,320	1,373	1,253			

	16/17 Full Year Budget £'000	Third Quarter			16/17 Variance Budget v Actual		Comments
		16/17 Budget £'000	16/17 Actual £'000	15/16 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Refuse Collection	1,394	831	800	728	-31	-4	The expenditure variance is due to an underspend on new equipment.
Street Cleansing	1,356	811	795	724	-16	-2	The underspend relates to the cleansing contract, payments are made monthly, however, the annual uplift from November has yet to be processed.
Recycling	2,994	1,666	1,543	1,396	-123	-7	The underspend relates to the cleansing contract, payments are made monthly, however, the payments are uplifted in November and yet to be paid. The DDF item for equipment for Dclg Recycling reward scheme is underspent, these monies will be carry forward if not spent in the last quarter.
Highways General Fund	102	39	27	12	-12	-31	The expenditure variances relate to Litter Bins, Street naming and Bus shelters. Some spending will occur in during quarter 4 but an underspend is anticipated here of around £5,000.
Off Street Parking	538	433	388	403	-45	-10	Surface Maintenance is the reason for the underspend at quarter three, there is repair work required so the budget should be fully spent by year end.
North Weald Centre	209	161	142	160	-19	-12	The budgets for General, Fixed plant and Runway Maintenance are underspent at quarter three. There tends to be more maintenance required in quarter 4 when the weather improves after the winter. That being said it has been agreed to use some underspends to finance a new fire truck.
Land Drainage & Contaminated Land	141	59	44	48	-15	-25	The expenditure underspend relates to other maintenance on Contaminated land, and flood defences/storage on Land Drainage.
	6,734	4,000	3,739	3,471			

	16/17 Full Year Budget £'000	Third Quarter			16/17 Variance Budget v Actual		Comments
		16/17 Budget £'000	16/17 Actual £'000	15/16 Actual £'000	£'000	%	
<u>Major expenditure items</u>							
Planning Policy/Local Plan	1,180	885	777	170	-108	-12	The Local Plan budget has been profiled 12 equal instalments, however there has been less expenditure in the first nine months than expected.
<u>Contract cost Monitoring</u>							
Leisure Facilities:-							
Loughton Leisure Centre	-192	-128	-135	-111	-7	5	The variance is in respect of an outstanding sundry creditor from 15/16, the invoice for this } has been paid in month 10.
Epping Sports Centre	219	213	212	184	-1	0	} No major variances.
Waltham Abbey Pool	527	351	350	303	-1	0	}
Ongar Sports Centre	303	202	201	174	-1	0	}
	857	638	628	550			

DIRECTORATE FINANCIAL MONITORING - NEIGHBOURHOODS (3)

	16/17 Full Year Budget £'000	Third Quarter			16/17 Variance Budget v Actual		Comments
		16/17 Budget £'000	16/17 Actual £'000	15/16 Actual £'000	£'000	%	
<u>Major income items:</u>							
Refuse Collection	75	56	53	47	-3	-5	No major variances
Recycling	1,439	739	646	690	-93	-13	The credits profile is set two months in arrears, however the October credits were received in month 10. The actual amount collected is down on expectations.
Off Street Parking	1,386	938	924	914	-14	-1	Pay and display income was £63,000 less than expected, the monthly income due for months 8 and 9 were not received until February. However, season tickets and penalty notices income are up by £49,000.
North Weald Centre	812	686	695	591	9	1	The income is higher than the budget profile at quarter three with regards to rents.
Hackney Carriages	181	136	156	153	20	15	The income for private hire has exceeded the budget at quarter three. Some licences are now issued for three and five years rather than one about £27,000 of this income will relate to future years.
Licensing & Registrations	111	84	89	93	5	6	The income is higher than the budget profile at quarter three with regards to premises liquor licences.
Fleet Operations MOTs	199	149	140	170	-9	-6	MOT income is down by £9,000, there has been a slight improvement recently but reaching the target now looks unlikely.
	4,203	2,788	2,703	2,658			

	16/17 Full Year Budget £'000	Third Quarter			16/17 Variance Budget v Actual		Comments
		16/17 Budget £'000	16/17 Actual £'000	15/16 Actual £'000	£'000	%	
<u>Major income items:</u>							
Industrial Estates	1,169	1,127	1,196	1105	69	6	Rents from the Industrial units are above expectations, mainly due to rent reviews at Brooker Road.
Business Premises - Shops	2,169	2,169	2,169	2,143	0	0	This income relates to non housing assets which include shops, doctors surgeries, a petrol station and public houses. There are no major variances.
Land & Property	322	305	305	59	0	0	Commission is received from the David Lloyd Centre based on their turnover. Income relating to 2016/17 will be accounted for at the end of the year, but received during the initial part of 2017/18. Income received from land and property up to and including the third quarter is on target with the profiled budget.
	3,660	3,601	3,670	3,307			

	16/17 Full Year Budget £'000	Third Quarter			16/17 Variance Budget v Actual			Comments
		16/17 Budget £'000	16/17 Actual £'000	15/16 Actual £'000	£'000	Budget v Actual		
							%	
Major expenditure items:								
Building Maintenance	517	229	232	211	3	1	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 expenditure to date is in line with the profiled budget.	
Information & Communication Technology	991	885	883	842	-2	0	The full year budget now includes the cost of the councils Multi Function Devices along with the ICT, Switchboard, Mobile Phones and the annual contract costs for all of the major systems in use. 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.	
Benefit relating to Bed & Breakfast cases (Non-HRA Rent Rebates)	110	83	98	72	15	18	The cost to the General Fund in 2016/17 of placements in bed & breakfast accommodation has been increased to £110,000 (from £82,000). This does now look like being exceeded.	
Bank & Audit Charges	122	49	49	71	0	0	The expenditure in quarter three is on target with the budget to date. The reduction in expenditure compared to the prior year is the result of not having been invoiced for fees in respect of the audit of the housing benefit subsidy claim.	
	1,740	1,246	1,262	1,196				
Major income items:								
Investment Income	375	281	279	225	-2	-1	We have received a further interest receipt from the B3 Living loans made some years ago as the resident has purchased further equity in their property. This has been offset by the BIFFA loan being in arrears by a further month than expected.	
	375	281	279	225				

	16/17 Full Year Budget £'000	Third Quarter			16/17 Variance Budget v Actual		Comments
		16/17 Budget £'000	16/17 Actual £'000	15/16 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Management & General	263	202	192	163	-10	-5	No major variances in year. In the prior year there were some underspends on rent accounting and other communal services
Housing Repairs	5,500	4,341	3,831	4,268	-510	-12	The underspend mainly relates to the responsive repairs on the HRA. The budget is profiled evenly across the year, as it is unknown when responsive repairs will arise. Headings such as responsive repairs and gas servicing are showing an underspend and a saving of around £300,000 looks likely.
Special Services	1,047	681	670	523	-11	-2	The main areas showing an underspend are various utility costs and grounds maintenance.
	6,810	5,224	4,693	4,954			
<u>Major income items:</u>							
Non-Dwelling Rents	878	650	650	617	0	0	No variance.
Gross Dwelling Rent	31,788	24,455	24,456	24,843	1	0	No major variances in the current year. Rents have reduced by 1% in 2016/17
	32,666	25,105	25,106	25,460			