

Supplementary Committee Agenda



Finance and Performance Management Scrutiny Panel Tuesday, 13th January, 2009

Place: Committee Room 1, Civic Offices, High Street, Epping

Room: Committee Room 1

Time: 7.00 pm

Committee Secretary: A Hendry - The Office of the Chief Executive
Tel: 01992 564246 Email: ahendry@eppingforestdc.gov.uk

8. DETAILED BUDGET REPORTS (Pages 3 - 118)

(Director of Finance and ICT) The draft detailed budgets for the General Fund and Housing Revenue Account (HRA) for the panel to consider.

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LEADERS PORTFOLIO

ESTIMATES 2009/10

Leaders

Revenue Budget 2009/10

Introduction

The Portfolio is responsible for the following services.

Elections and Electoral Registration
Corporate Activities
Civic and Members Activities
Local Council Liaison
Democratic Services

Further detail of the services and the related CSB growth and DDF items are shown on the appropriate budget page.

Management & Portfolio Changes

A Corporate restructuring was agreed and implemented early in 2008. The new structure effected a saving in costs of £500,000 for the Council, being based on six Directorates headed by a Chief Executive with a Deputy.

The number of Portfolios has seen an increase from eight to nine, with services such as Concessionary Fares moving from Community Wellbeing to Civil Engineering & Maintenance, and Licensing moving from Environmental Protection to Corporate Support Services & ICT. For Direct Services the actuals for 2007/2008 and the Original Estimate 2008/2009, have been changed to fall in line with the new Portfolio structure.

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Accounting standards require that local authority fixed assets are accounted for on a consistent basis whereby proper provision for depreciation is made within service revenue accounts to reflect the cost of fixed assets used in the provision of services. The depreciation charge is based on the valuation of each asset, which is updated as necessary, or the historic cost of the asset as appropriate and the period over which each asset is depreciated is based on the useful life of the asset. Impairment charges would also be chargeable in the event of an asset suffering damage and/or the loss of economic benefits (eg storm damage). No impairment charges, however, are anticipated within the budgets. To ensure that capital charges do not impact on the level of Council Tax, these charges are reversed out in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

Compliance with CIPFA Standards

The budget has been prepared in accordance with the latest CIPFA guidance, in particular the Best Value Accounting Code of Practice 2008. The code of practice has the status of statutory "proper practice". It is also expected that members of CIPFA will comply with all the requirements of the Code as it defines best professional practice in terms of financial reporting. The only divergence from the code in these budget papers occurs where the portfolio service groupings differ from those required by the Code of Practice. The portfolio groupings are given precedence in these papers.

Budget format

The format of the attached budget papers is the same as that adopted last year. The summary page is split into three groups: Direct Services, Regulatory Services and Support & Trading Services. Not all portfolios will have all three types of service grouping.

Direct Services –These reflect the headline services provided by the portfolio.

Regulatory Services –The Cabinet has no part to play in the exercise of regulatory functions such as planning and licensing. However the Cabinet is responsible for the totality of the Council's budget. The costs of the regulatory functions therefore have been included in the appropriate portfolio budgets.

Support and Trading Services -Responsibility for support services and trading type arrangements has been split across a number of portfolios. In order to be transparent about the costs associated with these areas, they have been included in the relevant portfolios. However the net cost of these services is recharged to the direct and regulatory functions, either within the same portfolio or across a number of portfolios. Therefore to avoid double counting the costs are reversed out so as to arrive back at the true net cost of the portfolio.

The summary page then includes the traditional re-analysis of the budget in terms of its' opening Continuing Services Budget, CSB growth and savings, and District Development Fund expenditure and savings.

Leaders

General Fund Estimate Summary

2007/08	2008/09			2009/10		
Actual £000	Original Estimate £000	Revised Estimate £000		Gross Expend £000	Gross Income £000	Net Expend £000
Direct Services						
265	326	347	Elections	494	203	291
1,393	1,424	1,357	Corporate Activities	1,381	0	1,381
810	932	808	Member Activities	786	0	786
40	46	30	Other Activities	31	0	31
2,508	2,728	2,542	Total (Transferred to GF Summary)	2,692	203	2,489
Support and Trading Services						
326	359	303	Democratic Services	310	0	310
315	485	435	Public Relations and Information	489	0	489
(187)	(246)	(461)	Recharged to this Portfolio	(499)	0	(499)
(454)	(598)	(277)	Recharged to other Portfolio's	(300)	0	(300)
0	0	0	Total	0	0	0
2,508	2,728	2,542	Portfolio Total	2,692	203	2,489
2,504	2,762	2,626	Continuing Services Budget			2,570
0	65	62	Continuing Services Budget - Growth			0
0	(134)	(152)	Continuing Services Budget - Savings			(10)
2,504	2,693	2,536	Total Continuing Services Budget			2,560
4	35	17	District Development Fund - Expenditure			20
0	0	(11)	District Development Fund - Savings			(91)
4	35	6	Total District Development Fund			(71)
2,508	2,728	2,542	Portfolio Total			2,489

Leaders

Development Fund & Growth Items

		Original 2008/09 £000's	Revised 2008/09 £000's	Original 2009/10 £000's
CSB Growth Items				
Civic and Member	Webcasting Project	25	7	
Civic and Member	Members Allowances	30	42	
Corporate Policy Making	Top management restructure salary savings	(128)	(144)	
Corporate Policy Making	Development of Community Strategy	10	10	
Democratic Services	Committee Allowances		3	
Public Relations & Information	Consultation			(10)
Electoral Registration	Savings on Postage		(8)	
Subscriptions	Disbanding of the Essex Local Government Association	(6)		
		(69)	(90)	(10)

		Original 2008/09 £000's	Revised 2008/09 £000's	Original 2009/10 £000's
Development Fund Items				
Democratic Services	Webcasting Project	4	6	
Elections	No District Elections (May 2009)			(90)
Electoral Registration	Savings on Postage		(6)	
Electoral Registration	Grant online registration of electors		(5)	(1)
Public Relations	Improvements to Main Reception Area	31	11	20
		35	6	(71)

Leaders

Elections

Electoral Registration

DDF and CSB savings of £14,000 in 2008/09 have been offset by an increase in recharges from the Policy Unit. Both revised 2008/09 and original 2009/10 budgets include DDF grant income from the Ministry of Justice for online registration of electors.

Elections

There are no district elections in 2009/10 resulting in a DDF saving of £90,000. There will be Essex County and European Elections in 2009/10 which are fully reimbursed by the relevant authorities. Other increases relate to internal recharges.

Leaders

Elections

<i>2007/08</i>	<i>2008/09</i>			<i>2009/10</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
118	153	154	Electoral Registration	169	2	167
147	173	193	Elections	325	201	124
265	326	347	Total (Transferred to Summary)	494	203	291
261	326	366	Continuing Services Budget			382
0	0	0	Continuing Services Budget - Growth			0
0	0	(8)	Continuing Services Budget - Savings			0
261	326	358	Total Continuing Services Budget			382
4	0	0	District Development Fund - Expenditure			0
0	0	(11)	District Development Fund - Savings			(91)
4	0	(11)	Total District Development Fund			(91)
265	326	347	Portfolio Total			291

Leaders

Corporate Activities

Corporate Policy Making

The 2008/09 budget includes a CSB item of £10,000 for the continuation of the Development of the Community Strategy. The recharges from this budget for 2009/10 include a new allocation for Local Land Charges which will become ring fenced as a result of new legislation, in a similar way to Building Control and Onstreet Parking. The recharge is currently estimated at £20,000.

Corporate Public Accountability

Savings on this budget in both years are due to a decrease in recharges resulting from the top management restructuring where savings have been made.

Subscriptions

This heading relates to the Council subscriptions that are paid to various organisations including the Local Government Association, Association of Essex Councils, CIPFA Best Value advisory service and East of England Regional Assembly.

Leaders

Corporate Activities

2007/08	2008/09			2009/10		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		Gross	Gross	Net
£000	£000	£000		Expend	Income	Expend
				£000	£000	£000
1,202	1,232	1,169	Corporate Policy Making	1,190	0	1,190
166	171	152	Corporate Public Accountability	154	0	154
25	21	36	Subscriptions	37	0	37
1,393	1,424	1,357	Total (Transferred to Summary)	1,381	0	1,381
1,393	1,548	1,491	Continuing Services Budget			1,381
0	10	10	Continuing Services Budget - Growth			0
0	(134)	(144)	Continuing Services Budget - Savings			0
1,393	1,424	1,357	Total Continuing Services Budget			1,381
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
1,393	1,424	1,357	Portfolio Total			1,381

Leaders

Member Activities

Civic Ceremonial

There are no significant changes to this budget.

Civic and Member

Savings on this budget relate to a re-assessment of the allocation basis for office accommodation and revised allocations for support service recharges, which result from the Corporate restructuring.

Members Allowances

CSB Growth is included in the 2008/09 revised budget for an increase in allowances of £42,000 an approved change from the £30,000 included in the original. The budget has also reduced for the 2008/09 revised, and 2009/10 by a reduction in support service charges of £5,000, and an increase in recharges to the HRA of £7,000 in 2008/09, and by a further recharge of £2,000 in 2009/10 for the proposed Local Land Charges ring fenced account.

Overview and Scrutiny Committee Operations

There are no significant changes.

Standards Committee Operations

There is no change to this budget which was approved to meet any costs incurred in respect of local adjudication on complaints against councillors by the Standards Committee.

Leaders

Member Activities

2007/08	2008/09			2009/10		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		Gross	Gross	Net
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		Expend	Income	Expend
<i>£000</i>	<i>£000</i>	<i>£000</i>		£000	£000	£000
78	81	83	Civic Ceremonial	83	0	83
549	620	493	Civic & Member	473	0	473
179	219	219	Members Allowances	217	0	217
2	6	7	O & S Cttee Operational Budget	7	0	7
2	6	6	Standards Cttee Operational Budget	6	0	6
810	932	808	Total (Transferred to Summary)	786	0	786

810	902	766	Continuing Services Budget	786
0	30	42	Continuing Services Budget - Growth	0
0	0	0	Continuing Services Budget - Savings	0
810	932	808	Total Continuing Services Budget	786
0	0	0	District Development Fund - Expenditure	0
0	0	0	District Development Fund - Savings	0
0	0	0	Total District Development Fund	0
810	932	808	Portfolio Total	786

Leaders

Other Activities

Local Council Liaison

The decrease in this budget relates to a reduction in support service recharges resulting from the management and portfolio restructure.

Leaders

Other Activities

<i>2007/08</i>	<i>2008/09</i>			<i>2009/10</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
40	46	30	Local Council Liaison	31	0	31
40	46	30	Total (Transferred to Summary)	31	0	31
40	46	30	Continuing Services Budget			31
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
40	46	30	Total Continuing Services Budget			31
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
40	46	30	Portfolio Total			31

Leaders

Support Services

Democratic Services

The revised 2008/09 budget includes CSB growth items of £3,000 for additional Committee Attendance and £6,600 for Webcasting, a DDF item of £6,000 also relating to Webcasting is included. There has been a reduction in the total salaries budget partially offset by an increase in support service recharges and additional computer recharges also relating to the webcasting project.

Public Relations and Information

Included in this budget is £31,000 funding for Consultation previously on the Performance Management Unit as this function has now been incorporated into Public Relations as a result of the management restructuring. This budget has been reduced by a CSB saving of £10,000. Also included is £7,000 relating to the Information Point at Buckhurst Hill previously on the Customer Services budget. The DDF item carried forward from 2007/08 for improvements to the main reception area has now been rephased with £11,000 in the 2008/09 revised and £20,000 in 2009/10 budget.

Leaders

Support Services

<i>2007/08</i>		<i>2008/09</i>		<i>2009/10</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
326	359	303	Democratic Services	310	0	310
315	485	435	Public Relations and Information	489	0	489
641	844	738	Total (Transferred to Summary)	799	0	799
641	784	711	Continuing Services Budget			789
0	25	10	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			(10)
641	809	721	Total Continuing Services Budget			779
0	35	17	District Development Fund - Expenditure			20
0	0	0	District Development Fund - Savings			0
0	35	17	Total District Development Fund			20
641	844	738	Portfolio Total			799

LEADERS

SUBJECTIVE ANALYSIS 2009/10

Cost Centre	Employees	Premises Related Expenses	Transport	Supplies Related Expenses	Third Party	Support Services	Depreciation Charges	(Internally Recharged)	Gross Expenditure	Fees & Charges	Other Income	Net Expenditure
	£	£	£	£	£	£	£	£	£	£	£	£
Electoral Registration	56,567		1,280	46,620		64,300			168,767	1,090	1,000	166,677
Elections	31,520		1,000	219,220		73,780			325,520	1,050	200,000	124,470
Corporate Policy Making	42,860		1,470	28,730	8,500	1,587,060		(477,950)	1,190,670			1,190,670
Corporate Public Accountability	10,070		310	1,410		195,200		(52,720)	154,270			154,270
Subscriptions				34,610		1,970			36,580			36,580
Civic Ceremonial			3,810	31,940		71,980		(24,790)	82,940			82,940
Civic and Member	410			33,220		592,260		(153,340)	472,550			472,550
Members Allowances				280,300		7,320		(70,390)	217,230			217,230
O & S Ctte Operational Budget				5,260		1,280			6,540			6,540
Standards Ctte Operational Budget				5,390		1,020			6,410			6,410
Local Council Liaison				-		30,510			30,510			30,510
TOTAL (Transferred to GF Summary)	141,427	-	7,870	686,700	8,500	2,626,660	-	(779,190)	2,691,987	2,140	201,000	2,488,847
Support Services												
Democratic Services	289,780	1,910	5,210	13,280		211,310		(521,440)	50	50		-
Public Relations & Information	318,690		11,760	158,390		116,310		(605,030)	120	120		-
TOTAL	608,470	1,910	16,970	171,670	-	327,620	-	(1,126,470)	170	170	-	-
PORTFOLIO TOTAL	749,897	1,910	24,840	858,370	8,500	2,954,300	-	(1,905,660)	2,692,157	2,310	201,000	2,488,847

COMMUNITY WELLBEING PORTFOLIO

ESTIMATES 2009/10

Community Wellbeing

Revenue Budget 2009/10

Introduction

The portfolio is responsible for the following services

Emergency Planning
Grants to Voluntary Organisations and Voluntary Sector Support
Safer Communities and Crime and Disorder Initiatives
Welfare Transport

Further detail of the services and the related CSB growth and DDF items are shown on the appropriate budget page.

Management & Portfolio Changes

A Corporate restructuring was agreed and implemented early in 2008. The new structure effected a saving in costs of £500,000 for the Council, being based on six Directorates headed by a Chief Executive with a Deputy.

The number of Portfolios has seen an increase from eight to nine, with services such as Concessionary Fares moving from Community Wellbeing to Civil Engineering & Maintenance, and Licensing moving from Environmental Protection to Corporate Support Services & ICT. For Direct Services the actuals for 2007/2008 and the Original Estimate 2008/2009, have been changed to fall in line with the new Portfolio structure.

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Community Wellbeing

General Fund Estimate Summary

2007/08 Actual £000	2008/09 Original Estimate £000	2008/09 Revised Estimate £000		2009/10 Gross Expend £000	2009/10 Gross Income £000	2009/10 Net Expend £000
Direct Services						
151	175	195	Emergency Planning	202	0	202
386	403	389	Voluntary Sector	410	12	398
284	438	487	Safer Communities	599	50	549
17	18	18	Travel Schemes	18	0	18
838	1,034	1,089	Total Direct	1,229	62	1,167
838	1,034	1,089	Total (Transferred to GF Summary)	1,229	62	1,167
838	910	1,018	Continuing Services Budget			1,101
0	115	73	Continuing Services Budget - Growth			55
0	0	(16)	Continuing Services Budget - Savings			0
838	1,025	1,075	Total Continuing Services Budget			1,156
0	9	14	District Development Fund - Expenditure			11
0	0	0	District Development Fund - Savings			0
0	9	14	Total District Development Fund			11
838	1,034	1,089	Portfolio Total			1,167

Community Wellbeing

Development Fund & Growth Items

CSB Growth Items		Original 2008/09 £000's	Revised 2008/09 £000's	Original 2009/10 £000's
Safer Communities	CCTV Operations Officer	28	21	12
Safer Communities	ASB Investigations Officer	47	30	25
Safer Communities	Equipment and maintenance	5	5	
Safer Communities	CCTV replacement and maintenance	35	17	18
Grants to Voluntary Organisations	Furniture Exchange Scheme Discontinued		(16)	
		115	57	55

Development Fund Items		Original 2008/09 £000's	Revised 2008/09 £000's	Original 2009/10 £000's
Safer Communities	ASB Investigator training	2	2	
Safer Communities	Protective clothing	5	5	
Safer Communities	Police community safety accreditation	2	2	
Safer Communities	Safer Communities Project HO Funded		5	11
		9	14	11

Community Wellbeing

Emergency Planning

Emergency Planning

The budget relates to the cost of providing for emergency response services in the event of a local or national civil disaster, and emergency response in the event of war. The Civil Contingencies Act now places a statutory responsibility on the Council to carry out risk based contingency planning and incident response.

The budget includes additional funding previously approved for the Council's statutory duties under the Civil Contingencies Act 2004. Joint arrangements are in place with the Essex County Council in partnership with other authorities to provide a co-ordinated emergency planning service. The District contributes 50% of the costs of a joint Emergency Planning Officer, provided by the County Council.

The budget also now includes recharges from the newly created Emergency Planning Group. The recharge from the group account includes the cost of Computers, Office Accommodation and support services. The overall increase in the budget is due to support service reallocations.

Community Wellbeing

Emergency Planning

2007/08	2008/09			2009/10		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		Gross	Gross	Net
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		Expend	Income	Expend
	<i>£000</i>	<i>£000</i>		£000	£000	£000
151	175	195	Emergency Planning	202	0	202
151	175	195	Total (Transferred to Summary)	202	0	202
151	175	195	Continuing Services Budget			202
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
151	175	195	Total Continuing Services Budget			202
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
151	175	195	Portfolio Total			202

Community Wellbeing

Voluntary Sector

The following budgets represent the Council's support to outside voluntary and charitable bodies working in the community.

Grants to Voluntary Organisations

The general sum available for grants to voluntary organisations in the 2008/09 revised budget is £108,190, and for 2009/10 £106,310. This includes £7,960 relating to HomeStart who have a grant to offset gross rent for unit 36 Oakwood Hill Industrial Estate. £5,000 has been transferred from this budget to the VAEF budget to fund the higher service level agreement agreed for 2009/10

Previously the budget included £16,830 in respect of the Furniture Exchange Scheme, similar to the Homestart grant. This grant has now been discontinued and results in a decrease in the budget. A CSB saving is included for the budget reduction.

Voluntary Sector Support

Voluntary Action Epping Forest

The budget relates to the support given by the Council towards the running costs of the Voluntary Action Epping Forest (VAEF) located in Homefield House. The grant for 2008/09 is £33,170, with £39,120 earmarked for 2009/10. The increase between the revised 2008/09 budget and the 2009/10 budget relates to the transfer of £5,000 from the Grants to Voluntary Organisations budget to fund the higher service level agreement.

The running costs of Homefield House, which is leased to VAEF, are included in this budget along with the costs of central computers and telephones, which directly benefit VAEF. Total gross cost of the budget for 2008/09 Revised including the grant is £67,200, and £70,780 for 2009/10 which is reduced by rent paid by VAEF of £10,100 and by £2,300 in relation to telephone call charges which are reimbursed. Costs for 2009/10 comprise grant of £39,120, telephone systems £12,430, accommodation (Homefield House) £18,330 and Computers £900.

Essex Women's Refuge

The budget relates to a contribution towards the cost of the work of the Association of Essex Women's Refuges, which allows referrals to be made from this Authority to the Essex Refuge Network.

The Council has agreed previously that the authority should continue with an annual financial contribution to meet its full share of costs. The estimate for 2008/09 is £16,940 and £17,360 for 2009/10, and is based on all other local authorities continuing to contribute their full pro-rata share.

Citizens` Advice Bureaux

The budget relates to the contribution that the Council makes to its partnership with the Citizens` Advice Bureaux.

The Council's contribution to the CAB for 2008/09 is £111,060 and £113,840 for 2009/10.

Community Wellbeing

Voluntary Sector

2007/08 Actual £000	2008/09 Original Estimate £000	2008/09 Revised Estimate £000		2009/10 Gross Expend £000	2009/10 Gross Income £000	Net Expend £000
212	220	205	Grants to Voluntary Organisations	207	0	207
174	183	184	Voluntary Sector Support	203	12	191
386	403	389	Total (Transferred to Summary)	410	12	398
386	403	405	Continuing Services Budget			398
	0	0	Continuing Services Budget - Growth			0
0	0	(16)	Continuing Services Budget - Savings			0
386	403	389	Total Continuing Services Budget			398
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
386	403	389	Portfolio Total			398

Community Wellbeing

Safer Communities

Safer Communities and Crime and Disorder Initiatives

The budget relates to the Council's involvement in community safety within the District by working in partnership with other public services, the private sector and voluntary groups to reduce crime, the fear of crime, offending and criminality in the local community.

The Safer Communities Programme budget includes £45,000 for graffiti removal for 2008/09 revised and £46,130 for 2009/10 with £42,450 funded by the HRA for both 2008/09 and 2009/10, an increase of £27,450 from previously estimated. The increase is due to a large proportion of the properties for graffiti removal being HRA related and includes the staff time associated with these works.

The variations in the budget for 2008/09 are due to the inclusion of £14,000 for DDF items comprising Anti Social Behaviour Investigator Training (£2,000), Protective Clothing (£5,000), Police Community Safety Accreditation (£2,000) and a Home Office Grant (£5,000). DDF for projects funded by Home Office grant are also included in 2009/10 for £11,000. In addition to the DDF there is the inclusion of CSB Growth of £22,000 for CCTV Maintenance & Replacement (£17,000) and new Equipment (£5,000) in relation to the safer, cleaner, and greener initiative. CSB Growth of £18,000 is included in 2009/10 for CCTV maintenance and replacement. CSB growth is also included for a CCTV Operations Officer, with £21,000 in 2008/09 and £12,000 in 2009/10. CSB growth is also included for a post of ASB investigations officer with £30,000 in 2008/09 and £25,000 in 2009/10.

The budget also includes a contribution of £92,250 for 2008/09 and £94,560 for 2009/10 towards the provision of six Community Police Support Officers to work within the Epping Forest District adding to the current operating police strength.

Other increases in the budget arise from the management restructuring where a new Safer Communities Group was established for co-ordinating the various initiatives and programmes. Recharges include the cost of Computers, Office Accommodation, Managerial and Professional and Environmental central overhead charges.

Community Wellbeing

Safer Communities

<i>2007/08</i>	<i>2008/09</i>			<i>2009/10</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
284	438	487	Safer Communities Programme	599	50	549
284	438	487	Total (Transferred to Summary)	599	50	549
284	314	400	Continuing Services Budget			483
0	115	73	Continuing Services Budget - Growth			55
0	0	0	Continuing Services Budget - Savings			0
284	429	473	Total Continuing Services Budget			538
0	9	14	District Development Fund - Expenditure			11
0	0	0	District Development Fund - Savings			0
0	9	14	Total District Development Fund			11
284	438	487	Portfolio Total			549

Community Wellbeing

Travel Schemes

Welfare Transport

This budget originally related to the provision of a mini bus service, comprising five vehicles, available for hire by voluntary groups within the District. In June 2005 the minibuses reverted to their respective owners, namely the Rotary Club of Waltham Abbey and Ongar Parish Council. The decision was taken following a consultation exercise with user groups about the future of the vehicles.

It was agreed on transfer that the remaining budget would be used to meet the annual cost of funding a Community Transport driver costing £15,000. This action resulted in a CSB saving of £7,000 with the residual budget now earmarked as an annual grant to VAEF for funding the Community Transport driver. The grant available to VAEF is £15,630 for 2008/09 and £16,020 for 2009/10.

Community Wellbeing

Travel Schemes

<i>2007/08</i>	<i>2008/09</i>			<i>2009/10</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	
<i>£000</i>	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	
					<i>Net</i>	
					<i>Expend</i>	
					<i>£000</i>	
17	18	17	Welfare Transport	18	0	18
17	18	17	Total (Transferred to Summary)	18	0	18
17	18	17	Continuing Services Budget			18
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			
17	18	17	Total Continuing Services Budget			18
0	0	0	District Development Fund - Expenditure			
0	0	0	District Development Fund - Savings			
0	0	0	Total District Development Fund			0
17	18	17	Portfolio Total			18

**COMMUNITY WELLBEING PORTFOLIO
SUBJECTIVE ANALYSIS 2009/10 ORIGINAL**

BUDGET	Employees	Premises	Transport	Supplies	Support Services	Depreciation Charges	(Internally Recharged)	Gross Expenditure	Gross Expenditure Direct	Fees & Charges	Other Income	Gross Income	Net Expenditure
	£	£	£	£	£	£	£	£	£	£	£	£	£
Emergency Planning	50,660		2,990	28,270	118,580	1,960		202,460	-		10	10	202,450
Emergency Expenditure													
Grants to Voluntary Organisations	47,660		1,690	115,480	42,220			207,050	-				207,050
Voluntary Sector Support VAEF				39,120	31,660			70,780	-		12,400	12,400	58,380
Voluntary Sector Assistance				131,200	1,040			132,240	-				132,240
Safer Communities Programme	205,580	170	5,730	244,960	142,690			599,130	-		49,570	49,570	549,560
Welfare Transport				16,020	1,610			17,630	-				17,630
TOTAL (Transferred to GF Summary)	303,900	170	10,410	575,050	337,800	1,960	-	1,229,290	-	-	61,980	61,980	1,167,310
Third Party Payment													
Emergency Planning	41,570		860		23,940		(66,370)	-	42,430	-			-
Safer Communities	197,840		5,330	510	112,940		(316,620)	-	203,680	-			-
Policy Unit	141,200		4,690	1,090	93,610		(240,590)	-	146,980	-			-

CORPORATE SUPPORT & ICT SERVICES PORTFOLIO
ESTIMATES 2009/10

CORPORATE SUPPORT & ICT SERVICES

Revenue Budget 2009/10

Introduction

The Portfolio is responsible for the following services.

Industrial Estates and Land and Property
Hackney Carriages, and Licensing and Registrations.
Local Land Charges
Office & Depot Accommodation
Information Technology & Telephones
Other Corporate Support Services

Further detail of the services and the related CSB growth and DDF items are shown on the appropriate budget page.

Management & Portfolio Changes

A Corporate restructuring was agreed and implemented early in 2008. The new structure effected a saving in costs of £500,000 for the Council, being based on six Directorates headed by a Chief Executive with a Deputy.

The number of Portfolios has seen an increase from eight to nine, with services such as Concessionary Fares moving from Community Wellbeing to Civil Engineering & Maintenance, and Licensing moving from Environmental Protection to Corporate Support Services & ICT. For Direct Services the actuals for 2007/2008 and the Original Estimate 2008/2009, have been changed to fall in line with the new Portfolio structure.

Capital Charges

Accounting standards require that local authority fixed assets are accounted for on a consistent basis whereby proper provision for depreciation is made within service revenue accounts to reflect the cost of fixed assets used in the provision of services. The depreciation charge is based on the valuation of each asset, which is updated as necessary, or the historic cost of the asset as appropriate and the period over which each asset is depreciated is based on the useful life of the asset. Impairment charges would also be chargeable in the event of an asset suffering damage and/or the loss of economic benefits (eg storm damage). No impairment charges, however, are anticipated within the budgets. To ensure that capital charges do not impact on the level of Council Tax, these charges are reversed out in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

Compliance with CIPFA Standards

The budget has been prepared in accordance with the latest CIPFA guidance, in particular the Best Value Accounting Code of Practice 2008. The code of practice has the status of statutory "proper practice". It is also expected that members of CIPFA will comply with all the requirements of the Code as it defines best professional practice in terms of financial reporting. The only divergence from the code in these budget papers occurs where the portfolio service groupings differ from those required by the Code of Practice. The portfolio groupings are given precedence in these papers.

Budget format

The format of the attached budget papers is the same as that adopted last year. The summary page is split into three groups: Direct Services, Regulatory Services and Support & Trading Services. Not all portfolios will have all three types of service grouping.

Direct Services –These reflect the headline services provided by the portfolio.

Regulatory Services –The Cabinet has no part to play in the exercise of regulatory functions such as planning and licensing. However the Cabinet is responsible for the totality of the Council's budget. The costs of the regulatory functions therefore have been included in the appropriate portfolio budgets.

Support and Trading Services -Responsibility for support services and trading type arrangements has been split across a number of portfolios. In order to be transparent about the costs associated with these areas, they have been included in the relevant portfolios. However the net cost of these services is recharged to the direct and regulatory functions, either within the same portfolio or across a number of portfolios. Therefore to avoid double counting the costs are reversed out so as to arrive back at the true net cost of the portfolio.

The summary page then includes the traditional re-analysis of the budget in terms of its' opening Continuing Services Budget, CSB growth and savings, and District Development Fund expenditure and savings.

Corporate Support & ICT Services

General Fund Estimate Summary

2007/08 Actual £000	2008/09 Original Estimate £000	2008/09 Revised Estimate £000		2009/10 Gross Expend £000	2009/10 Gross Income £000	2009/10 Net Expend £000
Direct Services						
(824)	(780)	(730)	Land & Property	342	1,101	(759)
208	173	305	Other Activities	550	150	400
(616)	(607)	(425)	Total Direct	892	1,251	(359)
Regulatory Services						
(4)	18	36	Licensing & Registrations	158	101	57
(44)	(12)	(59)	Hackney Carriages Licensing	115	148	(33)
(48)	6	(23)	Total Regulatory	273	249	24
(664)	(601)	(448)	Total (Transferred to GF Summary)	1,165	1,500	(335)
Support and Trading Services						
1,363	1,453	1,344	Legal & Administration Services	1,501	51	1,450
1,590	1,920	1,910	Accommodation Services	1,798	19	1,779
3,210	3,804	3,101	Other Support Services	3,150	72	3,078
(1,987)	(2,314)	(2,402)	Recharged to this Portfolio	(2,437)	(54)	(2,383)
(4,176)	(4,863)	(3,953)	Recharged to other Portfolios	(4,012)	(88)	(3,924)
0	0	0	Total	0	0	0
(664)	(601)	(448)	Portfolio Total	1,165	1,500	(335)
(827)	(1,094)	(1,084)	Continuing Services Budget			(548)
48	24	279	Continuing Services Budget - Growth			0
(85)	(11)	(43)	Continuing Services Budget - Savings			(20)
(864)	(1,081)	(848)	Total Continuing Services Budget			(568)
226	480	523	District Development Fund - Expenditure			233
(26)	0	(123)	District Development Fund - Savings			0
200	480	400	Total District Development Fund			233
(664)	(601)	(448)	Portfolio Total			(335)

Corporate Support & ICT Services

Development Fund & Growth Items

		Original 2008/09 £000's	Revised 2008/09 £000's	Original 2009/10 £000's
CSB Growth Items				
Industrial Estates	Langston Road Industrial Estate- Temporary Car Parking	24	24	
Industrial Estates	Langston Road Industrial Estate- Commission		(5)	
Local Land Charges	Reduced Income from fees & Charges		175	
Local Land Charges	Reduction in search costs payable to Essex County Council		(31)	
All Services	New Mobile Phone Contract	(5)	(7)	
ICT	Webcasting Project		18	
ICT	Network Maintenance			(20)
Hackney Carriage Licensing	Increased Income from Fees	(6)		
Energy Sites	Energy Costs Offices		45	
Energy Sites	Energy Costs Depots		17	
		<u>13</u>	<u>236</u>	<u>(20)</u>
Car Leasing	Amendments to scheme*	(6)	(6)	
		<u>7</u>	<u>230</u>	<u>(20)</u>
		Original 2008/09 £000's	Revised 2008/09 £000's	Original 2009/10 £000's
Development Fund Items				
NWA Strategy Action Plan	North Weald Airfield action plan.			50
Legal Services	Data capture re Land Terrier	11		11
Legal Services	Computerisation of Land Terrier records	17		17
Legal Services	Registration of Unregistered Titles	42		31
Legal Services	Office Equipment	3		
Local Land Charges	New IT system		10	
Land Charges	Reduced Income		75	
Office Accommodation	Essential Work to Civic Offices	77	62	45
Office Accommodation	Potential Accommodation Changes	100	100	
Office Accommodation	Civic Offices Environmental Imps Comfort Cooling	100	108	
Facilities Management	Quality Assurance & Accreditation BS EN ISO 9001			19
Human Resources	Recruitment and Retention		(74)	
Unappropriated Land	Consultant's Fees - Dev Potential of Council Car Parks		13	
Unappropriated Land	Consultant's Fees & site surveys Langston Rd Depot		13	
Non HRA Building Maintenance	Planned Building Maintenance Programme	130	142	10
Hackney Carriage Licensing	Increased Income from fees		(29)	
Licensing & Registrations	Increased Income from fees		(20)	
Energy Sites	Energy Costs Offices			40
Energy Sites	Energy Costs Depots			10
Total Corporate Support Services & ICT		<u>480</u>	<u>400</u>	<u>233</u>

* This item relates to an overhead account, and as such does not appear as a separate item on any individual sheet.

Corporate Support & ICT Services

Land and Property

Industrial Estates

The budget comprises commercial property at Oakwood Hill, Brooker Road, North Weald, and Langston Road industrial estates.

Brooker Road

Rental income has remained at the 2008/09 level, but reallocations relating to the Estates and Valuation unit have increased the overhead costs

Langston Road

CSB growth of £24,000 in 2008/09 is included for the discontinuance of the temporary car parking lease due to the sale of the T11 site. A CSB item for £5,000 is also included for 2008/09 relating to additional commission receivable from the seed bed centre.

Oakwood Hill Industrial Estate & Workshops

Rental income has remained at the 2008/09 level, but reallocations relating to the Estates and Valuation unit have increased the overhead costs

Unallocated Land and Buildings Management

The budget contains the cost of unallocated land, depot and office space, which is no longer allocated to a particular service and will be considered for alternative use, or sale.

External letting Income from Waltham Abbey Town Council, Essex County Libraries, WRVS, is included in respect of external charges for use of depot space at various locations.

DDF items are included in 2008/09 for £26,000, for Consultants fees relating to development potential of car parks and site surveys for Langston Road depot.

David Lloyd Centre

This budget relates to the Council's share of income and expenditure relating to the David Lloyd Centre. The agreement entitles the Council to receive a basic rent and 1.5% commission on turnover.

Other Land and Property

This budget relates to general way-leaves receivable and the property at Greenyard, Waltham Abbey.

Corporate Support & ICT Services

Land and Property

2007/08	2008/09			2009/10		
Actual	Original	Revised		Gross	Gross	Net
£000	Estimate	Estimate		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
(187)	(178)	(167)	Brooker Road	44	206	(162)
(115)	(119)	(102)	Langston Road	9	135	(126)
(334)	(335)	(325)	Oakwood Hill	28	352	(324)
(161)	(156)	(156)	Oakwood Hill Workshops	30	184	(154)
8	9	11	North Weald	10	0	10
(789)	(779)	(739)	Total Industrial Estates	121	877	(756)
89	117	133	Unappropriated Land & Buildings	215	94	121
(114)	(108)	(111)	David Lloyd Centre	3	114	(111)
(10)	(10)	(13)	Other Land & Property	3	16	(13)
(35)	(1)	9	Total Land & Property	221	224	(3)
(824)	(780)	(730)	Total (Transferred to Summary)	342	1,101	(759)
(823)	(804)	(775)	Continuing Services Budget			(759)
18	24	24	Continuing Services Budget - Growth			0
(32)	0	(5)	Continuing Services Budget - Savings			0
(837)	(780)	(756)	Total Continuing Services Budget			(759)
13	0	26	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
13	0	26	Total District Development Fund			0
(824)	(780)	(730)	Portfolio Total			(759)

Corporate Support & ICT Services

Other Activities

North Weald Airfield Strategy

A DDF item for £50,000 is included in 2009/10 for the costs of engaging a consultant to undertake further strategic feasibility work and develop, with officers, a scoping report and brief examining the intensification of aviation use with limited business or other uses including leisure as required to make it economically viable.

Customer Services

This budget relates to the general liaison with the public.
The reduction here is as a result of the top management restructuring where savings have been made.

Compliments & Complaints

This budget relates to the operation of the compliments and complaints procedure.
The reduction here also relates to the top management restructuring where savings have been.

Local Land Charges

CSB Growth of £175,000 is included in 2008/09 for the loss of income arising from the down turn in the property market, and also the demand for Home Information Packs where there has been a move to personal searches which make the costs of the pack considerably cheaper. A DDF item for £75,000 is also included in 2008/09 for the fall in income. A CSB saving is included for £31,000 relating to the reduction in search costs payable to Essex County Council, which relates to work undertaken on the land charges process by the County Council, and to some extent mitigates some of the loss of income. A DDF item is included for £10,000 in respect of the new IT system

It is the Government's intention to change the method in which search fees are to be levied in the future. Regulations will shortly come into force which direct that the fees charged for official searches (Local Authority and Private) must be based on actual cost recovery. The new regulations are expected to come into force in the new year and before the end of 2008/09 year.

The budgets shown reflect the current staffing and overhead levels, and with the CSB and DDF entries take account of reductions in the total number of searches and related income at the existing approved level of fees and charges, and method of calculation.

Corporate Support & ICT Services

Other Activities

2007/08 Actual £000	2008/09 Original Estimate £000	2008/09 Revised Estimate £000		Gross Expend £000	2009/10 Gross Income £000	Net Expend £000
0	0	0	North Weald Airfield Strategy	50	0	50
86	92	30	Customer Services	27	0	27
60	62	56	Compliments & Complaints	60	0	60
62	19	219	Local Land Charges	413	150	263
208	173	305	Total (Transferred to Summary)	550	150	400
161	173	76	Continuing Services Budget			350
0	0	175	Continuing Services Budget - Growth			0
0	0	(31)	Continuing Services Budget - Savings			0
161	173	220	Total Continuing Services Budget			350
73	0	85	District Development Fund - Expenditure			50
(26)	0	0	District Development Fund - Savings			0
47	0	85	Total District Development Fund			50
208	173	305	Portfolio Total			400

Corporate Support & ICT Services

Regulatory Services

Licensing Policy (Premises and Hackney Carriages)

The service for Hackney Carriages relates to the various aspects of regulatory licensing for public hire vehicles, and drivers, including taxi and hire cars (mini cabs). The Council has adopted powers to enable it to undertake this responsibility and as such there is now a statutory requirement. Fees are set by the Council, but Home Office guidance directs that the Council should not make a surplus.

The service for Licensing and Registration relates to a range of premises. Licensing applications (including renewal, variation, cancellation, transfer or imposition of conditions) are for public entertainment including music and dancing, sporting entertainment, theatres and cinemas, pet shops, animal breeding and boarding establishments, and riding establishments. Fees are set by the Council, but Home Office guidance suggests that they should be set at a level which covers the Councils costs of enforcement and administration. These responsibilities are statutory.

The Licensing Act 2003 governs the sale and supply of alcohol and control of public entertainment. Responsibility for licensing personnel and premises is the responsibility of District Councils who are the designated Licensing Authorities for the purposes of the Act.

The Gambling Act 2005 governs gambling by creating a single regulatory body, the Gambling Commission, and giving responsibility for licensing premises where gambling takes place to local authorities.

Licensing and Registration

The increase in costs relates to additional recharges for support services from Legal Services as a result of the management restructuring. A DDF item is included for additional income anticipated for 2008/09 as a result of a volume increase.

Hackney Carriages

A DDF item is included for additional income anticipated for the revised 2008/09 budget which as in the case of Licensing is a volume increase. Other factors causing the increase in the surplus from the Original Estimate to the revised relates to a re-allocation of overhead costs which as for Licensing and Registration, are as a result of the changes brought about by the management restructuring.

Generally the level of fees from Hackney Carriages will remain at the current levels, with the fees for gambling and other licensing and registration rising by 5% except for liquor related licences which are set by statute. A complete re-assessment of administrative support is currently being undertaken in order to ensure that the overall level of service charges are correct, and that the structure of costs and charging reflects the statutory guide lines.

Corporate Support & ICT Services

Regulatory Services

<i>2007/08</i>	<i>2008/09</i>			<i>2009/10</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
(4)	18	36	Licensing and Registration	158	101	57
(44)	(12)	(59)	Hackney Carriages Licensing	115	148	(33)
(48)	6	(23)	Total (Transferred to Summary)	273	249	24
(48)	12	26	Continuing Services Budget			24
0	0	0	Continuing Services Budget - Growth			0
0	(6)	0	Continuing Services Budget - Savings			0
(48)	6	26	Total Continuing Services Budget			24
0	0	0	District Development Fund - Expenditure			0
0	0	(49)	District Development Fund - Savings			0
0	0	(49)	Total District Development Fund			0
(48)	6	(23)	Portfolio Total			24

Corporate Support & ICT Services

Legal and Administration Services

Corporate Support Policy Group

This is a new support service group established as a result of the management restructuring, and comprising the posts of Director and Assistant Directors of Corporate Support Services.

Legal Services

The reduction on the 2008/09 revised estimate relates to DDF items of £73,000 previously in the original estimate, and now rephased to 2009/10. The DDF items included for 2009/10 are now £11,000 for data capture for the Land Terrier system, £31,000 for the registration of unregistered titles relating to Council property, and £17,000 for the computerisation of Land Terrier records.

A further reduction in the budget relates to the reallocation of overhead charges resulting from the management review.

Administrative and Secretarial

The budget for Secretarial Services was incorporated within this budget as part of the management restructuring. The reduction in this budget reflects the loss of the post of Secretarial Manager as part of the management restructuring.

Reprographics

The increase in the budget reflects a reallocation of overhead charges resulting from the management restructuring.

Corporate Support & ICT Services

Legal and Administration Services

2007/08 Actual £000	2008/09 Original Estimate £000	2008/09 Revised Estimate £000		Gross Expend £000	2009/10 Gross Income £000	Net Expend £000
320	325	332	Corporate Support Policy Group	346	0	346
472	506	435	Legal Services	557	47	510
332	389	334	Administrative & Secretarial	348	3	345
239	233	243	Reprographics	250	1	249
1,363	1,453	1,344	Total (Transferred to Summary)	1,501	51	1,450
1,361	1,380	1,344	Continuing Services Budget			1,391
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
1,361	1,380	1,344	Total Continuing Services Budget			1,391
2	73	0	District Development Fund - Expenditure			59
0	0	0	District Development Fund - Savings			0
2	73	0	Total District Development Fund			59
1,363	1,453	1,344	Portfolio Total			1,450

Corporate Support & ICT Services

Accommodation Services

Office Accommodation

Office Accommodation includes all of the Council's offices which are located at Epping High Street, Epping Hemnall Street, Waltham Abbey, Debden Broadway, Trapps Hill, and Copperfield Chigwell.

CSB Growth of £45,000 is included in 2008/09 budget for increases in gas and electricity prices. A DDF item of £40,000 is also included in 2009/10 due to the uncertainties over future prices and the instability seen in this market.

DDF items are included in 2008/09 for £100,000 for accommodation changes resulting from the management review, £62,000 for Civic Offices essential works, and £108,000 for Environmental improvements and comfort cooling. A DDF item of £45,000 is included in 2009/10 for essential works to the Civic Offices.

Superintendents/Duty Officers

The increase in 2009/10 over 2008/09 relates to the holiday and sickness provision for Superintendants and Duty Officers overtime.

Catering (Civic Offices)

There is no significant change to this budget.

Depots

The increase from actual to 2008/09 revised relates mainly to higher costs for electricity (CSB Growth included of £17,000) and building maintenance. A DDF item of £10,000 is included in 2009/10 due to the uncertainties over future prices and the instability seen in this market.

Corporate Support & ICT Services

Accommodation Services

2007/08	2008/09			2009/10		
Actual	Original	Revised		Gross	Gross	Net
£000	Estimate	Estimate		Expend	Income	Expend
	£000	£000		£000	£000	£000
1,072	1,352	1,336	Office Accommodation	1,194	19	1,175
92	97	91	Superintendents	97	0	97
116	103	111	Duty Officers	115	0	115
14	14	14	Catering (Civic Offices)	14	0	14
1,294	1,566	1,552	Total Office Accommodation	1,420	19	1,401
296	354	358	Depot Accommodation	378	0	378
1,590	1,920	1,910	Total (Transferred to Summary)	1,798	19	1,779
1,472	1,643	1,578	Continuing Services Budget			1,684
26	0	62	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
1,498	1,643	1,640	Total Continuing Services Budget			1,684
92	277	270	District Development Fund - Expenditure			95
0	0	0	District Development Fund - Savings			0
92	277	270	Total District Development Fund			95
1,590	1,920	1,910	Portfolio Total			1,779

Corporate Support & ICT Services

ICT & Other Support Services

Payroll

There are no significant variations, other than a change in the FRS17 pension adjustments.

Human Resources

A DDF saving of £74,000 is included in the Revised estimate for reductions in the cost of the Trainee programme brought about by trainees leaving or obtaining permanent posts within the Council. Other reductions from the Original Estimate relate to management restructuring where the Assistant Head HR is now within the Corporate Support Policy Group, and an HR post was deleted.

Estates and Valuation

The reductions in this budget result from the management restructuring and the re-allocation of staff to a new facilities management cost centre.

Building Maintenance

The budget includes a DDF item of £130,000 in the Original Estimate for the planned maintenance programme, which is increased to £142,000 in the Revised Estimate. A DDF of £10,000 is included for 2009/10 for planned maintenance.

Information Technology

The Original Estimate included £200,000 for the centralisation of computer equipment maintenance. The reduction relates to savings resulting from the management review where a senior post was deleted when the service was transferred to the Finance Directorate, and the Assistant Head ICT post now being included in the Financial Policy Group. A CSB saving in 2009/10 of £20,000 is included for a reduction in the maintenance budget

Telephones

The reduction in the budget relates to a fall in the cost of call charges, and associated line rentals.

Corporate Support & ICT Services

ICT & Other Support Services

2007/08	2008/09			Gross	2009/10	Net
Actual	Original	Revised		Expend	Gross	Expend
£000	Estimate	Estimate		£000	Income	£000
	£000	£000			£000	£000
87	86	80	Payroll	84	1	83
474	508	293	Human Resources	298	0	298
375	389	226	Estates & Valuation	233	9	224
236	390	402	Building Maintenance	348	0	348
1,813	2,200	1,883	Information Technology	1,976	62	1,914
225	231	217	Telephones	211	0	211
3,210	3,804	3,101	Total (Transferred to Summary)	3,150	72	3,078
3,213	3,679	3,022	Continuing Services Budget			3,069
4	0	18	Continuing Services Budget - Growth			0
(53)	(5)	(7)	Continuing Services Budget - Savings			(20)
3,164	3,674	3,033	Total Continuing Services Budget			3,049
46	130	142	District Development Fund - Expenditure			29
0	0	(74)	District Development Fund - Savings			0
46	130	68	Total District Development Fund			29
3,210	3,804	3,101	Portfolio Total			3,078

**CORPORATE SUPPORT & ICT SERVICES PORTFOLIO
SUBJECTIVE ANALYSIS 2009/10**

Cost Centre	Employees	Premises Related Expenses	Transport	Supplies Related Expenses	Transfer Payments	Support Services	Depreciation Charges	(Internally Recharged)	Gross Revenue Expenditure	INTERNAL RECHARGE S	Gross Expenditure	Fees & Charges	Rental Income	Government Grant	Other Income	Gross Income	Net Expenditure
	£	£	£	£	£	£	£	£	£		£	£	£	£	£	£	£
Licensing and Registrations	75,980		4,550	860		76,710			158,100		158,100	100,800				100,800	57,300
Hackney Carriage Licensing	55,360		2,770	6,610		50,480			115,220		115,220	148,200				148,200	(32,980)
Brooker Road Industrial Estate		9,250				34,790			44,040		44,040		206,000			206,000	(161,960)
Langston Road Industrial Estate						9,400			9,400		9,400		135,000			135,000	(125,600)
Oakwood Hill Industrial Estate		700				27,210			27,910		27,910		352,000			352,000	(324,090)
Oakwood Hill Workshops Units		24,220				5,210			29,430		29,430		184,000			184,000	(154,570)
North Weald Industrial Estate						10,440			10,440		10,440						10,440
Unappropriated Land		130,940	71,600						202,540		202,540		64,660		29,330	93,990	108,550
North Weald Airfield Emergency Land Purchase/Compensation		790							12,770		12,770						12,770
Unappropriated Land & Building						2,460			2,460		2,460		113,690		29,330	93,990	121,320
David Lloyd Centre						2,790			2,790		2,790		16,000			16,000	(11,230)
Other Land & Property																	16,000
North Weald Airfield Strategy						350			50,350		50,350						50,350
Customer Services						26,080			26,410		26,410						26,410
Compliments & Complaints						56,300			60,120		60,120						60,120
Local Land Charges	167,740		270	53,170		179,090	12,280		412,550		412,550	150,000				150,000	262,550
TOTAL (Transferred to GF Summary)	299,080	165,900	79,190	126,770	-	481,310	12,280	-	1,164,530	-	1,164,530	399,000	1,071,350	-	29,330	1,499,680	(335,150)

**CORPORATE SUPPORT & ICT SERVICES PORTFOLIO
SUBJECTIVE ANALYSIS 2009/10**

Cost Centre	Employees	Premises Related Expenses	Transport	Supplies Related Expenses	Transfer Payments	Support Services	Depreciation Charges	(Internally Recharged)	Gross Revenue Expenditure	INTERNAL RECHARGE S	Gross Expenditure	Fees & Charges	Rental Income	Government Grant	Other Income	Gross Income	Net Expenditure
	£	£	£	£	£	£	£	£	£		£	£	£	£	£	£	£
ICT																	
Information Technology	858,460		7,020	829,640		277,380	280,920		2,253,420		1,976,040	690					
Telephones	12,860			197,970		238,100			448,930	2,191,310	210,830			61,420		62,110	
Website						46,750			46,750	46,750							
Corporate and Support																	
Corporate Support Policy Group	338,870	1,960	4,970	1,960		43,090			388,890	388,890	345,800						
Legal Services	418,460	137,930	810	137,930		337,390			894,590	847,930	557,200	46,660				46,660	
Admin & Secretarial CSS	266,810	73,200	5,520	73,200		158,500	2,100	(9,980)	496,150	493,240	347,630	2,910				2,910	
Reprographics	130,240	119,760	50	119,760		66,330		(13,000)	303,380	302,630	250,050	750				750	
Corporate Filing Facility	210	100		100		3,010		(3,320)			310						
Estates & Valuation	206,590	21,590	4,870	21,590		76,290			309,340	300,570	233,050	8,770				8,770	
Human Resources	289,090	8,330	660	8,330		190,930			489,010	488,940	298,080	70				70	
Payroll	82,550	1,590	100	1,590		59,770			144,010	142,730	84,240	1,280				1,280	
Building Maintenance		347,700				128,320			476,020	476,020	347,700						
Accommodation																	
Office Accommodation	13,360	957,830		46,150		337,290	176,170		1,530,800	1,512,180	1,193,510	9,610	8,510	500		18,620	
Superintendents	97,120		50			17,780			114,950	114,950	97,170						
Duty Officers	114,720					9,100			123,820	123,820	114,720						
Catering		14,070		14,070		7,530			21,600	21,600	14,070						
Report Accommodation	21,240	300,730	1,110	9,730		40,900	45,530		419,240	419,020	378,340	220				220	
PORTFOLIO TOTAL	2,850,580	1,606,260	25,160	1,462,020	-	2,038,460	504,720	(26,300)	8,460,900	8,319,510	6,448,740	70,960	8,510	61,920	-	141,390	-
	299,060	165,900	79,190	126,770	-	481,310	12,280	-	1,164,530	-	1,164,530	399,000	1,071,350	-	29,330	1,499,680	(335,150)

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FINANCE & PERFORMANCE MANAGEMENT PORTFOLIO

ESTIMATES 2009/10

Finance & Performance Management

Revenue Budget 2009/10

Introduction

The Portfolio is responsible for the following services.

Housing Benefits and Fraud Investigation
Local Taxation
Finance Support Services
Performance Management Unit

Further detail of the services and the related CSB growth and DDF items are shown on the appropriate budget page.

Management & Portfolio Changes

A Corporate restructuring was agreed and implemented early in 2008. The new structure effected a saving in costs of £500,000 for the Council, being based on six Directorates headed by a Chief Executive with a Deputy.

The number of Portfolios has seen an increase from eight to nine, with services such as Concessionary Fares moving from Community Wellbeing to Civil Engineering & Maintenance, and Licensing moving from Environmental Protection to Corporate Support Services & ICT. For Direct Services the actuals for 2007/2008 and the Original Estimate 2008/2009, have been changed to fall in line with the new Portfolio structure.

Capital Charges

Accounting standards require that local authority fixed assets are accounted for on a consistent basis whereby proper provision for depreciation is made within service revenue accounts to reflect the cost of fixed assets used in the provision of services. The depreciation charge is based on the valuation of each asset, which is updated as necessary, or the historic cost of the asset as appropriate and the period over which each asset is depreciated is based on the useful life of the asset. Impairment charges would also be chargeable in the event of an asset suffering damage and/or the loss of economic benefits (eg storm damage). No impairment charges, however, are anticipated within the budgets. To ensure that capital charges do not impact on the level of Council Tax, these charges are reversed out in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

Compliance with CIPFA Standards

The budget has been prepared in accordance with the latest CIPFA guidance, in particular the Best Value Accounting Code of Practice 2008. The code of practice has the status of statutory "proper practice". It is also expected that members of CIPFA will comply with all the requirements of the Code as it defines best professional practice in terms of financial reporting. The only divergence from the code in these budget papers occurs where the portfolio service groupings differ from those required by the Code of Practice. The portfolio groupings are given precedence in these papers.

Budget format

The format of the attached budget papers is the same as that adopted last year. The summary page is split into three groups: Direct Services, Regulatory Services and Support & Trading Services. Not all portfolios will have all three types of service grouping.

Direct Services –These reflect the headline services provided by the portfolio.

Regulatory Services –The Cabinet has no part to play in the exercise of regulatory functions such as planning and licensing. However the Cabinet is responsible for the totality of the Council's budget. The costs of the regulatory functions therefore have been included in the appropriate portfolio budgets.

Support and Trading Services -Responsibility for support services and trading type arrangements has been split across a number of portfolios. In order to be transparent about the costs associated with these areas, they have been included in the relevant portfolios. However the net cost of these services is recharged to the direct and regulatory functions, either within the same portfolio or across a number of portfolios. Therefore to avoid double counting the costs are reversed out so as to arrive back at the true net cost of the portfolio.

The summary page then includes the traditional re-analysis of the budget in terms of its' opening Continuing Services Budget, CSB growth and savings, and District Development Fund expenditure and savings.

Finance & Performance Management

General Fund Estimate Summary

2007/08	2008/09			2009/10		
Actual	Original	Revised		Gross	Gross	Net
£000	Estimate	Estimate		Expend	Income	Expend
	£000	£000		£000	£000	£000
Direct Services						
444	760	828	Housing Benefits	38,740	38,004	736
1,086	1,143	1,225	Local Taxation	1,761	544	1,217
(313)	66	(549)	Other Activities	(367)	25	(392)
1,217	1,969	1,504	Total (Transferred to GF Summary)	40,134	38,573	1,561
Support and Trading Services						
1,495	1,557	1,597	Finance Support Services	1,780	111	1,669
229	240	238	Internal Audit	248	0	248
177	222	145	Performance Management Unit	155	0	155
(613)	(651)	(843)	Recharged to this Portfolio	(930)	(47)	(883)
(1,288)	(1,368)	(1,137)	Recharged to other Portfolios	(1,253)	(64)	(1,189)
0	0	0	Total	0	0	0
1,217	1,969	1,504	Portfolio Total	40,134	38,573	1,561
1,217	1,883	1,883	Continuing Services Budget			1,472
0	325	155	Continuing Services Budget - Growth			132
0	(300)	(258)	Continuing Services Budget - Savings			(30)
1,217	1,908	1,780	Total Continuing Services Budget			1,574
0	61	372	District Development Fund - Expenditure			12
0	0	(648)	District Development Fund - Savings			(25)
0	61	(276)	Total District Development Fund			(13)
1,217	1,969	1,504	Portfolio Total			1,561

Finance & Performance Management

Development Fund & Growth Items

		Original 2008/09 £000's	Revised 2008/09 £000's	Original 2009/10 £000's
CSB Growth Items				
Finance Miscellaneous	Increase in Ers Pension Conts (Act Val 2007)	92	92	93
Finance Miscellaneous	Restructuring Savings	(300)	(258)	
Finance Miscellaneous	Finance Contingency	175		
Finance Miscellaneous	Parking related cut			(20)
External Audit	Increase in District Audit Fees	20	20	
Accounting Services	Post FAC/15			(10)
Housing Benefits	HB admin subsidy settlement reductions	22	22	33
Housing Benefits/Local Taxation	New Revenues and benefits system	16	16	4
Performance Management Unit	Ten Performance Manager		5	2
		25	(103)	102
Investment Income	Reduction interest income*			217
		25	(103)	319
		Original 2008/09 £000's	Revised 2008/09 £000's	Original 2009/10 £000's
Development Fund Items				
Finance Miscellaneous	Asset Register		20	
Finance Miscellaneous	Asset Register (HRA Contribution)		(10)	
Finance Miscellaneous	Finance System Upgrade	14	19	
Finance Miscellaneous	Transfer of Excess Reserves on Insurance Fund		(460)	(25)
Finance Miscellaneous	Area Based Grant		(22)	
Finance Miscellaneous	Restructuring Savings		(110)	
Housing Benefits	Cover for maternity leave		40	
Housing Benefits	Hit Squad to improve performance		23	12
Housing Benefits	DWP residual grant aided admin costs		8	
Housing Benefits	Electronic document management	7		
Housing Benefits	Local Housing Allowance Implementation Costs		65	
Housing Benefits	HBS/IAD Scan Funding Grant		(14)	
Housing Benefits	HBS/IAD Scan Funding Costs		14	
Housing Benefits	Employment Support Allowance		(30)	
Housing Benefits	Employment Support Allowance Implementation Costs		30	
Housing Benefits	Customer Account Management		(2)	
Housing Benefits	Customer Account Management Implementation Costs		2	
Housing Benefits/Local Taxation	Replacement Revenues & Benefits ICT system	40	122	
External Audit	Increase in District Audit Fees		26	
Insurance/Risk Management	Implementation of Risk Management Strategy		3	
		61	(276)	(13)
Investment Income	Extra interest income*		(264)	
		61	(540)	(13)

* These items do not appear as a separate item on any individual sheet as it does not relate to a specific Portfolio budget.

Finance & Performance Management

Housing Benefits

Rent Rebates

The estimate for Rent Rebates granted in 2008/09 has increased by 5% on 2007/08. A further increase has been applied to 2009/10. This is due to rent increases resulting from rent restructuring as per social rent reform guidelines.

Council Tax Benefits

The estimate for Council Tax Benefits granted in 2008/09 has increased by around 5% on 2007/08, with the related grant entitlement reassessed on the basis of the latest information available.

Rent Allowances

The estimate for Rent Allowances granted in 2008/09 has increased by around 4% on 2007/08 with the related grant entitlement reassessed on the latest information available.

Non HRA Rent Rebates

This relates to homeless people placed in Bed and Breakfast accommodation. The estimates for 2008/09 revised and 2009/10 show a reduction of over 50% on 2007/08 actual, which is due to proactive advice and management procedures resulting in shorter stays prior to establishing placements in permanent accommodation such as Housing Association properties.

Benefits Administration

Administration subsidy is now distributed as a single figure and includes Verification Framework funding. CSB growth items are included for the reduction in specific grant for administration costs (£22,000 2008/09 & £33,000 2009/10). DDF is included for £40,000 in 2008/09 for staff cover for maternity leave. A DDF is also included for a Hit Squad with £23,000 in 2008/09 and £12,000 in 2009/10. A DDF item of £20,000 is included in 2008/09 original and £72,000 in the revised, relating to a replacement ICT system. CSB Growth of £8,000 Revised and £2,000 2009/10 is also included for the new system. DDF grant and related implementation costs of £65,000 are included in 2008/09 for the new Local Authority Housing benefit procedures implemented from April 2008. DDF items and related implementation costs are also included for HBS/IAD scan funding grant, and Employment Support Allowance grant.

The 2008/09 revised and 2009/10 estimate also now include a full recharge for the new computer system.

Fraud Investigation

There is a reduction in the revised budget due to vacant posts. There are no other significant changes.

Finance & Performance Management

Housing Benefits

2007/08	2008/09			2009/10		
Actual £000	Original Estimate £000	Revised Estimate £000		Gross Expend £000	Gross Income £000	Net Expend £000
(80)	(91)	(96)	Rent Rebates	14,191	14,291	(100)
(117)	(88)	(126)	Council Tax Benefit	8,702	8,832	(130)
(226)	(148)	(281)	Rent Allowances	13,742	14,039	(297)
83	110	83	Non-HRA Rent Rebates	158	68	90
(340)	(217)	(420)	Total Benefits	36,793	37,230	(437)
645	773	1,059	Benefit Administration	1,646	674	972
139	204	189	Fraud Investigation	301	100	201
784	977	1,248	Total Administration	1,947	774	1,173
444	760	828	Total (Transferred to Summary)	38,740	38,004	736
444	703	601	Continuing Services Budget			689
0	30	30	Continuing Services Budget - Growth			35
0	0	0	Continuing Services Budget - Savings			0
444	733	631	Total Continuing Services Budget			724
0	27	243	District Development Fund - Expenditure			12
0	0	(46)	District Development Fund - Savings			0
0	27	197	Total District Development Fund			12
444	760	828	Portfolio Total			736

Finance & Performance Management

Local Taxation

Council Tax & NNDR Collection

The budget comprises the administration costs relating to the collection of Council Tax and Non-Domestic Rates.

Council Tax

A DDF item of £50,000 is included in 2008/09 relating to a replacement Local Taxation and Benefits ICT system, of which £30,000 was carried forward from 2007/08

The 2008/09 revised and 2009/10 estimates also now include a full recharge for the new computer system, which has added to the increase in the budget.

CSB Growth of £8,000 Revised and £2,000 2009/10 is also included for the new computer system.

NNDR

The increase in costs relate to the recharge for the new computer system.

Finance & Performance Management

Local Taxation

2007/08	2008/09			2009/10		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		Gross	Gross	Net
£000	£000	£000		Expend	Income	Expend
				£000	£000	£000
1,031	1,092	1,160	Council Tax Collection	1,492	341	1,151
55	51	65	NNDR Collection	269	203	66
1,086	1,143	1,225	Total (Transferred to Summary)	1,761	544	1,217
1,086	1,115	1,156	Continuing Services Budget			1,215
0	8	8	Continuing Services Budget - Growth			2
0	0	0	Continuing Services Budget - Savings			0
1,086	1,123	1,164	Total Continuing Services Budget			1,217
0	20	61	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	20	61	Total District Development Fund			0
1,086	1,143	1,225	Portfolio Total			1,217

Finance & Performance Management

Other Activities

Outdoor Youth Facilities

The 2008/09 expenditure includes £64,000 relating to the accumulated grant provision that remains unspent. There is no expenditure expected 2009/10.

NNDR Discretionary Relief

This budget relates to the National Non Domestic Rate relief for charities and organisations not established or conducted for profit. The relief under section 47 of the LG Finance Act gives the Council power to grant up to a further 20% discretionary relief to those receiving mandatory relief.

There has been a small change in the level of relief, based on last years actual outturn

Finance Miscellaneous

This budget comprises various miscellaneous finance activities, provisions and contingencies which are identified independently within this Portfolio for information.

The actual outturn for 2007/08 of (£419,000) relates to underspendings and savings arising from Support Service and Cost Centre overhead accounts where final accounts are closed down on estimates. CSB Growth of £92,000 is included for 2008/09, and £93,000 for 2009/10 relating to an increase in employers pension contributions arising from the 2007 actuarial valuation of the pension fund. A CSB Saving of £258,000 in 2008/09 is included for restructuring savings. A DDF of £20,000 is included in 2008/09 for the costs of preparing an enhanced asset register. A DDF item is included in 2008/09 of £19,000 for the Finance system upgrades. DDF saving is included of £460,000 in 2008/09 and £25,000 for 2009/10 relating to a transfer of excess reserves on the Insurance Fund. A DDF saving is also included for Area based grant of £22,000 which is a non-ringfenced general grant made up of former specific grants from seven Government Departments. A DDF saving is also included for £110,000 relating to savings arising from the management restructuring, where some newly created posts were filled later than expected.

Other changes in the 2008/09 Revised (£520,000) and 2009/10 Estimate (£420,000) relate to reductions arising on Support Service 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 firmed up on 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

Credit for a vacancy allowance of £290,000 in 2009/10, which is equivalent to 2% of Non-HRA salaries, is included centrally in this budget.

Provision for Bad and Doubtful Debts

Due to the improvement in the collection of Sundry Debtors, the provision remains at £20,000.

Finance & Performance Management

Other Activities

2007/08 Actual £000	2008/09 Original Estimate £000	2008/09 Revised Estimate £000		Gross Expend £000	2009/10 Gross Income £000	Net Expend £000
73	5	70	Outdoor Youth Facilities	0	0	0
22	30	25	NNDR Discretionary Relief	25	0	25
(419)	331	(664)	Finance Miscellaneous	(122)	25	(147)
(324)	366	(569)	Total Other Activities	(97)	25	(122)
0	(320)	0	Vacancy Allowance	(290)	0	(290)
11	20	20	Provision for Bad & Doubtful Debts	20	0	20
11	(300)	20	Total Contingency Items	(270)	0	(270)
(313)	66	(549)	Total (Transferred to Summary)	(367)	25	(392)
(313)	85	180	Continuing Services Budget			(440)
0	267	92	Continuing Services Budget - Growth			93
0	(300)	(258)	Continuing Services Budget - Savings			(20)
(313)	52	14	Total Continuing Services Budget			(367)
0	14	39	District Development Fund - Expenditure			0
0	0	(602)	District Development Fund - Savings			(25)
0	14	(563)	Total District Development Fund			(25)
(313)	66	(549)	Portfolio Total			(392)

Finance & Performance Management

Finance Support Services

The Support Services for the portfolio are now shown independently in order to give a fair view of all directly related resources for the Portfolio.

Financial Policy Group

As a result of the management restructuring, ICT now falls under the Finance Directorate and as such the Financial Policy Group now includes the Assistant Head post of ICT.

Accountancy

The reduction in the 2008/09 revised budget relates to staff vacancies. A CSB salary saving of £10,000 is included in 2009/10.

Accounts Payable

There are no significant variations.

Insurance and Credit control

The reduction in the 2008/09 revised and the 2009/10 estimate relates to an adjustment in the FRS17 pension costs and an increase in Insurance Commission from the Councils insurers Zurich. A DDF item is included for £3,000 in 2008/09 revised for any outstanding issues relating to the the implementation of Risk Management Strategy.

Treasury Management

There are no significant variations.

Cashiers

The reduction in the 2008/09 revised budget relates to staff vacancies.

District Audit and Bank Charges

CSB growth of £20,000 is included in 2008/09 for the cost of fees. A DDF item of £26,000 is included in 2008/09 for additional audit hours.

Finance General Administration

The increase in this budget relates to a re-allocation of posts from ICT as a result of the management restructuring.

Finance & Performance Management

Finance Support Services

2007/08 Actual £000	2008/09 Original Estimate £000	2008/09 Revised Estimate £000		Gross Expend £000	2009/10 Gross Income £000	Net Expend £000
327	345	366	Financial Policy Group	417	0	417
478	492	457	Accountancy	473	0	473
81	82	77	Accounts Payable	79	0	79
49	50	27	Insurance and Credit Control	146	111	35
9	9	10	Treasury Management	10	0	10
209	220	209	Cashiers	220	0	220
221	242	268	District Audit / Bank Charges	247	0	247
121	117	183	Finance General Admin	188	0	188
1,495	1,557	1,597	Total (Transferred to Summary)	1,780	111	1,669

1,495	1,537	1,551	Continuing Services Budget		1,677
0	20	20	Continuing Services Budget - Growth		2
0	0	0	Continuing Services Budget - Savings		(10)
1,495	1,557	1,571	Total Continuing Services Budget		1,669
0	0	26	District Development Fund - Expenditure		0
0	0	0	District Development Fund - Savings		0
0	0	26	Total District Development Fund		0
1,495	1,557	1,597	Portfolio Total		1,669

Finance & Performance Management

Internal Audit

Internal Audit

There are no significant variations, other than inflation.

Finance & Performance Management

Internal Audit

2007/08	2008/09			2009/10		
<i>Actual</i> £000	<i>Original</i> Estimate £000	<i>Revised</i> Estimate £000		Gross Expend £000	Gross Income £000	Net Expend £000
229	240	238	Internal Audit	248	0	248
229	240	238	Total (Transferred to Summary)	248	0	248

229	240	238	Continuing Services Budget	248
0	0	0	Continuing Services Budget - Growth	0
0	0	0	Continuing Services Budget - Savings	0
229	240	238	Total Continuing Services Budget	248
0	0	0	District Development Fund - Expenditure	0
0	0	0	District Development Fund - Savings	0
0	0	0	Total District Development Fund	0
229	240	238	Portfolio Total	248

Finance & Performance Management

Performance Management

Performance Management Unit

As a result of the management restructuring the budget has reduced due to staff and certain running costs transferring to Public Relations & Information.

Finance & Performance Management

Performance Management

2007/08	2008/09			Gross	2009/10	Net
Actual	Original	Revised		Expend	Gross	Expend
£000	Estimate	Estimate		£000	Income	£000
	£000	£000			£000	
177	222	145	Performance Management Unit	155	0	155
177	222	145	Total (Transferred to Summary)	155	0	155

177	222	137	Continuing Services Budget	153
0	0	5	Continuing Services Budget - Growth	2
0	0	0	Continuing Services Budget - Savings	0
177	222	142	Total Continuing Services Budget	155
0	0	3	District Development Fund - Expenditure	0
0	0	0	District Development Fund - Savings	0
0	0	3	Total District Development Fund	0
177	222	145	Portfolio Total	155

**FINANCE & PERFORMANCE MANAGEMENT
SUBJECTIVE ANALYSIS 2009/10**

Cost Centre	Employees	Premises Related Expenses	Transport	Supplies Related Expenses	Transfer Payments	Support Services	Depreciation Charges	Gross Revenue Expenditure	Internal Recharges	Gross Expenditure	Fees & Charges	Rental Income	Government Grant	Other Income	Gross Income	Net Expenditure
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Rent Rebates					14,191,170			14,191,170		14,191,170			14,290,500		14,290,500	(95,330)
Council Tax Benefit					8,700,510			8,700,510		8,700,510			8,833,130		8,833,130	(132,620)
Rent Allowances					13,742,400			13,742,400		13,742,400			14,038,500		14,038,500	(296,100)
Non-HRA Rent Rebates	866,000	790	21,260	38,870	157,500	719,400		1,646,320		1,646,320			67,500	674,100	90,000	
Benefit Administration													100,000		100,000	200,650
Verification Framework	188,940		4,210	10,820		116,680		300,650		300,650						
Fraud Investigation																
Council Tax Collection	679,910	230	15,370	121,390		675,530		1,492,430		1,492,430			341,000		341,000	1,151,430
NNDR Collection	138,520		3,170	6,280		121,470		269,440		269,440				203,180	203,180	66,260
Outdoor Youth Facilities						450		450		450						
NNDR Discretionary Relief		25,000						25,000		25,000						25,000
Finance Miscellaneous				(30,000)		(91,800)		(121,800)		(121,800)					25,000	(146,800)
Job Evaluation																
Pension Costs																
Vacancy Allowance	(290,000)			20,000				(290,000)		(290,000)						(290,000)
Provision for Bad Debts								20,000		20,000						20,000
TOTAL (Transferred to GF Summary)	1,563,370	26,020	44,010	167,360	36,791,580	1,541,730	-	40,134,070	-	40,134,070	-	-	37,670,630	902,280	38,572,910	1,561,160
Finance Services																
Financial Policy Group	389,720		26,780	220		58,090		474,810	474,810	416,720						
Accountancy	466,710		4,410	2,030		131,290		604,440	604,440	473,150						
Accounts Payable	78,100			1,130		87,550		166,780	166,780	79,230						
Insurance and Financial Control	141,990		1,680	2,360		60,250		206,280	95,520	146,030	440		110,320		110,760	
Treasury Management				10,480		50,980		61,460	61,460	10,480						
Cashiers	182,670		820	36,470		105,840		325,800	325,800	219,960						
District Audit / Bank Charges			1,740	247,030		8,520		255,550	255,550	247,030						
Finance General Admin	148,180			38,380		79,620		267,920	267,920	188,300						
Other Support Services																
Performance Management Unit	110,490		420	44,210		76,960		232,080	232,080	155,120						
Internal Audit	241,080		5,130	2,070		48,480		296,760	296,760	246,280						
TOTAL	1,407,370	-	35,430	338,100	-	582,140	-	2,363,040	-	2,184,300	440	-	110,320	-	110,760	-
PORTFOLIO TOTAL	2,970,740	26,020	79,440	505,460	36,791,580	2,123,870	-	42,497,110	-	42,316,370	440	-	37,780,950	902,280	38,683,670	1,561,160

**PLANNING AND ECONOMIC
DEVELOPMENT PORTFOLIO
ESTIMATES 2009/10**

Planning & Economic Development

Revenue Budget 2009/10

Introduction

The Planning & Economic Development Portfolio is responsible for the following services:

- Economic Development & Tourism
- Bus Shelters
- Conservation Policy
- Forward Planning
- Planning Appeals
- Development Control
- Building Control
- Town Centre Enhancements
- Support & Trading Services

Further detail of the services and the related CSB growth and DDF items are shown on the appropriate budget page.

Management & Portfolio Changes

A Corporate restructuring was agreed and implemented early in 2008. The new structure effected a saving in costs of £500,000 for the Council, being based on six Directorates headed by a Chief Executive with a Deputy.

The number of Portfolios has seen an increase from eight to nine, with services such as Concessionary Fares moving from Community Wellbeing to Civil Engineering & Maintenance, and Licensing moving from Environmental Protection to Corporate Support Services & ICT. For Direct Services the actuals for 2007/2008 and the Original Estimate 2008/2009, have been changed to fall in line with the new Portfolio structure.

Capital Charges

Accounting standards require that local authority fixed assets are accounted for on a consistent basis whereby proper provision for depreciation is made within service revenue accounts to reflect the cost of fixed assets used in the provision of services. The depreciation charge is based on the valuation of each asset, which is updated as necessary, or the historic cost of the asset as appropriate and the period over which each asset is depreciated is based on the useful life of the asset. Impairment charges would also be chargeable in the event of an asset suffering damage and/or the loss of economic benefits (eg storm damage). No impairment charges, however, are anticipated within the budgets. To ensure that capital charges do not impact on the level of Council Tax, these charges are reversed out in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

Compliance with CIPFA Standards

The budget has been prepared in accordance with the latest CIPFA guidance, in particular the Best Value Accounting Code of Practice 2008. The code of practice has the status of statutory "proper practice". It is also expected that members of CIPFA will comply with all the requirements of the Code as it defines best professional practice in terms of financial reporting. The only divergence from the code in these budget papers occurs where the portfolio service groupings differ from those required by the Code of Practice. The portfolio groupings are given precedence in these papers.

Budget format

The format of the attached budget papers is the same as that adopted last year. The summary page is split into three groups: Direct Services, Regulatory Services and Support & Trading Services. Not all portfolios will have all three types of service grouping.

Direct Services – these reflect the headline services provided by the portfolio.

Regulatory Services – The Cabinet has no part to play in the exercise of regulatory functions such as planning and licensing. However the Cabinet is responsible for the totality of the Council's budget. The costs of the regulatory functions therefore have been included in the appropriate portfolio budgets.

Support and Trading Services - Responsibility for support services and trading type arrangements has been split across a number of portfolios. In order to be transparent about the costs associated with these areas, they have been included in the relevant portfolios. However the net cost of these services is recharged to the direct and regulatory functions, either within the same portfolio or across a number of portfolios. Therefore to avoid double counting the costs are reversed out so as to arrive back at the true net cost of the portfolio.

The summary page then includes the traditional re-analysis of the budget in terms of its' opening Continuing Services Budget, CSB growth and savings, and District Development Fund expenditure and savings.

Planning and Economic Development

General Fund Estimate Summary

2007/08 Actual £000	2008/09 Original Estimate £000	2008/09 Revised Estimate £000		Gross Expend £000	2009/10 Gross Income £000	Net Expend £000
Direct Services						
122	182	164	Economic Development	218	0	218
21	23	17	Bus Shelters	19	0	19
70	91	55	Environmental Co-Ordination	55	0	55
172	209	187	Conservation Policy	214	0	214
451	688	487	Forward Planning	780	16	764
124	131	183	Town Centre Enhancements	181	4	177
960	1,324	1,093	Total Direct Services	1,467	20	1,447
Regulatory Services						
237	240	417	Planning Appeals	454	3	451
583	521	509	Development Control Enforcement	520	0	520
598	483	317	Development Control	971	623	348
0	0	0	Building Control Fee Earning	642	642	0
164	176	166	Building Control Non Fee Earning	174	0	174
1,582	1,420	1,409	Total Regulatory Services	2,761	1,268	1,493
2,542	2,744	2,502	Total (Transferred to GF Summary)	4,228	1,288	2,940
Support and Trading Services						
353	438	367	Planning Administration	443	12	431
320	341	272	Planning Policy	325	0	325
(634)	(734)	(569)	Recharged to this Portfolio	(684)	(11)	(673)
(39)	(45)	(70)	Recharged to other Portfolios	(84)	(1)	(83)
0	0	0	Total	0	0	0
2,542	2,744	2,502	Portfolio Total	4,228	1,288	2,940
2,542	2,324	2,207	Continuing Services Budget			2,296
0	20	90	Continuing Services Budget - Growth			0
0	(27)	(97)	Continuing Services Budget - Savings			0
2,542	2,317	2,200	Total Continuing Services Budget			2,296
0	627	564	District Development Fund - Expenditure			644
0	(200)	(262)	District Development Fund - Savings			0
0	427	302	Total District Development Fund			644
2,542	2,744	2,502	Portfolio Total			2,940

Planning and Economic Development

Development Fund & Growth Items

		Original 2008/09 £000's	Revised 2008/09 £000's	Original 2009/10 £000's
CSB Growth Items				
Building Control	Reduced Income		80	
Building Control	Building Control Ring Fence Account		(80)	
Development Control	Pre-Application Fee Consultancy	20	(10)	
Development Control	Income from Pre-application discussions	(20)	10	
Forward Planning	Strategic Environmental Assessment	(7)	(7)	
		(7)	(7)	0

		Original 2008/09 £000's	Revised 2008/09 £000's	Original 2009/10 £000's
Development Fund Items				
Economic Development	Developing Business Networks	5	3	2
Economic Development	Enhanced Business Contacts		2	2
Economic Development	Town Centre Manager	35	15	20
Forward Planning	High Hedges Legislation - Staffing	4	4	
Forward Planning	Local Development Framework	288	77	432
Forward Planning	Technical Planning Officer Tree Preservation	14	14	
Forward Planning	Gypsy and Travellers Accommodation Consultancy		19	
Forward Planning	Loughton Broadway/Epping Design Brief		66	
Planning Services	Planning Delivery Grant 2	27	17	10
Planning Services	Planning Delivery Grant 3	14	14	
Planning Services	Planning Delivery Grant 4	38	27	13
Planning Services	Planning Delivery Grant 4	(40)	(40)	
Planning Services	Planning Delivery Grant 5	160	139	21
Planning Services	Planning Delivery Grant 5	(160)	(160)	
Planning Services	Housing and Planning Delivery Grant		62	
Planning Services	Housing and Planning Delivery Grant		(62)	
Planning Appeals	Costs - 1 Connaught Avenue		43	
Planning Appeals	Costs - Wansfell College		42	
Planning Appeals	Contingency for Appeals			100
Tourism	Rural Projects and Tourism Officer	30	8	22
Tourism	Tourism Summit		2	
Town Centre Enhancements	Improvements Grant - Waltham Abbey TC		10	10
Town Centre Enhancements	Town Centre Support	12		12
		427	302	644

Planning Delivery Grant Income is allocated to the year when it is originally intended to be spent in order to match the income to the expenditure. If the expenditure is delayed or rephased the income relating to the delayed expenditure is credited to the DDF at the end of the year concerned. When the expenditure is actually incurred it can then be funded from the DDF like any other DDF item.

Planning and Economic Development

Direct Services

Economic Development

The increase in costs in 2009/10 is as a result of two vacant posts assumed to be filled toward the end of 2008/09. The DDF budget for Developing Business Networks has been rephased with £2,000 being carried forward to 2009/10. The DDF budgets for Enhanced Business Contacts (£5,000) and Tourism Summit (£2,000) carried forward from 2007/08 have also been rephased with £2,000 being carried forward for both projects. The Original estimate for 2008/09 included £30,000 relating to a Rural Projects and Tourism Officer, which has been rephased.

Bus Shelters

Recharges from the Parking Group have decreased.

Environmental Co-Ordination

This budget has been incorporated into the Planning Directorate as part of the management restructure and as a result the recharge allocation from Environmental Services has reduced considerably.

Conservation Policy

The variance between the original and revised estimates for 2008/09 relates to reduced salary costs as a result of vacant posts. Included in the 2007/08 original budget was an allocation of £10,000 of Planning Delivery Grant monies to fund handheld technology, which has been rephased and will be completed in 2009/10. The 2009/10 budget assumes that any vacancies will be filled.

Forward Planning

Work to the Local Development Framework has commenced since the publication of the East of England plan in May 2008 for which DDF expenditure is anticipated to be £147,000 (£70,000 funded by PDG5) in 2008/09 and £432,000 in 2009/10. Also included in 2008/09 are DDF budgets of £19,200 for a consultant to work on the Gypsy and Traveller DPD and £66,000 for the Design Briefs for Loughton Broadway and Epping.

Town Centre Enhancements

This relates to depreciation charges as a result of the completion of various Town Centre Enhancement schemes. Waltham Abbey Town Council was awarded a single grant in 2007/08 of £25,000 for improvements to the town centre, £10,000 of which is unspent and therefore carried forward to 2009/10.

Planning and Economic Development

Direct Services

2007/08	2008/09			2009/10		
Actual	Original	Revised		Gross	Gross	Net
£000	Estimate	Estimate		Expend	Income	Expend
	£000	£000		£000	£000	£000
105	135	147	Economic Development - General	199	0	199
17	47	17	Economic Development - Tourism	19	0	19
122	182	164	Total Economic Development	218	0	218
21	23	17	Bus Shelters	19	0	19
70	91	55	Environmental Co-Ordination	55	0	55
172	209	187	Conservation Policy	214	0	214
451	688	487	Forward Planning	780	16	764
124	131	183	Town Centre Enhancements	181	4	177
960	1,324	1,093	Total (Transferred to Summary)	1,467	20	1,447
960	919	877	Continuing Services Budget			924
0	0	0	Continuing Services Budget - Growth			0
0	(7)	(7)	Continuing Services Budget - Savings			0
960	912	870	Total Continuing Services Budget			924
0	522	395	District Development Fund - Expenditure			523
0	(110)	(172)	District Development Fund - Savings			0
0	412	223	Total District Development Fund			523
960	1,324	1,093	Portfolio Total			1,447

Planning and Economic Development

Regulatory Services

Planning Appeals

The revised 2008/09 budget includes two supplementary DDF items relating to Planning Appeals lost by the council, £42,600 for Connaught Avenue and £42,000 for Wansfell College. A contingency amount of £100,000 for planning appeals has been included in the 2009/10 budget. Allocation changes within the Directorate have resulted in increased charges from both the Planning Policy Group and Planning Administration.

Enforcement

The saving on the revised budget for 2008/09 relates to staff vacancies.

Development Control

Recent changes have resulted in significant changes to allocations made to Development Control from outside the Planning Directorate, particularly for Support Services and from the Design Division resulting in a considerable decrease in costs. Recharges from within the directorate are also reduced. CSB growth/savings of £10,000 net, have been identified for both income and expenditure relating to the charges for pre-application discussions and associated consultancy.

Building Control

Building Control income has suffered in the 2008/09 financial year as a result of the instability of the economy, which is reflected in a CSB growth item of £80,000. The balance on the Building Control Ring Fenced account at 31 March 2008 was a deficit £15,180 after a deficit of £30,195. The revised budget for 2008/09 is estimated to breakeven, with the deficit balance of £15,180 on the ring fenced account being eliminated by 31 March 2010, however to achieve this fees need to be increased by 8% from April 2009.

Planning and Economic Development

Regulatory Services

2007/08	2008/09			2009/10		
Actual	Original	Revised		Gross	Gross	Net
£000	Estimate	Estimate		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
237	240	417	Planning Appeals	454	3	451
583	521	509	Development Control Enforcement	520	0	520
598	483	317	Development Control	971	623	348
0	0	0	Building Control Fee Earning	642	642	0
164	176	166	Building Control Non Fee Earning	174	0	174
1,582	1,420	1,409	Total (Transferred to Summary)	2,761	1,268	1,493
1,582	1,405	1,309	Continuing Services Budget			1,393
0	20	90	Continuing Services Budget - Growth			0
0	(20)	(90)	Continuing Services Budget - Savings			0
1,582	1,405	1,309	Total Continuing Services Budget			1,393
0	35	120	District Development Fund - Expenditure			100
0	(20)	(20)	District Development Fund - Savings			0
0	15	100	Total District Development Fund			100
1,582	1,420	1,409	Portfolio Total			1,493

Planning and Economic Development

Support & Trading Services

Planning Administration

As part of the management restructure, the Planning Directorate have taken the opportunity to centralise the overheads not directly attributable to services, which has resulted in an increase in the total budget on this cost centre. Costs centralised from other services include stationery, photocopying, document scanning and shredding. DDF items in the revised 2008/09 budget include PDG5 expenditure and grant income for salaries, training and computer costs. Also included in the revised budget is the grant income and expenditure for the Housing and Planning Delivery grant.

Planning Policy Group

As part of the management restructure, the Planning Policy Group has been created and incorporates the cost and overheads of the Director and Assistant Directors of Planning and Economic Development.

Planning and Economic Development

Support & Trading Services

<i>2007/08</i>	<i>2008/09</i>			<i>2009/10</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
353	438	367	Planning Administration	443	12	431
320	341	272	Planning Policy Group	325	0	325
673	779	639	Total (Transferred to Summary)	768	12	756

673	779	660	Continuing Services Budget	735
0	0	0	Continuing Services Budget - Growth	0
0	0	0	Continuing Services Budget - Savings	0
673	779	660	Total Continuing Services Budget	735
0	70	49	District Development Fund - Expenditure	21
0	(70)	(70)	District Development Fund - Savings	0
0	0	(21)	Total District Development Fund	21
673	779	639	Portfolio Total	756

**PLANNING & ECONOMIC
DEVELOPMENT PORTFOLIO 2009/10
SUBJECTIVE ANALYSIS**

BUDGET	Employee Expenses	Premises Related Expenses	Transport Related Expenses	Supplies and Services	Contracted Services	Support Services	Asset Rentals	Internally Recharged	Summary Gross Direct Exp	Fees and Charges	Grants & Reimb Other	Net Revenue Expenditure
	£	£	£	£	£	£	£	£	£	£	£	£
DIRECT SERVICES												
Economic Development	127,430		3,990	23,060		44,880			199,360			199,360
Tourism				17,380		1,690			19,070			19,070
Bus Shelters	3,760	280	540	11,430		3,000			19,010	150		18,860
Environmental Co-Ordination	19,780		620	22,300		12,660			55,360			55,360
Conservation Policy	101,740		3,180	47,190		62,240			214,350		260	214,090
Forward Planning	222,860		6,960	438,690		107,020	4,000		779,530	550	14,880	764,100
Town Centre Enhancements	6,370		200	16,080		2,960	154,920		180,530		3,840	176,690
REGULATORY SERVICES												
Planning Appeals	123,680		4,850	137,780		187,920			454,230		3,280	450,950
Enforcement	228,740		9,270	8,780		273,090			519,880	160		519,720
Development Control	413,160		17,720	78,240		445,020	17,090		971,230	614,640	8,680	347,910
Building Control Fee Earning	263,640		17,280	46,200		296,280	3,410	15,000	641,810	641,810		0
Building Control Non Fee Earning	76,060		4,980	4,840		88,190			174,070			174,070
TOTAL (Transferred to GF Summary)	1,587,220	280	69,590	851,970	0	1,524,950	179,420	15,000	4,228,430	1,257,310	30,940	2,940,180
SUPPORT SERVICES												
Planning Administration	362,210		1,450	83,650		234,570	7,190	(677,570)	443,000	11,500		0
Planning Policy	312,190		12,470	100		74,310		(399,070)	324,760			0
TOTAL	674,400	0	13,920	83,750	0	308,880	7,190	(1,076,640)	767,760	11,500	0	0
PORTFOLIO TOTAL	2,261,620	280	83,510	935,720	0	1,833,830	186,610	(1,061,640)	4,996,190	1,268,810	30,940	2,940,180

**LEISURE & YOUNG PEOPLE
PORTFOLIO
ESTIMATES 2009/10**

Leisure & Young People

Revenue Budget 2009/10

Introduction

The Leisure Portfolio is responsible for the following services;

Leisure Facilities (sports centres and swimming pools)
Arts & Museum
Parks and Grounds
North Weald Centre
Sports Development Activities

Further details of the services and the related CSB growth and DDF items are shown on the appropriate budget page.

Management & Portfolio Changes

A Corporate restructuring was agreed and implemented early in 2008. The new structure effected a saving in costs of £500,000 for the Council, being based on six Directorates headed by a Chief Executive with a Deputy.

The number of Portfolios has seen an increase from eight to nine, with services such as Concessionary Fares moving from Community Wellbeing to Civil Engineering & Maintenance, and Licensing moving from Environmental Protection to Corporate Support Services & ICT. For Direct Services the actuals for 2007/08 and the Original Estimate 2008/09, have been changed to fall in line with the new Portfolio structure.

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Compliance with CIPFA Standards

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Budget format

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Direct Services – These are self-explanatory and reflect the headline services provided by the portfolio.

Regulatory Services –The Cabinet has no part to play in the exercise of regulatory functions such as planning and licencing. However the Cabinet is responsible for the totality of the Council's budget. The costs of the regulatory functions therefore have been included in the relevant portfolio budgets.

Support and Trading Services - Responsibility for support services and trading arrangements has been split across a number of portfolios. In order to be transparent about the costs associated with these areas, they have been included in the relevant portfolios. However the net cost of these services is recharged to the direct and regulatory functions, either within the same portfolio or across a number of portfolios. To avoid double counting, these costs are reversed out, in order to show the net cost of the portfolio.

The summary page includes the traditional re-analysis of the budget in terms of its opening Continuing Services Budget, CSB growth and savings, and District Development Fund expenditure and savings.

Leisure & Young People

General Fund Estimate Summary

2007/08 Actual £000	2008/09 Original Estimate £000	2008/09 Revised Estimate £000		2009/10 Gross Expend £000	2009/10 Gross Income £000	Net Expend £000
Direct Services						
1,886	1,759	1,793	Leisure Facilities	2,182	224	1,958
729	791	735	Arts & Museum	855	104	751
671	757	784	Parks & Grounds	795	4	791
(530)	(447)	(365)	North Weald Centre	920	1,361	(441)
689	709	668	Sports Development & Other Miscellaneous Amenities	884	147	737
3,445	3,569	3,615	Total (Transferred to GF Summary)	5,636	1,840	3,796
Support and Trading Services						
130	124	123	Community & Culture Administration	116	0	116
(111)	(107)	(106)	Recharged to this Portfolio	(100)	0	(100)
(19)	(17)	(17)	Recharged to other Portfolio's	(16)	0	(16)
0	0	0	Total	0	0	0
3,445	3,569	3,615	Portfolio Total	5,636	1,840	3,796
3,321	3,600	3,466	Continuing Services Budget			3,591
11	0	67	Continuing Services Budget - Growth			119
(11)	(36)	0	Continuing Services Budget - Savings			(68)
3,321	3,564	3,533	Total Continuing Services Budget			3,642
259	5	209	District Development Fund - Expenditure			217
(135)	0	(127)	District Development Fund - Savings			(63)
124	5	82	Total District Development Fund			154
3,445	3,569	3,615	Portfolio Total			3,796

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Leisure & Young People

Development Fund and Growth Items

CSB Growth Items		Original 2008/09 £000's	Revised 2008/09 £000's	Original 2009/10 £000's
Leisure Services	Leisure Centre Income Share	(36)		
Leisure Facilities	Epping Sport Centre New Contract		33	107
Youth Council	Youth Council			12
North Weald Airfield	Increased energy costs		10	
North Weald Airfield	Additional Overtime		6	
North Weald Airfield	Casual Staffing		5	
North Weald Airfield	NNDR increase		13	
Leisure Facilities	Cessation of Joint Use Agreement at Waltham Abbey Sportscentre			(68)
		<u>(36)</u>	<u>67</u>	<u>51</u>
Development Fund Items		Original 2008/09 £000's	Revised 2008/09 £000's	Original 2009/10 £000's
Loughton Leisure Centre	Mediation			15
Leisure Services	Leisure Centre Income Share		(35)	
Community Development	Provision of Portakabin		4	
North Weald Airfield	High Voltage Distribution Network 5yr Prog	5	3	
North Weald Airfield	Maintenance		2	
North Weald Airfield	Loss of income at Hangar 1 (3Qtrs)		64	
North Weald Airfield	Empty Property NNDR re Hangar 1 (3Qtrs)		18	
North Weald Airfield	Increased Overtime		15	
North Weald Airfield	Casual Staffing			6
North Weald Airfield	Aviation Consultant			20
North Weald Airfield	Increased energy costs			10
Community Development	Additional Projects		32	12
Community Development	Additional Projects		(32)	(12)
Community Development	Youth Council		1	
Sports Development	Additional Projects		60	12
Sports Development	Additional Projects		(60)	(12)
Leisure Facilities	Free Swimming Programme - Over 60s			39
Leisure Facilities	Free Swimming Programme - Over 60s			(39)
Limes Farm Hall	Cost of Management/Admin/Mtc/Repairs			48
Leisure Facilities	Possible Redundancies		10	55
		<u>5</u>	<u>82</u>	<u>154</u>

Leisure & Young People

Leisure Facilities

Loughton Leisure Centre

Increases in net expenditure between original and revised 2008/09 and the further increase in net expenditure for 2009/10 is mainly due to the income share element of the contract not achieving expectations. An allocation of £13,000 has been set aside for the Government initiative of allowing the public free swimming for the over 60s ahead of the Olympics in 2012. This is matched by Grant funding dependant upon take up of the scheme.

Waltham Abbey Swimming Pool

Increase in expenditure is mainly due to the income share element of the contract not achieving expectations. In 2009/10 an allocation of £13,000 has been made for the free swim initiative (for the over 60s) put forward by Government which will be matched by Grant income dependant upon take up.

Epping Sports Centre

Due to the extension of the management agreement the Fee payable to SLM Ltd has increased by £33,000 in 2008/09 and a further £107,000 in 2009/10.

Waltham Abbey Sports Centre

Revised budgets for 2008/09 have reduced due to staff turnover throughout the year creating a saving within the salary budgets of £4,000, a review of staff allocations bringing a further fall in expenditure of £12,000 and planned maintenance has fallen by £4,000. Further reductions in the planned maintenance area have been offset by inflation. The 2009/10 allows for savings arising from the possible withdraw from the joint use agreement from 1 January 2010. Most of the saving therefore does not materialise until 2010/11.

Ongar Sports Centre

The slight increase relates to a revision to the inflationary factors applied to the management contract. Although this applies to the other SLM managed facilities it is more marked here.

Loughton Leisure Complex

The budget set aside for mediation in relation to Loughton Leisure Centre has been moved forward to 2009/10 as this has been delayed.

Leisure & Young People

Leisure Facilities

2007/08	2008/09			2009/10		
<i>Actual</i> £000	<i>Original</i> Estimate £000	<i>Revised</i> Estimate £000		Gross Expend £000	Gross Income £000	Net Expend £000
289	216	222	Loughton Leisure Centre	304	55	249
563	539	537	Waltham Abbey Swimming Pool	576	13	563
235	244	292	Epping Sports Centre	389	1	388
302	359	338	Waltham Abbey Sports Centre	459	131	328
478	392	398	Ongar Sports Centre	430	21	409
0	0	0	Loughton Leisure Centre Mediation	15	0	15
19	9	6	All Weather Pitch	9	3	6
1,886	1,759	1,793	Total (Transferred to Summary)	2,182	224	1,958
1,721	1,795	1,785	Continuing Services Budget			1,849
11	0	33	Continuing Services Budget - Growth			107
(11)	(36)	0	Continuing Services Budget - Savings			(68)
1,721	1,759	1,818	Total Continuing Services Budget			1,888
165	0	10	District Development Fund - Expenditure			109
0	0	(35)	District Development Fund - Savings			(39)
165	0	(25)	Total District Development Fund			70
1,886	1,759	1,793	Portfolio Total			1,958

Leisure & Young People

Arts & Museum

Community Arts

Revisions in staff allocations have seen estimates reduce in 2008/09 with minor increases and inflation creating small increases in 2009/10.

Arts Programme

There are no significant variations to report on this budget.

Museum

Minor variations in estimates mean there is nothing of note to report in this section

Regional Touring Exhibitions/Youth Arts Council

These are externally funded projects run by Epping Forest District Council

Leisure & Young People

Arts & Museum

2007/08	2008/09			2009/10		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		Gross	Gross	Net
£000	Estimate	Estimate		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
312	339	287	Community Arts	299	0	299
28	31	30	Arts Programme	43	13	30
389	421	418	Museum	432	10	422
0	0	0	Regional Touring Exhibitions	34	34	0
0	0	0	Youth Arts Council	47	47	0
729	791	735	Total (Transferred to Summary)	855	104	751
719	791	735	Continuing Services Budget			751
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
719	791	735	Total Continuing Services Budget			751
10	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
10	0	0	Total District Development Fund			0
729	791	735	Portfolio Total			751

Leisure & Young People

Parks and Grounds

Open Spaces Maintenance

Insurance premiums have increased by £19,000 at revised 2008/09, along with increases in Grounds Maintenance and Nursery recharges.

Contribution to HRA

The contribution to the HRA is made to offset the cost of maintenance of the grassed areas within council estates, this reduces in 2009/10 by £10,000.

Tree Maintenance

Minor increases occur in 2009/10 estimates in various areas. Estimates for revised 2008/09 are due to increased staff allocations, increase in tree work and re-allocation of commuted sums to other areas of open spaces.

Roding Valley Development

There are no significant variations to report on this budget.

Charity Accounts

This relates to open space at Chigwell Row and Lindisfield; these are owned by charities, of which this Council is the trustee. The only financial transaction between the General Fund and the charities is a grant to finance ongoing expenditure. Overall, the grant has increased slightly due to inflation increases only.

Leisure & Young People

Parks & Grounds

2007/08 Actual £000	2008/09 Original Estimate £000	2008/09 Revised Estimate £000		2009/10 Gross Expend £000	2009/10 Gross Income £000	Net Expend £000
231	258	290	Open Spaces Maintenance	301	3	298
273	323	315	Contribution to HRA	305	0	305
53	51	61	Tree Maintenance	67	0	67
62	64	62	Roding Valley Development	64	1	63
52	61	56	Charity Accounts	58	0	58
671	757	784	Total (Transferred to Summary)	795	4	791
664	757	784	Continuing Services Budget			791
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
664	757	784	Total Continuing Services Budget			791
7	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
7	0	0	Total District Development Fund			0
671	757	784	Portfolio Total			791

Leisure & Young People

North Weald Centre

North Weald Airfield

A drop in income, due mainly to the tenancy in Hangar 1 coming to an end, along with increased costs of rates on the same tenancy, and revised staff allocations have seen the surplus depleted at revised estimate time. This has been reversed in 2009/10 estimates due to a new tenancy commencing on 1 December 2008. The original 2009/10 includes DDF item for £20,000 relating to a full risk assessment of all airfield activities.

North Weald Gymnasium

There are no significant variances to report on this section.

Leisure & Young People

North Weald Centre

2007/08	2008/09			2009/10		
Actual	Original	Revised		Gross	Gross	Net
£000	Estimate	Estimate		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
(542)	(462)	(378)	North Weald Airfield	907	1,361	(454)
12	15	13	North Weald Gymnasium	13	0	13
(530)	(447)	(365)	Total (Transferred to Summary)	920	1,361	(441)
(468)	(452)	(501)	Continuing Services Budget			(477)
0	0	34	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
(468)	(452)	(467)	Total Continuing Services Budget			(477)
11	5	102	District Development Fund - Expenditure			36
(73)	0	0	District Development Fund - Savings			0
(62)	5	102	Total District Development Fund			36
(530)	(447)	(365)	Portfolio Total			(441)

Leisure & Young People

Sports Development and Other Miscellaneous Amenities

Marketing & Promotions

The Councils restructuring has seen a re-allocation of staff time away from this area.

Lifewalks

There are no significant variances to report on this section.

New Horizons

There are no significant variances to report on this section.

Sports Development

Salary allocations and support services have increased slightly in 2009/10 due to new Government/Council initiatives being promoted.

Community Development

The Councils restructuring programme has seen a re-allocation of staff time away from this area.

Limes Farm Hall

This is a new cost centre with a one off DDF item to meet the costs of management and repairs to Limes Farm Hall.

Youth Strategy

Staff allocations and funding for the Youth Council consultation exercise have seen costs increase between original and revised estimates in 2008/09. These allocations have now been put to the newly formed Youth Council Cost Centre for 2009/10 estimates.

Youth Council

This is a new cost centre for the newly formed Youth Council.

Leisure & Young People

Sports Development & Other Miscellaneous Amenities

2007/08	2008/09			2009/10		
Actual	Original	Revised		Gross	Gross	Net
£000	Estimate	Estimate		Expend	Income	Expend
	£000	£000		£000	£000	£000
93	97	50	Marketing & Promotions	52	0	52
51	43	44	Lifewalks	48	5	43
49	49	51	New Horizons	89	38	51
151	166	165	Sports Development	190	17	173
249	263	244	Community Development	260	18	242
0	0	0	Fit as a Fiddle	64	64	0
0	0	0	Limes Farm Hall	53	5	48
96	91	95	Youth Strategy	96	0	96
0	0	19	Youth Council	32	0	32
689	709	668	Total (Transferred to Summary)	884	147	737
685	709	663	Continuing Services Budget			677
0	0	0	Continuing Services Budget - Growth			12
0	0	0	Continuing Services Budget - Savings			0
685	709	663	Total Continuing Services Budget			689
66	0	97	District Development Fund - Expenditure			72
(62)	0	(92)	District Development Fund - Savings			(24)
4	0	5	Total District Development Fund			48
689	709	668	Portfolio Total			737

Leisure & Young People
Support and Trading Services

Community & Culture Administration

Due to the restructure this budget has been created and has replaced some elements of Leisure Admin.

Leisure & Young People
Support & Trading Services

2007/08 Actual £000	2008/09			2009/10		Net Expend £000
	Original Estimate £000	Revised Estimate £000		Gross Expend £000	Gross Income £000	
130	124	123	Community & Culture Administration	116	0	116
130	124	123	Total (Transferred to Summary)	116	0	116

130	124	123	Continuing Services Budget			116
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
130	124	123	Total Continuing Services Budget			116
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
130	124	123	Portfolio Total			116

**LEISURE PORTFOLIO 2009/10
SUBJECTIVE ANALYSIS**

BUDGET	Employee Expenses	Premises Related Expenses	Transport Related Expenses	Supplies and Services	Contracted Services	Support Services	Asset Rentals	Internally Recharged	Gross Revenue Expenditure	Fees and Charges	Rental Income	Grants & Reimb Other	Net Revenue Expenditure
	£	£	£	£	£	£	£	£	£	£	£	£	£
Leisure Facilities													
Loughton Leisure Centre Development	490	46,990	20	2,960	26,700	47,940	178,980	0	304,080	15,500	0	39,420	249,160
Waltham Abbey Swimming Pool	490	21,220	20	2,590	459,530	23,770	68,530	0	576,150	13,000	0	0	563,150
Epping Sports Centre	490	21,520	20	130	291,750	41,660	33,350	0	388,920	1,200	0	0	387,720
Waltham Abbey Sports Centre	329,540	30,550	4,700	17,810	0	76,760	0	0	459,360	131,100	0	0	328,260
Ongar Sports Centre	480	29,980	20	2,550	297,060	29,040	70,850	0	429,980	13,000	0	8,600	408,380
Loughton Leisure Centre Mediation	0	0	0	15,000	0	0	0	0	15,000	0	0	0	15,000
All Weather Pitch	1,210	0	60	30	0	380	6,820	0	8,500	0	0	2,620	5,880
Arts & Museum													
Community Arts	175,800	0	8,360	14,400	0	100,720	0	0	299,280	0	0	0	299,280
Arts Programme	2,120	1,100	1,130	38,690	0	0	0	0	43,040	0	0	13,140	29,900
Museum	209,590	70,370	6,060	35,430	0	93,820	16,590	0	431,860	10,290	0	0	421,570
Regional Touring Exhibitions	17,860	0	0	16,000	0	330	0	0	34,190	0	0	34,190	0
Youth Arts Partnership	3,480	8,970	0	34,040	0	0	0	0	46,490	0	0	46,490	0
Parks & Grounds													
Playgrounds & Open Spaces	0	231,490	0	57,420	0	12,390	0	0	301,300	3,320	0	0	297,980
Contribution to HRA	0	0	0	304,680	0	0	0	0	304,680	0	0	0	304,680
Tree Service	0	46,910	0	1,000	0	19,010	0	0	66,920	0	0	200	66,720
Roding Valley Development	10,670	9,490	330	31,010	0	12,830	0	0	64,330	0	650	0	63,680
Charity Accounts	0	53,590	0	1,540	0	2,770	0	0	57,900	0	0	0	57,900
North Weald Centre													
North Weald Centre	369,380	246,530	16,650	84,270	0	175,090	15,660	0	907,580	0	1,351,200	9,550	(453,170)
North Weald Gymnasium	480	0	20	10	0	1,980	10,180	0	12,670	0	0	0	12,670
Sports Development & Other Miscellaneous Amenities													
Marketing & Promotions	8,300	1,960	400	24,520	0	16,620	0	0	51,800	0	0	0	51,800
Lifewalks	26,640	0	630	4,390	0	16,570	0	0	48,230	4,700	0	0	43,530
New Horizons	37,810	0	700	18,990	0	37,420	0	0	88,920	37,740	0	0	51,180
Sports Development	90,720	0	3,960	25,430	0	69,730	0	0	189,840	16,800	0	0	173,040
Community Development	130,560	7,060	4,680	21,470	0	95,510	580	0	259,860	18,590	0	0	241,270
Fit as a Fiddle	37,550	1,540	0	11,100	0	13,710	0	0	63,900	0	0	63,900	0
Limes Farm Hall	22,600	30,300	0	0	0	0	0	0	52,900	5,380	0	0	47,520
Youth Strategy	40,940	0	1,920	12,290	0	41,280	0	0	96,430	0	0	0	96,430
Youth Council	16,960	0	6,160	3,720	0	5,310	0	0	32,150	0	0	0	32,150
Trans to GF summary	1,534,160	859,570	55,840	781,470	1,075,040	928,640	401,540	0	5,636,260	270,620	1,351,850	218,110	3,795,680
Support and Trading Services													
Community & Culture Administration	89,230	0	0	26,920	0	0	0	(116,160)	(10)	0	0	(10)	0
Total Support & Trading Service	89,230	0	0	26,920	0	0	0	(116,160)	(10)	0	0	(10)	0
TOTAL	1,623,390	859,570	55,840	808,390	1,075,040	928,640	401,540	(116,160)	5,636,250	270,620	1,351,850	218,100	3,795,680

**CIVIL ENGINEERING AND MAINTENANCE
PORTFOLIO**

ESTIMATES 2009/10

Civil Engineering & Maintenance

Revenue Budget 2009/10

Introduction

The Portfolio is responsible for the following services.

Highways
Car Parking
Land Drainage & Sewerage
Countrycare
Concessionary Fares
Support & Trading Services

Further detail of the services and the related CSB growth and DDF items are shown on the appropriate budget page.

Management & Portfolio Changes

A Corporate restructuring was agreed and implemented early in 2008. The new structure effected a saving in costs of £500,000 for the Council, being based on six Directorates headed by a Chief Executive with a Deputy.

The number of Portfolios has seen an increase from eight to nine, with services such as Concessionary Fares moving from Community Wellbeing to Civil Engineering & Maintenance, and Licensing moving from Environmental Protection to Corporate Support Services & ICT. For Direct Services the actuals for 2007/08 and the Original Estimate 2008/09, have been changed to fall in line with the new Portfolio structure.

Capital Charges

Accounting standards require that local authority fixed assets are accounted for on a consistent basis whereby proper provision for depreciation is made within service revenue accounts to reflect the cost of fixed assets used in the provision of services. The depreciation charge is based on the valuation of each asset, which is updated as necessary, or the historic cost of the asset as appropriate and the period over which each asset is depreciated is based on the useful life of the asset. Impairment charges would also be chargeable in the event of an asset suffering damage and/or the loss of economic benefits (eg storm damage). No impairment charges, however, are anticipated within the budgets. To ensure that capital charges do not impact on the level of Council Tax, these charges are reversed out in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

Compliance with CIPFA Standards

The budget has been prepared in accordance with the latest CIPFA guidance, in particular the Best Value Accounting Code of Practice 2007. The code of practice has the status of statutory "proper practice". It is also expected that members of CIPFA will comply with all the requirements of the Code as it defines best professional practice in terms of financial reporting. The only divergence from the code in these budget papers occurs where the portfolio service groupings differ from those required by the Code of Practice. The portfolio groupings are given precedence in these papers.

Budget format

The format of the attached budget papers is the same as last year. The summary page is split into three groups: Direct Services, Regulatory Services and Support & Trading Services. Not all portfolios will have all three types of service grouping.

Direct Services – these are self-explanatory and reflect the headline services provided by the portfolio.

Regulatory Services –The Cabinet has no part to play in the exercise of regulatory functions such as planning and licensing. However the Cabinet is responsible for the totality of the Council's budget. The costs of the regulatory functions therefore have been included in the appropriate portfolio budgets.

Support and Trading Services -Responsibility for support services and trading type arrangements has been split across a number of portfolios. In order to be transparent about the costs associated with these areas, they have been included in the relevant portfolios. However the net cost of these services is recharged to the direct and regulatory functions, either within the same portfolio or across a number of portfolios. Therefore to avoid double counting the costs are reversed out so as to arrive back at the true net cost of the portfolio.

The summary page includes the traditional re-analysis of the budget in terms of its' opening Continuing Services Budget, CSB growth and savings, and District Development Fund expenditure and savings.

Civil Engineering & Maintenance General Fund Estimate Summary

2007/08 Actual £000's	2008/09 Original Estimate £000's	2008/09 Revised Estimate £000's		2009/10 Gross Expend £000's	2009/10 Gross Income £000's	2009/10 Net Expend £000's
Direct Services						
436	434	392	Highways	562	155	407
(358)	(339)	(417)	Car Parking	1,213	1,607	(394)
634	787	640	Land Drainage & Sewerage	840	6	834
188	227	198	Countrycare	222	20	202
738	683	518	Concessionary Fares	821	250	571
1,638	1,792	1,331	Total (Transferred to GF Summary)	3,658	2,038	1,620
Support and Trading Services						
429	438	321	Engineering, Drainage & Water	338	1	337
1,040	1,120	1,064	Grounds Maintenance	1,260	143	1,117
197	232	186	Fleet Management	426	256	170
(490)	(527)	(509)	Recharged To This Portfolio	(681)	(134)	(547)
(1,176)	(1,263)	(1,062)	Recharged To Other Portfolio's	(1,343)	(266)	(1,077)
0	0	0	Total	0	0	0
1,638	1,792	1,331	Portfolio Total	3,658	2,038	1,620
1,539	1,833	1,577	Continuing Services Budget			1,569
152	32	45	Continuing Services Budget - Growth			0
(106)	(163)	(190)	Continuing Services Budget - Savings			0
1,585	1,702	1,432	Total Continuing Services Budget			1,569
279	325	179	Development Fund - Expenditure			292
(226)	(235)	(280)	Development Fund - Savings			(241)
53	90	(101)	Total District Development Fund			51
1,638	1,792	1,331	Portfolio Total			1,620

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Civil Engineering & Maintenance

CSB Growth Items		Original 2008/09 £000's	Revised 2008/09 £000's	Original 2009/10 £000's
Off Street Car Parking	Additional Staffing costs	6	7	
On Street Car Parking	Additional Staffing costs	6	8	
On Street Car Parking	Additional Staffing costs	(6)	(8)	
Off Street Car Parking	Additional costs of new contract	10	15	
On Street Car Parking	Additional costs of new contract	10	15	
On Street Car Parking	Additional costs of new contract	(10)	(15)	
Off Street Car Parking	Reduced maintenance	(14)	(14)	
Fleet Operations	Increased MOT income		(20)	
Concessionary Fares	Bus pass savings	(133)	(133)	
		(131)	(145)	0

Development Fund Items		Original 2008/09 £000's	Revised 2008/09 £000's	Original 2009/10 £000's
Land Drainage	Remedial Works to Water Courses	90	27	148
Land Drainage	Senior Engineer (2 years)		45	
Land Drainage	Reimbursem't from Environment Agency		(45)	
Countryside	Veteran Tree Project		3	
Highways	Replacement vandalised name plates		8	3
Grounds Maintenance	Increased petrol costs		13	
Concessionary Fares	New National Scheme - Costs	235	83	141
Concessionary Fares	New National Scheme - Grant	(235)	(235)	(241)
		90	(101)	51

Civil Engineering and Maintenance

Highways

Highways Residual Costs

The Agency arrangements with Essex County Council (ECC) ceased on 31st March 2005, however residual costs were incurred by the council for three years to 31st March 2008.

Highways General Fund

Re-allocations of staff related costs have reduced the estimates for 2008/09 and 2009/10.

Civil Engineering & Maintenance

Highways

<i>2007/08</i>	<i>2008/09</i>			<i>2009/10</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000's</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
<i>£000's</i>	<i>£000's</i>	<i>£000's</i>		<i>£000's</i>	<i>£000's</i>	<i>£000's</i>
34	0	0	Highways Agency Residual Cost	0	0	0
402	434	392	Highways General Fund	562	155	407
436	434	392	Portfolio Total	562	155	407
402	434	384	Continuing Services Budget			404
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
402	434	384	Total Continuing Services Budget			404
34	0	8	Development Fund - Expenditure			3
0	0	0	Development Fund - Savings			0
34	0	8	Total District Development Fund			3
436	434	392	Portfolio Total			407

Civil Engineering And Maintenance

Car Parking

Car Parking

An increase in income (£29,000) is mainly due to the level of season ticket sales (£13,000), increased usage of the off-street car parks (£14,000) and other contributions (£2,000). Cost savings arising from contracted services (£40,000) and other areas (£9,000) has seen the surplus increase by £78,000 in 2008/09. The parking tariffs have been left unchanged in 2009/10 to those currently levied.

Civil Engineering & Maintenance

Car Parking

2007/08 Actual £000's	2008/09 Original Estimate £000's	2008/09 Revised Estimate £000's		2009/10 Gross Expend £000's	2009/10 Gross Income £000's	Net Expend £000's
(358)	(339)	(417)	Parking Off Street	694	1,088	(394)
0	0	0	Parking On Street	519	519	0
(358)	(339)	(417)	Portfolio Total	1,213	1,607	(394)

(393)	(341)	(425)	Continuing Services Budget	(394)
148	32	45	Continuing Services Budget - Growth	0
(94)	(30)	(37)	Continuing Services Budget - Savings	0
(339)	(339)	(417)	Total Continuing Services Budget	(394)
0	0	0	Development Fund - Expenditure	0
(19)	0	0	Development Fund - Savings	0
(19)	0	0	Total District Development Fund	0
(358)	(339)	(417)	Portfolio Total	(394)

Civil Engineering & Maintenance

Land Drainage & Sewerage

Flood Defence & Land Drainage

The original budget for 2008/09 includes DDF expenditure of £90,000 for remedial works to water courses. Added to this was a DDF underspend from 2007/08 carried over of £85,000 making £175,000 in total for 2008/09. The revised estimate for 2008/09 is only £27,000 and the difference of £148,000 is carried forward into the 2009/10 original estimate.

There is a £68,000 reduction in staff related costs in revised 2008/09 expenditure due to vacancies and re-allocations.

Civil Engineering & Maintenance

Land Drainage & Sewerage

2007/08 Actual £000's	2008/09 Original Estimate £000's	2008/09 Revised Estimate £000's		2009/10 Gross Expend £000's	2009/10 Gross Income £000's	Net Expend £000's
463	592	463	Flood Defence & Land Drainage	651	6	645
29	47	38	Sewerage	44	0	44
142	148	139	Drainage Clearance Enforcement	145	0	145
634	787	640	Portfolio Total	840	6	834
520	697	613	Continuing Services Budget			686
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
520	697	613	Total Continuing Services Budget			686
182	90	72	Development Fund - Expenditure			148
(68)	0	(45)	Development Fund - Savings			0
114	90	27	Total District Development Fund			148
634	787	640	Portfolio Total			834

Civil Engineering & Maintenance

Countrycare

Countrycare

There are salary savings of £30,000 in the revised 2008/09 and original 2009/10 estimates due to the deletion of the Countrycare Trainee and Temporary Countryside Assistant posts.

Civil Engineering & Maintenance

Countrycare

2007/08 Actual £000's	2008/09 Original Estimate Revised Estimate £000's			2009/10 Gross Expend £000's	2009/10 Gross Income £000's	Net Expend £000's
192	227	195	Countrycare	222	20	202
(4)	0	3	Tree Project	0	0	0
188	227	198	Portfolio Total	222	20	202

191	227	195	Continuing Services Budget	202
0	0	0	Continuing Services Budget - Growth	0
0	0	0	Continuing Services Budget - Savings	0
191	227	195	Total Continuing Services Budget	202
44	0	3	Development Fund - Expenditure	0
(47)	0	0	Development Fund - Savings	0
(3)	0	3	Total District Development Fund	0
188	227	198	Portfolio Total	202

Civil Engineering & Maintenance

Concessionary Fares

Concessionary Fares

The Transport Act 2000 introduced a national minimum standard for local authority concessionary travel schemes for elderly and disabled people. The 2006 Budget announced that the statutory minimum was to be extended to free off-peak local bus travel anywhere in England from 1 April 2008. At the Cabinet meeting of 14 April 2008 it was decided to amend the start time in the Epping Forest District from the statutory time of 9.30am to the earlier time of 9am.

For the first time Epping Forest has moved away from issuing annual passes to issuing a pass that will last for five years, this is in line with Department for Transport recommendations. This has resulted in a saving of £8,500 for 2008/09.

A DDF government grant of £235,000 in 2008/09 and £241,000 in 2009/10 is included within the budgets to cover the anticipated additional costs from the increased up take in usage. However, due to the less than expected up take, there is a DDF saving of £152,000 in 2008/09 and an expected £100,000 in 2009/10.

Civil Engineering & Maintenance

Concessionary Fares

2007/08 Actual £000's	2008/09 Original Estimate £000's		Revised Estimate £000's		2009/10 Gross Expend £000's	Gross Income £000's	Net Expend £000's
738	683	518		Concessionary Fares	821	250	571
738	683	518		Portfolio Total	821	250	571
823	816	803		Continuing Services Budget			671
0	0	0		Continuing Services Budget - Growth			0
(12)	(133)	(133)		Continuing Services Budget - Savings			0
811	683	670		Total Continuing Services Budget			671
19	235	83		Development Fund - Expenditure			141
(92)	(235)	(235)		Development Fund - Savings			(241)
(73)	0	(152)		Total District Development Fund			(100)
738	683	518		Portfolio Total			571

Civil Engineering And Maintenance

Support and Trading Services

Engineering, Drainage and Water

There are savings of two posts in the revised 2008/09 and original 2009/10 estimates due to the restructure. These savings were shown in the 2008/09 original estimates under the Finance, Performance Management & Corporate Support Services portfolio, as at that time it was unclear under which portfolio the savings from the restructure would fall.

Grounds Maintenance

Fluctuations in estimates relate to staff turnover within this group.

Fleet Operations

There is a £20,000 CSB saving in the revised 2008/09 estimate due to increased MOT income. There are also savings on transport maintenance.

Civil Engineering & Maintenance

Support and Trading Services

2007/08 Actual £000's	2008/09 Original Estimate £000's	2008/09 Revised Estimate £000's		2009/10 Gross Expend £000's	2009/10 Gross Income £000's	2009/10 Net Expend £000's
429	438	321	Engineering, Drainage & Water	338	1	337
1,040	1,120	1,064	Grounds Maintenance	1,260	143	1,117
197	232	186	Fleet Operations	426	256	170
1,666	1,790	1,571	Portfolio Total	2,024	400	1,624
1,662	1,790	1,578	Continuing Services Budget			1,624
4	0	0	Continuing Services Budget - Growth			0
0	0	(20)	Continuing Services Budget - Savings			0
1,666	1,790	1,558	Total Continuing Services Budget			1,624
0	0	13	Development Fund - Expenditure			0
0	0	0	Development Fund - Savings			0
0	0	13	Total District Development Fund			0
1,666	1,790	1,571	Portfolio Total			1,624

**CIVIL ENGINEERING & MAINTENANCE
SUBJECTIVE ANALYSIS 2009/10**

BUDGET	Employee Expenses	Premises Related Expenses	Transport Related Expenses	Supplies and Services	External Contracted Services	Support Services	Dep'n Charges	Internally Recharged	Gross Revenue Expenditure	Reimburse from Agency	Fees and Charges	Rents	Net Revenue Expenditure
	£	£	£	£	£	£	£	£	£	£	£	£	£
HIGHWAYS Highways General Fund	14,990	353,020	2,130	20,310	0	76,830	94,700	0	561,980	0	154,990	0	406,990
CAR PARKING Off Street On Street	61,530 59,330	177,730 5,390	8,800 8,460	18,310 16,120	365,220 354,720	59,300 62,350	3,480 0	0 12,160	694,370 518,530	0 0	1,065,870 518,530	22,210 0	(393,710) 0
LAND DRAINAGE & SEWERAGE Flood Defence & Land Drainage Sewerage Drainage Clearance Enforcement	0 0 3,200	330 0 0	0 0 150	2,810 620 30	203,310 0 0	338,790 42,800 141,410	106,580 0 0	0 0 0	651,820 43,420 144,790	6,600 0 0	0 0 0	0 0 0	645,220 43,420 144,790
COUNTRYCARE Countrycare Tree Projects	126,880 0	10,750 0	8,260 0	29,370 0	0 0	42,800 0	3,610 0	0 0	221,670 0	19,450 0	0 0	0 0	202,220 0
TRAVEL SCHEMES Concessionary Travel	1,030	0	0	783,110	0	36,950	0	0	821,090	241,000	9,000	0	571,090
TOTAL (Transferred to GF Summary)	266,960	547,220	27,800	870,680	923,250	801,230	208,370	12,160	3,657,670	267,050	1,748,390	22,210	1,620,020
SUPPORT & TRADING SERVICES Engineering, Drainage and Water Grounds Maintenance Fleet Operations	305,550 864,870 246,610	0 91,850 38,690	18,620 188,070 111,380	13,470 81,420 29,310	0 0 0	0 0 0	0 34,570 0	(337,050) (1,117,000) (169,990)	590 143,780 256,000	0 0 0	590 143,780 256,000	0 0 0	0 0 0
TOTAL	1,417,030	130,540	318,070	124,200	0	0	34,570	(1,624,040)	400,370	0	400,370	0	0
PORTFOLIO TOTAL	1,683,990	677,760	345,870	994,880	923,250	801,230	242,940	(1,611,880)	4,058,040	267,050	2,148,760	22,210	1,620,020

**ENVIRONMENTAL PROTECTION
PORTFOLIO**

ESTIMATES 2009/10

Environmental Protection

Revenue Budget 2009/10

Introduction

The Portfolio is responsible for the following services.

Environmental Health
Waste Management
Support & Trading Services

Further detail of the services and the related CSB growth and DDF items are shown on the appropriate budget page.

Management & Portfolio Changes

A Corporate restructuring was agreed and implemented early in 2008. The new structure effected a saving in costs of £500,000 for the Council, being based on six Directorates headed by a Chief Executive with a Deputy.

The number of Portfolios has seen an increase from eight to nine, with services such as Concessionary Fares moving from Community Wellbeing to Civil Engineering & Maintenance, and Licensing moving from Environmental Protection to Corporate Support Services & ICT. For Direct Services the actuals for 2007/08 and the Original Estimate 2008/09, have been changed to fall in line with the new Portfolio structure.

Capital Charges

Accounting standards require that local authority fixed assets are accounted for on a consistent basis whereby proper provision for depreciation is made within service revenue accounts to reflect the cost of fixed assets used in the provision of services. The depreciation charge is based on the valuation of each asset, which is updated as necessary, or the historic cost of the asset as appropriate and the period over which each asset is depreciated is based on the useful life of the asset. Impairment charges would also be chargeable in the event of an asset suffering damage and/or the loss of economic benefits (eg storm damage). No impairment charges, however, are anticipated within the budgets. To ensure that capital charges do not impact on the level of Council Tax, these charges are reversed out in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

Compliance with CIPFA Standards

The budget has been prepared in accordance with the latest CIPFA guidance, in particular the Best Value Accounting Code of Practice 2007. The code of practice has the status of statutory "proper practice". It is also expected that members of CIPFA will comply with all the requirements of the Code as it defines best professional practice in terms of financial reporting. The only divergence from the code in these budget papers occurs where the portfolio service groupings differ from those required by the Code of Practice. The portfolio groupings are given precedence in these papers.

Budget format

The format of the attached budget papers is the same as last year. The summary page is split into three groups: Direct Services, Regulatory Services and Support & Trading Services. Not all portfolios will have all three types of service grouping.

Direct Services – these are self-explanatory and reflect the headline services provided by the portfolio.

Regulatory Services –The Cabinet has no part to play in the exercise of regulatory functions such as planning and licensing. However the Cabinet is responsible for the totality of the Council's budget. The costs of the regulatory functions therefore have been included in the appropriate portfolio budgets.

Support and Trading Services -Responsibility for support services and trading type arrangements has been split across a number of portfolios. In order to be transparent about the costs associated with these areas, they have been included in the relevant portfolios. However the net cost of these services is recharged to the direct and regulatory functions, either within the same portfolio or across a number of portfolios. Therefore to avoid double counting the costs are reversed out so as to arrive back at the true net cost of the portfolio.

The summary page includes the traditional re-analysis of the budget in terms of its' opening Continuing Services Budget, CSB growth and savings, and District Development Fund expenditure and savings.

Environmental Protection

General Fund Estimate Summary

2007/08 Actual £000's	2008/09 Original Estimate £000's	2008/09 Revised Estimate £000's		2009/10 Gross Expend £000's	2009/10 Gross Income £000's	2009/10 Net Expend £000's
			Direct Services			
1,281	1,453	1,526	Environmental Health	1,776	58	1,718
6,551	5,012	5,074	Waste Management	6,512	1,176	5,336
7,832	6,465	6,600	Total Direct	8,288	1,234	7,054
			Support and Trading Services			
352	361	341	Environmental Policy Group	367	0	367
368	378	369	Environmental Administration	352	0	352
314	321	293	Environmental Finance	313	0	313
(414)	(424)	(431)	Recharged To This Portfolio	(414)	0	(414)
(620)	(636)	(572)	Recharged To Other Portfolio's	(618)	0	(618)
0	0	0	Total	0	0	0
7,832	6,465	6,600	Portfolio Total	8,288	1,234	7,054
6,816	7,040	7,118	Continuing Services Budget			6,695
2	143	106	Continuing Services Budget - Growth			214
0	(752)	(880)	Continuing Services Budget - Savings			(10)
6,818	6,431	6,344	Total Continuing Services Budget			6,899
1,070	34	276	Development Fund - Expenditure			155
(56)	0	(20)	Development Fund - Savings			0
1,014	34	256	Total District Development Fund			155
7,832	6,465	6,600	Portfolio Total			7,054

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**Environmental Protection
Development Fund & Growth Items**

		Original 2008/09 £000's	Revised 2008/09 £000's	Original 2009/10 £000's
CSB Growth Items				
Contaminated Land	Bobbingworth Tip Maintenance			7
Pest Control	Reduced cost of contract		(4)	(10)
Waste Management	New Contract	(604)	(604)	
Waste Management	Weed Spraying & Tipping Away	(148)	(148)	
Waste Management	Changes to Service			150
Waste Management	Safer, Cleaner and Greener	59	59	
Waste Management	Recycling Credits		(124)	
Neighbourhoods / Rapid Response	Safer, Cleaner and Greener	76	19	57
Abandoned Vehicles	Fees and Charges		20	
Animal Welfare	Stray Dogs	8	8	
		<u>(609)</u>	<u>(774)</u>	<u>204</u>

		Original 2008/09 £000's	Revised 2008/09 £000's	Original 2009/10 £000's
Development Fund Items				
Waste Management	Subscription to procurement hub	7	7	
Waste Management	Refuse Vehicle Maintenance		60	
Waste Management	Changes to Service			150
Waste Management	Safer, Cleaner and Greener	5	5	
Waste Management	Sack Purchases		162	
Neighbourhoods / Rapid Response	Safer, Cleaner and Greener	18	18	
Pollution Control	Air Quality Management Area	4	4	
Pollution Control	Air Quality Modelling		20	
Pollution Control	Air Quality Modelling Grant		(20)	
Contaminated Land	Bobbingworth Tip Maintenance			5
		<u>34</u>	<u>256</u>	<u>155</u>

Environmental Protection

Environmental Health

Inspection of Workplaces

Re-allocations of staff related costs have increased the estimates for 2008/09 and 2009/10.

Food Safety

Re-allocations of staff related costs have increased the estimates for 2009/10.

Pest Control

The new pest control contract has resulted in a £4,000 CSB saving in 2008/09 and a further £10,000 CSB saving in 2009/10. Re-allocations of staff related costs have reduced the estimates even further for 2008/09 and 2009/10.

Pollution Control & Monitoring

Re-allocations of staff related costs have reduced the estimates for 2008/09 and 2009/10.

Gypsy Matters

Re-allocations of staff related costs have reduced the estimates for 2008/09 and 2009/10.

Neighbourhoods & Rapid Response

For this new service, the original estimate for 2008/09 related to CSB growth and DDF items only, with staff related costs remaining as originally allocated elsewhere within the portfolio. The revised estimate for 2008/09 and original estimate for 2009/10 contain the staff related costs hence the large increases in costs. The revised estimate for 2008/09 is less than the original for 2009/10 due to the service not being seen as fully operational until 1st January 2009.

Environmental Protection

Environmental Health

<i>2007/08</i>	<i>2008/09</i>			<i>2009/10</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000's</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
	<i>£000's</i>	<i>£000's</i>		<i>£000's</i>	<i>£000's</i>	<i>£000's</i>
171	168	161	Animal Welfare Service	173	11	162
105	125	143	Inspection of Workplaces	157	7	150
162	181	176	Food Safety	217	4	213
121	124	58	Pest Control	62	16	46
378	384	268	Pollution Control & Monitoring	282	0	282
59	84	57	Contaminated Land & Water Quality	102	0	102
10	11	8	Part B Processes	25	19	6
65	68	23	Gypsy Matters	22	0	22
184	186	188	Public Conveniences	196	1	195
0	94	421	Neighbourhoods & Rapid Response	516	0	516
26	28	23	Other Environmental Services	24	0	24
1,281	1,453	1,526	Portfolio Total	1,776	58	1,718
1,279	1,347	1,481	Continuing Services Budget			1,659
2	84	27	Continuing Services Budget - Growth			64
0	0	(4)	Continuing Services Budget - Savings			(10)
1,281	1,431	1,504	Total Continuing Services Budget			1,713
0	22	42	Development Fund - Expenditure			5
0	0	(20)	Development Fund - Savings			0
0	22	22	Total District Development Fund			5
1,281	1,453	1,526	Portfolio Total			1,718

Environmental Protection

Waste Management

General

The 2009/10 estimates include £150,000 for District Development Funds enabling the Contractor to make service enhancements, with a further £150,000 of growth to increase recycling and make further enhancements from October 2009. No specific service changes have yet been agreed with the contractor, but it is hoped that an additional recycling element will reduce the reliance the Council has on garden waste sacks.

Refuse Collection

Reductions on revised estimates are due to a re-allocation of staff time (£65,000) to other areas and a re-alignment of contract resources (£262,000 see recycling below). These estimates rise in 2009/10 due to an increase of £102,000 for service enhancements etc. (see above) along with inflationary factors.

Street Cleansing

Revised estimates have increased from original mainly due to revised staff and minor contract allocations. Further increases in staff allocations and £96,000 of service enhancements (see above) are the major items of growth in this service.

Recycling

The garden waste sacks estimate has been increased by £184,000 (£162,000 from DDF and £22,000 virement from underspends) at revised estimates due to the high demand for this free service along with contract allocations of £262,000 accounting for the major variance, these have been offset by an increase in recycling credits of £124,000 from increased recycling rates achieved. Estimates for 2009/10 have an additional £102,000 for service enhancements built into them, with the Council entering discussions with the Contractor to help reduce the Councils reliance upon garden waste sacks.

Abandoned Vehicles

Due to the Councils inability to pursue debts relating to owners of abandoned vehicles, as they have been ruled un-enforceable in the Courts, the estimates for income have fallen by £20,000 in both years.

Environmental Protection

Waste Management

2007/08	2008/09			2009/10		
£000's	Original Estimate £000's	Revised Estimate £000's		Gross Expend £000's	Gross Income £000's	Net Expend £000's
2,982	2,297	1,960	Refuse Collection	2,293	178	2,115
2,069	1,389	1,438	Street Cleansing	1,663	83	1,580
1,442	1,274	1,605	Recycling	2,482	910	1,572
58	52	71	Abandoned Vehicles	74	5	69
6,551	5,012	5,074	Portfolio Total	6,512	1,176	5,336
5,537	5,693	5,637	Continuing Services Budget			5,036
0	59	79	Continuing Services Budget - Growth			150
0	(752)	(876)	Continuing Services Budget - Savings			0
5,537	5,000	4,840	Total Continuing Services Budget			5,186
1,070	12	234	Development Fund - Expenditure			150
(56)	0	0	Development Fund - Savings			0
1,014	12	234	Total District Development Fund			150
6,551	5,012	5,074	Portfolio Total			5,336

Environmental Protection

Support and Trading Services

Environmental Policy

This is a newly set up employee related cost centre and contains the costs relating to the Director & Assistant Directors of the Environmental Street Scene.

Environmental Administration

Fluctuations in estimates relate to staff related costs.

Environmental Finance

Staff vacancies have resulted in savings in 2008/09.

Environmental Protection
Support and Trading Services

<i>2007/08</i> <i>Actual</i> <i>£000's</i>	<i>2008/09</i> <i>Original</i> <i>Estimate</i> <i>£000's</i>		<i>Revised</i> <i>Estimate</i> <i>£000's</i>		Gross Expend £000's	2009/10 Gross Income £000's	Net Expend £000's
352	361	341		Environmental Policy Group	367	0	367
368	378	369		Environmental Administration	352	0	352
314	321	293		Environmental Finance	313	0	313
1,034	1,060	1,003		Portfolio Total	1,032	0	1,032

1,034	1,060	1,003		Continuing Services Budget			1,032
0	0	0		Continuing Services Budget - Growth			0
0	0	0		Continuing Services Budget - Savings			0
1,034	1,060	1,003		Total Continuing Services Budget			1,032
0	0	0		Development Fund - Expenditure			0
0	0	0		Development Fund - Savings			0
0	0	0		Total District Development Fund			0
1,034	1,060	1,003		Portfolio Total			1,032

**ENVIRONMENTAL PROTECTION
SUBJECTIVE ANALYSIS 2009/10**

BUDGET	Cost Centre	Employee Expenses	Premises Related Expenses	Transport Related Expenses	Supplies and Services	External Contracted Services	Support Services	Dep'n Charges	Internally Recharged	Gross Revenue Expenditure	Govtmt Grant	Fees and Charges	Rents	Net Revenue Expenditure
		£	£	£	£	£	£	£	£	£	£	£	£	£
ENVIRONMENTAL HEALTH														
Animal Welfare Service	EH142	71,010	350	9,970	12,760	33,950	45,460	0	0	173,500	0	11,030	0	162,470
Inspection of Workplaces	EH180	97,420	0	3,370	8,520	0	47,740	0	0	157,050	6,700	0	0	150,350
Food Safety	EH100	135,120	0	4,670	13,040	0	63,930	0	0	216,760	0	4,200	0	212,560
Pest Control	EH130	10,630	0	410	170	42,000	8,760	0	0	61,970	0	15,750	0	46,220
Pollution Control & Monitoring	EH110	92,510	0	4,470	18,170	0	167,240	0	0	282,390	0	0	0	282,390
Contaminated Land & Water Quality	EH112	0	41,420	0	56,380	0	4,570	0	0	102,370	0	0	0	102,370
Part B Processes	EH111	15,760	0	580	270	0	8,280	0	0	24,890	0	18,900	0	5,990
Gypsy Matters	EH144	3,200	0	150	30	0	18,330	0	0	21,710	0	0	0	21,710
Public Conveniences	EH160	0	176,290	0	3,670	0	5,800	10,030	0	195,790	0	1,260	0	194,530
Neighbourhoods / Rapid Response	EH155	290,840	0	25,090	12,720	0	183,460	3,970	0	516,080	0	0	0	516,080
Other Environmental Services														
Home & Water Safety	CY102	0	0	0	560	0	930	0	0	1,490	0	0	0	1,490
National Assistance Burials	EH143	0	0	0	0	0	13,490	0	0	13,490	0	0	0	13,490
All Saints Churchyard	EH147	0	8,130	0	0	0	530	0	0	8,660	0	0	0	8,660
WASTE MANAGEMENT														
Refuse Collection	WC100	79,090	22,120	16,490	182,990	1,573,420	183,340	235,670	0	2,293,120	135,480	43,000	0	2,114,640
Street Cleansing	SC100	62,300	20,130	9,750	14,230	1,441,200	99,020	15,700	0	1,662,330	80,900	1,800	0	1,579,630
Recycling	WC200	74,070	24,240	11,600	364,300	1,819,400	158,990	29,880	0	2,482,480	910,220	0	0	1,572,260
Abandoned Vehicles	WC102	14,380	450	2,250	4,630	30,750	21,530	0	0	73,990	0	5,000	0	68,990
TOTAL (Transferred to GF Summary)		946,330	293,130	88,800	692,440	4,940,720	1,031,400	295,250	0	8,288,070	1,133,300	100,940	0	7,053,830
SUPPORT & TRADING SERVICES														
Environmental Policy Group	35100	344,720	0	17,200	4,460	0	0	0	(366,220)	160	0	160	0	0
Environmental Administration	35900	310,180	0	480	41,510	0	0	0	(352,170)	0	0	0	0	0
Environmental Finance	35950	282,090	0	6,300	24,860	0	0	0	(313,220)	30	0	30	0	0
TOTAL		936,990	0	23,980	70,830	0	0	0	(1,031,610)	190	0	190	0	0
PORTFOLIO TOTAL		1,883,320	293,130	112,780	763,270	4,940,720	1,031,400	295,250	(1,031,610)	8,288,260	1,133,300	101,130	0	7,053,830

**HOUSING PORTFOLIO
GENERAL FUND
ESTIMATES 2009/10**

Housing

Revenue Budget 2009/10

Introduction

The Housing (General) Portfolio is responsible for the following services;

Private Sector Housing
Homelessness
Bed and Breakfast Accommodation
Housing Strategy
Affordable Housing Grants

Further details of the services and the related CSB growth and DDF items are shown on the appropriate budget page.

Management & Portfolio Changes

A Corporate restructuring was agreed and implemented early in 2008. The new structure effected a saving in costs of £500,000 for the Council, being based on six Directorates headed by a Chief Executive with a Deputy.

The number of Portfolios has seen an increase from eight to nine, with services such as Concessionary Fares moving from Community Wellbeing to Civil Engineering & Maintenance, and Licensing moving from Environmental Protection to Corporate Support Services & ICT. For Direct Services the actuals for 2007/08 and the Original Estimate 2008/09, have been changed to fall in line with the new Portfolio structure.

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Accounting standards require that local authority fixed assets are accounted for on a consistent basis whereby proper provision for depreciation is made within service revenue accounts to reflect the cost of fixed assets used in the provision of services. The depreciation charge is based on the valuation of each asset, which is updated as necessary, or the historic cost of the asset as appropriate and the period over which each asset is depreciated is based on the useful life of the asset. Impairment charges would also be chargeable in the event of an asset suffering damage and/or the loss of economic benefits (eg storm damage). No impairment charges, however, are anticipated within the budgets. To ensure that capital charges do not impact on the level of Council Tax, these charges are reversed out in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

Compliance with CIPFA Standards

The budget has been prepared in accordance with the latest CIPFA guidance, in particular the Best Value Accounting Code of Practice 2007. The code of practice has the status of statutory "proper practice". It is also expected that members of CIPFA will comply with all the requirements of the Code as it defines best professional practice in terms of financial reporting. The only divergence from the code in these budget papers occurs where the portfolio service groupings differ from those required by the Code of Practice. The portfolio groupings are given precedence in these papers.

Budget format

The format of the attached budget papers is the same as that adopted last year. The summary page is split into three groups: Direct Services, Regulatory Services and Support & Trading Services. Not all portfolios will have all three types of service grouping.

Direct Services – These are self-explanatory and reflect the headline services provided by the portfolio.

Regulatory Services –The Cabinet has no part to play in the exercise of regulatory functions such as planning and licencing. However the Cabinet is responsible for the totality of the Council's budget. The costs of the regulatory functions therefore have been included in the relevant portfolio budgets.

Support and Trading Services - Responsibility for support services and trading arrangements has been split across a number of portfolios. In order to be transparent about the costs associated with these areas, they have been included in the relevant portfolios. However the net cost of these services is recharged to the direct and regulatory functions, either within the same portfolio or across a number of portfolios. To avoid double counting, these costs are reversed out, in order to show the net cost of the portfolio.

The summary page includes the traditional re-analysis of the budget in terms of its opening Continuing Services Budget, CSB growth and savings, and District Development Fund expenditure and savings.

Housing

General Fund Estimate Summary

2007/08	2008/09			2009/10		
Actual	Original	Revised		Gross	Gross	Net
£000	Estimate	Estimate		Expend	Income	Expend
	£000	£000		£000	£000	£000
Direct Services						
250	956	654	Private Sector Housing	1,334	592	742
220	242	274	Homeless	512	222	290
41	47	43	Housing Strategy	44	0	44
522	696	970	Affordable Housing Grants	247	0	247
0	0	0	Leasehold Services Administration	278	278	0
Portfolio Total						
1,033	1,941	1,941	(Transferred to GF Summary)	2,415	1,092	1,323
873	1,556	1,569	Continuing Services Budget			1,291
143	361	360	Continuing Services Budget - Growth			12
0	0	0	Continuing Services Budget - Savings			0
Total Continuing Services Budget				1,303		
17	24	12	District Development Fund - Expenditure			20
0	0	0	District Development Fund - Savings			0
Total District Development Fund				20		
Portfolio Total				1,323		

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Housing General Fund

Development Fund and Growth Items

		Original 2008/09 £000's	Revised 2008/09 £000's	Original 2009/10 £000's
CSB Growth Items				
Private Sector Housing	Environmental Health Practitioner	30	18	12
Private Sector Housing	Finders Fee		10	
Reinstatement Grants	End of Subsidy	331	332	
		<u>361</u>	<u>360</u>	<u>12</u>
Development Fund Items				
Direct				
Homelessness	Homeless Prevention Officers		8	
Homelessness	Rental Loan Scheme			20
Private Sector Housing	Housing Strategy and Empty Homes Surveys	8		
Private Sector Housing	Consultancy Private Sector Assistance Policy	15	2	
Private Sector Housing	Handyperson Scheme	1	2	
		<u>24</u>	<u>12</u>	<u>20</u>

Housing General Fund

Private Sector Housing

Private Sector Grants

The revised 2008/09 and original 2009/10 estimates has seen a re-phasing in grant expenditure on disabled facility and other private sector grants. The changes in expenditure do not affect the level of Council Tax as these changes are reversed out of the revenue account.

Reinstatement Grants

Grant funding obtained under S. 541 of the Housing Act 1985 for re-instatement of housing to decent standards finished in 2007/08.

Other Private Sector Housing Work

The DDF of £12,000 for consultancy/condition survey has been deferred to 2011/12. The other reduction relates to staff time allocations.

General Improvement Areas

No significant variances in this area.

Care and Repair

The increase in this budget relates to the changes in salary and other allocations for Private Sector Housing.

House Condition Survey

The survey was completed early in 2006/07. The budget for 2008/09 consists of a DDF item of £8,000 for the follow up on Housing Private Sector Policy work which has now been deferred to 2011/12.

Housing Act Advances

There are no longer any Housing Act Advances.

Handyperson Scheme

There is a reduction in the revised 2008/09 estimates due to staff vacancies.

Housing General Fund

Private Sector Housing

2007/08	2008/09			2009/10		
Actual £000	Original Estimate £000	Revised Estimate £000		Gross Expend £000	Gross Income £000	Net Expend £000
278	641	330	Private Sector Grants	875	493	382
(329)	2	0	Reinstatement Grants	0	0	0
210	214	196	Other Private Sector Housing	208	2	206
7	11	8	General Improvement Areas	11	0	11
43	36	91	Care & Repair	189	86	103
0	8	0	House Condition Survey	0	0	0
4	4	0	Housing Act Advances	0	0	0
37	40	29	Handyperson Scheme	51	11	40
250	956	654	Total (Transferred to Summary)	1,334	592	742
100	571	290	Continuing Services Budget			730
143	361	360	Continuing Services Budget - Growth			12
0	0	0	Continuing Services Budget - Savings			0
243	932	650	Total Continuing Services Budget			742
7	24	4	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
7	24	4	Total District Development Fund			0
250	956	654	Portfolio Total			742

Housing General Fund

Homelessness

Homelessness

The increase from Revised 2008/09 to Original 2009/10 is due to a DDF item of £20,000 for additional finance for the rental loan scheme.

Bed and Breakfast Accommodation

The increase in expenditure for revised 2008/09 is due to increases in the room rental costs (£15,000), increased staff allocations (£10,000) to administer the increase, and a reduction in the amounts allowed through the Housing Benefit system (£5,000) have seen this area increase.

Fresh Start Scheme

No variances arise in this service sector.

Housing General Fund

Homelessness

2007/08	2008/09			2009/10		
Actual	Original	Revised		Gross	Gross	Net
£000	Estimate	Estimate		Expend	Income	Expend
	£000	£000		£000	£000	£000
184	214	216	Homelessness	303	64	239
20	1	31	Bed & Breakfast Accommodation	182	158	24
16	27	27	Fresh Start Scheme	27	0	27
220	242	274	Total (Transferred to Summary)	512	222	290
210	242	266	Continuing Services Budget			270
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
210	242	266	Total Continuing Services Budget			270
10	0	8	District Development Fund - Expenditure			20
0	0	0	District Development Fund - Savings			0
10	0	8	Total District Development Fund			20
220	242	274	Portfolio Total			290

Housing General Fund

Other Activities

Housing Investment Programme

No major variances arise in this service sector, save for a slight reduction in staff allocations.

Affordable Housing Grants

The Capital Programme includes a category of capital grants to housing associations to enable the provision of affordable housing on small areas of surplus HRA land. This transaction does not result in the creation of a Council asset and therefore is written off to the revenue account in the year that the grant is given. This has no effect on the council tax, as the entry is reversed out below the 'net cost of services' line. This also includes the write off of capital expenditure in relation to the new home ownership projects initiative.

Leasehold Services Administration

This budget relates to the management costs and administration of the leaseholders accounts.

Former HRA flats that have been sold on long leases still present liabilities to this Council in respect of maintenance costs. Whilst the income from these sources is credited to the HRA, the administration element is charged back to leaseholders. The net expenditure to this council will therefore always be nil.

Housing General Fund

Other Activities

<i>2007/08</i>	<i>2008/09</i>			<i>2009/10</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
41	47	43	Housing Investment Programme	44	0	44
522	696	970	Affordable Housing Grants	247	0	247
0	0	0	Leasehold Service Administration	278	278	0
563	743	1,013	Total (Transferred to Summary)	569	278	291

563	743	1,013	Continuing Services Budget	291
0	0	0	Continuing Services Budget - Growth	0
0	0	0	Continuing Services Budget - Savings	0
563	743	1,013	Total Continuing Services Budget	291
0	0	0	District Development Fund - Expenditure	0
0	0	0	District Development Fund - Savings	0
0	0	0	Total District Development Fund	0
563	743	1,013	Portfolio Total	291

**HOUSING GENERAL FUND 2009/10
SUBJECTIVE ANALYSIS**

BUDGET	Employee Expenses	Premises Related Expenses	Transport Related Expenses	Supplies and Services	Support Services	Capital Deletions	Gross Revenue Expenditure	Fees and Charges	Rental Income	Gov Grants	Other Income	Net Revenue Expenditure
	£	£	£	£	£	£	£	£	£	£	£	£
Private Sector Housing												
Private Sector Housing Grants	66,820	0	2,190	480	55,780	750,000	875,270	0	0	493,000	0	382,270
Reinstatement Grants	0	0	0	0	0	0	0	0	0	0	0	0
Repairs to Private Dwellings	132,740	0	4,030	7,800	63,510	0	208,080	0	0	0	1,500	206,580
General Improvement Areas	0	7,710	0	0	3,530	0	11,240	0	0	0	0	11,240
Care & Repair	85,080	0	2,930	32,440	68,490	0	188,940	2,000	0	31,500	52,860	102,580
House Condition Survey	0	0	0	0	0	0	0	0	0	0	0	0
House Purchase Advances	0	0	0	0	0	0	0	0	0	0	0	0
Handyperson Scheme	22,460	0	570	10,340	17,480	0	50,850	0	0	0	11,140	39,710
Homelessness												
Homelessness	189,320	0	8,590	35,990	69,500	0	303,400	0	0	60,000	4,350	239,050
Bed & Breakfast Accommodation	25,400	135,000	1,260	2,020	17,410	0	181,090	0	0	0	157,500	23,590
New Start Scheme	0	0	0	26,000	1,010	0	27,010	0	0	0	0	27,010
Other Activities												
Housing Investment Programme	12,930	0	90	3,010	27,650	0	43,680	0	0	0	0	43,680
Affordable Housing Grants	530	0	10	0	24,080	223,000	247,620	0	0	0	0	247,620
Leasehold Services Administration	83,540	74,410	2,210	5,010	113,080	0	278,250	278,250	0	0	0	0
TOTAL	618,820	217,120	21,880	123,090	461,520	973,000	2,415,430	280,250	0	584,500	227,350	1,323,330