

Supplementary Committee Agenda



**Epping Forest
District Council**

Finance and Performance Management Cabinet Committee Monday, 19th June, 2006

Place: Civic Offices, High Street, Epping
Room: Committee Room 1
Time: 6 00 pm
Committee Secretary: Graham Lunnun, Research and Democratic Services
Tel: 01992 564244 Email: glunnun@eppingforestdc.gov.uk

10. PROVISIONAL REVENUE OUTTURN 2005/06 (Pages 3 - 18)

(Head of Finance) Revised report and appendices attached.

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Report to the Finance and Performance Management Cabinet Committee



**Epping Forest
District Council**

Date of meeting: 19 June 2006

Portfolio: Finance and Performance Management

Subject: Provisional Revenue Outturn 2005/06.

Officer contact for further information: Peter Maddock, Assistant Head of Finance (01992 564602)

Democratic Services Officer: Graham Lunnun (01992 – 56 4244).

Recommendations/Decisions Required:

- (1) That the overall 2005/06 revenue out-turn for the General Fund and Housing Revenue Accounts be noted.
- (2) That as detailed in Appendix B, the carry forward of £575,000 District Development Fund expenditure be approved; and

Introduction:

1. This report provides an overall summary of the revenue outturn for the financial year 2005/06.

General Fund

2. The table below summarises the revenue outturn for the General Fund and the consequential movement in balances for 2005/06.

	Original Estimate £000	Revised Estimate £000	Actual Expend £000	Variance from Original £000	Variance from Revised £000
General Fund					
Net Expenditure after Adjustments	14,255	13,955	13,316	(939)	(639)
Government Grants and Local Taxation	14,284	14,284	14,284	-	-
(Contribution to) Balances	<u>(29)</u>	<u>(329)</u>	<u>(968)</u>	<u>(939)</u>	<u>(639)</u>
Opening Balances – 1/4/05	(5,488)	(5,488)	(5,488)	-	-
(Contribution to) Balances	(29)	(329)	(968)	(939)	(639)
Closing Balances – 31/3/06	<u>(5,517)</u>	<u>(5,817)</u>	<u>(6,456)</u>	<u>(939)</u>	<u>(639)</u>

3. Net expenditure for 2005/06 totalled £13.316 million, which was £939,000 (6.6%) below the original estimate and £639,000 (4.5%) below the revised. When compared to a gross expenditure budget of approximately £60 million, the variances can be restated as 1.6% and 1.1% respectively.

4. An analysis of the changes between Continuing Services Budget (CSB) and District Development Fund (DDF) expenditure illustrates where the main variances in revenue expenditure have occurred.

General Fund	Original Estimate £000	Revised Estimate £000	Actual Expend £000	Variance from Original £000	Variance from Revised £000
Opening CSB	14,156	13,687	13,323	(833)	(364)
In Year Growth	495	808	701	206	(107)
In Year Savings	(491)	(690)	(858)	(367)	(168)
Total Continuing Services Budget	14,160	13,805	13,166	(994)	(639)
DDF – Expenditure	1,613	2,450	1,693	80	(757)
DDF – One Off Savings	(691)	(2,235)	(2,188)	(1,497)	47
Total DDF	922	215	(495)	(1,417)	(710)
Appropriations	(827)	(65)	645	1,472	710
Net Expenditure	14,255	13,955	13,316	(939)	(639)

Continuing Services Budget

5. CSB expenditure was £994,000 lower than the original estimate and £639,000 lower than the revised. The variances have arisen on both the opening CSB, £364,000 lower than the revised estimate and the in year figures, £275,000 lower than the revised estimate.
6. The savings on the opening CSB relate to staff savings due to vacancies. Actual salary spending for the authority in total, including agency costs, was some £18.8 million compared against an original estimate of £19.4 million. Other notable savings included Non HRA Rent Rebates probably due to the work of the Homeless prevention officers and the Fresh Start Scheme. The increase to the Bad Debt provision was less than expected due to improved sundry debt collection. There were also a number of other areas where savings or extra income occurred such as Environmental Co-ordination, Youth Strategy and Depots.
7. The saving on the in year CSB arose in a number of areas. Court costs arising from the non payment of NNDR and Council tax was higher than expected. There were savings over and above that anticipated on the leased car scheme. Recruiting staff after the ICT restructure has proved more difficult than expected and the charges from the County council in relation to Land Charges work was not as high as expected. Full details of items within the CSB growth figures can be found at appendix A.

District Development Fund

8. Net DDF expenditure was £1,417,000 below the original estimate and £710,000 below the revised. There are requests for carry forwards totalling £575,000 and therefore the variation actually equates to a £135,000 net under spend on the DDF items undertaken. These one-off projects are akin to capital, in that there is regular slippage and carry forward of budgetary provision. Therefore the only reasonable variance analysis that can be done is against the revised position.
9. The DDF increased between the Original and Revised position by some £388,000, this was due to a mixture of items brought forward from 2004/05 and new items identified

during 2005/06. There was also three items of income to the General Fund totalling £1,095,000 which have then been appropriated to the DDF (see other items on appendix A)

10. Four Portfolios saw underspends in excess of £100,000 on their DDF when compared to the revised estimate. Much of this is slippage, for example unspent Planning Delivery Grant and local plan work. Full details are shown on appendix B.
11. The appropriation of additional income items and the large under spend mean the balance on the DDF has increased to £3 million. Although some of this is committed to financing the present programme there is some £1.02 million DDF monies that are at this time unallocated.

Appropriations

12. The only variation on appropriations arise from the underspend on the DDF.

Housing Revenue Account

13. The table below summarises the revenue outturn for the Housing Revenue Account.

Housing Revenue Account	Original Estimate £000	Revised Estimate £000	Actual Expend £000	Variance from Original £000	Variance from Revised £000
Revenue Expenditure	12,013	11,867	11,786	(227)	(81)
HRA Subsidy Payable	7,746	7,746	7,749	3	3
Asset Rentals	27,966	30,204	27,048	(918)	(3,156)
Total Expenditure	47,725	49,817	46,583	(1,142)	(3,234)
Gross Dwelling Rents	20,727	21,216	21,201	(474)	15
Other Rents and Charges	4,082	4,089	4,236	(154)	(147)
Total Income	24,809	25,305	25,437	(628)	(132)
Net Cost of Service	22,916	24,512	21,146	(1,770)	(3,366)
Interest and Other Transfers	1,536	1,474	1,560	(24)	(86)
Reversal of Asset Rentals	23,377	25,615	22,459	918	3,156
Net Operating Income	(1,997)	(2,577)	(2,873)	(876)	(296)
Appropriations					
Capital Expenditure	1,600	2,000	2,000	400	-
Charged to Revenue					
Other	154	169	108	(46)	(61)
Surplus for Year	(243)	(408)	(765)	(522)	(357)
Opening Balance – 1/4/05	(4,834)	(4,834)	(4,834)	-	-
Surplus for year	(243)	(408)	(765)	(522)	(357)
Closing Balance – 31/3/06	(5,077)	(5,242)	(5,599)	(522)	(357)

14. The surplus within the HRA was £522,000 greater than its original revenue budget, and some £357,000 greater than the revised estimate. The main differences between the actual figures and the revised estimates were the additional income from other charges and interest of £233,000 and a saving on Management and Maintenance costs of £81,000. The latter relating in the main to employee related costs.

15. The asset rentals charged to the HRA and the associated “below the line” reversal are based on the value of the dwellings and as a result any change in dwelling values has a direct impact on these charges. The actual charge was some £1 million lower than the original estimate, and £3.2 million lower than the revised. However as can be seen above the variation has no net impact on the HRA.

Statement in support of recommended action:

16. To note the provisional revenue outturn.

Options for action:

17. No other options available.

Consultation undertaken:

18. None

Resource implications:

Budget provision: As set out in report

Personnel: Existing

Land: None

Community Plan/BVPP reference:

Relevant statutory powers:

Background papers:

Environmental/Human Rights Act/Crime and Disorder Act Implications:

Key Decision reference (if required):

CONTINUING SERVICES BUDGET - GROWTH / (SAVINGS) LIST

Portfolio	Service	Original 2005/06 £000's	Revised 2005/06 £000's	Actual 2005/06 £000's	Variance from Revised £000's
People First					
	Civic and Member	36	36	18	(18)
	Civic and Member	1	1	1	0
	Civic and Member	(85)	(79)	(79)	0
	Corporate Policy Making				
	Electoral Registration	2	2	3	1
	Electoral Registration	1	7	7	0
	Standards Committee	2	4	3	(1)
	Research & Democratic Serviv	25	11	0	(11)
	Members Allowances- Spec Resp				
	Members Superannuation Employers Costs				
	Member Electronic Services (Trans from IEG)				
	Top Management Structure staff savings				
	A form envelopes				
	Additional postage re canvassing				
	Operational Budget				
	Research & Democratic Serviv Support Officer- new post				
	Total People First	(18)	(8)	(37)	(29)
Community Wellbeing					
	Concessionary Fares		(40)	(47)	(7)
	Concessionary Fares	10	55	57	2
	Concessionary Fares		2	2	0
	Licensing and Regulations	15	15	15	0
	Licensing and Regulations	(52)	(52)	(52)	0
	Voluntary Sector Assistance	6	6	6	0
	Grants to Voluntary Organisati	16	16	0	(16)
	Safer Communities	90	70	70	0
	Safer Communities		8	11	3
	Emergency Planning	30	22	8	(14)
	Emergency Planning		8	8	0
	Emergency Planning	2	2	0	(2)
	Emergency Planning	5	5	0	(5)
	Statutory County wide scheme - Bus Permits				
	Transport For London Free Travel				
	Statutory County wide scheme - Postage				
	New Arrangements - staff costs				
	New Arrangements - Additional income				
	Increases to Various Grants				
	Furniture Exchange Scheme				
	Community Support Officers				
	Graffiti Removal				
	Emergency Planning Officer- new post				
	New Equipment				
	EP officer Op set up costs-Airwave Licence & mtce				
	EP officer Op set up costs-Running expenses				
	Total Community Wellbeing	122	117	78	(39)

CONTINUING SERVICES BUDGET - GROWTH / (SAVINGS) LIST

Portfolio	Service	Original 2005/06 £000's	Revised 2005/06 £000's	Actual 2005/06 £000's	Variance from Revised £000's	
Finance and Performance Management	Local Taxation	(3)	(10)	(25)	(15)	
	Local Taxation	(40)	(40)	(97)	(57)	
	Cashiers	9	9	9	0	
	Housing Benefits	(9)			0	
	Housing Benefits	(5)			0	
	Housing Benefits	(11)			0	
	Housing Benefits	43			0	
	Housing Benefits		22	22	0	
	Insurance Premiums		(190)	(190)	0	
	Investment Income	(300)	(302)	(285)	17	
	Brooker Road Indust Estate	(3)	(33)	(35)	(2)	
	Oakwood Hill Work Shop Unit		7	10	3	
	Langston Road Industrial Esta	(26)	(26)	(26)	0	
	David Lloyd Centre		7	5	(2)	
	Unappropriated Buildings	(16)	(16)	0	16	
	District Audit	(25)	14	7	(7)	
	Energy Sites	1	2	2	0	
			(385)	(556)	(603)	(47)

Total Finance and Performance Management

Corporate Support Services	Legal Services	Local Land Charges	Local Land Charges	Local Land Charges	Local Land Charges	Car Leasing	Office Accommodation	Office Accommodation	Office Accommodation	Office Accommodation	Legal & General Admin	ICT	IEG	IEG	Energy Sites
	Reduced Fee Income	20	21	21	1										
	Reduction in income resulting from private searches	100	97	97	(3)										
	Additional cost of highway searches (Now ECC charge)	25	0	0	(25)										
	Post ALC/06 to full time	10	10	10	0										
	Amendments to Scheme	(10)	(10)	(86)	(76)										
	Refuse Collection/Disposal & Recycling	2	2	2	0										
	Additional cleaning materials				0										
	Additional costs of reletting office cleaning contract				0										
	NNDR saving Civic Offices	(20)	(20)	(20)	0										
	Franking Machine Mitce	1	1	1	0										
	Service restructure - Corporate ICT Strategy	170	110	70	(40)										
	Revenue Growth arising from IEG Initiatives	15	15	0	(15)										
	Member Electronic Services (Trans to PF Civic & Mkt)	10			0										
	Energy Costs	28	34	34	0										
		224	287	129	(158)										

Total Corporate Support Services

CONTINUING SERVICES BUDGET - GROWTH / (SAVINGS) LIST

Portfolio	Service	Original 2005/06 £000's	Revised 2005/06 £000's	Actual 2005/06 £000's	Variance from Revised £000's
Housing	Homelessness	10	10	10	0
	Housing Strategy	5	5	3	(2)
	Private Sector Housing	26	18	18	0
	Total Housing	41	33	31	(2)
Leisure	Leisure Management	(30)	(51)	(49)	2
	Leisure Management	40	153	200	47
	North Weald Airfield	(13)	(39)	(59)	(20)
	North Weald Airfield		10	6	(4)
	Energy Sites	38	61	73	12
	Total Leisure	35	134	171	37
Environmental Protection	Waste Management	46	46	41	(5)
	Waste Management	8	8	9	1
	Waste Management	19	19	16	(3)
	Street Cleansing		17	17	0
	Pollution Control	25	25	27	2
	Total Environmental Protection	98	115	110	(5)
Planning & Economic Development	Development Control	(68)	(68)	(65)	3
	Planning Services		20	7	(13)
	Forward Planning		7	0	(7)
	Conservation Policy	19	19	20	1
	Specialist Advice re Conservation Issues				
	Total Planning & Economic Development	(49)	(22)	(38)	(16)
Civil Engineering & Maintenance	Off Street Car Parking	(25)	(16)	(28)	(12)
	Off Street Car Parking	25	25	25	0
	Highways	(70)			0
	Energy Sites	6	9	5	(4)
	Total Civil Engineering & Maintenance	(64)	18	2	(16)
	Total CSB	4	118	(157)	(275)
	Overspends/Income not achieved				111
	Underspends/ Income Overachievement				(386)
	Net Overspend				(275)

CONTINUING SERVICES BUDGET - GROWTH / (SAVINGS) LIST

Appendix A

Original 2005/06 £000's	Revised 2005/06 £000's	Actual 2005/06 £000's	Variance from Revised £000's
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Portfolio Service

District Development Fund

Appendix B

Committee / Service	Description	2005/06		Difference	C/Fwd	over	under	2006/07		2007/08	2008/09
		Original	Revised					Estimate	Revised		
		£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
People First											
Corporate Policy Making	Dev of Community Strategy-consulting & printing	10	10	0	0	0	0	10	10	0	0
Corporate Policy Making	Top Mgt Structure Salary Increases	15	15	0	0	0	0	30	30	0	0
Elections	No District Elections by Thirds in 2005/06	(40)	(36)	4	4	4	0	31	31	0	0
Public Relations	Improvements to Main Reception Area	31		0	0	0	0	31	31	0	0
Total People First		41	(15)	4	0	4	0	71	71	0	0
Community Wellbeing											
Emergency Planning	Business Continuity Service Recovery Plans	30		0	0	0	0	30	30	0	0
Grants to Voluntary Organisations	Furniture Exchange Scheme	1	1	(1)	(1)	1	1				
Concessionary Fares	Transport for London - additional costs	23	23	0	0	0	0				
Licensing and Regulations	New Arrangements - Additional income- first year	(42)	(59)	(9)	(9)	9	9	1	1	1	1
Safer Communities	Anti Social Behaviour Officer	25	45	0	0	0	0	25	25	25	25
Safer Communities	HO Grant re Anti Social Behaviour Officer	(25)	(25)	0	0	0	0	(25)	(25)	(25)	(25)
Total Community Wellbeing		(11)	(6)	(10)	0	0	10	31	31	0	0
Finance and Performance Management											
Finance Miscellaneous	New Revenues and Benefits system	31	5	(26)	(26)	0	0	26	26	26	26
Finance Miscellaneous	Finance System Outstanding Commitments	10	10	0	0	0	0	0	0	37	37
Finance Miscellaneous	Performance Reward Grant	(52)	(52)	0	0	0	0	(52)	(52)	(52)	(52)
Finance Miscellaneous	Potential Central Support Savings (One off costs)	15	16	5	(11)	11	11	56	56	56	56
Insurance/Risk Management	Implementation of Risk Management Strategy	2	2	0	0	0	0	0	0	0	0
Estates Management	Property Management System	5	4	(1)	(1)	1	1	0	0	0	0
Estates Management	Consultants Fees- Britania Sports Ground			0	0	0	0	0	0	50	50
Estates Management	Langston Road Industrial Estate- Development Proposals			0	0	0	0	0	0	0	0
Unappropriated Land	Parade Ground Sale Costs	(126)	(116)	17	17	17	17	0	0	0	0
Housing Benefits	Grant - Verification Framework			(10)	(10)	10	10	(119)	(119)	(119)	(119)
Housing Benefits	Admin Grant (new formula)	(38)	(38)	0	0	0	0	30	30	30	30
Housing Benefits	Grant-Admin- Welfare Reforms	78	36	(42)	(42)	42	42	(39)	(39)	(39)	(39)
Housing Benefits	Welfare Reform Start up costs	15	15	0	(15)	15	15	42	42	42	42
Housing Benefits	Electronic Document management	35	13	(22)	(22)	22	22	(2)	(2)	(2)	(2)
Housing Benefits	Rent Allowances	25	0	(25)	(25)	0	0	0	0	0	0
Housing Benefits	Council Tax	109	109	0	0	0	0	0	0	0	0
Housing Benefits	HRA Rent Rebates	10		0	0	0	0	10	10	10	10
Local Taxation	Introduce E Billing			0	0	0	0	0	0	0	0
Total Finance and Performance Management		(94)	120	(15)	(135)	94	58	(29)	65	0	0

District Development Fund

Appendix B

Committee / Service	Description	2005/06		Difference	C/Fwd	over	under	2006/07		2007/08		2008/09	
		Original	Revised					Actual	£000's	£000's	Estimate	Revised	Estimate
		£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Corporate Support Services													
Local Land Charges	New ICT System	50	25	14	(11)	11			11				
Local Land Charges	Staff Changes				0				0				0
Payroll/HR	New ICT System		9	7	(2)	2			2				2
Legal Services	Data capture re Land Terrier		4	0	(4)	4			7				11
Legal Services	Professional Fees				0				0				0
Legal Services	Computerisation of Land Terrier records		6	0	(6)	6			11				17
Legal Services	Registration of Unregistered Titles	20	49	6	(43)	43			43				43
Legal Services	Planning Delivery Grant re Legal Officer	50	26	26	0				24				24
Human Resources	Recruitment & Retention (2004/05)		(150)	(174)	(24)			24					0
Legal Services	Office Equipment		9	4	(5)	5			5				5
Office Accommodation	Civic Offices Atrium works				0				8				8
Office Accommodation	Potential Accommodation Changes		27	13	(14)	14			14				14
Office Accommodation	Off-Site Storage Facility		6	5	(1)	1			1				1
Office Accommodation	Essential Work to Civic Offices	42	48	37	(11)	11			112				123
Office Accommodation	Comfort Cooling	50		0	0				50				50
Office Accommodation	Accommodation Changes		30	30	0				0				0
Office Accommodation	Pruning Leylandii Trees		8	4	(4)	4			4				4
Office Accommodation	Committee Rooms works		8	8	0				0				0
ICT	Corporate ICT equipment	(110)			0				0				0
ICT	Service Restructure		16	12	(4)			4					0
ICT	Operational Costs		65	65	0				0				0
ICT	Operational Costs		1	1	0				0				0
Mobile Phones	New Equipment		4	4	0				0				0
Total Corporate Support Services		123	191	62	(129)	101	0	28	212	313	33	8	8
Housing													
Housing Needs	Homeless Prevention Officers (net)				0				9				9
Private Sector Housing	Stock Condition Survey	75	75	41	(34)	34			34				34
Total Housing		75	75	41	(34)	34	0	0	9	43	9	0	0
Leisure													
Ongar Leisure Centre	Planned Maintenance	40	40	30	(10)			10					0
Ongar Leisure Centre	Release of commuted sum	(109)	(109)	(109)	0				0				0
Community Development	Provision of Portakabin	23	23	8	(15)	15			15				15
Leisure Facilities	Alternative management assumed from 1/7/05	300	153	155	2	2			513				160
Museum	Community Venues Outreach Pilot Project				0				10				10
Leisure Management	Start up costs Alternative Management		7	15	8	8			8				0
Leisure Management	Mediation - Final Account	39	56	57	1	1			0				0
LLC Development	Lost Income building no.1		54	52	(2)			2					0
North Weald Airfield	High Voltage Distribution Network 5 yr Programme		5	0	(5)	5			5				5
North Weald Airfield	Scouts Jamboree Additional Income		(30)	(30)	0				0				0
Community & Culture	Beyond Suburbia Rural Regeneration Project	100	107	12	(95)	(95)			(95)				(95)
Community & Culture	Beyond Suburbia Rural Regeneration Project	(100)	(107)	(12)	95	95			95				95
Arts Programme	Additional Projects	30	4	(4)	(4)				46				20
Arts Programme	Additional Projects	(30)	(4)	(4)	4				(46)				(20)
Sports Development	Active for Life Programme	24	24	27	3	3			18				18
Sports Development	Active for Life Programme	(24)	(24)	(27)	(3)				(18)				(18)
Sports Development	Additional Projects	30	30	(30)	(30)				30				30
Sports Development	Additional Projects	(30)	(30)	(30)	30				(30)				(30)
Youth Strategy	Summer Activities	20			0				0				0
Youth Strategy	Summer Activities	(20)			0				0				0
Total Leisure		293	199	178	(21)	20	11	12	523	543	160	0	0

District Development Fund

Appendix B

Committee / Service	Description	2005/06		Difference	C/Fwd	over	under	2006/07		2007/08		2008/09	
		Original	Revised					Actual	£000's	£000's	Estimate	Revised	Estimate
		£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Environmental Protection													
	Air quality	3	3	3	0			0	0	0	0	0	0
	Environmental Co-ordination			0	0								
	Pollution Control												4
	Waste Management		47	35	(12)	12		16	28				
	Waste Management	(7)	(87)	(70)	17								
	Waste Management		110	80	(30)	30		20	50				
	Waste Management	(41)	(41)	(41)	0			(53)	(53)				(56)
	Waste Management			(57)	(57)	57			57				
	Waste Management	41	41	28	(13)		13	33	33				56
	Waste Management	64	64	27	(37)	37		159	196				106
	Waste Management	8	8	8	0			7	7				
	Waste Management		2		(2)		2						0
		68	147	13	(134)	136	15	182	318	106	57		
Total Environmental Protection													
Planning & Economic Development													
	Development Control		166	113	(53)	53			53				53
	Development Control			(8)	(8)		8						0
	Development Control		100	76	(24)	24			24				24
	Development Control	35			0								0
	Planning Appeals			7	7								0
	Planning Services	34	30	25	(5)	5		19	24				15
	Planning Services	49	42	26	(16)	16		119	135				10
	Planning Services	(49)	(49)	(49)	0			(33)	(33)				
	Planning Services		139	74	(65)	65		39	104				
	Planning Services		(139)	(139)	0			(39)	(39)				
	Planning Services			6	6	(6)							26
	Planning Services				0								24
	Enforcement				0								24
	Forward Planning	283	70	43	(27)	27			264				
	Forward Planning				0								0
	Forward Planning	25	17	18	1	(1)		25	24				8
	Forward Planning		37	31	(6)	25		25	25				
	Building Control		(37)	(31)	6	(25)			(25)				
	Building Control				0								0
	Economic Development				0								0
	Economic Development				0								0
	Enforcement				0			122	122				
		427	376	192	(184)	183	8	545	728	33	0		
Total Planning & Economic Development													
Civil Engineering & Maintenance													
	Grounds Maintenance		42	32	(10)	10			10				10
	Grounds Maintenance		(12)	(9)	3	(3)			(3)				
	Car Parking		9	6	(3)		3						
	Civil Engineering Group		3	3	0								0
	Land Drainage				0								0
	Land Drainage				0			50	50				50
	Land Drainage				0			(50)	(50)				
	Highways	1	145	124	(21)		21	42	42				90
	Highways		35		(35)		35						
	Highways												0
		0	223	157	(66)	7	59	142	149	100	90		
Total Civil Engineering & Maintenance													
Total Portfolio District Development Fund													
		922	1,310	601	(709)	575	190	1,686	2,261	441	155		

District Development Fund		Appendix B								
Committee / Service	Description	2005/06		Difference	C/Fwd	over	under	2006/07	2007/08	2008/09
		Revised	Actual					Estimate	Revised	Estimate
		£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's
Other Items										
	Reimbursement of Highways Residual Costs	(350)	(350)	0						
	Transfer from Usable Capital Receipts (Commutation Adjustment)	(270)	(270)	0						
	Local Authority Business Growth Incentives Scheme	(475)	(476)	(1)						
Total District Development Fund		922	215	(495)						(710)

District Development Fund

Service	2005/06 Original £000	2005/06 Revised £000	2005/06 Actual £000	Over spend £000	Under spend £000	Net £000	Carry Forward £000	2006/07 Original £000	2006/07 Revised £000
People First	41	(15)	(11)	4	0	4	0	71	71
Community Wellbeing	(11)	(6)	(16)	0	(10)	(10)	0	31	31
Finance & Performance Management	(94)	120	(15)	17	(58)	(41)	94	(29)	65
Corporate Support Services	123	191	62	0	(28)	(28)	101	212	313
Housing	75	75	41	0	0	0	34	9	43
Leisure	293	199	178	11	(12)	(1)	20	523	543
Environmental Protection	68	147	13	17	(15)	2	136	182	318
Planning & Economic Development	427	376	192	7	(8)	(1)	183	545	728
Civil Engineering & Maintenance	0	223	157	0	(59)	(59)	7	142	149
Total DDF Expenditure	922	1,310	601	56	(190)	(134)	575	1,686	2,261
Funding Analysis									
Transfer from DDF	1,603	2,457	2,457					2,297	3,007
Transfer from General Fund	(681)	(1,147)	(1,856)					(611)	(746)
Total DDF Funding	922	1,310	601					1,686	2,261
DDF Earmarked Reserve									
Balance B/F	1,603	2,457	2,457					2,297	3,007
HRA Transfer in	0	55	55					0	0
Commutation adj.	0	270	270					226	226
Highways Residual Cost Re-imbursement	0	350	350					233	233
L A Business Growth Scheme	0	475	476					200	200
Provision for Carry Forward	0	0	575					0	0
Transfer Out	(922)	(1,310)	(1,176)					(1,686)	(2,261)
Balance C/F	681	2,297	3,007					1,270	1,405

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Portfolio	Description	C/Fwd £000's	Overspend £000's	Underspend £000's
People First				
Elections	No District Elections by Thirds in 2005/06		4	
Total People First		0	4	0
Community Wellbeing				
Grants to Voluntary Organisations	Furniture Exchange Scheme			1
Licensing and Regulations	New Arrangements - Additional income- first year			9
Total Community Wellbeing		0	0	10
Finance and Performance Management				
Finance Miscellaneous	New Revenues and Benefits system	26		
Insurance/Risk Management	Implementation of Risk Management Strategy	11		
Estates Management	Consultants Fees- Britania Sports Ground			1
Unappropriated Land	Parade Ground Sale Costs		17	
Housing Benefits	Grant - Verification Framework			10
Housing Benefits	Welfare Reform Start up costs	42		
Housing Benefits	Electronic Document management	15		
Housing Benefits	Rent Allowances			22
Housing Benefits	Council Tax			25
Total Finance and Performance Management		94	17	58
Corporate Support Services				
Local Land Charges	New ICT System	11		
Payroll/HR	New ICT System	2		
Legal Services	Data capture re Land Terrier	4		
Legal Services	Computerisation of Land Terrier records	6		
Legal Services	Registration of Unregistered Titles	43		
Human Resources	Recruitment & Retention (2004/05)			24
Legal Services	Office Equipment	5		
Office Accommodation	Potential Accommodation Changes	14		
Office Accommodation	Off-Site Storage Facility	1		
Office Accommodation	Essential Work to Civic Offices	11		
Office Accommodation	Committee Rooms works	4		
ICT	Service Restructure - early retirement			4
Total Corporate Support Services		101	0	28
Housing				
Private Sector Housing	Stock Condition Survey	34		
Total Housing		34	0	0
Leisure				
Ongar Leisure Centre	Planned Maintenance			10
Community Development	Provision of Portakabin	15		
Leisure Facilities	Alternative management assumed from 1/7/05		2	
Leisure Management	Start up costs Alternative Management		8	
LLC Development	Mediation - Final Account		1	
North Weald Airfield	Lost Income building no.1			2
North Weald Airfield	High Voltage Distribution Network 5 yr Programm	5		
Community & Culture	Beyond Suburbia Rural Regeneration Project	(95)		
Community & Culture	Beyond Suburbia Rural Regeneration Project	95		
Total Leisure		20	11	12
Environmental Protection				
Waste Management	Clear Sacks	12		
Waste Management	Consultants Fees		17	
Waste Management	Glass Recycling Pilot	30		
Waste Management	Government Grant	57		
Waste Management	Recycling Measures			13
Waste Management	Revised Waste Contract	37		
Waste Management	Consultants Fees			2
Total Environmental Protection		136	17	15

Portfolio	Description	C/Fwd	Overspend	Underspend
		£000's	£000's	£000's
Planning & Economic Development				
Development Control	New IT system	53		
Development Control	Document Imaging			8
Development Control	46 Highfields Green - Lands Tribunal Case	24		
Planning Appeals	Compensation re the 3 Jolly Wheelers		7	
Planning Services	Planning Delivery Grant 1	5		
Planning Services	Planning Delivery Grant 2	16		
Planning Services	Planning Delivery Grant 3	65		
Planning Services	Scanning	(6)		
Forward Planning	Alteration to Local plan plus Temp Local Plan Offi	27		
Forward Planning	High Hedges Staffing	(1)		
Building Control	New IT system	25		
Building Control	New IT system	(25)		
Total Planning & Economic Development		183	7	8
Civil Engineering & Maintenance				
Grounds Maintenance	New IT system	10		
Grounds Maintenance	New IT system (Part funding from HRA)	(3)		
Car Parking	Free parking Waltham Abbey			3
Highways	Residual Costs			21
Highways	North Loughton lorry parking ban			35
Total Civil Engineering & Maintenance		7	0	59
Total District Development Fund		575	56	190