

Supplementary Committee Agenda



Finance and Performance Management Scrutiny Panel Thursday, 10th June, 2010

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

10. PROVISIONAL REVENUE OUTTURN 2009/10 (Pages 3 - 18)

Outturn report attached as promised.

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Report to the Finance and Performance Management Scrutiny Panel



Date of meeting: 10 June 2010

Portfolio: Finance and Economic Development

Subject: Provisional Revenue Outturn 2009/10.

Responsible Officer: Peter Maddock (01992 564602)

Democratic Services Officer: Adrian Hendry (01992 564246).

Recommendations/Decisions Required:

- (1) That the overall 2009/10 revenue out-turn for the General Fund and Housing Revenue Accounts (HRA) be noted; and**
- (2) That as detailed in Appendix D, the carry forward of £523,000 District Development Fund expenditure be noted**

Executive Summary

This report provides an overall summary of the revenue outturn for the financial year 2009/10.

Reasons for proposed decision:

To note the provisional revenue outturn.

Other options for action:

No other options available.

General Fund

1. The table below summarises the revenue outturn for the General Fund and the consequential movement in balances for 2009/10.

	Original Estimate £000	Revised Estimate £000	Actual Expend £000	Variance from Original £000	Variance from Revised £000
General Fund					
Net Expenditure after Adjustments	18,015	18,148	17,447	(568)	(701)
Government Grants and Local Taxation	17,311	17,311	17,311	-	-
(Contribution to)/from Balances	704	837	136	(568)	(701)
Opening Balances – 1/4/09	(8,435)	(8,435)	(8,435)	-	-
(Contribution to)/from Balances	704	837	136	(568)	(701)

General Fund	Original Estimate £000	Revised Estimate £000	Actual Expend £000	Variance from Original £000	Variance from Revised £000
Closing Balances – 31/3/10	(7,731)	(7,598)	(8,299)	(568)	(701)

- Net expenditure for 2009/10 totalled £17.447 million, which was £568,000 (3.3%) below the original estimate and £701,000 (4.1%) below the revised. When compared to a gross expenditure budget of approximately £72 million, the variances can be restated as 0.9% and under 1.0% respectively.
- 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	17,416	17,424	16,901	(515)	(523)
In Year Growth	737	1,551	945	208	(606)
In Year Savings	(138)	(827)	(399)	(261)	428
Total Continuing Services Budget	18,015	18,148	17,447	(568)	(701)
DDF – Expenditure	1,875	2,065	1,841	(34)	(224)
DDF – One Off Savings	(614)	(1,771)	(2,760)	(2,146)	(989)
Total DDF	1,261	294	(919)	(2,180)	(1,213)
Appropriations	(1,261)	(294)	919	(2,180)	(1,213)
Net Expenditure	18,015	18,148	17,447	(568)	(701)

Continuing Services Budget

- CSB expenditure was £568,000 below the original estimate and £701,000 lower than the revised. Variances have arisen on both the opening CSB, £523,000 lower than the revised estimate and the in year figures, £178,000 lower than the revised estimate.
- In common with recent years salary savings make up a large proportion of this saving. Actual salary spending for the authority in total, including agency costs, was some £19.351 million compared against an original estimate of £20.082 million. The saving of £731,000 was primarily spread over three directorates Housing, Environment and Street Scene and Planning and Economic Development, this also broadly equates to two thirds General Fund, One third Housing, specifically the works unit, falling on the Housing Repairs Fund rather than directly on the Housing Revenue Account (HRA). The saving was noticeably higher than in 2008/09 (3.7% compared to 1.7%) however 1.5% of the 3.7% saving was expected as the pay award settlement was around 1% rather than the 2.5% allowed for in the original budget. (when compared to the revised budget the underspend was nearer 1.5%)
- There were a number of other CSB savings when compared to the revised, these include:
 - Plant maintenance, gas and electricity at the Civic Offices (£64,000).
 - Some unspent monies relating to the corporate improvement budget (£40,000)

- (c) Underspent budgets within the Performance Management unit (£34,000)
- (d) ICT maintenance budgets (£24,000).
- (e) Various savings on recruitment advertising, postage and stationery within directorate admin budgets. (£22,000).
- (f) Grafitti removal (£20,000).
- (g) A later than anticipated start on document scanning in the Planning directorate (£15,000).
- (h) A significant number of other budgets showing underspends of between £6,000 and £12,000.

7. The original in year CSB growth figure of £599,000 became an in year growth figure of £724,000. The main reason related to the waste management contract, growth of £150,000 had been included as part of the £599,000 original figure and this increased to £359,000 in the revised estimate. In the event expenditure fell between the two at £204,000. Full details of items within the CSB growth figures can be found at appendix A.

District Development Fund

8. Net DDF expenditure was expected to be £1,261,000 in the original estimate and £294,000 in the revised. In the event the DDF showed net income of £919,000. This is £2,180,000 below the original and £1,213,000 below the revised. There are requests for carry forwards totalling £523,000 and therefore the variation actually equates to a £690,000 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 reduced between the Original and Revised position by some £967,000, this was due to a mixture of items brought forward, rephased into future years and new items identified during 2009/10, the largest item introduced into the revised estimates was a credit of £375,000 for a VAT refund relating to leisure income received between 1990 and 1994. The figure included was known to be a prudent estimate and in the event the net income achieved was £1,158,000. There was also anticipated to be a substantial reduction in investment income. After taking into account the HRA proportion actual net income was £535,000 below the original estimate and £173,000 below the revised estimate.
10. Corporate Support Services and Planning and Economic Development saw variations in excess of £100,000 on their DDF when compared to the revised estimate. Within Corporate Support Services both MOT income and Land Charges achieved higher income levels than the revised estimate. In both cases the excess over the revised position has been accounted for as DDF. There was also an element of slippage on the Office Accommodation works. Within Planning and Economic Development the largest item related to the Local Development Framework (LDF). Although some slippage was anticipated within the revised estimates further slippage occurred to the extent that actual expenditure was less than half that originally expected, £115,000 has therefore been slipped into 2010/11. The expenditure profile of this budget will again need to be reviewed during the next budget cycle.

Appropriations

11. The only variation on appropriations arises from the underspend on the DDF.

Housing Revenue Account

12. 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	14,071	14,206	13,583	(488)	(623)
HRA Subsidy Payable	11,193	9,751	9,751	(1,442)	-
Depreciation	9,246	7,776	7,776	(1,470)	-
Total Expenditure	34,510	31,733	31,110	(3,400)	(623)
Gross Dwelling Rents	25,454	25,188	25,145	309	43
Other Rents and Charges	4,647	4,636	4,754	(107)	(118)
Total Income	30,101	29,824	29,899	202	(75)
Net Cost of Service	4,409	1,909	1,211	(3,198)	(698)
Interest and Other Transfers	1,274	544	755	519	(211)
Transfer from Major Repairs Reserve	4,468	2,998	3,033	1,435	(35)
Net Operating Income	(1,333)	(1,633)	(2,577)	(1,244)	(944)
Appropriations					
Capital Expenditure Charged to Revenue	1,525	1,525	2,145	620	620
Other	196	133	424	228	291
Deficit/(Surplus) for Year	388	25	(8)	(396)	(33)
Opening Balance – 1/4/09	(6,081)	(6,081)	(6,081)	-	-
Deficit/(Surplus) for year	388	25	(8)	(396)	(33)
Closing Balance – 31/3/10	(5,693)	(6,056)	(6,089)	(396)	(33)

13. A Deficit within the HRA of £388,000 and £25,000 was expected within its original and revised revenue budgets respectively, the actual outturn was a surplus of £8,000. There are a number of areas seeing underspends, for example Staircase Lighting, Heating both District and Sheltered Accommodation, Grounds Maintenance and Minor sewerage works. Due to higher than expected interest rates and higher HRA balances the Investment interest due to the HRA was also higher.

14. Subsidy Payable to the Government was also lower than originally anticipated as late government changes, reducing rent increases for 2009/10 and the notional interest rate used in the subsidy calculation, were announced after the estimates were set. The Council therefore reduced rents originally set during the year resulting in a reduction to subsidy payable of £1.442 million. However this was mitigated by the loss of rent income (£309,000) but there was still a net gain to the HRA of £1,133,000.

15. Capital Expenditure Charged to Revenue was increased by £620,000 to £2,145,000. This was done in order to avoid the HRA accumulating excessive balances and ensure that the current guidelines on applications for pension deficit capitalisations are not exceeded. Even with this action the balance at 31 March 2010 is still in excess of £6 million, well above the £3 million to £4 million target in the recent HRA five year forecast report.

Consultation undertaken:

None

Resource implications:

As set out in report, it is clear that the Cabinet priority to maintain a sound financial position has been achieved.

Legal and Governance Implications:

Reporting on the financial outturn for the previous financial year is recognised as a key element of the Council's Governance Framework.

Safer, Cleaner, Greener Implications:

The Council's revenue budgets contain spending related to the Safer, Cleaner, Greener initiative.

Background Papers:

Final Accounts working papers held in Accountancy.

Impact Assessments:

Risk Management

This report is a key part in managing the financial risks faced by the Council.

Equality and Diversity:

Did the initial assessment of the proposals contained in this report for relevance to the Council's general equality duties, reveal any potentially adverse equality implications? No

Where equality implications were identified through the initial assessment process, has a formal Equality Impact Assessment been undertaken? No

What equality implications were identified through the Equality Impact Assessment process?
None

How have the equality implications identified through the Equality Impact Assessment been addressed in this report in order to avoid discrimination against any particular group?
N/A

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CONTINUING SERVICES BUDGET - GROWTH / (SAVINGS) LIST

Directorate	Service	Original 2009/10 £000's	Revised 2009/10 £000's	Actual 2009/10 £000's	Variance from Revised £000's
Chief Executive	Civic & Member		2	2	0
	Members courses & conferences				
	Total Chief Executive	-	2	2	-
Corporate Support Services	Human Resources	(20)	(20)	(20)	0
	Local Land Charges		(4)	(4)	0
	Industrial Estates- Brooker Rd		24	24	0
	Industrial Estates- Oakwood Hill		(48)	(43)	5
	Industrial Estates- O Hill Workshops		4	0	(4)
	Industrial Estates- O Hill Workshops		(7)	(7)	0
	Licensing & Registration		2	3	1
	Hackney Carriage Licensing		4	2	(2)
	Fleet Operations		(50)	(50)	0
	Energy Sites		7	7	0
	Energy Sites		(2)	(2)	0
	Civic Offices		5	3	(2)
	Recruitment & Retention savings				
	Personal Charges- Increase from £11 to £22				
	Reduced Rental Income				
	Increased Rental Income				
	Reduced Rental Income				
	NNDR on Voids				
	Legal Expenses				
	Legal Expenses				
	MOT Income				
	Energy Costs Offices				
	Energy Costs Depots				
	Statutory Energy Conservation Reports				
	Total Corporate Support Services	(20)	(85)	(87)	(2)
Deputy Chief Executive	Performance Management Unit	2	2	0	(2)
	Public Relations & Information	(10)	(10)	(10)	0
	Ten Performance Manager				
	Consultation				
	Total Deputy Chief Executive	(8)	(8)	(10)	(2)
Environment & Street Scene	Pest Control	(10)	(10)	(9)	1
	Neighbourhoods / Rapid Response	57	52	48	(4)
	Waste Management	150	359	204	(155)
	Contaminated Land	7	7	3	(4)
	Safer Communities / CCTV Cameras	12	12	14	2
	ASB Investigations Officer	25	25	25	0
	Safer Communities	18	21	21	0
	Safer Communities / CCTV Cameras		(16)	(16)	0
	Safer Communities / CCTV Cameras	107	107	104	(3)
	Leisure Facilities				
	Epping Sports centre new contract	(68)	(73)	(98)	(25)
	Waltham Abbey Sports Centre				
	Cessation of joint use agreement				
	Reduced cost of contract				
	Safer, Cleaner and Greener				
	Changes to Service				
	Bobbingworth Tip Maintenance				
	CCTV Operations Officer				
	ASB Investigations Officer				
	CCTV replacement and maintenance				
	CCTV replacement and maintenance - recharge to HRA				
	Epping Sports centre new contract				
	Cessation of joint use agreement				
	Total Environment & Street Scene	298	484	296	(188)

CONTINUING SERVICES BUDGET - GROWTH / (SAVINGS) LIST

Directorate	Service	Original 2009/10 £000's	Revised 2009/10 £000's	Actual 2009/10 £000's	Variance from Revised £000's	
Finance & ICT	Finance Miscellaneous	93	92	92	0	
	Accountancy	(10)	(10)	(10)	0	
	ICT	(20)	(20)	(20)	0	
	ICT		5	5	0	
	Bank Charges		(4)	(4)	0	
	Housing Benefits/Local Taxation	4	4	4	0	
	Housing Benefits	33	33	33	0	
	Insurance Services		5	5	0	
	Procurement		6	6	0	
		Increase in Employers Pension Conts (Act Val 2007)				
		Staff costs Post FAC/14				
		Network maintenance				
		Mobile telephones - contract increases				
	Banking & Cash collection contract savings					
	Replacement Revenues & Benefits System					
	Housing Benefit Admin Subsidy settlement reductions					
	Reduction in Commission					
	Essex Procurement Hub					
	Total Finance & ICT	100	111	111	-	
Housing	Private Sector Housing	12			0	
	Bed and Breakfast		23	39	16	
	New Start Scheme		(12)	(12)	0	
	Total Housing	12	11	27	16	
Planning & Economic Development	Development Control		5	3	(2)	
	Building Control Ring Fenced		(19)	(23)	(4)	
	Building Control Ring Fenced		19	23	4	
	Planning Policy & Conservation		(3)	(3)	0	
		Committee Attendance				
	Consultants					
	Consultants					
	Staff restructure					
	Total Planning & Economic Development	-	2	0	(2)	
Other Items	Investment Interest	217	217	217	0	
	All Services		(10)	(10)	0	
		Reduction due to lower interest rates				
	Printer Cartridge Savings					
	Total CSB	599	724	546	(178)	
	Overspends/Income not achieved				29	
	Underspends/ Income Overachievement				(207)	
	Net Underspend				(178)	

DISTRICT DEVELOPMENT FUND

Directorate	Description	2009/10	2010/11	2011/12	2012/13							
Original	Actual	Difference	C/Fwd	over	under	Estimate	Revised	Estimate	Estimate			
£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's			
Chief Executive												
Civic & Member Elections	Printing year book saving	(2)	(2)	0	0	0	0	0	0			
Electoral Registration	No District Elections (May 2009)	(90)	(110)	(20)	0	0	0	0	0			
Grants to Voluntary Orgs	Grant on-line Register of Electors	(1)	(1)	0	20	0	0	0	0			
Members	Furniture Exchange Scheme Suspended	20	0	0	20	20	20	20	20			
	Standards Committee additional investigations		0	0	10	10	10	10	10			
Total Chief Executive		(71)	(113)	(20)	0	0	0	20	30	30	0	0
Corporate Support Services												
Energy Sites	Energy Costs Offices	40	0	0	0	0	0	0	0	0	0	0
Energy Sites	Energy Costs Depots	10	0	0	0	0	0	0	0	0	0	0
Human Resources	Training Budget Underspend/E Learning	(8)	(8)	8	8	8	8	8	8	8	8	8
Estates & Valuation	Consultant's Fees - Dev Potential of Council Car Parks	4	4	4	0	0	0	0	0	0	0	0
Estates & Valuation	Consultant's Fees & site surveys Langston Rd Depot	28	8	(20)	16	16	16	16	16	16	16	16
Estates & Valuation	Agency Staff	19	19	0	0	0	0	0	0	0	0	0
Estates & Valuation	Council Asset Rationalisation			0	195	195	195	195	195	195	195	195
Estates & Valuation	Council Asset Rationalisation HRA Contribution			0	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)
Facilities Management	Quality Assurance & Accreditation BS EN ISO 9001	19	3	(16)	16	16	16	16	16	16	16	16
Hackney Carriage Licensing	Increased Licensing Income	(40)	(42)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Industrial Estates- Brooker Rd	Lost Rental Income	8	23	15	15	15	15	15	15	15	15	15
Fleet Operations	MOT Income		(18)	(18)	18	18	18	18	18	18	18	18
Legal Services	Data capture re Land Terrier	11	0	0	0	0	0	0	0	0	0	0
Legal Services	Computerisation of Land Terrier records	17	0	0	0	0	0	0	0	0	0	0
Legal Services	Registration of Unregistered Titles	31	5	(5)	5	5	5	5	5	5	5	5
Local Land Charges	New IT system	10	11	1	1	1	1	1	1	1	1	1
Local Land Charges	Additional Income	10	(24)	(24)	24	24	24	24	24	24	24	24
Non HRA Building Maintenance	Planned Building Maintenance Programme	55	89	(28)	28	28	28	28	28	28	28	28
Office Accommodation	Essential Work to Civic Offices	18	0	(18)	18	18	18	18	18	18	18	18
Office Accommodation	Potential Accommodation Changes	45	0	(45)	45	45	45	45	45	45	45	45
Total Corporate Support Services		183	206	42	(164)	136	16	44	312	448	82	19
Deputy Chief Executive												
Performance Management Unit	Ten Performance Manager	20	11	17	6	(6)	6	6	6	6	6	6
Public Relations & Information	Consultation	25	5	7	2	(2)	2	2	2	2	2	2
Community Development	Additional Projects	12	69	13	(13)	13	13	13	13	13	13	13
Community Development	Additional Projects	(12)	(56)	(69)	(13)	13	13	13	13	13	13	13
Sports Development	Additional Projects	12	83	58	(25)	25	25	25	25	25	25	25
Sports Development	Additional Projects	(12)	(83)	(58)	25	(25)	25	25	25	25	25	25
BLF Children's Play	Additional Projects	13	13	0	0	0	0	0	0	0	0	0
BLF Children's Play	Additional Projects	(13)	(13)	0	0	0	0	0	0	0	0	0
Regional Touring Exhibitions	Museum Apprentice	3	2	(1)	(1)	1	1	1	1	1	1	1
Regional Touring Exhibitions	Museum Apprentice	(3)	(2)	1	(1)	1	1	1	1	1	1	1
Youth Council	Youth Council	12	12	0	0	0	0	0	0	0	0	0
Limes Farm Hall	Costs of Management/Admin/Mtc/Repairs	48	48	34	(14)	14	14	14	14	14	14	14
NWA Strategy Action Plan	North Weald Airfield Action Plan.	50		0	0	0	0	0	0	0	0	0
NWA Strategy Action Plan	Aviation Consultant			0	0	0	0	0	0	0	0	0
Total Deputy Chief Executive		155	76	70	(6)	6	0	0	144	150	23	24

DISTRICT DEVELOPMENT FUND

Directorate	Description	2009/10		Difference	C/Fwd	over	under	2010/11		2011/12	2012/13	
		Original	Revised					Actual	Estimate			Revised
		£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	£000's	
Environment & Street Scene												
	Pollution Control		9	9	0				0			
	Pest Control		(16)	(16)	(16)		16					
	Neighbourhoods / Rapid Response		13	8	(5)	5			5			
	Waste Management		(84)	(8)	(8)	8			8			
	Highways	215	3	(46)	38			(119)	(119)			
	Contaminated Land		5	3	0				0			
	Land Drainage		15	(31)	(31)	31		5	5			
	Land Drainage	148	8	1	(14)	14		35	49			
	Land Drainage	8	2	9	1	1		0	0			
	Safer Communities	11	2	4	2	(2)		3	1			
	Safer Communities			0	0	0		3	3			
	Safer Communities			0	0	0		2	2			
	Leisure Facilities	15	15	0	(15)	15			15			
	Leisure Facilities	39	39	0	0	0			0			
	Leisure Facilities	(39)	(39)	0	0	0			0			
	Parks & Grounds	55	52	125	73				73			
	Parks & Grounds	16	16	0	(16)	16			16			
	Parks & Grounds	(16)	(16)	0	16	(16)			(16)			
	North Weald Airfield	6	6	6	0	0			0			
	North Weald Airfield	20	20	0	0	0			0			
	North Weald Airfield	10	40	29	(11)		11		0			
	North Weald Airfield		30	26	(4)		4		0			
	North Weald Airfield			0	0			5	5			
	North Weald Airfield			4	4	(3)		3	0			
	Off Street Parking			(77)	(77)		77					
	Off Street Parking			3	3	(2)		2	0			
	On Street Parking			(3)	(3)	2		(2)	0			
	On Street Parking											
	On Street Parking											
	Total Environment & Street Scene	496	109	46	(63)	68	108	(63)	5	0	0	

DISTRICT DEVELOPMENT FUND

Directorate	Description	Original £000's	Revised £000's	2009/10 Actual £000's	Difference £000's	C/Fwd £000's	over £000's	under £000's	Estimate £000's	Revised £000's	2011/12 Estimate £000's	2012/13 Estimate £000's
Finance & ICT												
Finance Miscellaneous	Asset Register		13	9	(4)	4				4		4
Finance Miscellaneous	Asset Register - HRA contribution		(9)	(7)	2	(2)				(2)		(2)
Finance Miscellaneous	Finance System Outstanding Commitments		6	6	0	0			5	5		5
Finance Miscellaneous	Transfer of excess Reserves on Insurance Fund	(25)								0		0
Finance Miscellaneous	Area Based Grant Expenditure	44								0		0
Insurance/Risk Management	Implementation of Risk Management Strategy		2	3	1		1			0		0
Housing Benefits	Hit squad to improve performance	12	40	6	(34)	34				34		34
Housing Benefits	Combined increased volume costs		17	17	0					0		0
Housing Benefits	Additional Unemployed Admin - Grant	(66)	(66)	(66)	0					0		0
Housing Benefits	Additional Unemployed Admin - Costs	66	66	66	0					0		0
Housing Benefits	Economic Downturn - Additional Subsidy		(43)	(44)	(1)			1		(6)		(6)
Housing Benefits	Temporary Accommodation Subsidy - Grant			(6)	(6)					6		6
Housing Benefits	Temporary Accommodation Subsidy - Costs			6	6					0		0
Housing Benefits	In & Out of work processes - Grant		(4)	(4)	0					0		0
Housing Benefits	In & Out of work processes - Costs		4	4	0					0		0
Housing Benefits	HB/CTB Subsidy re 07/08 and 08/09		(85)	(35)	50		50			0		0
Housing Benefits	Prior Year Subsidy Claim Costs		9	9	0					0		0
Council Tax Collection	Court Cost Shortfall from 2008/09		(100)	(53)	47		47			0		0
NDR	Business Rates Deferral Scheme - Grant		(15)	(15)	0					0		0
NDR	Business Rates Deferral Scheme - Costs		15	15	0					0		0
Concessionary Fares	New National Scheme - Costs	141	141	94	(47)	47			141	188		188
Concessionary Fares	New National Scheme - Grant	(241)	(241)	(241)	0				(111)	(111)		(111)
Total Finance & ICT		(69)	(250)	(236)	14	83	98	1	35	118	0	0
Housing												
Homelessness	Rental Loan scheme	20	9	9	0					0		0
Homelessness	Essex Rental Loan Scheme		8	8	0				11	11		11
Homelessness	Essex Rental Loan Scheme		(8)	(8)	0				(11)	(11)		(11)
Homelessness	Repossession Prevention Fund		48	48	0					0		0
Homelessness	Repossession Prevention Fund		(48)	(48)	0					0		0
Private Sector Housing	Finders Fee Underspend		5	5	0					0		0
Private Sector Housing	House Condition Survey				0				55	55		55
Housing Strategy	Consultant Housing Company		6		(6)	6			5	11		11
Private Sector Housing	Technical Officer		(15)	(15)	0				27	27		27
Private Sector Housing	Handyperson Scheme		17		(17)	17			(15)	(15)		(15)
Private Sector Housing	Handyperson Scheme				(17)				15	32		32
Total Housing		20	22	(1)	(23)	23	0	0	87	110	27	27

DISTRICT DEVELOPMENT FUND

Directorate	Description	Original £000's	2009/10 Revised £000's	Actual £000's	Difference £000's	C/Fwd £000's	over £000's	under £000's	2010/11 Estimate £000's	Revised Estimate £000's	2011/12 Estimate £000's	2012/13 Estimate £000's
Planning & Economic Development												
	Building Control Ring Fenced		40	103	63					0		
	Building Control Ring Fenced		(40)	(103)	(63)					0		
	Countrycare		2	2	0					0		
	Development Control		60	17	(43)			43		0		
	Development Control		(8)	(8)	0					0		
	Development Control	90	3	5	2	(2)				80		
	Enforcement		8	6	(2)	2				2		
	Economic Development		3	1	(2)	2				4		
	Economic Development		2	0	(2)	2				4		
	Economic Development	20	35	32	(3)	3				39		36
	Forward Planning		1	1	0					0		
	Forward Planning	432	320	205	(115)	115				400		456
	Forward Planning	25	(17)	(34)	(17)			17		0		
	Forward Planning				0					39		39
	Forward Planning				0					22		22
	Forward Planning				(10)	10				10		
	Planning Appeals		(22)	0	22					0		
	Planning Services	10	25	0	(25)	25				10		
	Planning Services	13	21	11	(10)	10				25		
	Planning Services	21	30	0	(30)	30				30		
	Planning Services		(63)	(62)	(19)			19		(55)		(65)
	Planning Services	22			0					0		
	Tourism		2	0	(2)	2				4		
	Tourism	10	12	6	0					6		
	Town Centre Enhancements		14	6	(8)	8				22		
	Town Centre Support											
	Total Planning & Economic Development	659	416	152	(264)	207	22	79	568	775	498	0
	Total Portfolio District Development Fund	1,373	486	(40)	(526)	523	249	252	1,113	1,636	630	70
Other Items												
	Increased Investment Interest				0					0		(25)
	Second Homes Discount Allowance	(90)	(84)	(84)	0					(84)		(84)
	Lost Investment Interest		362	535	173		173			508		388
	Impairment of Heritable Bank Principal				0					375		
	Misc Creditor			(127)	(127)			127		0		
	Area Based Grant	(22)	(23)	(23)	0					(28)		
	Local Authority Business Growth Incentive		(72)	(22)	50		50			0		
	Fleming Claim VAT refund		(375)	(1,158)	(783)			783		0		
	Total District Development Fund	1,261	294	(919)	(1,213)	523	472	1,162	1,884	2,407	934	(39)

DISTRICT DEVELOPMENT FUND

Service	2009/10 Original £000	2009/10 Revised £000	2009/10 Actual £000	Over spend £000	Under spend £000	Net £000	Carry Forward £000	2010/11 Original £000	2010/11 Revised £000
Chief Executive	(71)	(93)	(113)	0	(20)	(20)	0	30	30
Corporate Support Services	183	206	42	16	(44)	(28)	136	312	448
Deputy Chief Executive	155	76	70	0	0	0	6	144	150
Environment & Street Scene	496	109	46	113	(108)	5	68	(63)	5
Finance & ICT	(69)	(250)	(236)	98	(1)	97	83	35	118
Housing	20	22	(1)	0	0	0	23	87	110
Planning & Economic Development	659	416	152	22	(79)	(57)	207	568	775
Total DDF Expenditure	1,373	486	(40)	249	(252)	(3)	523	1,113	1,636
Funding Analysis									
Transfer from DDF	1,373	486	(40)					1,113	1,636
Transfer to/(from) General Fund									
Total DDF Funding	1,373	486	(40)					1,113	1,636
DDF Earmarked Reserve									
Balance B/F	3,122	3,122	3,122					2,828	4,041
Increased Investment Interest									
Second Homes Discount Allowance	90	84	84					84	84
Lost Investment Interest		(362)	(535)					(508)	(508)
Impairment of Heritable Bank Principal								(375)	(375)
Area Based Grant	22	23	23					28	28
Misc Creditor write back			127					0	0
Local Authority Business Growth Incentive	0	72	22					0	0
Fleming Claim VAT refund	0	375	1,158					0	0
Provision for carry forward			523					0	0
Transfer Out	(1,373)	(486)	(483)					(1,113)	(1,636)
Balance C/F	1,861	2,828	4,041					944	1,634

DISTRICT DEVELOPMENT FUND 2009/10

Directorate	Description	C/Fwd £000's	Overspend £000's	Underspend £000's
Chief Executive				
Elections	No District Elections (May 2009)			20
Total Chief Executive		0	0	20
Corporate Support Services				
Human Resources	Training Budget Underspend/E Learning	8		
Estates & Valuation	Consultant's Fees & site surveys Langston Rd Depot	16		
Facilities Management	Quality Assurance & Accreditation BS EN ISO 9001	16		
Hackney Carriage Licensing	Increased Licensing Income		15	2
Industrial Estates- Brooker Rd	Lost Rental Income			18
Fleet Operations	MOT Income	5		
Legal Services	Registration of Unregistered Titles		1	
Local Land Charges	New IT system			
Local Land Charges	Additional Income			24
Non HRA Building Maintenance	Planned Building Maintenance Programme	28		
Office Accommodation	Essential Work to Civic Offices	18		
Office Accommodation	Potential Accommodation Changes	45		
Total Corporate Support Services		136	16	44
Deputy Chief Executive				
Performance Management Unit	Ten Performance Manager	(6)		
Public Relations & Information	Consultation	(2)		
Community Development	Additional Projects	(13)		
Sports Development	Additional Projects	13		
Sports Development	Additional Projects	25		
Regional Touring Exhibitions	Additional Projects	(25)		
Regional Touring Exhibitions	Museum Apprentice	1		
Regional Touring Exhibitions	Museum Apprentice	(1)		
Limes Farm Hall	Costs of Management/Admin/Mtc/Repairs	14		
Total Deputy Chief Executive		6	0	0

DISTRICT DEVELOPMENT FUND 2009/10

Directorate	Description	C/Fwd £000's	Overspend £000's	Underspend £000's
Environment & Street Scene				
Neighbourhoods / Rapid Response	Safer, Cleaner and Greener	5		16
Pest Control	Additional Fees & Charges			
Waste Management	Waste containers spare parts	8		
Waste Management	Changes to Service		38	
Contaminated Land	Contaminated Land Investigations	31		
Land Drainage	Remedial Works Principal Ordinary Watercourses	14		
Land Drainage	Out of Hours Standby		1	
Safer Communities	Safer Communities Project HO Funded	(2)		
Leisure Facilities	Loughton Leisure Centre - Mediation	15		
Leisure Facilities	Possible redundancies		73	
Parks & Grounds	Roding Valley Lake - Disabled Projects	16		
Parks & Grounds	Roding Valley Lake - Disabled Projects	(16)		
North Weald Airfield	Loss of Income - Hangar 5			11
North Weald Airfield	Closure of 2 x Sat Markets			4
Off Street Parking	Additional Income			77
Off Street Parking	Mobile Phones	(3)	1	
On Street Parking	Mobile Phones	(2)	1	
On Street Parking	Mobile Phones	2	(1)	
		68	113	108
Total Environment & Street Scene				
Finance & ICT				
Finance Miscellaneous	Asset Register	4		
Finance Miscellaneous	Asset Register - HRA contribution	(2)		
Insurance/Risk Management	Implementation of Risk Management Strategy		1	
Housing Benefits	Hit squad to improve performance	34		
Housing Benefits	Economic Downturn - Additional Subsidy			1
Housing Benefits	HB/CTB Subsidy re 07/08 and 08/09		50	
Council Tax Collection	Court Cost Shortfall from 2008/09		47	
Concessionary Fares	New National Scheme - Costs	47		
		83	98	1
Total Finance & ICT				

DISTRICT DEVELOPMENT FUND 2009/10

Directorate	Description	C/Fwd £000's	Overspend £000's	Underspend £000's
Housing				
Housing Strategy	Consultant Housing Company	6		
Private Sector Housing	Handyperson Scheme	17		
Total Housing		23	0	0
Planning & Economic Development				
Development Control	Fees & Charges			43
Development Control Enforcement	Contingency for Appeals	(2)		
Economic Development	Blunt's Farm Golf Course	2		
Economic Development	Developing Business Networks	2		
Economic Development	Enhanced Business Contacts	2		
Economic Development	Town Centre Manager	3		
Forward Planning	Local Development Framework	115		
Forward Planning	Habitat Regulations Assessment Grant			17
Forward Planning	Printing underspend	10		
Planning Appeals	Consultants		22	
Planning Services	Planning Delivery Grant 4	25		
Planning Services	Planning Delivery Grant 5	10		
Planning Services	File retrieval & checking & destruction	30		
Planning Services	Housing and Planning Delivery Grant			19
Tourism	Tourism Summit	2		
Town Centre Enhancements	Town Centre Support	8		
Total Planning & Economic Development		207	22	79
Other Items				
Lost Investment Interest			173	127
Misc Creditor			50	
Local Authority Business Growth Incentive				783
Fleming Claim VAT refund				
Total District Development Fund		523	472	1,162