

<u>SERVICE</u>	<u>2007/08</u>			<u>2006/07</u>		
	<u>EXPENDITURE</u>	<u>BUDGET</u>	<u>VARIATION</u>	<u>EXPENDITURE</u>	<u>BUDGET</u>	<u>VARIATION</u>
	<u>TO 31/12/07</u>	<u>PROVISION</u>	<u>FROM BUDGET</u>	<u>TO 31/12/06</u>	<u>PROVISION</u>	<u>FROM BUDGET</u>
	<u>£000</u>	<u>(ORIGINAL)</u>	<u>(ORIGINAL)</u>	<u>£000</u>	<u>(ORIGINAL)</u>	<u>(ORIGINAL)</u>
		<u>£000</u>	<u>%</u>	<u>£000</u>	<u>£000</u>	<u>%</u>
CORPORATE MANAGEMENT	254	270	-5.9	243	262	-7.3
INTERNAL AUDIT	146	146	0.0	146	145	0.7
HR & PMU	275	312	-11.9	239	295	-19.0
RESEARCH & DEMOCRATIC SERVICES	530	529	0.2	520	549	-5.3
LEGAL,ADMIN & ESTATES *	1,117	1,136	-1.7	1,135	1,140	-0.4
FINANCE *	2,161	2,180	-0.9	2,126	2,079	2.3
INFO,COMM & TECH	652	743	-12.2	606	689	-12.0
HOUSING SERVICES *	2,302	2,328	-1.1	2,162	2,240	-3.5
PUBLIC WORKS UNIT	1,286	1,272	1.1	1,277	1,428	-10.6
ENVIRONMENTAL SERVICES *	1,789	1,850	-3.3	1,737	1,748	-0.6
PLANNING *	1,609	1,610	-0.1	1,457	1,648	-11.6
LEISURE *	1,791	1,819	-1.5	1,757	1,807	-2.8
TOTAL	13,912	14,195	-2.0	13,405	14,030	-4.5

* Agency costs are included in the salaries expenditure.

	07/08 Full Year Budget £'000	Third Quarter			07/08 Variance Budget v Actual		Comments
		07/08 Budget £'000	07/08 Actual £'000	06/07 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Grants to Voluntary Groups	131	101	34	40	-67	-66	2007/08 actual includes a credit of £18,000 relating to grants approved in 2006/07 but as yet unpaid. £41,000 remains uncommitted in the current year, and £38,000 relates to grants approved but unpaid.
Voluntary Sector Support	170	150	150	159	0	0.0	
Concessionary Fares	812	717	714	452	-3	-0.4	
	1,113	968	898	651			

	07/08 Full Year Budget £'000	Third Quarter			07/08 Variance Budget v Actual		Comments
		07/08 Budget £'000	07/08 Actual £'000	06/07 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Information Technology	639	482	472	483	-10	-2.1	The actuals now include all charges for telephones , where previously non Civic Office locations were charged direct.The Revised budget has been amended accordingly.
Telephones	199	149	161	100	12	8.1	
	838	631	633	585			
<u>Major income items:</u>							
Local Land Charges	400	300	259	307	-41	-13.7	Introduction of the Home Information packs appears to have had an effect on income levels as a personal search makes the cost of the pack cheaper. Expenditure relating to work done by the County Council is also down and mitigates the lost income to a degree. DDF items are now included in the Revised Estimate for a net £37,000 Growth in the budget.
Industrial Estates	882	847	855	891	8	0.9	
Land & Property	204	110	108	99	-2	-1.8	
	1,486	1,257	1,222	1,297			

	07/08 Full Year Budget £'000	Third Quarter			07/08 Variance Budget v Actual		Comments
		07/08 Budget £'000	07/08 Actual £'000	06/07 Actual £'000	£'000	%	
<u>Major expenditure items</u>							
Forward Planning	226	12	9	59	-3	-25.0	Consultation and studies on the Local Development Framework will begin after publication of the East of England Plan which was due at the end of 2007, but is now expected in spring 2008. The current year DDF expenditure is expected to be £40,000, instead of the Original Estimate of £211,000 with the balance being slipped into 2008/09.
Development Control	130	82	85	131	3	3.7	
Building Control Fee Earning	53	26	34	17	8	30.1	The increase in expenditure relates to consultancy costs for building surveyors fees which is offset by the increased income reported below.
Enforcement	139	96	94	0	-2	-2.1	Works to clear the Paynes Lane site have been completed and there are no further costs anticipated in the near future.
	548	216	222	207			
<u>Major income items</u>							
Development Control	580	430	399	423	-31	-7.2	Development Control Fee Income has recovered well in the third quarter with major applications at St Margaret's Hospital, Langston Road, Grange Farm Chigwell and Lidl Waltham Abbey being recieved, making up for some of the shortfall reported at quarter 2. A DDF growth item for loss of income of £40,000 has been included in the revised estimates
Building Control Fee Earning	576	444	485	394	41	9.2	Building Control fee income appears more bouyant than normally expected which is unusual as the income trend is generally similar to Development Control. Some of this income is offset by the additional expenditure above.
	1,156	874	884	817			

	07/08 Full Year Budget £'000	Third Quarter			07/08 Variance Budget v Actual		Comments
		07/08 Budget £'000	07/08 Actual £'000	06/07 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Refuse Collection	2,293	1,704	1,673	1,559	-31	-1.82	Payments to the contractor are currently one month behind, due to an invoice dispute. Additional costs of the contract prior to the award to the new contractor have been allowed for within the revised estimate.
Street Cleansing	1,911	1,268	1,272	861	4	0.32	
Recycling	1,627	1,136	1,342	935	206	18.13	An increase in the amount of recycling has meant that more sacks need to be purchased, resulting in £161,000 extra expenditure. The majority of the remainder of the variance has been caused by an increase in contract rates. Both issues have been addressed by the revised estimates as DDF expenditure.
	5,831	4,108	4,287	3,355			
<u>Major income items:</u>							
Refuse Collection	73	39	85	41	46	117.95	There has been an increase in the tipping away contribution (£38,000) and over achieving on special collections (£7,000).
Recycling	594	297	434	343	137	46.13	The rate of recycling has increased, resulting in more recycling credits from Essex County Council than expected.
Licensing & registration	69	52	90	84	38	73.08	This income stream is variable; however, a review of previous years' income streams have led to the budgets being increased during the revised estimates process.
Hackney Carriages	112	83	125	100	42	50.60	The demand for hackney carriage licences is variable, and income levels cannot be predicted in advance. Demand is currently high, as Epping is popular with taxi drivers moving their business areas out of the City.
	848	471	734	568			

	07/08 Full Year Budget £'000	Third Quarter			07/08 Variance Budget v Actual		Comments
		07/08 Budget £'000	07/08 Actual £'000	06/07 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Highways General Fund	322	226	226	206	0	0.0	} The contract has been re-examined, and joint costs have been re-allocated more logically. This has been addressed within the revised estimates.
Off Street Parking	512	390	433	355	43	11.03	
On Street Parking	437	303	238	236	-65	-21.45	
	1,271	919	897	797			
<u>Major income items:</u>							
Off Street Parking	1,062	789	759	777	-30	-3.80	Pay & Display income is £10,000 below estimate, and Penalty Charge income is down by £25,000. This has been offset by season ticket income, £7,000 above original estimates.
On Street Parking	576	330	338	345	8	2.42	
	1,638	1,119	1,097	1,122			

	07/08 Full Year Budget £'000	Third Quarter			07/08 Variance Budget v Actual		Comments
		07/08 Budget £'000	07/08 Actual £'000	06/07 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Museum	117	91	68	75	-23	-25.27	Underspend to date on Exhibitions and Outreach
Playgrounds & Open Spaces	201	151	148	139	-3	-1.99	
North Weald Centre	360	236	252	186	16	6.78	The overspend relates mainly to work carried out to repair damage to the roadway as a result of the Norjam event. The Council has been reimbursed for the cost of the works involved.
	678	478	468	400			
<u>Major income items:</u>							
North Weald Centre	1,309	1060	1140	985	80	7.55	The DDF income for the Scouts Jamboree was originally assessed at £50,000; in the event, £73,000 was negotiated. In addition, £50,000 has been received in reimbursement for the roadway works.
<u>Contract cost Monitoring</u>							
Leisure Facilities:-							
Loughton Leisure Centre	54	36	31	81	-5	-13.89	
Epping Sports Centre	138	92	80	78	-12	-13.04	The November 2007 invoice to Sports and Leisure Management Ltd was delayed for additional checks and EFDC are awaiting the invoice from SLM for payment.
Waltham Abbey Swimming Pool	446	297	260	295	-37	-12.46	
Ongar Sports Centre	347	232	202	365	-30	-12.93	
	985	657	573	819			

	07/08 Full Year Budget £'000	Third Quarter			07/08 Variance Budget v Actual		<u>Comments</u>
		07/08 Budget £'000	07/08 Actual £'000	06/07 Actual £'000	£'000	%	
<u>Major expenditure items</u>							
Bed & Breakfast Accommodation	349	262	85	259	-177	-67.56	The number of people placed in bed and breakfast accommodation has been less than originally forecast, largely due to proactive advice and management procedures.
<u>Major income items</u>							
Bed & Breakfast Accommodation	374	280	114	271	-166	-59.29	The lower reimbursement figure is as a result of the aforementioned reduction in numbers placed in Bed and Breakfast accommodation.
Leasehold Services Admin	150	5	4	4	-1	-20.00	
	524	285	118	275			

2007/08 PORTFOLIO FINANCIAL MONITORING - HOUSING REVENUE ACCOUNT

ANNEX 9

	07/08 Full Year Budget £'000	Third Quarter			07/08 Variance Budget v Actual		Comments
		07/08 Budget £'000	07/08 Actual £'000	06/07 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Managing Tenancies	274	259	239	282	-20	-7.72	The main item of underspend relates to professional fees for investigations into former tenant arrears.
Housing Repairs	5,565	4,174	3,885	3,815	-289	-6.92	The majority of this variance relates to an underspend on the gas servicing budget. One contractor is submitting invoices one month later than agreed.
Special Items	1,511	1,076	978	894	-98	-9.11	There is a number of areas showing an underspend, the most significant of which is heating and maintenance expenses.
	7,350	5,509	5,102	4,991			
<u>Major income items:</u>							
Gross Dwelling Rent	23,385	17,649	17,634	17,084	-15	-0.08	