

SEPTEMBER 2008 - SALARIES

<u>SERVICE</u>	<u>2008/09</u>			<u>2007/08</u>		
	<u>EXPENDITURE</u> <u>TO 30/09/08</u>	<u>BUDGET</u> <u>PROVISION</u> <u>(ORIGINAL)</u>	<u>VARIATION</u> <u>FROM BUDGET</u> <u>(ORIGINAL)</u>	<u>EXPENDITURE</u> <u>TO 30/09/07</u>	<u>BUDGET</u> <u>PROVISION</u> <u>(ORIGINAL)</u>	<u>VARIATION</u> <u>FROM BUDGET</u> <u>(ORIGINAL)</u>
	<u>£000</u>	<u>£000</u>	<u>%</u>	<u>£000</u>	<u>£000</u>	<u>%</u>
OFFICE OF THE CHIEF EXECUTIVE	415	426	-2.6	428	462	-7.4
DEPUTY CHIEF EXECUTIVE *	651	671	-3.0	628	670	-6.3
CORPORATE SUPPORT SERVICE DIRECTORATE *	1,144	1,160	-1.4	1,147	1,158	-0.9
FINANCE & ICT DIRECTORATE *	1,822	1,931	-5.6	1,795	1,886	-4.8
HOUSING DIRECTORATE *	2,463	2,547	-3.3	2,362	2,462	-4.1
ENVIRONMENT & STREET SCENE DIRECTORATE *	1,715	1,805	-5.0	1,641	1,736	-5.5
PLANNING & ECONOMIC DEVELOPMENT DIRECTORATE *	1,041	1,157	-10.0	1,080	1,089	-0.8
TOTAL	9,251	9,697	-4.6	9,081	9,463	-4.0

* Agency costs are included in the salaries expenditure.

The Budget Provision figures for 2008/09 include 2.45% inflation.

	08/09 Full Year Budget £'000	Second Quarter			08/09 Variance Budget v Actual		Comments
		08/09 Budget £'000	08/09 Actual £'000	07/08 Actual £'000	£'000	%	
Major expenditure items:							
Grants to Voluntary Groups	133	63	22	24	-41	-65.08	2008/09 actual includes a credit of £24,000 relating to grants approved in 2007/08 but which remain as yet unpaid. Commitments in the current year amount to £62,000 of which £37,000 has been paid.
Voluntary Sector Support	174	81	82	81	1	1.23	
	307	144	104	105			

2008/09 PORTFOLIO FINANCIAL MONITORING - FINANCE &
PERFORMANCE MANAGEMENT

ANNEX 3

	08/09 Full Year Budget £'000	Second Quarter			08/09 Variance Budget v Actual		<u>Comments</u>
		08/09 Budget £'000	08/09 Actual £'000	07/08 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Bank & Audit Charges	243	42	42	24	0	0.00	The billing arrangements adopted by the external auditor (PKF) are different than those of the audit commission in previous years. The result is that expenditure occurs earlier than before.
	243	42	42	24			
<u>Major income items:</u>							
Investment Income	3,069	1,535	1,800	1,589	265	17.26	Investment interest has exceeded expectations to date. The budget assumed that there would be a reduction in rates achieved during 2008/09. In the first two quarters an average rate of 5.89% was achieved as opposed to 5.25%. The final position will substantially exceed the original budget.
	3,069	1,535	1,800	1,589			

	08/09 Full Year Budget £'000	Second Quarter			08/09 Variance Budget v Actual		Comments
		08/09 Budget £'000	08/09 Actual £'000	07/08 Actual £'000	£'000	%	
Major expenditure items:							
Information Technology	859	580	602	357	22	3.79	The budget and actuals for 2008/09 include centralised maintenance costs, a change from the previous year. A significant number of these maintenance agreements are payable annually in advance.
Telephones	223	112	64	93	-48	-42.86	There have been significant delays in invoicing from Cable and Wireless the new outbound call service provider.
	1,082	692	666	450			

	08/09 Full Year Budget £'000	Second Quarter			08/09 Variance Budget v Actual		Comments
		08/09 Budget £'000	08/09 Actual £'000	07/08 Actual £'000	£'000	%	
Major income items:							
Hackney Carriages	143	69	84	78	15	21.74	The variation between budget and actuals relates to an increase in the number of license applications in the first two quarters. The budget has increased from the previous year, it is therefore expected that the original budget will be exceeded.
Licensing & Registrations	96	42	58	51	16	38.10	The income from licences is up by 15% on last years. With 50% of the income being received at month 6, it is anticipated that the outturn for the current year will be around £116,000, showing a significant increase on the original budget.
Local Land Charges	400	215	90	184	-125	-58.14	The downturn in the property market coupled with the introduction of Home information packs, and the related movement to personal searches has lead to a significant shortfall in income. The projected shortfall in the current year could be as much as £250,000. A report on the current situation is being considered by Cabinet on 10 November 2008
Industrial Estates	872	608	613	639	5	0.82	The 2007/08 actuals included temporary rental income for car parking at the T11 site at Langston Road which has subsequently been sold.
Land & Property	208	84	99	84	15	17.86	The actual figure for 2007/08 commission relating to the David Lloyd Centre was better than anticipated with the additional income showing in the 2008/09 figures. The commission due for 2008/09 will not be received until June 2009, but is anticipated to be around £82,000. Rent arrears for the review of Greenyards, Waltham Abbey is also included where a new tenant has taken over the doctors surgery. Income is therefore expected to exceed the estimate.
	1,719	1,018	944	1,036			

	08/09 Full Year Budget £'000	Second Quarter			08/09 Variance Budget v Actual		Comments
		08/09 Budget £'000	08/09 Actual £'000	07/08 Actual £'000	£'000	%	
<u>Major expenditure items</u>							
Forward Planning	368	53	42	2	-11	-20.75	The publication of the East of England plan in May has delayed work on the Local Development Framework further than previously anticipated. A number of studies in relation to the LDF will commence shortly and interim payments for these projects will be made in the third and final quarters of 2008/09. Much of this is DDF money and at this stage last year none had been spent.
Development Control	130	65	55	59	-10	-15.38	The expenditure on Pre Application Consultation has been less than anticipated and is closely correlated to the income received which is also lower than estimated.
	498	118	97	61			
<u>Major income items</u>							
Development Control	646	301	328	224	27	8.97	Development Control income has been particularly buoyant in the first two quarters with a number of large schemes being applied for.
Building Control Fee Earning	674	357	321	344	-36	-10.08	Budgeted Building Control fee income was increased in 2008/09 after a particularly successful year in 2007/08 however it has suffered a considerable downturn in the first two quarters possibly due to the current instability of the economy. Currently there has been a reduction in the use of external consultants to process building control applications. In order to bring the ring fenced account back into balance a reduction in the use of consultants has been made.
	1,320	658	649	568			

	08/09 Full Year Budget £'000	Second Quarter			08/09 Variance Budget v Actual		Comments
		08/09 Budget £'000	08/09 Actual £'000	07/08 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Refuse Collection	1,856	789	349	1,187	-440	-55.77	The variances on these three headings relate to 2007/08 expenditure and invoices for July and August that were still outstanding at 30 September. As a result of the recent Partnership Board meeting the backlog of invoices will soon be cleared up.
Street Cleansing	1,305	546	209	825	-337	-61.72	
Recycling	1,761	812	658	864	-154	-18.97	
	4,922	2,147	1,216	2,876			
<u>Major income items:</u>							
Refuse Collection	151	49	42	33	-7	-14.29	Tipping away contributions are less than expected, £4,000 relating to the final settlement of 07/08 and £3,000 for the first quarter 08/09.
Recycling	760	317	392	216	75	0.00	Recycling credits are invoiced monthly, the actual and budget in 2008/09 therefore represent five months income. Based on current recycling levels the budget should be exceeded by around £100,000.
	911	366	434	249			

	08/09 Full Year Budget £'000	Second Quarter			08/09 Variance Budget v Actual		Comments
		08/09 Budget £'000	08/09 Actual £'000	07/08 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Highways General Fund	356	142	162	133	20	14.1	The spending on trees has been higher in 2008/09 when compared to the same period in 2007/08 contributing to most of the variance. The final position however is likely to be in line with the budget.
Off Street Parking	581	314	279	271	-35	-11.15	} The contractor is submitting invoices later than scheduled. Also the Off Street Parking maintenance budget of £42,000 for 2008/09 has been fully spent.
On Street Parking	384	160	114	144	-46	-28.75	
Concessionary Fares	698	325	288	380	-37	-11.38	Expenditure has reduced in the current year due to a change in the method of calculating payments. There is also an element of contingency within the budget which may become payable but this is dependant on the outcome of any bus company appeals.
	2,019	941	843	928			
<u>Major income items:</u>							
Off Street Parking	1,058	513	546	489	33	6.43	Income from Fees and Charges and Penalty Charge notices are higher than at this point in 2007/08. There were some enforcement difficulties in early 2007/08 that contributed to the low figure. Off Street Parking Season ticket income is above expectations at quarter 2 in 2008/09. Income levels are therefore likely to exceed the budget.
On Street Parking	547	250	246	221	-4	-1.60	
	1,605	763	792	710			

	08/09 Full Year Budget £'000	Second Quarter			08/09 Variance Budget v Actual		Comments
		08/09 Budget £'000	08/09 Actual £'000	07/08 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Museum	115	55	49	45	-6	-10.91	Building Maintenance spend is lower than expected at this point. However the full budget is expected to be spent by the year end.
Playgrounds & Open Spaces	204	102	103	98	1	0.98	
North Weald Centre	314	139	177	134	38	27.34	
	633	296	329	277			
<u>Major income items:</u>							
North Weald Centre	1,296	756	704	818	-52	-6.88	Income is below expectations due to Hangar 1 being unoccupied.
<u>Contract cost Monitoring</u>							
Leisure Facilities:-							
Loughton Leisure Centre	13	5	8	22	3	60.00	} The payment to Sports and Leisure Management for August was outstanding at the end of the second quarter.
Epping Sports Centre	144	60	50	57	-10	-16.67	
Waltham Abbey Swimming Pool	425	177	142	185	-35	-19.77	
Ongar Sports Centre	270	113	91	144	-22	-19.47	
	852	355	291	408			

2008/09 PORTFOLIO FINANCIAL MONITORING - HOUSING GENERAL FUND

ANNEX 9

	08/09 Full Year Budget £'000	Second Quarter			08/09 Variance Budget v Actual		<u>Comments</u>
		08/09 Budget £'000	08/09 Actual £'000	07/08 Actual £'000	£'000	%	
<u>Major expenditure items</u>							
Bed & Breakfast Accommodation	123	61	72	58	11	18.03	In 2007/08 billing by hotels was lagging slightly behind expectations. The overspend in 2008/09 seems to be because billing is slightly ahead of expectations as use of Bed & Breakfast is unchanged.
<u>Major income items</u>							
Bed & Breakfast Accommodation	155	78	70	85	-8	-10.26	
Leasehold Services Admin	161	2	1	4	-1	-50.00	
	316	80	71	89			

	08/09 Full Year Budget £'000	Second Quarter			08/09 Variance Budget v Actual		Comments
		08/09 Budget £'000	08/09 Actual £'000	07/08 Actual £'000	£'000	%	
		<u>Major expenditure items:</u>					
Managing Tenancies	273	245	234	230	-11	-4.49	
Housing Repairs	5,875	2,726	2,598	2,411	-128	-4.70	A number of small underspends are showing across the Housing Repairs Fund generally however, as last year, the largest underspend is due to late billing by gas servicing contractors.
Special Items	1,519	739	618	610	-121	-16.37	There are a number of areas showing an underspend the most significant of which is Housing Land Cleansing due to late billing.
	7,667	3,710	3,450	3,251			
<u>Major income items:</u>							
Gross Dwelling Rent	24,378	11,252	11,289	11,830	37	0.33	Actual income is higher than expected due to only five council house sales so far this financial year.