

DECEMBER 2008 - SALARIES

<u>SERVICE</u>	<u>2008/09</u>			<u>2007/08</u>		
	<u>EXPENDITURE</u> <u>TO 31/12/08</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 31/12/07</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	640	639	0.2	636	693	-8.2
DEPUTY CHIEF EXECUTIVE *	998	1,007	-0.9	967	1,005	-3.8
CORPORATE SUPPORT SERVICE DIRECTORATE	1,767	1,739	1.6	1,761	1,737	1.4
FINANCE & ICT DIRECTORATE *	2,787	2,897	-3.8	2,758	2,829	-2.5
HOUSING DIRECTORATE *	3,783	3,820	-1.0	3,634	3,693	-1.6
ENVIRONMENT & STREET SCENE DIRECTORATE	2,635	2,708	-2.7	2,524	2,605	-3.1
PLANNING & ECONOMIC DEVELOPMENT	1,592	1,736	-8.3	1,632	1,633	-0.1
TOTAL	14,202	14,546	-2.4	13,912	14,195	-2.0

* Agency costs are included in the salaries expenditure.

Please note a vacancy allowance has been deducted in all service budget provisions.

	08/09 Full Year Budget £'000	Third 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	90	25	34	-65	-72.1	2008/09 actual includes a credit of £23,000 relating to grants approved in 2007/08 but which remain as yet unpaid. This is because payment is not made until the Council has received evidence that the grant has been applied in line with the grant conditions. This can sometimes be a considerable time after approval. Commitments in the current year amount to £75,000 of which £38,000 has been paid.
Voluntary Sector Support	161	147	147	150	0	0.0	
	294	237	173	184			

2008/09 PORTFOLIO FINANCIAL MONITORING - FINANCE &
PERFORMANCE MANAGEMENT

ANNEX 3

	08/09 Full Year Budget £'000	Third 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>							
Bank & Audit Charges	243	102	96	125	-6	-5.9	The billing arrangements adopted by the external auditor (PKF) are different than those of the audit commission in previous years. To date, invoices have only been received for the first two quarters and for 26% of grant work.
	243	102	96	125			
<u>Major income items:</u>							
Investment Income	3,069	2,302	2,723	2,297	421	18.3	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 three quarters an average rate of 5.81% was achieved as opposed to 5.25%. The final position will exceed the original budget though not by as much as expected at month 6.
	3,069	2,302	2,723	2,297			

	08/09 Full Year Budget £'000	Third Quarter			08/09 Variance Budget v Actual		<u>Comments</u>
		08/09 Budget £'000	08/09 Actual £'000	07/08 Actual £'000	£'000	%	
Major expenditure items:							
Information Technology	859	710	714	472	4	0.6	The budget and actuals for 2008/09 include centralised computer maintenance costs, a change from the previous year. A significant number of these maintenance agreements are payable annually in advance.
Telephones	223	168	107	161	-61	-36.3	The actual cost of call charges from Cable and Wireless is less than originally anticipated, the revised budget reflects these lower charges.
	1,082	877	821	633			

	08/09 Full Year Budget £'000	Third Quarter			08/09 Variance Budget v Actual		Comments
		08/09 Budget £'000	08/09 Actual £'000	07/08 Actual £'000	£'000	%	
<u>Major income items:</u>							
Hackney Carriages	143	111	138	125	27	24.3	Hackney carriage licensing applications have increased over the last three years, it is anticipated that the current economic climate will result in a further increase in the volume.
Licensing & Registrations	96	83	89	90	5	6.0	Licensing income in the third quarter has slowed down compared to the previous two quarters and is currently at the same level as the prior year. Currently income is anticipated to exceed the full year budget by £10,000
Local Land Charges	400	307	120	259	-187	61.2	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 is expected to be as much as £250,000 which is reflected in the revised 2008/09 budget.
Industrial Estates	872	820	846	855	26	3.1	The actuals include backdated rent increases at Oakwood Hill and therefore exceed the original budget. The revised budget reflects these higher rents.
Land & Property	208	115	126	108	11	9.6	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.
	1,719	1,437	1,318	1,438			

	08/09 Full Year Budget £'000	Third 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	81	122	9	41	50.6	A number of studies in relation to the LDF have been delayed due to the Gypsy and Traveller Consultation and will be carried out in 2009/10 with £216,000 of the DDF budget being carried forward, this has been reflected in the revised budget. The actuals also include expenditure of £45,000 for Town Centre Enhancement consultation, funding for which is included in the revised budget, but not in the Original budget shown.
Development Control	130	102	74	85	-28	-27.5	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, this is reflected in the revised budget.
	498	184	196	94			
<u>Major income items</u>							
Development Control	646	466	449	399	-17	3.6	Development Control income has suffered a slowdown in the third quarter, but remains on target for the full year. Income from pre-application consultation has been less than anticipated and is reflected in the revised budget.
Building Control Fee Earning	674	506	453	485	-53	10.5	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 2008/09 possibly due to the current instability of the economy. In order to bring the ring fenced account back into balance a reduction in the use of consultants has been made.
	1,320	972	901	884			

	08/09 Full Year Budget £'000	Third 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>							
Refuse Collection	1,856	1,255	1,074	1,673	-181	-14.42	Invoices for the contract are one month behind expectations. Safer, Cleaner, Greener initiatives were slightly delayed, this has been reflected in revised estimates.
Street Cleansing	1,305	872	776	1,272	-96	-11.01	Invoices for the contract are one month behind expectations.
Recycling	1,761	1,291	1,267	1,342	-24	-1.86	Invoices for the contract are one month behind expectations, although additional sack purchases have offset some of this underspend. This has been reflected in the revised estimates.
	4,922	3,418	3,117	4,287			
<u>Major income items:</u>							
Refuse Collection	151	86	53	85	-33	-38.37	There was a delay in receiving tipping away contributions from Essex County Council. This has now been resolved and will be paid shortly.
Recycling	760	506	547	434	41	8.10	Recycling credits are one month behind expectations, however, the credits have exceeded the original budget. This has been reflected in revised estimates.
	911	592	600	519			

	08/09 Full Year Budget £'000	Third 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	237	252	226	15	6.3	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	432	412	433	-20	-4.63	} The contractor has not met its performance in line with the specification resulting in the costs being lower than anticipated. The Off Street Parking maintenance budget for 2008/09 has been fully spent off-setting some of the saving
On Street Parking	384	259	234	238	-25	-9.65	
Concessionary Fares	698	485	436	714	-49	-10.10	
	2,019	1,413	1,334	1,611			
<u>Major income items:</u>							
Off Street Parking	1,058	786	852	759	66	8.40	} Income streams are 12% and 14% better than at the same point last year. It is likely that this will continue. The main cause of this is increased Season Ticket income and the increased number of on-street pay-and-display machines in the High Street in Loughton.
On Street Parking	547	374	386	338	12	3.21	
	1,605	1,160	1,238	1,097			

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		08/09 Budget £'000	08/09 Actual £'000	07/08 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Museum	115	78	78	60	0	0.00	
Playgrounds & Open Spaces	204	153	144	156	-9	-5.88	Grounds Maintenance underspent, however it will be spent by the end of 2008/09.
North Weald Centre	314	204	194	204	-10	-4.90	Additional Non Domestic Rates have been incurred due to the vacancy of Hangar 1. However Fixed Plant, Runway and Building Maintenance are currently underspent.
	633	435	416	420			
<u>Major income items:</u>							
North Weald Centre	1,296	1,077	999	1,140	-78	-7.24	Income is below expectations due to Hangar 1 being unoccupied between April and December 2008.
<u>Contract cost Monitoring</u>							
Leisure Facilities:-							
Loughton Leisure Centre	13	9	13	31	4	44.44	}
Epping Sports Centre	144	96	88	80	-8	-8.33	} The payment to Sports and Leisure Management for November was outstanding at the end of the
Waltham Abbey Swimming Pool	425	283	256	260	-27	-9.54	} third quarter.
Ongar Sports Centre	270	180	165	202	-15	-8.33	}
	852	568	522	573			

2008/09 PORTFOLIO FINANCIAL MONITORING - HOUSING GENERAL FUND

ANNEX 9

	08/09 Full Year Budget £'000	Third 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	92	99	85	7	7.61	Expenditure is slightly higher than expected against original estimates, however, this has been reflected in the revised estimates.
<u>Major income items</u>							
Bed & Breakfast Accommodation	155	116	93	114	-23	-19.83	There has been a delay in some housing benefits claims being processed.
	155	116	93	114			

	08/09 Full Year Budget £'000	Third 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	259	248	240	-11	-4.25	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. Also there is a large underspend on Responsive repairs but this is due to DLO not invoicing over the christmas period.
Housing Repairs	5,875	4,333	3,764	3,906	-569	-13.13	
Special Items	1,519	1,123	988	969	-135	-12.02	
	7,667	5,715	5,000	5,115			
<u>Major income items:</u>							
Gross Dwelling Rent	24,378	17,815	17,861	17,718	46	0.26	Actual income is higher than expected due to only seven council house sales so far this financial year.