

OFFICE OF THE CHIEF EXECUTIVE

ESTIMATES 2010/11

Office of the Chief Executive

Revenue Budget 2010/11

Introduction

The Directorate is responsible for the following services.

Corporate Activities
Elections and Electoral Registration
Civic and Members Activities
Voluntary Sector Support.
Local Council Liaison
Support Services

Further details of the services and the related CSB growth and DDF items are shown on the appropriate budget page.

Reporting Changes

In previous years the budget has been reported on a Portfolio by Portfolio basis, this has now been changed following discussions with the Leader and the groupings within the budget report are based on the Directorate that is responsible for the delivery of the services. This has required a recasting of the 2008/09 Actual and the 2009/10 Original Estimate, so whilst the Net Cost of Services figure within the General Fund Estimate Summary remains unchanged the directorate budget summary totals and indeed the directorate CSB/DDF schedules cannot be directly compared to those reported previously.

Capital Charges

Accounting standards require that local authority fixed assets are accounted for on a consistent basis whereby proper provision for depreciation is made within service revenue accounts to reflect the cost of fixed assets used in the provision of services. The depreciation charge is based on the valuation of each asset, which is updated as necessary, or the historic cost of the asset as appropriate and the period over which each asset is depreciated is based on the useful life of the asset. Impairment charges would also be chargeable in the event of an asset suffering damage and/or the loss of economic benefits (eg storm damage). No impairment charges, however, are anticipated within the budgets. To ensure that capital charges do not impact on the level of Council Tax, these charges are reversed out in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

Compliance with CIPFA Standards

The budget has been prepared in accordance with the latest CIPFA guidance, in particular the Best Value Accounting Code of Practice 2009. The code of practice has the status of statutory "proper practice". It is also expected that members of CIPFA will comply with all the requirements of the Code as it defines best professional practice in terms of financial reporting. The only divergence from the code in these budget papers occurs where the Directorate service groupings differ from those required by the Code of Practice. The Directorate groupings are given precedence in these papers.

Budget format

The format of the attached budget papers is the same as that adopted last year. The summary page is split into three groups: Direct Services, Regulatory Services and Support & Trading Services. Not all Directorates will have all three types of service grouping.

Direct Services –These reflect the headline services provided by the portfolio.

Regulatory Services –The Cabinet has no part to play in the exercise of regulatory functions such as planning and licensing. However the Cabinet is responsible for the totality of the Council's budget. The costs of the regulatory functions therefore have been included in the appropriate Directorate budgets.

Support and Trading Services -Responsibility for support services and trading type arrangements has been split across a number of Directorates. In order to be transparent about the costs associated with these areas, they have been included in the relevant Directorate. However the net cost of these services is recharged to the direct and regulatory functions, either within the same Directorate or across a number of Directorates. Therefore to avoid double counting the costs are reversed out so as to arrive back at the true net cost of the Directorate.

The summary page then includes the traditional re-analysis of the budget in terms of its' opening Continuing Services Budget, CSB growth and savings, and District Development Fund expenditure and savings.

Office of the Chief Executive
General Fund Estimate Summary

2008/09	2009/10			2010/11		
Actual	Original	Revised		Gross	Gross	Net
£000	Estimate	Estimate		Expend	Income	Expend
	£000	£000		£000	£000	£000
Direct Services						
1,347	1,367	1,412	Corporate Activities	1,949	492	1,457
346	291	293	Elections	489	104	385
792	783	861	Member Activities	1,103	241	862
345	435	422	Voluntary Sector Support	493	12	481
91	31	26	Other Activities	36	0	36
2,921	2,907	3,014	Total (Transferred to GF Summary)	4,070	849	3,221
Support and Trading Services						
515	521	485	Democratic Services	507	0	507
286	297	268	Internal Audit	288	0	288
(542)	(553)	(509)	Recharged to this Directorate	(538)	0	(538)
(259)	(265)	(244)	Recharged to other Directorates	(257)	0	(257)
0	0	0	Total	0	0	0
2,921	2,907	3,014	Directorate Total	4,070	849	3,221
3,082	2,978	3,105	Continuing Services Budget			3,201
65	0	2	Continuing Services Budget - Growth			5
(163)	0	0	Continuing Services Budget - Savings			(5)
2,984	2,978	3,107	Total Continuing Services Budget			3,201
6	20	0	District Development Fund - Expenditure			20
(69)	(91)	(93)	District Development Fund - Savings			0
(63)	(71)	(93)	Total District Development Fund			20
2,921	2,907	3,014	Directorate Total			3,221

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Development Fund & Growth Items

	Original 2009/10 £000's	Revised 2009/10 £000's	Original 2010/11 £000's
CSB Growth Items			
Democratic Services		2	
Members			5
Civic & Member			(5)
	0	2	0

	Original 2009/10 £000's	Revised 2009/10 £000's	Original 2010/11 £000's
Development Fund Items			
Elections	(90)	(90)	
Electoral Registration	(1)	(1)	
Grants to Voluntary Orgs	20		20
Civic & Member		(2)	
	(71)	(93)	20

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Corporate Activities

Corporate Policy Making

Recharges are made from this budget to the Housing Revenue Account and to the 'ring fenced' accounts for On-Street Car Parking and Building Control. The revised recharges for 2009/10 have been re-assessed resulting in a reduction in the sum rechargeable. Other increases relate to website charges.

Corporate Public Accountability

This budget includes the cost of providing members of the public information in relation to their statutory rights.

Subscriptions

This heading relates to the Council subscriptions that are paid to various organisations including the Local Government Association, CIPFA Best Value Advisory Service, East of England Regional Assembly, and Essex Safeguarding Children Board.

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Corporate Activities

2008/09	2009/10			2010/11		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		Gross	Gross	Net
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		Expend	Income	Expend
<i>£000</i>	<i>£000</i>	<i>£000</i>		£000	£000	£000
1,159	1,176	1,225	Corporate Policy Making	1,708	445	1,263
154	154	152	Corporate Public Accountability	206	47	159
34	37	35	Subscriptions	35	0	35
1,347	1,367	1,412	Total (Transferred to Summary)	1,949	492	1,457
1,481	1,367	1,412	Continuing Services Budget			1,457
10	0	0	Continuing Services Budget - Growth			0
(144)	0	0	Continuing Services Budget - Savings			0
1,347	1,367	1,412	Total Continuing Services Budget			1,457
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
1,347	1,367	1,412	Directorate Total			1,457

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Elections

Electoral Registration

This budget incorporates the cost of maintaining an accurate Electoral Roll, there are no significant changes to this budget.

Elections

There were no district elections in 2009/10 resulting in a DDF saving of £90,000. The costs relating to the Essex County and European Elections in 2009/10 have been fully reimbursed by the relevant authorities.

There are district elections in 2010/11 for one third of the Council and the costs are included in the budget. The Parliamentary election due for 2010/11 will be fully reimbursed by the Government.

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Elections

<i>2008/09</i>	<i>2009/10</i>			<i>2010/11</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
148	167	165	Electoral Registration	169	1	168
198	124	128	Elections	320	103	217
346	291	293	Total (Transferred to Summary)	489	104	385
357	382	384	Continuing Services Budget			385
0	0	0	Continuing Services Budget - Growth			0
(3)	0	0	Continuing Services Budget - Savings			0
354	382	384	Total Continuing Services Budget			385
0	0	0	District Development Fund - Expenditure			0
(8)	(91)	(91)	District Development Fund - Savings			0
(8)	(91)	(91)	Total District Development Fund			0
346	291	293	Directorate Total			385

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Member Activities

Civic Ceremonial

This budget includes the allowances payable to the Chairman and Vice-Chairman of the Council and related ceremonial expenditure including the Chairman's Awards.

Civic and Member

The increase in this budget relates to re-assessed support service charges, which are mainly due to higher charges from Democratic Services caused by the increase in member meetings. The revised 2009/10 budget includes a DDF saving of £2,000 for the printing of the members year book and a virement of £5,000 to the Standards Committee budget. The 2010/11 budget includes a saving of £5,000 for member training.

Members Allowances

This budget includes the payments of allowances, the small increase in this budget relates to re-assessed support service charges.

Overview and Scrutiny

This budget incorporates the operational costs of the Overview and Scrutiny Committee.

Standards Committee

This budget was approved to meet any costs incurred by the Standards Committee in respect of local adjudication on complaints against councillors. A virement was agreed in 2009/10 for £5,000 from the Member training budget for additional costs arising from investigations conducted externally. A CSB growth item is included in 2010/11 of £5,000 for the additional ongoing cost of external investigators. The budget has also increased due to higher allocated support service charges from Democratic Services relating to the additional time being spent on investigations and related work.

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Member Activities

<i>2008/09</i>	<i>2009/10</i>			<i>2010/11</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
76	80	85	Civic Ceremonial	112	26	86
490	473	507	Civic & Member	656	149	507
218	217	226	Members Allowances	292	66	226
3	7	7	Overview & Scrutiny	7	0	7
5	6	36	Standards Committee	36	0	36
792	783	861	Total (Transferred to Summary)	1,103	241	862
750	783	863	Continuing Services Budget			862
42	0	0	Continuing Services Budget - Growth			5
0	0	0	Continuing Services Budget - Savings			(5)
792	783	863	Total Continuing Services Budget			862
0	0	0	District Development Fund - Expenditure			0
0	0	(2)	District Development Fund - Savings			0
0	0	(2)	Total District Development Fund			0
792	783	861	Directorate Total			862

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Voluntary Sector Support

The following budgets represent the Council's support to outside voluntary and charitable bodies working in the community.

Grants to Voluntary Organisations

The sum available for grants to voluntary organisations in both the 2009/10 revised and 2010/11 budgets is £113,860. This includes £7,550 relating to HomeStart who have a grant to offset gross rent for unit 36 at Oakwood Hill Industrial Estate.

Grants to voluntary organisations that have been approved but not paid out up to 31 March 2009 have been included in the revised estimate for 2009/10 as an item carried forward of £61,000, of the grants approved in 2009/10, it is expected that £46,800 will remain unpaid at 31 March 2010.

The Furniture Exchange Scheme, previously at Townmead Depot was suspended during 2008/09 leading to a DDF saving in that year. A DDF item for £20,000 originally included in 2009/10 original estimates for the continuation of the scheme has been re-phased to 2010/11.

Voluntary Sector Support

Essex Women's Refuge

The budget relates to a contribution towards the cost of the work of the Association of Essex Women's Refuges, which allows referrals to be made from this Authority to the Essex Refuge Network.

The Council has agreed previously that the authority should continue with an annual financial contribution to meet its full share of costs, and the estimate is based on all other local authorities continuing to contribute their full pro-rata share.

Citizens Advice Bureaux

The budget relates to the contribution that the Council makes to its partnership with the Citizens Advice Bureaux (CAB). The Council's contribution to the CAB for 2009/10 and 2010/11 is £113,840.

Voluntary Action Epping Forest

The budget relates to the support given by the Council towards the running costs of the Voluntary Action Epping Forest (VAEF) located in Homefield House. A grant of £39,120 is included for 2009/10 and 2010/11.

The running costs of Homefield House, which is leased to VAEF, are included in this budget along with the costs of central computers and telephones, which directly benefit VAEF. Total gross cost of the budget for 2009/10 revised including the grant is £74,600, and £75,930 for 2010/11 which is reduced by rent paid by VAEF of £11,000 and by £1,300 in relation to telephone call charges which are reimbursed.

Welfare Transport

This budget originally related to the provision of a mini bus service, comprising five vehicles, available for hire by voluntary groups within the District. In June 2005 the minibuses reverted to their respective owners, namely the Rotary Club of Waltham Abbey and Ongar Parish Council. The decision was taken following a consultation exercise with user groups about the future of the vehicles.

It was agreed on transfer that the remaining budget would be used to meet the annual cost of funding a Community Transport driver. The residual budget is now earmarked as an annual grant to VAEF for funding the Community Transport driver. The grant available to VAEF is £16,020 for 2009/10 and 2010/11.

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Voluntary Sector Support

2008/09	2009/10			2010/11		
<i>Actual</i> £000	<i>Original</i> <i>Estimate</i> £000	<i>Revised</i> <i>Estimate</i> £000		Gross Expend £000	Gross Income £000	Net Expend £000
145	227	210	Grants to Voluntary Organisations	266	0	266
18	18	17	Grant to Essex Women's Refuge	18	0	18
111	114	114	Grant to Citizens Advice Bureau	114	0	114
54	58	62	Grant to VAEF	76	12	64
17	18	19	Welfare Transport	19	0	19
345	435	422	Total (Transferred to Summary)	493	12	481
422	415	422	Continuing Services Budget			461
0	0	0	Continuing Services Budget - Growth			0
(16)	0	0	Continuing Services Budget - Savings			0
406	415	422	Total Continuing Services Budget			461
0	20	0	District Development Fund - Expenditure			20
(61)	0	0	District Development Fund - Savings			0
(61)	20	0	Total District Development Fund			20
345	435	422	Directorate Total			481

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Other Activities

Local Council Liaison

This budget includes the operational costs of the Local Council Liaison Committee.

Outdoor Youth Facilities

This budget relates to the write off of grants expenditure to Parish and Town Councils for the provision of outdoor facilities.

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Other Activities

<i>2008/09</i>	<i>2009/10</i>			<i>2010/11</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
30	31	23	Local Council Liaison	24	0	24
61	0	3	Outdoor Youth Facilities	12	0	12
91	31	26	Total (Transferred to Summary)	36	0	36
91	31	26	Continuing Services Budget			36
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
91	31	26	Total Continuing Services Budget			36
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
91	31	26	Directorate Total			36

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Support Services

Democratic Services

The change in the budget from the original estimate for 2009/10 relates to a reduction in support service charges from the Corporate Support Admin and Secretarial service.

Internal Audit

The reduction in the revised estimate for 2009/10 relates to a reduction in staff salary costs, as a result of the outsourcing of selected internal audit tasks. Cabinet gave approval on 7 September 2009 for the external provision of part of the audit plan through a partnership contract with Deloitte and Touche Public Sector Internal Audit Ltd. The contract starts from December 2009.

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Support Services

<i>2008/09</i>	<i>2009/10</i>			<i>2010/11</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
515	521	485	Democratic Services	507	0	507
286	297	268	Internal Audit	288	0	288
801	818	753	Total (Transferred to Summary)	795	0	795
782	818	751	Continuing Services Budget			795
13	0	2	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
795	818	753	Total Continuing Services Budget			795
6	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
6	0	0	Total District Development Fund			0
801	818	753	Directorate Total			795

**OFFICE OF THE CHIEF EXECUTIVE
SUBJECTIVE ANALYSIS 2010/11 ORIGINAL**

Cost Centre	Employees	Premises	Transport	Supplies	Third Party	Support Services	Depreciation	Gross Expenditure	(Internally Recharged)	Fees & Charges	Other Income	Gross Income	Net Expenditure
	£	£	£	£	£	£	£	£	£	£	£	£	£
Corporate Policy Making	34,580		1,200	24,560		1,647,360		1,707,700	(444,670)			-	1,263,030
Corporate Public Accountability	10,600		270	1,410		193,260		205,540	(46,790)			-	158,750
Subscriptions				33,910		1,360		35,270				-	35,270
Electoral Registration	57,220		1,290	46,970		63,900		169,380		1,160		1,160	168,220
Elections	32,140		1,040	207,240		79,120		319,540			102,500	102,500	217,040
Civic Ceremonial			4,160	31,490		76,790		112,440	(25,580)			-	86,860
Civic and Member	390			43,820		612,100		656,310	(149,310)			-	507,000
Members Allowances				280,300		11,850		292,150	(66,460)			-	225,690
Overview & Scrutiny Operational Budget				5,260		1,770		7,030				-	7,030
Standards Committee Operational Budget				10,390		25,900		36,290				-	36,290
Grants to Voluntary Organisations	45,120		1,700	181,990		36,930		265,740				-	265,740
Grant to Essex Women's Refuge				17,360		450		17,810				-	17,810
Grant to CAB				113,840				113,840				-	113,840
Grant to VAEF				39,120		36,810		75,930			12,300	12,300	63,630
Welfare Transport	980		30	16,030		1,600		18,640				-	18,640
Local Council Liaison						24,260		24,260				-	24,260
Outdoor Youth Facilities	1,460		50	10		1,370	9,000	11,890				-	11,890
TOTAL (Transferred to GF Summary)	182,490	-	9,740	1,053,700	-	2,814,830	9,000	4,069,760	(732,810)	1,160	114,800	115,960	3,220,990
Support Services													
Democratic Services	294,210	1,910	4,920	16,710		189,280		507,030	(507,030)			-	-
Internal Audit	197,510		3,500	39,820		46,790		287,620	(287,620)			-	-
TOTAL	491,720	1,910	8,420	56,530	-	236,070	-	794,650	(794,650)	-	-	-	-
DIRECTORATE TOTAL	674,210	1,910	18,160	1,110,230	-	3,050,900	9,000	4,864,410	(1,527,460)	1,160	114,800	115,960	3,220,990