

DECEMBER 2010 - SALARIES

<u>DIRECTORATE</u>	<u>2010/11</u>			<u>2009/10</u>		
	<u>EXPENDITURE</u>	<u>BUDGET</u>	<u>VARIATION</u>	<u>EXPENDITURE</u>	<u>BUDGET</u>	<u>VARIATION</u>
	<u>TO 31/12/10</u>	<u>PROVISION</u>	<u>FROM BUDGET</u>	<u>TO 31/12/09</u>	<u>PROVISION</u>	<u>FROM BUDGET</u>
	<u>£000</u>	<u>(PROBABLE)</u>	<u>(PROBABLE)</u>	<u>£000</u>	<u>(PROBABLE)</u>	<u>(PROBABLE)</u>
		<u>£000</u>	<u>%</u>		<u>£000</u>	<u>%</u>
OFFICE OF THE CHIEF EXECUTIVE	544	544	0.0	628	621	1.1
DEPUTY CHIEF EXECUTIVE	1,121	1,102	1.7	1,051	1,051	0.0
CORPORATE SUPPORT SERVICE DIRECTORATE	1,879	1,891	-0.6	1,777	1,831	-2.9
FINANCE & ICT DIRECTORATE *	2,865	2,900	-1.2	2,762	2,854	-3.2
HOUSING DIRECTORATE * (Less Works Unit)	3,044	3,086	-1.4	2,787	2,773	0.5
WORKS UNIT	811	936	-13.4	971	1,019	-4.7
ENVIRONMENT & STREET SCENE DIRECTORATE *	2,557	2,595	-1.5	2,660	2,685	-0.9
PLANNING & ECONOMIC DEVELOPMENT DIRECTORATE * (Less Building Control)	1,367	1,403	-2.6	1,304	1,366	-4.5
BUILDING CONTROL *	170	195	-12.8	165	192	-14.1
TOTAL	14,358	14,652	-2.0	14,105	14,392	-2.0

* Agency costs are included in the salaries expenditure.

	10/11 Probable Outturn £'000	Third Quarter			10/11 Variance Budget v Actual		Comments
		10/11 Budget to date £'000	10/11 Actual £'000	09/10 Actual £'000	£'000	%	
Major expenditure items:							
Grants to Voluntary Groups	179	77	77	89	0	0.00	Grants carried forward from previous years as committed amount to £46,800, of which £24,860 is still outstanding at the end of Quarter 3. Grants approved in the first three quarters of the year amount to £64,039 of which £54,947 has been paid out. Also included in the probable outturn budget is an amount of £20,000 for the Furniture Exchange Scheme.
Voluntary Sector Support	153	153	153	161	0	0.00	The figures include grants to the CAB and VAEF which are paid twice yearly in 50% instalments in April and October 2010.
	332	230	230	250			

	10/11 Probable Outturn £'000	Third Quarter			10/11 Variance Budget v Actual		<u>Comments</u>
		10/11 Budget	10/11 Actual	09/10 Actual	£'000	%	
		£'000	£'000	£'000			
<u>Major expenditure items:</u>							
Building Maintenance	367	201	147	137	-54	-26.87	The budget profiling has been based on the expenditure pattern for the previous three years. Despite the delays that occurred in the maintenance programme during the first half of the year, expenditure has now exceeded Quarter 3 of 2009/10, but remains below the profiled budget for the current year. It looks unlikely now that this budget will be fully spent.
	367	201	147	137			

	10/11 Probable Outturn £'000	Third Quarter			10/11 Variance Budget v Actual		Comments
		10/11 Budget £'000	10/11 Actual £'000	09/10 Actual £'000	£'000	%	
<u>Major income items:</u>							
Hackney Carriages	182	143	153	147	10	6.99	The number of applications for driver and vehicle licences remains higher than the expected outturn for 2010/11. The increase in comparison to the previous year is due to the introduction of driver knowledge tests.
Licensing & Registrations	103	88	89	83	1	1.14	The fee income achieved in the first three quarters has exceeded that achieved in the previous quarter 3. 2010/11 has seen a recovery in the number of Liquor licences and Temporary Event Notices issued, and has also seen an increase in the number of street trading applications received.
Fleet Operations MOTs	325	237	233	218	-4	-1.69	MOTs are undertaken by the Fleet Operations Unit at Langston Road depot. The facility is now very popular and has established a firm customer base in Loughton, with income to the third quarter exceeding the previous years actual, but remaining slightly below the profiled probable outturn.
Local Land Charges	177	138	139	134	1	0.72	There has been a slight improvement in the housing market which has led to an increase in land charges income. A government directive has been issued that revoked the charge for personal searches from 17 August 2010, this loss of income is reflected in the probable outturn and currently remains at the expected level.
	787	606	614	582			

	10/11 Probable Outturn £'000	Third Quarter			10/11 Variance Budget v Actual		Comments
		10/11 Budget £'000	10/11 Actual £'000	09/10 Actual £'000	£'000	%	
<u>Major income items:</u>							
Industrial Estates	893	856	866	846	10	1.17	Rents from the Industrial units at Brooker Road, Oakwood Hill, Oakwood Hill Workshop units and Langston Road, are higher than budgeted. Most of the income due is billed in advance, apart from Langston Road Seedbed Centre.
Land & Property	230	121	137	143	16	13.22	The Rental income for miscellaneous Land and Property, includes the David Lloyd Centre, the WRVS kitchen at Langston Road Depot and general miscellaneous wayleaves. The total rental income is higher than budgeted but lower than quarter 3 in 2009, due to the Medical Centre at Greenyards remaining vacant from April 2010. It is anticipated that Greenyards will be relet from April 2011. Also WRVS have now vacated as part of the development of Langston Road Depot.
	1,123	977	1,003	989			

	10/11 Probable Outturn £'000	Third Quarter			10/11 Variance Budget v Actual		<u>Comments</u>
		10/11 Budget £'000	10/11 Actual £'000	09/10 Actual £'000	£'000	%	
<u>Major expenditure items</u>							
Forward Planning	126	94	68	153	-26	-27.71	The change in government has resulted in much uncertainty regarding the Local Development Framework (LDF) and the work councils are required to undertake. Work to the Core Strategy is still being undertaken, but is subject to delays until more clear guidance is issued, these delays are reflected in the probable outturn.
	126	94	68	153			
<u>Major income items</u>							
Development Control	511	353	373	406	20	5.67	Despite an increase in planning application income received in the third quarter, Development Control income is lower than the previous year as a single fee of £48,000 was included in that period. Quarter 3 income is higher than the probable outturn which is profiled on a three year average, but is subject to significant fluctuations.
Building Control Fee Earning	528	403	399	379	-4	-0.99	Quarter 3 income has increased compared to the same period in 2009/10, but is below the 2010/11 probable outturn which is profiled on a three year average. The charging regulations 2010 which were introduced from 1 April 2010 now allow local authorities to more accurately relate charges to the actual costs of individual building projects. However it is still necessary for charges to remain competitive.
	1,039	756	772	785			

	10/11 Probable Outturn £'000	Third Quarter			10/11 Variance Budget v Actual		Comments
		10/11 Budget £'000	10/11 Actual £'000	09/10 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Information Technology	818	758	762	722	4	0.53	The increase in expenditure compared to 2009/10 is a result of increased expenditure on new equipment and inflationary increases on long term maintenance contracts. Expenditure to quarter 3 is slightly above the profiled budget to date.
Telephones	173	141	141	133	0	0.00	
Bank & Audit Charges	227	103	103	84	0	0.00	
	1,218	1,002	1,006	939			
<u>Major income items:</u>							
Investment Income	594	446	445	901	-1	-0.22	Investment interest has been lower than expected due to lower interest rates, and from the early return of a long term investment by the borrower.
	594	446	445	901			

	10/11 Full Year Budget £'000	Third Quarter			10/11 Variance Budget v Actual		<u>Comments</u>
		10/11 Budget £'000	10/11 Actual £'000	09/10 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Museum	101	48	40	59	- 8	- 17	There are a number of areas showing small underspends including rents and exhibition costs. The actual in 2009/10 looks high in comparison to 2010/11 because of a one off NDR refund going back to the 2005 rating list being made this year.

2010/11 DIRECTORATE FINANCIAL MONITORING - HOUSING GENERAL FUND

ANNEX 7

	10/11 Full Year Budget	Third Quarter			10/11 Variance Budget v Actual		<u>Comments</u>
		10/11 Budget	10/11 Actual	09/10 Actual	£'000	%	
	£'000	£'000	£'000	£'000			
<u>Major expenditure items</u>							
Bed & Breakfast Accommodation	78	59	63	56	4	6.78	Bed & Breakfast accommodation is only allocated to the homeless as a last resort and the Homelessness Prevention Team are keeping levels low. Actual income in 2009/10 appears low as a number of irrecoverable debts were written off. Income, which includes Housing Benefit, is better than expected in 2010/11. However these debts are notoriously difficult to collect and the Council always provides Bad Debt provision at 100% against the recovery of the non housing benefit debts.
<u>Major income items</u>							
Bed & Breakfast Accommodation	65	49	74	36	25	51.0	

	10/11 Full Year Budget £'000	Third Quarter			10/11 Variance Budget v Actual		Comments
		10/11 Budget £'000	10/11 Actual £'000	09/10 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Refuse Collection	1,380	820	784	984	-36	-4.39	The major variance (£27,000) relates to unspent publicity costs.
Street Cleansing	1,342	779	788	800	9	1.16	No major variances.
Recycling	3,980	2,346	2,313	1,548	-33	-1.41	The variance relates to the inflation increase in November. Expenditure for the year is expected to be in line with the budget. The increase on 2009/10 actuals relate to the change in the waste contract from September 2009, this included the apportionment of costs between refuse collection and recycling when the new food and garden collection came in recycling became a larger proportion of the contract than before.
Highways General Fund	168	126	104	90	-22	-17.46	Invoicing for tree works are lagging behind expectations.
Off Street Parking	500	359	326	380	-33	-9.19	} The variance here relates to parking contractor invoices being one month behind and that there is an under-spend on off street parking maintenance. } Both these variances should correct themselves by the year end.
On Street Parking	410	271	235	223	-36	-13.28	
North Weald Centre	350	140	138	110	-2	-1.43	Maintenance expenditure has occurred earlier in 2010/11 than in 2009/10. The final outcome should see the budget fully spent.
Land Drainage & Contaminated Land	212	79	36	46	-43	-54.43	Remedial works to water courses is showing an under-spend at present. The works scheduled to be carried out have been delayed somewhat and there will be an underspend by the year end. An element of this budget is DDF and will need to be carried forward into 2011/12.
	8,342	4,920	4,724	4,181			

	10/11 Full Year Budget £'000	Third Quarter			10/11 Variance Budget v Actual		Comments
		10/11 Budget £'000	10/11 Actual £'000	09/10 Actual £'000	£'000	%	
<u>Contract cost Monitoring</u>							
Leisure Facilities:-							
Loughton Leisure Centre	-2	17	17	17	0	0.00	} There are no major variances showing between the budget and actual spend.
Epping Sports Centre	291	171	170	169	-1	-0.58	
Waltham Abbey Swimming Pool	442	258	256	264	-2	-0.78	
Ongar Sports Centre	281	164	163	171	-1	-0.61	
	1,012	610	606	621			
<u>Major income items:</u>							
Refuse Collection	79	50	42	51	-8	-16.00	The tipping away payment for the Fourth quarter of 2009/10 had to be estimated as part of the final accounts closure process. In the event the actual figure was lower than expected and had to be adjusted during quarter one of 2010/11. The final position for 2010/11 looks likely to fall short of the estimate by around £7,000.
Recycling	2,280	1,375	1,410	547	35	2.55	The increase on the 2009/10 actuals relate to the change in the waste contract in September 2009, where additional recycling credits been achieved from the increase food and gardening collection.
Off Street Parking	1,132	781	787	859	6	0.77	
On Street Parking	574	420	404	415	-16	-3.81	The major variance for on-street parking for 2010/11 is PCN income being down. The surplus showing on Off-Street is due to the Pay & Display income being better than expected.
North Weald Centre	1,360	1,099	1,101	1,084	2	0.18	No major variances to report.
	5,425	3,725	3,744	2,956			

	10/11 Full Year Budget £'000	Third Quarter			10/11 Variance Budget v Actual		<u>Comments</u>
		10/11 Budget £'000	10/11 Actual £'000	09/10 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Management & General	327	231	178	25	-53	-22.94	The underspend relates to a number of variances, including professional and consultant fees and publicity.
Housing Repairs	5,776	4,048	3,694	3,646	-354	-8.75	Expenditure to date is similar to that at this stage in 2009/10. Whilst an underspend is currently showing as indeed was the case last year, the final position was a minor overspend. It is likely that the final position will be close to the expected outturn.
Special Services	1,675	781	495	954	-286	-36.62	The main areas showing an underspend are: Heating and Lighting where there is likely to be an underspend at the year end; building maintenance, where expenditure will be spent by the end of the year; and tree felling, where expenditure is waiting to go through.
	7,778	5,060	4,367	4,625			
<u>Major income items:</u>							
Non-Dwelling Rents	2,649	1,979	1,970	1,707	-9	-0.45	No major variances. The increase on the 2009/10 actual figures relate to the refunds given to tenants of the Broadway shops as a result of the disruption to their businesses during the improvement works in 2009/10
Gross Dwelling Rent	25,618	19,213	19,234	16,511	21	0.11	No major variances.
	28,267	21,192	21,204	18,218			