

**DEPUTY CHIEF EXECUTIVE
DIRECTORATE
ESTIMATES 2012/2013**

Deputy Chief Executive

Revenue Budget 2012/13

Introduction

The Deputy Chief Executive Directorate is responsible for the services listed on the summary page, opposite.

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

Directorate Savings

Within each directorate, a saving line has been included within the Growth listing that has been achieved through the budget process. This saving is the result of identifying scope to reduce budgets, based on the averaging of the last three years actuals.

Depreciation

Where a service employs fixed assets in service delivery, depreciation on those assets is charged to the relevant service. This however does 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. There has been a change to the way depreciation is calculated. It is now based on charging depreciation on the components that make up the Fixed Asset in question. The effect has generally been to increase the level of depreciation charge.

Revenue Expenditure funded from Capital under statute

Some expenditure incurred by the authority is of a capital nature but does not relate to fixed assets of the Authority. In this situation the expenditure is classified as revenue but can be funded from capital resources the funding side of the transaction like the depreciation reversals is shown in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

Compliance with accounting guidance

The 2012/13 budget has been prepared in accordance with the latest guidance, in particular the Service Reporting Code of Practice for Local Authorities (SeRCOP). The code of practice replaced the Best Value Accounting Code of Practice and 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.

In order to increase the degree of consistency across all sectors of the economy when presenting financial information, central government has adopted International Financial Reporting Standards (IFRS). Local Authorities have adopted this for financial years beginning on 1 April 2010. IFRS is more concerned with the presentation of financial information in the Statutory Statement, but there is a minor impact on the budget figures.

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 directorate.

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.

Deputy Chief Executive

General Fund Estimate Summary

2010/11 Actual £000	2011/12 Original Estimate £000	2011/12 Probable Outturn £000		2012/13 Gross Expend £000	2012/13 Gross Income £000	Net Expend £000
Direct Services						
751	738	740	Arts & Museum	825	88	737
809	772	764	Sports Development & Other Miscellaneous Amenities	921	172	749
114	117	107	Other Activities	114	0	114
1,674	1,627	1,611	Total (Transferred to GF Summary)	1,860	260	1,600
Support and Trading Services						
1,987	2,073	2,010	Support and Trading Services	1,992	9	1,983
(1,173)	(1,229)	(1,170)	Recharged to this Directorate	(1,171)	(9)	(1,162)
(814)	(844)	(840)	Recharged to other Directorate	(821)	0	(821)
0	0	0	Total	0	0	0
1,674	1,627	1,611	Directorate Total	1,860	260	1,600
1,592	1,663	1,698	Continuing Services Budget			1,615
7	0	0	Continuing Services Budget - Growth			0
(33)	(117)	(136)	Continuing Services Budget - Savings			(58)
1,566	1,546	1,562	Total Continuing Services Budget			1,557
260	166	102	District Development Fund - Expenditure			81
(152)	(85)	(53)	District Development Fund - Savings			(38)
108	81	49	Total District Development Fund			43
1,674	1,627	1,611	Directorate Total			1,600

THIS PAGE IS INTENTIONALLY LEFT BLANK

Deputy Chief Executive

Development Fund and Growth Items

		Original	<i>Probable</i>	Original
		2011/12	2011/12	2012/13
		£000's	£000's	£000's
CSB Growth Items				
Directorate Savings		(100)	(136)	(23)
All Weather Pitch	Townmead project	(17)		(35)
		<u>(117)</u>	<u>(136)</u>	<u>(58)</u>
		Original	<i>Probable</i>	Original
		2011/12	2011/12	2012/13
		£000's	£000's	£000's
Development Fund Items				
Public Relations	Improvements to Main Reception Area	3	3	
Public Relations & Information	Website Officer	25	14	11
Sports Development &	Additional Projects	75	53	38
Other Misc Amenities	Additional Projects	(75)	(53)	(38)
Youth Council	Youth Council	12	12	12
Limes Farm Hall	Costs of Management/Admin/Mtc/Repairs	19	19	
NWA Strategy Action Plan	Aviation Consultant	22	1	20
		<u>81</u>	<u>49</u>	<u>43</u>

Deputy Chief Executive

Arts & Museum

Community Arts

Epping Forest Arts is the community arts service for Epping Forest District Council. It delivers and develops a wide ranging programme of events, projects and workshops, in a variety of locations, working in partnership with other agencies, and often working with socially excluded and hard to reach groups within the community. Epping Forest Arts aims to enable all sections of the community to have access to high quality arts provision. The reduction in probable outturn is due to staff vacancies and several maternity leaves.

Arts Programme

There are no significant variations to report on this budget.

Museum

The increase in probable outturn is due to a recharge in respect of an industrial unit at Brooker Road. However this is offset in 2012/13 by a decrease in repairs and maintenance for buildings.

Regional Touring Exhibitions / Youth Arts

These are externally funded projects, where the Council provides workshops to the schools.

Deputy Chief Executive

Arts & Museum

2010/11 Actual £000	2011/12 Original Estimate £000	2011/12 Probable Outturn £000		2012/13 Gross Expend £000	2012/13 Gross Income £000	Net Expend £000
317	315	299	Community Arts	312	0	312
22	12	12	Arts Programme	25	15	10
412	411	429	Museum	434	19	415
0	0	0	Regional Touring Exhibitions	4	4	0
0	0	0	Youth Arts	50	50	0
751	738	740	Total (Transferred to Summary)	825	88	737
718	763	771	Continuing Services Budget			738
7	0	0	Continuing Services Budget - Growth			0
0	(25)	(31)	Continuing Services Budget - Savings			(1)
725	738	740	Total Continuing Services Budget			737
0	10	0	District Development Fund - Expenditure			0
(5)	(10)	0	District Development Fund - Savings			0
(5)	0	0	Total District Development Fund			0
751	738	740	Directorate Total			737

Deputy Chief Executive

Sports Development and Other Miscellaneous Amenities

Marketing & Promotions

The reduction between original 2011/12 and 2012/13 is due to savings being found as part of the directorate savings exercise.

Lifewalks

Lifewalks is a walking for health scheme run by the Council. Walkers have a weekly choice of five health walks around the district. The reduction in probable outturn and 2012/13 is due to savings being found as part of the directorate savings exercise.

New Horizons

New Horizons is a leisure and social programme for elderly people, which operates across the whole of the district. The programme includes swimming, yoga, dancing and bowls. There are no major variations to report.

Sports Development

Salary allocations have seen a reduction in the probable outturn 2011/12.

Community Development

Revised salary allocations has seen a reduction in estimate for the probable outturn and 2012/13.

Limes Farm Hall

The budget for 2011/12 has a carry forward of unspent DDF funding from 2010/11 to meet the management and essential repairs to the Limes Farm Hall whilst the new hall is developed. The work was due to be completed by 31st October 2011, however this was delayed until 31st December 2011. With effect from 1st January 2012 the budget assumes that the refurbished hall is operational. From that point onwards the office accommodation element is within corporate support services and the costs here relate to the income and expenditure of the community hall function.

Youth Strategy/Youth Council

The reduction in probable outturn is due to a revision to salary allocations.

All Weather Pitch

The completion of the new Townmead All Weather Pitch has been delayed until 31st March 2012, therefore the probable outturn reflects no income. In 2012/13 onwards net income is estimated at £28,000.

North Weald Gym

The increase in costs from original 2011/12 to probable outturn is due to depreciation charges. The estimated life expectancy has been decreased and the valuation revised.

North Weald Airfield Strategy

The original 2011/12 estimate includes a £22,000 DDF previously profiled over two years to engage a consultant to undertake a feasibility study on the future use of the airfield to make it economically viable. The budget of £20,000 has been carried forward to 2012/13.

Deputy Chief Executive

Sports Development & Other Miscellaneous Amenities

2010/11	2011/12			2012/13		
Actual	Original	Probable		Gross	Gross	Net
£000	Estimate	Outturn		Expend	Income	Expend
	£000	£000		£000	£000	£000
41	54	50	Marketing & Promotions	42	0	42
24	28	25	Lifewalks	30	6	24
52	52	50	New Horizons	83	32	51
186	194	177	Sports Development	250	58	192
245	272	259	Community Development	280	21	259
14	0	0	Active Health	0	0	0
39	19	43	Limes Farm Hall	53	20	33
88	91	86	Youth Strategy	89	0	89
37	39	40	Youth Council	41	0	41
7	(10)	7	All Weather Pitch	7	35	(28)
24	9	24	North Weald Gym	25	0	25
52	24	3	North Weald Airfield Strategy	21	0	21
809	772	764	Total (Transferred to Summary)	921	172	749
722	738	740	Continuing Services Budget			767
0	0	0	Continuing Services Budget - Growth			0
0	(19)	(8)	Continuing Services Budget - Savings			(50)
722	719	732	Total Continuing Services Budget			717
234	128	85	District Development Fund - Expenditure			70
(147)	(75)	(53)	District Development Fund - Savings			(38)
87	53	32	Total District Development Fund			32
809	772	764	Directorate Total			749

Deputy Chief Executive

Other Activities

Customer Services

This budget relates to the general liaison with the public. The slight reduction in probable outturn is due to a change in staff allocations for the year.

Compliments and Complaints

This budget relates to the operation of the compliments and complaints procedures. Revisions in staff allocations have decreased the estimates for probable outturn and 2012/13.

Deputy Chief Executive

Other Activities

<i>2010/11</i>	<i>2011/12</i>			<i>2012/13</i>		
<i>Actual</i>	<i>Original</i>	<i>Probable</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000</i>	<i>Estimate</i>	<i>Outturn</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>
40	44	40	Customer Services	44	0	44
74	73	67	Compliments & Complaints	70	0	70
114	117	107	Total (Transferred to Summary)	114	0	114

114	117	107	Continuing Services Budget	114
0	0	0	Continuing Services Budget - Growth	0
0	0	0	Continuing Services Budget - Savings	0
114	117	107	Total Continuing Services Budget	114
0	0	0	District Development Fund - Expenditure	0
0	0	0	District Development Fund - Savings	0
0	0	0	Total District Development Fund	0
114	117	107	Directorate Total	114

Deputy Chief Executive

Support and Trading Services

Deputy Chief Executive Policy Group

The increase in the probable outturn is due to the extended cover of the Chief Executive post and further increases in both years estimates is due to revisions in staff allocation.

Deputy Chief Executive Admin Group

The decrease in probable outturn and 2012/13 estimates is due to savings being found as part of directorate savings exercise.

Performance Management Unit

The reduction in the probable outturn and 2012/13 estimates is due to savings being found from the publications budget and changes in staff allocations.

PR & Information

The reduction in the probable outturn and 2012/13 estimates is due to savings being found as part of directorate savings exercise, and revisions in staff allocation. The other element of reduction is due to the previously agreed DDF for the website officer now becoming a part time-post.

Community & Culture

The decrease in the probable outturn is due to savings being found as part of directorate savings exercise. The decrease in 2012/13 is due to the cessation of Active Health activities which was a four year contract.

Deputy Chief Executive

Support Services

2010/11	2011/12			2012/13		
Actual	Original	Probable		Gross	Gross	Net
£000	Estimate	Outturn		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
355	330	361	Deputy Chief Executive Policy Group	341	0	341
175	192	182	Deputy Chief Executive Admin Group	186	9	177
173	199	179	Performance Management Unit	190	0	190
517	571	523	PR & Information	518	0	518
767	781	765	Community & Culture	757	0	757
1,987	2,073	2,010	Total (Transferred to Summary)	1,992	9	1,983

1,961	2,118	2,090	Continuing Services Budget	1,979
0	0	0	Continuing Services Budget - Growth	0
0	(73)	(97)	Continuing Services Budget - Savings	(7)
1,961	2,045	1,993	Total Continuing Services Budget	1,972
26	28	17	District Development Fund - Expenditure	11
0	0	0	District Development Fund - Savings	0
26	28	17	Total District Development Fund	11
1,987	2,073	2,010	Directorate Total	1,983

DEPUTY CHIEF EXECUTIVE DIRECTORATE

SUBJECTIVE ANALYSIS 2012/13

Cost Centre	Employee	Premises	Transport	Supplies	Other Contracted Services	Support Services	Depreciation	Gross Expenditure	Internally Recharged	Fees and Charges	Government Grants	Other Contributions	Gross Income	Net Expenditure
	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Arts & Museum														
Community Arts	178,920	0	10,760	5,130	0	117,310	0	312,120	0	0	0	0	0	312,120
Arts Programme	2,000	2,030	100	20,890	0	0	0	25,020	0	14,330	0	0	14,330	10,690
Museum	206,080	81,220	7,020	28,420	0	89,050	22,310	434,100	0	8,610	0	10,750	19,360	414,740
Regional Touring Exhibitions	3,920	0	0	0	0	20	0	3,940	0	0	0	3,940	3,940	0
Youth Arts	3,700	4,570	0	42,010	0	140	0	50,420	0	0	0	50,420	50,420	0
Sports Development & Other Miscellaneous Amenities														
Marketing & Promotions	8,490	2,240	510	11,600	0	19,030	0	41,870	0	0	0	0	0	41,870
Lifewalks	14,620	0	90	2,730	0	12,610	0	30,050	0	5,700	0	0	5,700	24,350
New Horizons	30,990	0	1,490	17,790	0	32,790	0	83,060	0	32,570	0	0	32,570	50,490
Sports Development	99,130	0	5,650	57,850	0	86,970	0	249,600	0	19,480	0	38,150	57,630	191,970
Community Development	143,630	5,770	6,440	18,420	0	105,200	580	280,040	0	21,420	0	0	21,420	258,620
Active Health	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Limes Farm Hall	0	0	0	0	0	53,220	0	53,220	0	20,000	0	0	20,000	33,220
Youth Strategy	39,250	0	2,370	10,520	0	37,290	0	89,430	0	0	0	0	0	89,430
Youth Council	22,630	0	6,670	3,410	0	7,930	0	40,640	0	0	0	0	0	40,640
All Weather Pitch	0	0	0	0	0	0	6,820	6,820	0	35,000	0	0	35,000	(28,180)
North Weald Gym	970	0	60	380	0	0	23,840	25,250	0	0	0	0	0	25,250
North Weald Airfield Strategy	0	0	0	19,950	0	1,520	0	21,470	0	0	0	0	0	21,470
Other Activities														
Customer Services	0	0	0	340	0	43,850	0	44,190	0	0	0	0	0	44,190
Compliments & Complaints	0	0	0	3,330	0	66,170	0	69,500	0	0	0	0	0	69,500
TOTAL (Trans to GF summary)	754,330	95,830	41,160	242,770	0	673,100	53,550	1,860,740	0	157,110	0	103,260	260,370	1,600,370
Support and Trading Services														
Deputy Chief Exec. Policy Group	251,030	0	14,310	730	0	74,710	0	340,780	(340,680)	0	0	100	100	0
Deputy Chief Exec. Admin Group	92,830	0	250	25,830	0	66,770	0	185,680	(176,680)	0	0	9,000	9,000	0
Performance Management Unit	122,750	0	400	11,430	0	55,450	0	190,030	(190,030)	0	0	0	0	0
PR Information Unit	273,850	0	8,590	83,260	15,000	137,520	0	518,220	(518,090)	0	0	130	130	0
Community & Culture Admin.	521,550	0	31,110	220	0	204,250	0	757,130	(757,130)	0	0	0	0	0
Total Support & Trading Service	1,262,010	0	54,660	121,470	15,000	538,700	0	1,991,840	(1,982,610)	0	0	9,230	9,230	0
TOTAL	2,016,340	95,830	95,820	364,240	15,000	1,211,800	53,550	3,852,580	(1,982,610)	157,110	0	112,490	269,600	1,600,370