

JUNE 2013 - SALARIES

<u>DIRECTORATE</u>	<u>2013/14</u>			<u>2012/13</u>		
	<u>EXPENDITURE</u> <u>TO 30/06/13</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 30/06/12</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	211	209	1.0	175	211	-17.1
DEPUTY CHIEF EXECUTIVE	371	354	4.8	350	336	4.2
CORPORATE SUPPORT SERVICE DIRECTORATE	645	634	1.7	620	629	-1.4
FINANCE & ICT DIRECTORATE *	978	1,000	-2.2	942	979	-3.8
HOUSING DIRECTORATE *	1,329	1,391	-4.5	1,280	1,350	-5.2
ENVIRONMENT & STREET SCENE DIRECTORATE *	818	847	-3.4	840	855	-1.8
PLANNING & ECONOMIC DEVELOPMENT DIRECTORATE (Less Building Control)	453	460	-1.5	444	449	-1.1
BUILDING CONTROL	56	65	-13.8	55	64	-14.1
TOTAL	4,861	4,960	-2.0	4,706	4,873	-3.4

* Agency costs are included in the salaries expenditure.

Please note a vacancy allowance of 2.50% has been deducted in all directorate budget provisions.

	13/14 Full Year Budget £'000	First Quarter			13/14 Variance Budget v Actual		Comments
		13/14 Budget £'000	13/14 Actual £'000	12/13 Actual £'000	£'000	%	
Major expenditure items:							
Grants to Voluntary Groups	127	3	3	26	0	-3	Grants are in line with the profiled budget but lower than the previous year as the portfolio holder decision was delayed until the second quarter, despite the Service Level Agreements having previously been committed. Grants are paid out on completion of the project, or in stage payments as work is completed for larger applications which means the timing of payments can vary significantly from one year to the next.
Voluntary Sector Support	167	77	77	77	0	0	The figures include grants to the CAB and VAEF which are paid twice yearly in 50% instalments in April and October.
	294	80	80	103			

DIRECTORATE FINANCIAL MONITORING - CORPORATE SUPPORT SERVICES

	13/14 Full Year Budget £'000	First Quarter			13/14 Variance Budget v Actual		Comments
		13/14 Budget £'000	13/14 Actual £'000	12/13 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Building Maintenance	563	58	26	22	-32	-55	Expenditure for the first quarter is below the profiled budget, as flood works have taken priority. Building maintenance works are generally undertaken after the first quarter allowing for preparation work to take place initially.
	563	58	26	22			

	13/14 Full Year Budget £'000	First Quarter			13/14 Variance Budget v Actual		Comments
		13/14 Budget £'000	13/14 Actual £'000	12/13 Actual £'000	£'000	%	
<u>Major income items:</u>							
Hackney Carriages	185	49	47	49	-1	-3	The number of applications and renewals for driver and vehicle licences for quarter 1 has decreased slightly compared to that achieved in quarter 1 in the prior year.
Licensing & Registrations	116	12	9	12	-3	-28	The first quarter of 2013/14 has seen the fee income decrease in comparison to the previous year. There have been fewer renewals and some write offs due in part at least to the current economic climate.
Fleet Operations MOTs	240	64	56	63	-8	-12	MOTs are undertaken by the Fleet Operations Unit at Langston Road depot. A reduction in the number of tests performed at the centre has led to the first quarter of 2013/14 income fall £8,000 below the expected target.
Local Land Charges	180	49	51	51	1	2	Local Land Charge income is broadly in line with last year and higher than that in the budget to date. There has been additional income from searches carried out by the Council that has offset the loss of income from personal searches.
	721	174	163	175			

	13/14 Full Year Budget £'000	First Quarter			13/14 Variance Budget v Actual		<u>Comments</u>
		13/14 Budget £'000	13/14 Actual £'000	12/13 Actual £'000	£'000	%	
<u>Major income items:</u>							
Industrial Estates	1,117	517	506	379	-10	-2	Rents from the Industrial units at Brooker Road, Oakwood Hill, Oakwood Hill Workshop units and Langston Road are slightly below target with the first quarter including income billed in advance for the second quarter. Income from the Langston Road Seedbed Centre is being affected by an increased number of voids. The variation from last year relates to additional income from 2-9 Cartersfield Road, the subject of a rent review during 2012/13.
Business Premises - Shops	1,780	890	921	887	31	4	This income relates to non housing assets which include shops, doctors surgeries, a petrol station and public houses. Income is above target, and includes rents billed in advance for the second quarter.
Land & Property	147	37	23	29	-14	-38	Commission is received from the David Lloyd Centre based on their turnover. Income relating to 2013/14 will be accounted for at the end of the year, but received during the initial part of 2014/15. Income is lower than last year due to the reletting of the health centre at Greenyards Waltham Abbey.
	3,044	1,444	1,450	1,295			

	13/14 Full Year Budget £'000	First Quarter			13/14 Variance Budget v Actual		Comments
		13/14 Budget £'000	13/14 Actual £'000	12/13 Actual £'000	£'000	%	
<u>Major expenditure items</u>							
Forward Planning	574	22	22	88	0	0	Local Plan expenditure is in line with the profiled budget but lower than the previous year. Expenditure is reliant on decision making at different stages for progression to take place and therefore inappropriate to make comparisons to previous years. The budget for 2013/14 includes a carry forward of £292,000 from the previous financial year. The government's view is still very much that rapid progress must be made on getting Local Plans adopted.
	574	22	22	88			
<u>Major income items</u>							
Development Control	549	147	128	137	-19	-13	Development Control fees, which are profiled on the average of the previous three years, are lower in the first quarter of this year than the previous year due to a fall in number of planning applications received. Pre-application fee income is at £18,000 which is higher the full year expected budget of £7,500 this is due to the extension in the range of development types by which a fee for pre-planning application advice can be charged.
Building Control Fee Earning	459	129	94	121	-35	-27	Building Control fees are significantly lower in the first quarter of this year than the previous year due to a low level of building activity, and therefore applications. Additional income is being sought from possible new areas.
	1,008	276	222	258			

DIRECTORATE FINANCIAL MONITORING - FINANCE & ICT

	13/14 Full Year Budget £'000	First Quarter			13/14 Variance Budget v Actual		Comments
		13/14 Budget £'000	13/14 Actual £'000	12/13 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Information Technology	771	550	544	498	-6	-1	The increase in expenditure in the first quarter in comparison to the previous year relates to inflationary increases on annual maintenance contracts, and a change to the timing of the start of new contracts to the beginning of the financial year.
Telephones	176	52	46	61	-6	4	A reduction in new equipment purchases has resulted in a decrease in expenditure in comparison to the first quarter of 2012/13.
Bank & Audit Charges	169	0	0	1	0	0	No significant expenditure occurs in either audit or bank charges until quarter 2.
	1,116	602	589	560			
<u>Major income items:</u>							
Investment Income	446	111	106	136	-5	14	Investment interest is lower than the previous year and down on the first quarter due to the further restriction on counterparties and from reduced interest rates in the market.
	446	111	106	136			

	13/14	First Quarter			13/14		<u>Comments</u>
	Full Year	13/14	13/14	12/13	Variance		
	Budget	Budget	Actual	Actual	Budget v Actual		
	£'000	£'000	£'000	£'000	£'000	%	
<u>Major expenditure items:</u>							
Museum	67	27	28	23	1	4	No major variances. The increase in expenditure between years is due to more spending on artefacts and new equipment.

2013/14 DIRECTORATE FINANCIAL MONITORING - HOUSING GENERAL FUND

ANNEX 7

	13/14 Full Year Budget £'000	First Quarter			13/14 Variance Budget v Actual		<u>Comments</u>
		13/14 Budget £'000	13/14 Actual £'000	12/13 Actual £'000	£'000	%	
		<u>Major expenditure items</u>					
Bed & Breakfast Accommodation	107	22	18	15	-4	-18	The Council is continuing to face a high demand on its Homeless Services. However, despite this, the Homeless Prevention Team will seek to prevent homelessness wherever possible. At the end of quarter 1 the Council had 6 households in Bed & Breakfast accommodation, however, this is likely to increase as the year progresses. The service will continue to use bed & breakfast accommodation as a last resort to homeless households it owes a duty towards under homeless legislation.
<u>Major income items</u>							
Bed & Breakfast Accommodation	107	27	22	35	-5	-19	

	13/14	First Quarter			13/14		Comments
	Full Year	13/14	13/14	12/13	Variance		
	Budget	Budget	Actual	Actual	Budget v Actual		
	£'000	£'000	£'000	£'000	£'000	%	
<u>Major expenditure items:</u>							
Refuse Collection	1,463	137	114	125	-23	-17	The main variance relates to expenditure on publicity and some other minor timing differences.
Street Cleansing	1,386	116	116	111	0	0	No major variances.
Recycling	3,268	307	305	287	-2	-1	Although there appears to be little variance shown, purchase of sacks shows an over-spend and contract procurement and inflationary increases show as being under-spent. The latter item is a saving whereas the other two are timing differences.
Highways General Fund	380	20	20	12	0	0	No major in-year variances. The variance between years has arisen on the street name-plates. A new contractor was in place from the start of the year whereas in the prior year there was a gap in provision.
Off Street Parking	444	209	195	200	-14	-7	Maintenance expenditure is currently showing an under-spend but not that significant. The phasing of expenditure is not consistent from year to year as work is carried out as and when required.
On Street Parking	0	0	0	78	0	0	Now part of North Essex Parking Partnership.
North Weald Centre	207	83	75	46	-8	-10	There has been significant expenditure on the runway in the first quarter, in the prior year there was none at this stage. This budget is profiled evenly throughout the year but it is difficult to know in advance when expenditure will be required.
Land Drainage & Contaminated Land	56	11	4	2	-7	-64	The variance arises due to the timing of contract works.
	7,204	883	829	861			

DIRECTORATE FINANCIAL MONITORING - ENVIRONMENTAL AND STREET SCENE

	13/14 Full Year Budget £'000	First Quarter			13/14 Variance Budget v Actual		Comments
		13/14 Budget £'000	13/14 Actual £'000	12/13 Actual £'000	£'000	%	
<u>Contract cost Monitoring</u>							
Leisure Facilities:-							
Loughton Leisure Centre	-175	-31	-30	-15	1	-3	} No major variances for the year. The variance between years relates to the increased amount due to the Council in respect of Loughton Leisure Centre following this Councils investment on improved facilities.
Epping Sports Centre	315	52	50	48	-2	-4	
Waltham Abbey Pool	514	86	83	80	-3	-3	
Ongar Sports Centre	294	49	47	46	-2	-4	
	948	156	150	159			
<u>Major income items:</u>							
Refuse Collection	81	10	7	12	-3	-30	"Tipping Away" contributions have not been received for the last quarter of 2012/13 and the first quarter of this year.
Recycling	2,479	155	-2	-155	-157	-101	No invoices for recycling credits have been raised for the current financial year. The County Council have been quite slow in providing the information necessary to enable this to happen this issue has been raised with them previously.
Off Street Parking	1,018	247	188	178	-59	-24	Income for Pay and Display and Penalty Charge notice is now received from the North Essex Parking Partnership. Payments have been coming in a little sporadically and show a £59,000 underachievement at month 3. However by the end of August things had improved somewhat that the shortfall was only around £5,000.
On Street Parking	0	0	0	133	0	0	Now part of North Essex Parking Partnership.
North Weald Centre	1,095	391	340	430	-51	-13	There are 4 rent reviews still to be concluded and related rent arrears to be collected. This process has been somewhat protracted but is expected to be resolved shortly. There is also a reduction related to the market.
	4,673	803	533	598			

	13/14 Full Year Budget £'000	First Quarter			13/14 Variance Budget v Actual		Comments
		13/14 Budget £'000	13/14 Actual £'000	12/13 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Management & General	312	54	49	15	-5	-9	Bank and cash collection estimates were increased as a result of Welfare Reforms this increase has as yet not been as large as expected. There have been some issues with document scanning and this is now being carried out in house meaning the budget for professional fees is underspent. These have been off-set with some minor over-spends in other areas which seem to be timing differences. The increase in expenditure between years is due to expenditure occurring earlier this year on Professional Fees; Legal Fees and Subscriptions.
Housing Repairs	5,160	1,056	733	725	-323	-31	The underspend mainly relates to the responsive repairs and void area of the repairs fund. The budget is profiled evenly across the year, as it is unknown when responsive repairs / voids will be required. However expenditure between the years is similar suggesting there is a clear seasonal trend to this expenditure.
Special Services	874	170	109	47	-61	-36	The main areas showing an underspend are: Heating and Lighting and tree works. The position last year was more marked but was broadly the same areas.
	6,346	1,280	891	787			
<u>Major income items:</u>							
Non-Dwelling Rents	898	222	215	223	-7	-3	The variance in year and between years is a higher than expected level of voids garages.
Gross Dwelling Rent	30,992	7,602	7,578	7,282	-24	0	Income is below expectations in the year due to higher than expected sales and an increase in the level of voids. The variance between years is due to the annual rents increase which was 4.4% from April 2013.
	31,890	7,824	7,793	7,505			