

<u>DIRECTORATE</u>	<u>2014/15</u>			<u>2013/14</u>		
	<u>EXPENDITURE</u> <u>TO 30/06/14</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 30/06/13</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>
CHIEF EXECUTIVE	62	64	-3.1	63	62	1.6
RESOURCES *	1,384	1,384	0.0	1,336	1,335	0.1
GOVERNANCE	831	854	-2.7	803	814	-1.4
NEIGHBOURHOODS *	1,015	1,059	-4.2	1,018	1,056	-3.6
COMMUNITIES *	1,761	1,795	-1.9	1,643	1,693	-3.0
TOTAL	5,053	5,156	-2.0	4,863	4,960	-2.0

* Agency costs are included in the salaries expenditure.

Please note a vacancy allowance of 1.50% has been deducted in all directorate budget provisions.

2014/15 DIRECTORATE FINANCIAL MONITORING - COMMUNITIES

	14/15 Full Year Budget £'000	First Quarter			14/15 Variance Budget v Actual		<u>Comments</u>
		14/15 Budget £'000	14/15 Actual £'000	13/14 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Museum	52	20	22	23	2	10	No major variances.
Bed & Breakfast Accommodation	95	16	15	15	-1	-6	No major variances
Grants to Voluntary Groups	132	24	24	26	0	0	No major variances.
Voluntary Sector Support	170	76	0	77	-76	-100	Due to the later elections this year and the appointment of a new portfolio holder the first instalments will not be released until August 2014.
	449	136	61	140			
<u>Major income items:</u>							
Bed & Breakfast Accommodation	107	27	27	22	0	0	No major variances.
	107	27	27	217			

	14/15 Full Year Budget £'000	First Quarter			14/15 Variance Budget v Actual		<u>Comments</u>
		14/15 Budget £'000	14/15 Actual £'000	13/14 Actual £'000	£'000	%	
<u>Major income items:</u>							
Industrial Estates	1,147	537	518	506	-19	-4	Rents from the Industrial units are slightly below expectations due to a number of units being vacant at the Oakwood Hill Workshop Units and an increased number of voids affecting the Langston Road Seedbed Centre income.
Business Premises - Shops	1,865	932	1,054	921	122	13	This income relates to non housing assets which include shops, doctors surgeries, a petrol station and public houses. Income is above the profiled budget and the previous year actual due to a significant rent review having been agreed for one tenant. The actual also includes rents billed in advance for the second quarter.
Land & Property	166	28	27	23	-1	-4	Commission is received from the David Lloyd Centre based on their turnover. Income relating to 2014/15 will be accounted for at the end of the year, but received during the initial part of 2015/16. Income received from land and property in the first quarter of 2014/15 is on target with the profiled budget and slightly above the previous year actual.
	3,178	1,497	1,599	1,450			

	14/15 Full Year Budget £'000	First Quarter			14/15 Variance Budget v Actual		Comments
		14/15 Budget £'000	14/15 Actual £'000	13/14 Actual £'000	£'000	%	
<u>Major income items</u>							
Development Control	555	136	207	128	71	52	Development Control fees, which are profiled on the average of the previous three years, are higher in the first quarter of this year than the previous year due to the up-turn in the economy after a few years now of developer caution. Pre-application fee income is at £28,000 which is higher than the full year expected budget of £10,000. 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	386	108	108	94	0	0	Building Control fees are in line with the profiled budget and slightly higher than the previous year.
Local Land Charges	195	50	68	51	18	37	Local Land Charge income is higher than that in the budget to date and the previous year actual. There has been additional income from searches carried out by the Council due to the improvement in the housing market.
	1,136	294	383	273			

	14/15	First Quarter			14/15		Comments
	Full Year	14/15	14/15	13/14	Variance		
	Budget	Budget	Actual	Actual	Budget v Actual		
	£'000	£'000	£'000	£'000	£'000	%	
<u>Major expenditure items:</u>							
Refuse Collection	1,445	135	124	114	-11	-8	The main variance relates to expenditure on publicity being lower than expected.
Street Cleansing	1,363	114	117	116	3	3	No major variances
Recycling	3,208	302	330	305	28	9	Additional food and garden waste has been collected in April accounting for most of the variance.
Highways General Fund	380	27	17	20	-10	-37	A number of minor under-spends account for the variance the largest of which relates to street naming and numbering
Off Street Parking	466	220	213	195	-7	-3	A successful NDR appeal accounts for the under-spend.
North Weald Centre	208	73	55	75	-18	-25	Due to their nature, timing differences arise on Other Maintenance and Electricity headings. In the previous year there was a larger amount of spend on runway maintenance at this stage.
Land Drainage & Contaminated Land	186	13	6	15	-7	-54	Works are lower than expected in the first quarter of the year due in the main to a disputed invoice.
	7,256	884	862	840			

	14/15	First Quarter			14/15		Comments
	Full Year	14/15	14/15	13/14	Variance		
	Budget	Budget	Actual	Actual	Budget v Actual		
	£'000	£'000	£'000	£'000	£'000	%	
<u>Major expenditure items</u>							
Forward Planning	354	1	-31	88	-32	0	The variance relates to works carried out prior to 31 March 2014. The Council are awaiting the final report from the consultants before any settlement is made. Expenditure patterns are not consistent from year to year therefore such a comparison has little meaning.
<u>Contract cost Monitoring</u>							
Leisure Facilities:-							
Loughton Leisure Centre	-175	-31	-15	-30	16	-52	}
Epping Sports Centre	315	52	26	50	-26	-50	}
Waltham Abbey Pool	513	86	43	83	-43	-50	}
Ongar Sports Centre	298	49	25	47	-24	-49	}
	1,305	157	48	238			

DIRECTORATE FINANCIAL MONITORING - NEIGHBOURHOODS

	14/15 Full Year Budget £'000	First Quarter			14/15 Variance Budget v Actual		Comments
		14/15 Budget £'000	14/15 Actual £'000	13/14 Actual £'000	£'000	%	
<u>Major income items:</u>							
Refuse Collection	80	10	11	7	1	10	No major variances
Recycling	2,461	156	-163	-2	-319	-204	The negative income variance is because income relating to 2013/14 is still to be received from ECC.
Off Street Parking	1,134	190	156	188	-34	-18	Pay and display income is still being received sporadically and hence is around 2 weeks in arrears. Season ticket and PCN income is received on a quarterly basis in July, October, January and March.
North Weald Centre	1,070	421	408	340	-13	-3	There are 2 rent reviews to be concluded and related rent arrears to be collected. This process has been somewhat protracted but is expected to be resolved shortly.
Hackney Carriages	181	45	54	47	9	20	A new tariff was brought in this year for Hackney Carriage Licences enforcing the use of meters in cabs. This has forced some drivers to have both a Hackney Carriage and Private Hire plate and the use of 2 different vehicles.
Licensing & Registrations	115	11	12	9	1	9	No major variances.
Fleet Operations MOTs	228	57	61	56	4	7	MOT testing by the Fleet Operations section is showing signs of recovery after the reduction experienced during the last couple of years.
	5,269	890	539	645			

2014/15
DIRECTORATE FINANCIAL MONITORING - RESOURCES

ANNEX 5

	14/15 Full Year Budget £'000	First Quarter			14/15 Variance Budget v Actual		Comments
		14/15 Budget £'000	14/15 Actual £'000	13/14 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Building Maintenance	703	73	45	41	-28	-38	Building Maintenance works are difficult to forecast but generally works are undertaken after the first quarter in the latter part of the year which allows for preparation work to take place initially.
Information Technology	771	527	562	544	35	7	The increase in expenditure in the first quarter in comparison to the budget 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. The increase in expenditure in comparison to the previous year is as a result of £22,000 being spent on the purchase and integration of two different systems within the Council.
Telephones	171	63	79	46	16	4	The increase in expenditure in the first quarter in comparison to the budget and previous year actual relates to the maintenance cost of the new VOIP telephony system which has been implemented within the Council.
Bank & Audit Charges	169	1	1	0	0	0	No significant expenditure occurs in either audit or bank charges until quarter 2.
	1,814	664	687	631			
<u>Major income items:</u>							
Investment Income	399	100	108	106	8	8	Investment interest is similar to the previous year and a little higher than expected due to higher investment balances being held.
	399	100	108	106			

	14/15 Full Year Budget £'000	First Quarter			14/15 Variance Budget v Actual		Comments
		14/15 Budget £'000	14/15 Actual £'000	13/14 Actual £'000	£'000	%	
<u>Major expenditure items:</u>							
Management & General	297	73	65	49	-8	-11	Expenditure is higher in 2014/15 due to the start of the Council's house building programme.
Housing Repairs	5,693	1,309	1,069	733	-240	-18	The underspend mainly relates to the responsive repairs of the fund. The budget is profiled evenly across the year, as it is unknown when responsive repairs will arise. An increase in responsive repairs and voids account for the variance between years.
Special Services	631	160	103	109	-57	-36	The main areas showing an underspend are: Heating and Lighting.
	6,621	1,542	1,237	891			
<u>Major income items:</u>							
Non-Dwelling Rents	857	212	206	215	-6	-3	Income levels are down due to a higher than expected level of garage voids.
Gross Dwelling Rent	31,680	7,920	7,877	7,578	-43	-1	Income is below expectations due to higher than expected sales and voids. The variance between years is due to the annual rents increase which was 4.9% from April 2014.
	32,537	8,132	8,083	7,793			