

**DEPUTY CHIEF EXECUTIVE
DIRECTORATE
ESTIMATES 2013/14**

Deputy Chief Executive

Revenue Budget 2013/14

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.

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 2013/14 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

2011/12 Actual £000	2012/13 Original Estimate £000	2012/13 Probable Outturn £000		2013/14 Gross Expend £000	2013/14 Gross Income £000	Net Expend £000
Direct Services						
735	737	767	Arts & Museum	867	108	759
765	749	880	Sports Development & Other Miscellaneous Amenities	1,045	235	810
103	114	114	Other Activities	120	0	120
1,603	1,600	1,761	Total (Transferred to GF Summary)	2,032	343	1,689
Support and Trading Services						
1,932	1,983	1,950	Support and Trading Services	1,979	23	1,956
(1,135)	(1,161)	(1,164)	Recharged to this Directorate	(1,214)	(9)	(1,205)
(797)	(822)	(786)	Recharged to other Directorate	(765)	(14)	(751)
0	0	0	Total	0	0	0
1,603	1,600	1,761	Directorate Total	2,032	343	1,689
1,697	1,615	1,677	Continuing Services Budget			1,644
0	0	0	Continuing Services Budget - Growth			12
(136)	(58)	(52)	Continuing Services Budget - Savings			(40)
1,561	1,557	1,625	Total Continuing Services Budget			1,616
172	81	239	District Development Fund - Expenditure			181
(130)	(38)	(103)	District Development Fund - Savings			(108)
42	43	136	Total District Development Fund			73
1,603	1,600	1,761	Directorate Total			1,689

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Deputy Chief Executive

Development Fund and Growth Items

		Original	<i>Probable</i>	Original
		2012/13	2012/13	2013/14
		£000's	£000's	£000's
CSB Growth Items				
All Weather Pitch	Townmead project	(35)	(3)	(32)
Youth Council	Youth Council			12
DCE	Directorate Savings	(23)	(23)	
DCE	Savings on removal of vacant posts		(26)	(8)
		<u>(58)</u>	<u>(52)</u>	<u>(28)</u>
		Original	<i>Probable</i>	Original
		2012/13	2012/13	2013/14
		£000's	£000's	£000's
Development Fund Items				
Public Relations & Information	Website Officer	11	11	11
Public Relations & Information	Contribution from Uttlesford for post DPR02		(14)	(14)
Community & Culture	One-off saving to fund redundancy 12/13		7	
Sports Development &	Additional Projects	38	69	88
Other Misc Amenities	Additional Projects	(38)	(69)	(88)
Community Development	Additional Projects		20	6
Community Development	Additional Projects		(20)	(6)
Youth Council	Youth Council	12	12	
NWA Strategy Action Plan	Aviation Consultant	20	20	
NWA Strategy Action Plan	NWA Consultancy exercise		100	76
		<u>43</u>	<u>136</u>	<u>73</u>

Deputy Chief Executive

Arts & Museum

Community Arts

Epping Forest Arts is the community arts service for the 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 increase in probable outturn 12/13 and original 13/14 is due to amendments in staff allocations.

Arts Programme

There are no significant variations to report on this budget.

Museum

The council agreed a service level agreement with Broxbourne for Lowewood Museum, see below. The Original 12/13 museum income figures reflected £10,000 management fee at budget time last year, however from 1st April 2012 the budget was transferred to it's own cost centre, therefore reducing the income by this amount. Recently installed CCTV cameras have also increased expenditure in this area.

Lowewood Museum

A five year service level agreement was agreed with Broxbourne Borough Council to manage Lowewood Museum in Hoddeson from 1st February 2012, this budget is match funded by Broxbourne.

Deputy Chief Executive

Arts & Museum

2011/12 Actual £000	2012/13 Original Estimate £000	2012/13 Probable Outturn £000		2013/14 Gross Expend £000	2013/14 Gross Income £000	Net Expend £000
295	312	318	Community Arts	342	21	321
13	11	11	Arts Programme	22	11	11
427	414	438	Museum	438	11	427
0	0	0	Lowewood Museum	65	65	0
735	737	767	Total (Transferred to Summary)	867	108	759
759	738	768	Continuing Services Budget			759
0	0	0	Continuing Services Budget - Growth			0
(24)	(1)	(1)	Continuing Services Budget - Savings			0
735	737	767	Total Continuing Services Budget			759
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
735	737	767	Directorate Total			759

Deputy Chief Executive

Sports Development and Other Miscellaneous Amenities

Marketing & Promotions

The reduction between Original and Probable Outturn 12/13 is due to staff vacancies.

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 increase in probable outturn and 2013/14 is due to changes in employees working hours.

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 reductions in all income streams over the two years but these have been mitigated by changes in staff allocations.

Sports Development

Problems attracting coaches have caused some courses to be delayed and hence a reduction in net expenditure arises between original and probable outturn 2012/13, a full program in 2013/14 should see expenditure increase again.

Community Development

Net expenditure has reduced in 2012/13 due to staff vacancies arising but all posts are expected to be filled during 2013/14.

Limes Farm Hall/Centre

This facility underwent a major refurbishment in 2011/12 reopening in February 2012. The increase in Net Expenditure during 2012/13 is due to lower than expected income and an increase in the depreciation charge. Income levels are increased for 2013/14 due to expected increase in demand.

Youth Strategy/Youth Council

There are no significant variations to report on this budget. However, it has been requested that the £12,000 DDF for Youth Council funding is transferred to CSB with effect from 1st April 2013.

All Weather Pitch

The completion of the new Townmead All Weather Pitch has been delayed until 1st January 2013, therefore the probable outturn reflects only three months income for 2012/13. In 2013/14 onwards net income is estimated at £28,000.

North Weald Airfield Strategy

An intensification study was undertaken on the economic viability of this facility as an airfield requiring a DDF of £20,000. From this, the scope has now been extended to include the future potential development of the airfield for any purpose which requires a further £150,000 of DDF money to be spent over the next two financial years.

Deputy Chief Executive

Sports Development & Other Miscellaneous Amenities

2011/12 Actual £000	2012/13 Original Estimate £000	2012/13 Probable Outturn £000		2013/14 Gross Expend £000	2013/14 Gross Income £000	Net Expend £000
47	42	39	Marketing & Promotions	41	0	41
23	24	25	Lifewalks	32	5	27
49	51	52	New Horizons	76	28	48
175	192	183	Sports Development	293	105	188
250	259	255	Community Development	285	25	260
19	0	0	Active Health	0	0	0
42	33	50	Limes Farm Centre	79	37	42
84	89	88	Youth Strategy	91	0	91
40	41	38	Youth Council	40	0	40
7	(28)	4	All Weather Pitch	7	35	(28)
24	25	25	North Weald Gym	25	0	25
5	21	121	North Weald Airfield Strategy	76	0	76
765	749	880	Total (Transferred to Summary)	1,045	235	810
744	774	763	Continuing Services Budget			754
0	0	0	Continuing Services Budget - Growth			12
(11)	(50)	(15)	Continuing Services Budget - Savings			(32)
733	724	748	Total Continuing Services Budget			734
155	63	221	District Development Fund - Expenditure			170
(123)	(38)	(89)	District Development Fund - Savings			(94)
32	25	132	Total District Development Fund			76
765	749	880	Directorate Total			810

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 increased the estimates for probable outturn and 2013/14.

Deputy Chief Executive

Other Activities

<i>2011/12</i>	<i>2012/13</i>			<i>2013/14</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>
38	44	41	Customer Services	45	0	45
65	70	73	Compliments & Complaints	75	0	75
103	114	114	Total (Transferred to Summary)	120	0	120

103	114	114	Continuing Services Budget	120
0	0	0	Continuing Services Budget - Growth	0
0	0	0	Continuing Services Budget - Savings	0
103	114	114	Total Continuing Services Budget	120
0	0	0	District Development Fund - Expenditure	0
0	0	0	District Development Fund - Savings	0
0	0	0	Total District Development Fund	0
103	114	114	Directorate Total	120

Deputy Chief Executive

Support and Trading Services

Deputy Chief Executive Policy Group

After covering for the Chief Executive role for the last 2 years the Deputy Chief Executive has now reverted back to his substantive post causing an increase in revised 2012/13 and original 2013/14, some of this has been offset due to staff allocations for 2013/14.

Deputy Chief Executive Admin Group

The increase in probable outturn and 2013/14 estimates is due to revisions in support services.

Performance Management Unit

The increase in original 2013/14 estimates is due revisions in support services.

PR & Information

The reduction in the probable outturn and 2013/14 estimates is due to savings being found by entering a service level agreements with Essex County Council, and income gained for a sharing of one member of staffs time with Uttlesford Council, both for the provision of information services.

Community & Culture

The decrease in the probable outturn 12/13 is due to staff vacancies, this was slightly offset by an increase in casual car mileage. A full establishment is expected during 2013/14 causing the increase in estimates.

Deputy Chief Executive

Support Services

2011/12	2012/13			2013/14		
Actual	Original	Probable		Gross	Gross	Net
£000	Estimate	Outturn		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
347	341	351	Deputy Chief Executive Policy Group	348	0	348
175	177	185	Deputy Chief Executive Admin Group	197	9	188
170	190	187	Performance Management Unit	197	0	197
486	518	477	PR & Information	473	14	459
754	757	750	Community & Culture	764	0	764
1,932	1,983	1,950	Total (Transferred to Summary)	1,979	23	1,956
2,023	1,972	1,982	Continuing Services Budget			1,967
0	0	0	Continuing Services Budget - Growth			0
(101)	(7)	(36)	Continuing Services Budget - Savings			(8)
1,922	1,965	1,946	Total Continuing Services Budget			1,959
17	18	18	District Development Fund - Expenditure			11
(7)	0	(14)	District Development Fund - Savings			(14)
10	18	4	Total District Development Fund			(3)
1,932	1,983	1,950	Directorate Total			1,956

DEPUTY CHIEF EXECUTIVE DIRECTORATE

SUBJECTIVE ANALYSIS 2013/14

Cost Centre	Cost Code	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	CH100	190,460	0	12,630	20,750	0	118,550	0	342,390	0	1,030	0	19,820	20,850	321,540
Arts Programme	CH101	2,020	2,030	100	17,710	0	0	0	21,860	0	11,500	0	0	11,500	10,360
Museum	CH110	212,100	86,460	9,270	32,000	0	85,750	12,280	437,860	0	10,040	0	500	10,540	427,320
Regional Touring Exhibitions	CH113	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Youth Arts	CH103	0	0	0	0	0	130	0	130	0	0	0	130	130	0
Lowewood Museum	CH116	38,960	3,200	3,160	17,580	0	2,000	0	64,900	0	0	0	64,900	64,900	0
Sports Development & Other Miscellaneous Amenities															
Marketing & Promotions	RS403	8,000	2,380	550	11,550	0	18,390	0	40,870	0	0	0	0	0	40,870
Lifewalks	RS404	17,150	0	100	2,470	0	12,860	0	32,580	0	5,530	0	0	5,530	27,050
New Horizons	RS405	30,720	0	1,530	15,110	0	27,790	0	75,150	0	27,620	0	0	27,620	47,530
Sports Development	RS401	95,360	0	6,130	107,070	0	85,270	0	293,830	0	17,390	0	88,270	105,660	188,170
Community Development	RS400	136,310	7,180	7,260	24,810	0	108,860	580	285,000	0	18,470	0	6,400	24,870	260,130
Active Health	RS409	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Limes Farm Centre	27150	28,840	28,110	230	4,680	0	29,170	33,510	79,130	(45,410)	20,000	0	16,640	36,640	42,490
Youth Strategy	CD110	39,810	0	2,720	10,510	0	37,200	0	90,240	0	0	0	0	0	90,240
Youth Council	CD112	22,160	0	4,780	4,110	0	8,820	0	39,870	0	0	0	0	0	39,870
All Weather Pitch	RS300	0	0	0	0	0	0	6,820	6,820	0	35,000	0	0	35,000	(28,180)
North Weald Gym	RS280	960	0	60	0	0	370	23,840	25,230	0	0	0	0	0	25,230
North Weald Airfield Strategy	CM120	0	0	0	76,000	0	400	0	76,400	0	0	0	0	0	76,400
Other Activities															
Customer Services	CD120	0	0	0	320	0	44,840	0	45,160	0	0	0	0	0	45,160
Compliments & Complaints	CD130	0	0	0	3,730	0	70,890	0	74,620	0	0	0	0	0	74,620
TOTAL (Trans to GF summary)		822,850	129,360	48,520	348,400	0	651,290	77,030	2,032,040	(45,410)	146,580	0	196,660	343,240	1,688,800
Support and Trading Services															
Deputy Chief Exec. Policy Group	34100	263,650	0	16,100	580	0	68,160	0	348,490	(348,490)	0	0	0	0	0
Deputy Chief Exec. Admin Group	34110	98,210	0	250	26,920	0	71,280	0	196,660	(187,660)	0	0	9,000	9,000	0
Performance Management Unit	34150	129,470	0	170	9,440	0	58,660	0	197,740	(197,740)	0	0	0	0	0
PR Information Unit	34160	244,490	0	8,240	82,710	20,000	117,290	0	472,730	(458,630)	0	0	14,100	14,100	0
Community & Culture Admin.	34170	521,640	0	35,810	160	0	206,310	0	763,920	(763,920)	0	0	0	0	0
Total Support & Trading Service		1,257,460	0	60,570	119,810	20,000	521,700	0	1,979,540	(1,956,440)	0	0	23,100	23,100	0
TOTAL		2,080,310	129,360	109,090	468,210	20,000	1,172,990	77,030	4,011,580	(2,001,850)	146,580	0	219,760	366,340	1,688,800