

Appendix A
Copeland Borough Council Budget Monitoring for the 6 Month Period to 30 September 2005
Variations Over/Under £10k or 10% of Expected Budget for the same Period (Profiled Budget)

Department	Budget Holder/ Portfolio Holder	Budget Book Page Number	Actual to Period 6 £	Expected to Period 6 £	Over Budget/ (Under) £	Variation as %	Total Annual Budget £	Comments
Landscape Works	T Magean / Cllr A Holliday	7.7.1	226,092	200,165	25,927	13%	427,770	
Employees			118,649	100,975	17,673	18%	179,634	Wages are over spent against budget due to additional works, this is offset by increased income.
Agency & Sub-contractors			3,961	195	3,766	1931%	390	As above due to additional works
Play Areas & Teen Spaces	T Magean / Cllr A Holliday	7.7.2	23,374	34,144	-10,770	-32%	100,596	
Supplies and Services			4,989	26,856	-21,867	-81%	53,712	Spend has not been up to profile. Expected to be fully utilised by the end of the financial year though.
Sports Pitches and Bowling	T Magean / Cllr A Holliday	7.7.6	23,159	33,826	-10,668	-32%	65,522	
Supplies and Services			7,247	17,000	-9,753	-57%	34,000	Spend has not been up to profile. Expected to be fully utilised by the end of the financial year though.
Home Housing	T Magean / Cllr A Holliday	7.7.7	-19,540	-9,235	-10,305	112%	-11,351	
Income			-35,347	-22,840	-12,507	55%	-36,000	Increased income due to additional orders being raised for works.
CBC Housing	T Magean / Cllr A Holliday	7.7.8	-8,312	4,683	-12,995	-277%	-10,373	
Income			-78,895	-66,000	-12,895	20%	-132,000	Increased income due to additional orders being raised for works
Parks, Gardens, and Open Spaces	T Magean / Cllr A Holliday	7.9	128,175	112,063	16,112	14%	216,414	
Transport			21,757	15,638	6,119	39%	31,276	Due to increased fuel costs. These increased costs are fully expected to be met from within existing budgets
Cemeteries and Crematorium	T Magean / Cllr A Holliday	7.10	-38,574	-27,355	-11,219	41%	80,530	
Income			-190,764	-173,750	-17,014	10%	-347,500	Increase in income due to increased demand in the service.
Crematorium	T Magean / Cllr A Holliday	7.10.2	-69,996	-50,343	-19,653	39%	6,633	
Income			-159,554	-139,000	-20,554	15%	-278,000	Increase in income due to increased demand in the service
Sports Centre	P Sutton / Cllr A Holliday	7.19	77,081	99,968	-22,887	-23%	469,152	

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Employees			136,399	114,771	21,629	19%	229,541	Employee costs have increased in line with the demand for the service. Off set by additional income.
Income			-192,796	-159,922	-32,874	21%	-335,900	Increased income due to increase in customer demand for the facilities
Whitehaven Civic Hall	P Sutton / Cllr A Holliday	7.21	67,434	67,200	234	0%	208,026	
Supplies and Services			76,486	96,531	-20,045	-21%	153,061	Saving on supplies due to decrease in events held. Please see income below.
Income			-108,799	-124,500	15,701	-13%	-249,000	Decreased activity in number of events taking place in relation to budget. Full year budget is unlikely to be achieved based on current levels of activity. However, direct costs will be saved in relation to this reduced level of income. The overall full year budget will be achieved only with close tight financial control.
Cleator Moor Civic Hall	P Sutton / Cllr A Holliday	7.22	12,593	21,600	-9,007	-42%	71,755	
Employees			15,470	23,933	-8,463	-35%	35,900	Reduced level of Casual staff to maintain the Hall for events etc.
Supplies and Services			10,020	15,000	-4,980	-33%	22,500	Reduced demand for the service results in less expenditure on this account.
Income			-22,376	-29,333	6,957	-24%	-44,000	Reduced level of income due to reduced demand for the use of the hall. The budget is for the 9 month period to 31st December 2005 only. There is NO budget beyond this point
Sports Development	K Parker / Cllr A Holliday	7.23	25,090	54,724	-29,634	-54%	133,630	
Employees			11,231	49,363	-38,131	-77%	71,725	Salaries are under budget due to level of vacancies in new Community Development Department. The vacant Manager's position is expected to be filled shortly after Christmas, with the other 2 vacant positions not being filled until next financial year. It is therefore anticipated that an underspend will materialise at year end
Copeland Bowls Centre	P Sutton / Cllr A Holliday	7.25	9,348	22,389	-13,042	-58%	85,628	
Income			-28,933	-17,900	-11,032	62%	-60,910	Increased income due to increase level of demand and payment of subscriptions in advance.
Arts Development	K Parker / Cllr A Holliday	7.17	18,390	28,552	-10,162	-36%	85,605	
Employees			27,256	21,984	5,273	24%	43,967	Increased expenditure offset by the additional income received.
Supplies and Services			35,501	19,957	15,545	78%	58,313	Increased expenditure offset by the additional income received.
Income			-49,632	-15,138	-34,494	228%	-30,276	Increased income from funding received to undertake additional projects.

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		Page Number	6 £	6 £	£		£	
Refuse Collection and Recycling	J Carrol / Cllr A Holliday	7.12	765,900	746,029	19,872	3%	1,638,372	
Supplies and Services			201,174	165,641	35,533	21%	331,282	Increased activity and expenditure due to higher amounts of green recycling during the summer months
Agency & Sub-contractors			45,333	34,500	10,833	31%	69,000	Increased cost to support the kerbside recycling scheme.
Income			-268,184	-220,660	-47,524	22%	-441,320	Increased income from receipt of recycling credits
Building Cleaning	J Carrol / Cllr A Holliday	7.6	1,140	-4,575	5,714	-125%	10,333	
Employees			12,950	20,902	-7,952	-38%	41,804	Reduction in the level of resources utilised based on available workload.
Income			-20,802	-31,488	10,686	-34%	-62,976	Invoicing to external customers has been delayed due to lack of staffing resources.
Enforcement	T Magean / Cllr A Holliday	7.14	-84,835	-119,849	35,014	-29%	14,146	
Income			-241,066	-271,670	30,604	-11%	-543,340	Income is behind profile due to fine income targets not being achieved, and secondly, a slight reduction in tickets issued within CBC car parks. Based on activity to date, it is highly unlikely that the full year budgeted income of £543k will be achieved. Management will closely monitor the financial position to ensure the impact on Enforcement overall is
On Street DPE	T Magean / Cllr A Holliday	7.14.3	377	-7,790	8,167	-105%	-2,126	
Employees			24,841	30,935	-6,094	-20%	61,870	Vacancies in the enforcement unit at present.
Income			-37,588	-55,020	17,432	-32%	-110,040	Income is behind profile due to reduced level of on street tickets issued due to vacancies and sickness absence in the Enforcement Unit.
Housing Strategy	M Tichford / Cllr G Clements		1,100	4,550	-3,450	-76%	9,334	
Supplies and Services			1,100	4,550	-3,450	-76%	9,100	Very little spend to date on housing strategy document and none on other items however this is expected to be fully spent by the year end.
Private Sector Renewal	M Tichford / Cllr G Clements	5.18	41,010	24,193	16,817	70%	51,550	
Supplies and Services			24,964	28,760	-3,796	-13%	83,735	The Care and Repair contribution is underspent by £2,600. A request will be made to carry this forward at the year end to fund an increased contribution in 2006/07.
Income			-11,480	-31,000	19,520	-63%	-62,000	Fee income on improvement grants is lower than the budget as the profile is based on 12th but income is linked to payment of grants approved. Work has been slow to start but is now picking up.

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Homelessness	M Tichford / Cllr G Clements	5.20	90,861	14,172	76,689	541%	82,343	
Premises			66,685	20,380	46,305	227%	40,759	Increased costs due to emergency accommodation for B&B expenditure. Executive agreed on 27th September that this would be funded from right to buy receipts resulting from the stock transfer up to a maximum of £118,071.
Careline	M Tichford / Cllr G Clements	5.21	52,145	106,924	-54,779	-51%	184,981	
Employees			106,313	121,523	-15,210	-13%	243,046	Under spend is due to vacant posts
Supplies & Services			28,529	46,729	-18,200	-39%	63,158	Increase is due to bought in services from Tunstall Telecom re vacancies as above, but this is offset by the underspend on the annual maintenance contract.
Income			-88,516	-71,550	-16,966	24%	-143,100	Income is above budget profile, outstanding bills to Copeland Homes will increase this variance
TIC	M Tichford / Cllr G Clements		33,656	38,214	-4,558	-12%	73,427	TIC is showing a small underspend due to increased income from sales offset by increased cost of employees and supplies and services.
Concessions	S Borwick/Cllr E Woodburn	2.10	85,646	122,940	-37,294	-30%	288,878	Underspend expected to be utilised throughout year. Payments are demand led and are therefore difficult to profile. Full year budget expected to be utilised by financial year end
Elections	M Jepson/ Cllr N Williams	3.5	45,921	3,075	42,846	1393%	93,472	
Supplies and Services			45,921	3,075	42,846	1393%	6,150	Expenditure is yet to be reimbursed from Government Office. The claim is to be submitted in December / January, and it is expected that full reimbursement will be made.
Land Charges	M Jepson/ Cllr N Williams	3.7	-60,888	-71,777	10,888	-15%	-29,590	
Supplies and Services			17,670	11,874	5,797	49%	23,747	£3.3k expenditure on MVM System for which there is no budget. This will have to be offset against the under spends requested to be carried forward from 2004/05. Also increased demand for searches - see below.

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Income			-78,558	-83,650	5,092	-6%	-167,300	The number of Personal Searches have increased by 52% from this time last year. Relatively, the number of Full searches has reduced by 37%. In monetary terms, the income received per personal search is restricted to £11 as opposed to £108 per full search, however the work involved in completing either search is considerable. Nationally, the use of Personal searches has been increasing for a number of years and the results of Personal Searches compared to the more comprehensive full searches have been the subject of much debate. The recent increases in Personal Searches for the Copeland area have been mainly due to the development of local personal search companies. The relatively low cost of a Personal search has obviously been a major factor in their increased use, although it is not possible to say how much of that saving is passed on to Solicitor firms customers. Those customers have every right to decide what type of search and the increase in the use of personal searches will only stop if the public is convinced of the value of a full search.
Licensing	M Jepson/ Cllr N Williams	3.8	-105,118	-70,214	-34,904	50%	-75,156	
Income			-112,468	-72,774	-39,694	55%	-145,548	Issue of more licences than originally anticipated has resulted in increased income, which is being utilised to fund the Freedom of Information Officer (as previously reported to Executive)
Treasury Management	S Borwick/Cllr E Woodburn	2.8	7,376	-353,536	360,912	-102%	-1,374,080	At the time the budget was set, interest rates were forecast to rise to 5.25% before the start of the financial year. This was not proved to be the case and the forecast is now for interest rates by remain at 4.5% for the remainder of the year. This plus lower cash balances than expected, has resulted in a shortfall in the forecast estimate of £121K for the full year.
Insurance	S Borwick/Cllr E Woodburn	2.9	341,483	374,016	-32,533	-9%	55,140	Currently the actual premiums for Fire Insurance, Motor Insurance and Employees insurance are less than the total budget. However, over the remaining months of the financial year any excesses due, may utilise this underspend.
Committee Services	M Jepson/ Cllr N Williams	3.3	2,981	1,750	1,231	70%	100,235	
Supplies and Services			2,981	1,750	1,231	70%	3,500	Due to increased printing costs. Budget is expected to be achieved overall by financial year end.
Civic	M Jepson/ Cllr N Williams	3.9	126,638	149,840	-23,202	-15%	409,232	
Transport			7,680	4,250	3,430	81%	8,500	Due to maintenance costs on old car not covered in the existing leasing contract.

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Supplies and Services			119,010	145,221	-26,211	-18%	294,533	Under spend on Members Allowances due to reduced travel and a vacant post
New Initiatives	S Borwick/Cllr E Woodburn	1.5	11,291	17,050	-5,759	-34%	75,049	
Supplies and Services			11,291	17,050	-5,759	-34%	73,566	Report to Exec 26/07/05 was approved detailing how this budget is to be allocated for forthcoming initiatives. Re-profiling needed in line with plan. It is anticipated that this will be fully utilised by financial year end.
Economic Development	M Titchford	5.5	-28,842	61,200	-90,042	-147%	766,541	
Income			-31,232	-8,675	-22,557	260%	-27,400	Additional income realised due to full occupancy of Phoenix Crt this will probably be offset by industrial unit debts.
Planning Policy	M Titchford	5.4	-32,223	162,094	-194,317	-120%	324,187	Budget is expected to be fully utilised by the year-end
Regeneration	M Titchford	5.1	-255,330	-191,389	-63,941	33%	961,668	
Building Control Fee	M Titchford	5.8	-139,095	-99,131	-39,964	40%	-48,500	
Income			-143,851	-99,131	-44,720	45%	-198,262	Fee income is ahead of profile but additional salaries and legal and professional fees on the Building Control Holding account will need to be financed from the extra income.
Development Control	M Titchford	5.6	-122,188	-103,954	-18,234	18%	97,663	
Supplies and Services			13,464	9,450	4,014	42%	18,900	Legal and professional fees are overspent by £2,246 due to the payment of £3,000 relating to the ASDA development. Advertising is overspent by £924 due to the increased number of applications.
Income			-130,188	-114,154	-16,034	14%	-228,308	Fee income is ahead of profile at present.
Food Safety	V Emmerson	7.27	4,719	6,455	-1,736	-27%	203,457	
Premises			18	2,100	-2,082	-99%	3,500	The office on the harbour has been vacated therefore the budget will not be required for this purpose but will need to be utilised towards the shortfall in income explained below.
Income			-476	-2,702	2,226	-82%	-5,404	There is no fee income to date. The expected income from butchers licences will not be collected this year due to changes in legislation. There have been no applications for export licences and the food hygiene training course that was arranged had to be cancelled due to lack of interest. It is certain that there will still be a shortfall in income at the year end but hopefully this can be covered by savings in expenditure.

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Coast Protection & Land Drainage	V Emmerson	7.35	9,393	18,231	-8,838	0%	97,261	Engineer post now filled budget should be utilised by the year-end.
Land Management	S Borwick	2.15	46,790	33,533	13,258	0%	74,810	
Supplies and Services			50,258	37,883	12,376	33%	75,765	Increased cost due to utilisation of CAPITA to carry out a full valuation service to Copeland. This will be closely monitored over the next couple of financial periods to determine exactly the potential impact will be at financial year end.
Council Tax Benefits	J Salt / Cllr N Williams	6.10	-2,412,882	-2,468,569	55,687	0%	-14,840	
Income			-2,415,524	-2,468,569	53,045	-2%	-3,990,086	The variance on Council Tax Benefit is due to prior year adjustments and an accrual in relation to 04/05.
Housing Benefits	J Salt / Cllr N Williams	6.9	-567,281	-597,562	30,281	0%	97,764	
Transfer Payments			6,714,483	6,613,293	101,191	2%	13,226,585	Payments are demand led and are therefore difficult to profile. The majority of this increased expenditure is financed from grant income received.
Income			-7,281,764	-7,210,855	-70,910	1%	-13,536,642	The variance on Housing Benefit Subsidy is due to the difference between the £1.5million expected to be received this year (an accrual) in relation to 04/05 and what was actually received. There are also previous years adjustments on this account.
Copeland Direct	J Salt / Cllr N Williams	6.3	165,586	195,134	-29,548	0%	-8,657	
Supplies and Services			22,670	52,500	-29,830	-57%	106,344	Under spend expected to be utilised before year end
Communications	H Mitchell	4.4	30,179	38,748	-8,569	0%	0	
Employees			14,384	28,901	-14,517	-50%	57,802	Due to vacancy of Communications Manager, now filled in September 2005
Supplies and Services			15,795	9,672	6,124	63%	19,874	Central printing costs for production of Copeland Matters currently exceed profiled budget. Any overspend could be funded from the employees underspend above, subject to appropriate approval by Members
Policy Unit Holding Acc	H Mitchell	4.3	48,038	70,661	-22,622	0%	3	
Employees			46,807	71,017	-24,210	-34%	142,034	New structure in place. Under spend due to vacant posts.
Business Development	S Borwick	2.5	246,477	265,311	-18,834	0%	-1	
Income			-12,858	-500	-12,358	2472%	-897,751	Increased income from Copeland Homes not budgeted for.
Human Resources	H Mitchell	4.2	153,777	182,416	-28,639	0%	2	

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Supplies and Services			33,822	54,282	-20,460	-38%	111,127	Under spend basically due to timing of payments. This budget is expected to be fully utilised before year end
Training	H Mitchell	4.5	40,415	41,750	-1,335	0%	0	Under spend is fully utilised as £9,764 has been committed for various future training needs.
Legal	M Jepson/ Cllr N Williams	3.1	184,012	169,511	14,501	0%	0	
Supplies and Services			36,071	20,230	15,841	78%	40,551	Due to increased expenditure on books and publications and also a payment of £2.7K to MVM for which there is no budget.
Head of Customer Services	J Salt / Cllr N Williams	6.1	38,547	35,576	2,971	0%	0	
Employees			34,255	28,233	6,023	21%	56,465	Employee advertising costs for a Revenues and Benefits Manager and final payment to previous manager on this account.
Supplies and Services			49,489	4,844	44,645	922%	10,751	Due to additional staffing resources required from IRRV to cover the Revenues and Benefits Manager vacancy. A total of £66.4K has been approved and earmarked for this expenditure.
Cash Collection Hold Acc	J Salt / Cllr N Williams	6.4	72,363	87,670	-15,307	0%	0	
Employees			67,634	77,336	-9,702	-13%	154,672	Under spend due to a vacant Team Leader post.
Supplies and Services			11,489	10,334	1,155	11%	26,362	Under spend due to problems with Security Services A maintenance fee totalling £2.2K has been paid relating to the cash receipting system which was not budgeted for. A budget bid will be sought for the next payment in 2 years time.
Income			-6,760	0	-6,760	#DIV/0!	-293,270	SLA income from Copeland Homes.
Regeneration Holding Acc	M Tichford	5.1	149,568	261,954	-112,385	0%	0	
Employees			144,789	233,520	-88,731	-38%		Underspend due to vacancies. Despite some posts now filled, certain posts continue to remain vacant. Posts are currently being advertised.
Supplies and Services			12,571	6,260	6,311	101%		£6,518 has been spent on Management Consultants this will be funded from the underspend on salaries.
Development Services Holding Acc	M Tichford	5.2	131,276	150,328	-19,051	0%	-1	
Employees			118,081	133,412	-15,331	-11%	300,529	Underspend due to vacancies. Despite some posts now filled, certain posts continue to remain vacant. Posts are currently being advertised.

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Supplies and Services			29,906	12,749	17,157	135%	25,497	MVM support costs are overspent by £11,615 this is because the costs relevant to Building Control and Development Control were paid by Legal Services in 2004/05 using a non recurring budget bid. No bid was submitted for 2005/06. Related overspends are showing on Legal Services and Land Charges. Other supplies and services are overspend due to the splitting of the old D&E holding account budget. This overspend can be funded from employee cost savings from vacant posts, subject to Member approval.
Income			-372,932	0	-372,932	#DIV/0!	-472,039	The planning delivery grant of £372,932 has been received and £21,756 of this has been spent. Any unspent balance at the year end will be transferred into an earmarked reserve.
Building Control Hold Acc	M Tichford	5.3	117,995	108,748	9,247	0%	-1	
Transport			6,670	8,167	-1,496	-18%	16,333	Car allowances are underspent due to staff vacancies.
Supplies and Services			18,592	6,783	11,809	174%	13,566	Legal and professional fees are overspent by £14,785 due to the outsourcing of plan checking. This will be financed from additional Building Control fee income received due to increased activity