

Appendix C
Copeland Borough Council 2005/06 Budget Monitoring for the 3 Month Period to 3 July 2005
Variations Over/Under £10k or 10% of Expected Budget for the same Period (Profiled Budget)

Department	Budget Holder/ Portfolio Holder	Actual to Period 3 £	Expected to Period 3 £	Over Budget/ (Under) £	Variation as %	Total Annual Budget £	Comments
Parks Department (Total Budget)	T Magean / Cllr A Holliday	198,893	164,896	33,997	20.62%	1,142,152	Basically overspent due to 1) move from weekly wages to monthly salaries, 2) expenditure incurred on the new streetscene activities where the original budget continues to be held in Public Buildings (this will be addressed as part of revised budget currently being processed), and 3) income not accrued in but due from Copeland Homes.
Employees		198,199	175,379	22,820	13.01%	605,700	Wages are over spent against budget to date due to the change from paying employees weekly to monthly. This is because wages were paid 2 weeks in arrears, but these have never been accrued at year end as there was always 52 weeks wages in the year. This has resulted in 6 weeks wages paid plus 2 months to the end of period 3.
Supplies and Services		32,198	51,800	-19,602	-37.84%	252,370	Timing of payment for supplies and services compared to profile.
Income		-142,888	-161,808	18,920	-11.69%	-654,900	Income is under budget due to delay in raising invoices for works for Copeland Homes due to a change in their procedures for paying invoices, our invoice must refer to CH order number. No income has been accrued in the accounts but no problem is foreseen by the end of the year (32.8k). This over spend is offset slightly by increased income at the Crematorium (18.8k) due to increased demand.
Landscape Management	T Magean / Cllr A Holliday	170,655	136,228	34,427	25.27%	692,900	
Employees		112,095	91,256	20,839	22.84%	315,800	Over spend is as detailed for Parks as a whole above.
Supplies and Services		16,242	39,200	-22,958	-58.57%	163,500	Timing of payment for supplies and services compared to profile.
Income		-31,300	-64,078	32,778	-51.15%	-268,400	Income is under budget due to delay in raising invoices for works for Copeland Homes due to a change in their procedures for paying invoices, our invoice must refer to CH order number. No income has been accrued in the accounts but no problem is foreseen by the end of the year.
Parks, Gardens, and Open Spaces	T Magean / Cllr A Holliday	50,564	44,668	5,896	13.20%	233,300	
Cemeteries and Crematorium	T Magean / Cllr A Holliday	-33,107	-24,975	-8,132	32.56%	93,200	
Employees		43,315	39,000	4,315	11.06%	156,000	

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	Income		-105,640	-86,875	-18,765	21.60%	-347,500	Increase in income due to increased demand in the service.
	Pest Control	T Magean / Cllr A Holliday	9,966	6,525	3,441	52.74%	58,500	
	Income		-4,156	-7,125	2,969	-41.67%	-28,500	Income down due to customer deman lower than budgeted.
	Leisure Management (Total Budget)	P Sutton / Cllr A Holliday	93,843	92,499	1,344	1.45%	1,560,300	
	Employees		171,693	224,250	-52,557	-23.44%	754,600	Decrease in costs due to vacancies and the change in the way casual staff are now paid monthly in arrears
	Premises		68,825	56,625	12,200	21.54%	515,900	Increased premises costs compared to budget due to timing of unmeasured water supply payment at the Sports Centre and increased gas payments at the Pool
	Supplies and Services		130,168	113,800	16,368	14.38%	656,400	Increased costs due to timing of payments against profile budget and increased demand, see individual functions below
	Sports Centre	P Sutton / Cllr A Holliday	20,666	21,011	-345	-1.64%	455,300	
	Employees		50,003	67,100	-17,097	-25.48%	233,600	Decrease in costs due to change in the way casual staff are now paid monthly in arrears
	Premises		23,834	16,875	6,959	41.24%	172,800	Increased premises costs compared to budget due to timing of unmeasured water supply payment
	Supplies and Services		29,979	17,425	12,554	72.05%	77,200	Increase in supplies due to agreed one off payment to Club Success Limited for increasing membership numbers, and, secondly, timing of purchases against profile
	Income		-91,260	-80,414	-10,845	13.49%	-335,900	Increased income due to increase in demand and gym membership partly due to Club Success
	Swim Pool	P Sutton / Cllr A Holliday	21,772	22,634	-861	-3.81%	447,500	
	Employees		58,645	76,775	-18,130	-23.61%	259,100	Decrease in costs due to vacancies and the change in the way casual staff are now paid monthly in arrears
	Premises		25,247	20,750	4,497	21.67%	178,000	Increase in payments for gas to CCC and timing of unmeasured water supply payment
	Supplies and Services		15,483	10,825	4,658	43.03%	70,700	Increase in supplies due to demand and timing of purchases against profile
	Whitehaven Civic Hall	P Sutton / Cllr A Holliday	19,053	11,975	7,078	59.11%	256,800	

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	Employees		19,497	31,225	-11,728	-37.56%	118,300	Decrease in cost due to a refocus of programming, and a change in the way casual staff are now paid monthly in arrears
	Supplies and Services		35,271	30,350	4,921	16.21%	168,100	Increase in cost of supplies due to timing of purchases against profile
	Income		-50,325	-62,250	11,925	-19.16%	-249,000	Reduced income due to refocus of programming
	Cleator Moor Civic Hall	P Sutton / Cllr A Holliday	5,030	4,200	830	19.77%	94,400	
	Supplies and Services		5,644	1,875	3,769	201.01%	9,000	Increase in supplies to meet increased customer demand, and timing of purchases against profile.
	Sports Development	K Parker / Cllr A Holliday	9,153	10,925	-1,772	-16.22%	50,900	
	Supplies and Services		322	5,100	-4,778	-93.69%	49,000	Reduced cost due to timing of purchases, anticipated that budget will be spent during the year
	Arts Development	K Parker / Cllr A Holliday	10,510	16,225	-5,715	-35.22%	112,500	
	Employees		15,480	17,950	-2,470	-13.76%	71,800	Reduced cost due to vacancy
	Supplies and Services		666	4,975	-4,309	-86.61%	58,300	Reduced costs due to timing of payment of grants
	Waste Management (Total Budget)	J Carrol / Cllr A Holliday	463,063	410,300	52,763	12.86%	2,276,500	
	Transport		159,063	171,500	-12,437	-7.25%	686,000	Down at this point in the year due to no additional hire or driver damage charges
	Supplies and Services		121,437	79,850	41,587	52.08%	384,100	Increased activity and expenditure due to higher amounts of green recycling during the summer months, and timing of purchases against profiled budget
	Agency & Sub-contractors		4,976	19,000	-14,024	-73.81%	76,000	Reduction due to timing of bringsite recycling collection and payments against profiled budget
	Refuse Collection and Recycling	J Carrol / Cllr A Holliday	300,922	254,025	46,897	18.46%	1,414,200	
	Supplies and Services		102,116	70,900	31,216	44.03%	331,300	Increased activity and expenditure due to higher amounts of green recycling during the summer months
	Agency & Sub-contractors		4,908	17,250	-12,342	-71.55%	69,000	Reduction due to timing of bringsite recycling collection and payments against profiled budget
	Environmental Cleansing	J Carrol / Cllr A Holliday	160,543	151,500	9,043	5.97%	794,200	

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	Transport		39,266	47,175	-7,909	-16.76%	188,700	Down at this point in the year due to no additional hire or driver damage charges
	Supplies and Services		18,574	6,650	11,924	179.31%	41,700	Increase in supplies due to timing of purchases against profile and stock figures not being provided for the accounts this period
Enforcement Unit		T Magean / Cllr A Holliday	-15,350	-19,943	4,593	-23.03%	289,610	
	Premises		17,990	22,282	-4,292	-19.26%	119,100	Timing of payment for running costs compared to profile
	Supplies and Services		16,751	33,725	-16,974	-50.33%	141,510	Reduction due to timing of orders and payments against profile, mainly on Car Parks
	Income		-118,512	-135,825	17,313	-12.75%	-543,300	CBC car park income is down against profile by £8k. This is basically due to the number of fines and tickets issued being down against budget. DPE income is also down against budget by £7.1k, and Markets by £2.8k. There are two FTE Enforcement Officer posts currently vacant, when these are filled the position should improve.
Enforcement		T Magean / Cllr A Holliday	-38,460	-59,225	20,765	-35.06%	78,910	
	Premises		12,285	15,925	-3,640	-22.86%	90,000	Timing payment for running costs compared to profile
	Supplies and Services		8,849	13,225	-4,376	-33.09%	58,510	Reduction due to timing of orders and payments against profile, mainly on Car Parks
	Income		-118,512	-135,825	17,313	-12.75%	-543,300	CBC car park income is down against profile by £8k. This is basically due to the number of fines and tickets issued being down against budget. DPE income is also down against budget by £7.1k, and Markets by £2.8k.
Footway Lights		T Magean / Cllr A Holliday	22,023	39,175	-17,152	-43.78%	189,500	
	Supplies and Services		7,901	20,500	-12,599	-61.46%	82,000	Decrease due to timing of payments against profiled budget
	Agency & Sub-contractors		7,331	12,425	-5,094	-41.00%	49,700	Decrease due to timing of payments against profiled budget
Housing Services		M Tichford / Cllr G Clements	143,100	85,100	58,000	68.16%	341,799	
Private Sector Renewal		M Tichford / Cllr G Clements	34,500	34,100	400	1.17%	86,600	
	Employees		15,089	20,842	-5,753	-27.60%	83,735	Under spend is due to a vacant post in the section

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	Income		-6,425	-15,438	9,013	-58.38%	-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
	Homelessness	M Tichford / Cllr G Clements	50,700	12,700	38,000	299.21%	70,599	A separate report is to be presented to the next Executive meeting on 6th September 2005 with regard to the current financial position
	Premises		43,000	10,146	32,854	323.81%	40,759	Increased costs due to emergency accommodation for B&B expenditure. Some housing benefit may be claimed in relation to this spend but the shortfall cannot be estimated at this time.
	Supplies & Services		7,400	870	6,530	750.57%	3,500	Over spend is due to Homeless Funding ODPM expenditure which is off set by income of £5k received from ODPM
	Income		5,588	3,807	1,781	46.78%	15,288	Variance due to ODPM income not being included in the income budget, but Housing Benefit income is below profile due to a difference in benefit being claimed, processed and paid.
	Careline	M Tichford / Cllr G Clements	57,900	38,300	19,600	51.17%	184,600	
	Employees		55,100	60,800	-5,700	-9.38%	243,000	Under spend is due to vacant posts
	Supplies & Services		16,200	8,200	8,000	97.56%	63,200	Increase is due to bought in services from Tunstall Telecom re vacancies as above
	Income		-17,200	-35,800	18,600	-51.96%	-143,100	Income is below budget profile due to non billing to Copeland Homes. These are currently being prepared which is fully expected to bring the income back in line with budget