

## REVENUE BUDGET - MONITORING REPORT 2010/11 (Quarter Two)

**EXECUTIVE MEMBER:** Cllr E Woodburn, Leader  
**LEAD OFFICER:** Joanne Wagstaffe, Corporate director of Resources and Transformation

**REPORT AUTHOR:** Paul Robson, Management Accountant, Barry Williams, Interim Accountancy Services Manager

### Summary:

The report provides the Executive with the summary budget position for the Revenue Budget 2010/11 at 30<sup>th</sup> September 2010, and, a forecast year-end outturn position at the half way stage of the financial year.

### Recommendations:

The Executive is asked to;

- (i) Note the approved current net revenue budget of £16,164,560, confirmed at the Executive meeting on 24 August 2010.
- (ii) Note that the projected year-end position of £199,177 net under spending is subject to monthly review and there are a number of key variables which may impact upon the projection.
- (iii) Note the projected balances on general fund and ear marked reserves.

## 1 INTRODUCTION

- 1.1 In accordance with Council's Financial Regulations, the Chief Finance Officer (Corporate Director of Resources and Transformation) is required to report to the Executive on the overall budget position, the monitoring and control of expenditure against budget allocations and the exercise of virement on a regular basis. It is the responsibility of Corporate Team and individual budget managers to control income and expenditure within their service areas and to monitor performance, taking account of financial information provided by the CFO.

- 1.2 All budget managers receive a monthly budget monitoring report covering their areas of responsibility. Information is collated from the main accounting system and then adjusted to correct any known budget profiling trends, timing differences and commitments. The report has been developed in line with the need to provide sound financial management information to inform the decision making process, which is also a requirement of the Use of Resources assessment.
- 1.3 The report summarises the forecast year-end position drawing on the returns from budget holders for the period 30<sup>th</sup> September 2010. The budget monitoring process considers the current position against current profiled budget together with the projections of income and expenditure to be incurred for the remainder of the year and compares this to the current budget.
- 1.4 It is important that key trends and possible areas of budget variation are identified to enable action to be taken if necessary, and revisions to budget approvals to be approved, including for example, the redirection of resources to meet emerging priorities and pressures funded from underspendings. Budget monitoring is an active process.
- 1.5 The forecast for 2010/11 contained within this report includes savings proposed by service managers arising from Stage 1 of the Service Review Process implemented as part of the Choosing to Change Programme, as reported to Executive at the August meeting.
- 1.6 In summary, Quarter 2 projected position is showing a net under spend of £199.2k. at the year-end measured against the current approved revenue budget of £16.2m. (Table 3 , paragraph 3.1 ). Section 3 sets out the significant variances reported by Service area.
- 1.7 It is important to recognise that there are a number of key variables which may impact upon the projection and the projection will be revised throughout the year. *(Throughout the report, the use of brackets indicates a credit or income budget, and the term underspend also relates to additional income generated).*

## **2. REVENUE BUDGET 2010/11**

- 2.1 Council approved the Revenue Budget 2010/11 at its meeting held on 6<sup>th</sup> March 2010. The Original Net Revenue Budget for 2010/11 of £15,875,152 is supported by earmarked reserves for specific items of £2,770,922 (the most significant items being the Regeneration Delivery Plan and the Local (Planning) Development Framework.
- 2.2 Table 1 shows the summary movement on the annual revenue budget in the six months to 30<sup>th</sup> September 2010. The current net revenue

<b>Table 1 - 2010/11 Current Approved Budget</b>		<b>Approved Executive Meeting 24 August 2010</b>
		<b>£</b>
Net Budget Requirement 2010/11 to be funded from Council Tax and Government Grant		13,104,230
Net Budget Requirement 2010/11 funded from reserves		2,770,922
<b>Total Approved Net Budget Requirement</b>		<b>15,875,152</b>
Reduction in General Grant Funding (Area Based Grant)		(98,307)
<b>Amended Approved 2010/11 Net Budget Requirement</b>		<b>15,776,845</b>
<b>2010/11 Changes to Net Budget Requirement</b>		
Carry forward requests applied		425,918
<b>Approved net contribution to General Fund Balances:</b>		
Carry Forward amendments following outturn report (from 2009/10 Q3 Executive report)		(247,800)
<b>Approved Use of Ear marked reserves</b>		523,379
<b>Adjustments to Service Budgets:</b>		
Stage 1 Service Review Savings		-455,000
Reduced Contract Payment NCL		-42,000
Free Swimming		42,000
Housing and Planning and Delivery Grant		63,218
Personal Search Fees		20,000
Data Capture		10,000
Building Maintenance and Efficiency		48,000
<b>Total 2010/11 changes to Net Budget Requirement</b>		<b>387,715</b>
<b>Current Net Budget Requirement</b>		<b>16,164,560</b>

2.3 The current net revenue budget for 2010/11 of £16,164,560 is funded by £13,005,923 (£13,104,230 original budget) from Council Tax and General Government Grants and £3,158,637 (£2,770,922 original budget) from revenue reserves.

2.4 Table 2 below shows the funding of both the current net revenue budget for 2010/11, and the original net budget approved in February 2010.

<b>Table 2 - Funding of 2010/11 Net Revenue Budget</b>	<b>Original Approved Net Budget £</b>	<b>Current 2010/11 Net Budget £</b>	<b>Variance £</b>
General Grants;			
Revenue Support Grant	915,799	915,799	0
Distributed National Non-domestic Rates	6,306,750	6,306,750	0
Council Tax	4,016,353	4,016,353	0
	<b>11,238,902</b>	<b>11,238,902</b>	<b>0</b>
Area Based Grant	1,028,500	930,193	-98,307
PFI Grant Income	836,828	836,828	0
	<b>13,104,230</b>	<b>13,005,923</b>	<b>-98,307</b>
Use of General Fund Balances and Earmarked Reserves	2,770,922	3,158,637	387,715
<b>Total Funding</b>	<b>15,875,152</b>	<b>16,164,560</b>	<b>289,408</b>

### 3 YEAR END PROJECTION 2010/11

3.1 Table 3 sets out the summary of managers' year end projections for 2010/11 and reports this position against the approved revenue budget for the Council.

<b>Table 3 - Summary Year End Projection 2010/11</b>				
<b>Department</b>	<b>Original Annual Net Budget</b>	<b>Revised annual Net Budget</b>	<b>Forecast Outturn</b>	<b>Variance</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Chief Executive	1,647,531	1,740,670	1,495,924	(244,746)
Customer Services	772,900	713,961	849,121	135,160
Finance and Management Information Systems (MIS)	1,706,737	1,702,121	1,769,609	67,488
Legal and Democratic Services	905,165	900,633	950,516	49,883
Policy and Performance	1,122,172	1,066,496	986,210	(80,286)
Development Strategy	2,862,951	3,364,194	3,359,152	(5,042)
Development Operations	2,440,437	2,502,117	2,463,625	(38,492)
Leisure and Environmental services	4,667,259	4,424,368	4,341,226	(83,142)
Vacancy Savings	(250,000)	(250,000)	(250,000)	0
<b>Total</b>	<b>15,875,152</b>	<b>16,164,560</b>	<b>15,965,383</b>	<b>(199,177)</b>

3.2 Appendix A shows the forecasted position at the year-end by service area, indicating gross expenditure and income, and also shows the current net position.

3.3 Budget Managers are forecasting an overall underspend on the Council's revenue budget of £199.2k. This represents -1.2% movement on the current approved budget, and, 0.6% movement against the original approved budget of £15.9m.

3.4 Detailed explanations of the key variations are set out in paras 3.9 to 3.36.

#### **Budget Monitoring 2010/11 (Qtr 2) – Significant Estimated Variances**

##### **Service Reviews**

3.5 Stage 1 of the service review process identified budget reductions and increased income targets, totalling £455k. These reductions to the 2010/11 budget have been incorporated into the forecasts for the relevant service areas. The service review process is ongoing and any further savings will

- 3.6 The service review process has also been looking at the approved salary budgets to assist with the “rough-cut” budget exercise being carried out with the assistance of Chorley Borough Council. This work has initially identified further savings in respect of the budget provisions for pay awards and the cost of the pay and workforce strategy, both of which are no longer required for the financial year. These identified savings are incorporated into the reported figures.
- 3.7 The work on the salary budgets is ongoing and is likely to result in further savings due to;
- Established posts not being filled for the full year and
  - Delays in recruitment to vacancies approved by the Vacancy Management Panel.
- 3.8 A proportion of these potential salary savings will be required to fund the use of agency staff and consultants to cover some of these vacancies, which were not provided within the approved 2010/11 budget. Any balance will contribute to the vacancy management saving of £250,000 contained within the current 2010/11 budget. The vacancy management exercise is currently being worked upon, and budget virements will be made by reducing departmental salaries budget during the 3<sup>rd</sup> quarter against the £250k corporate vacancy management target. The 2010/11 salary budget forecast will be updated at quarter 3 to reflect changes arising from the service review and vacancy management processes. The 2011/12 budget process takes account of these changes where appropriate.

### **Chief Executive**

- 3.9 A net under spend of £244.7k is forecast at the year-end.
- 3.10 This is partly due to vacancies arising in Management Information Systems. A planned minor reorganisation is now to be reviewed in the service review process. This has been partially offset by a forecast overspend on the Chief Executive account in supporting the interim arrangements, and, an increase in Audit Commission charges as a result of increased work on grant funded schemes.
- 3.11 A saving of £141k is projected on non-distributable costs relating to job evaluation no longer required.
- 3.12 Due to a change in management responsibility since Q1, the Nuclear budget of £303k. has been moved from Development Strategy to the Chief Executive office, and is showing a projected under spend of £88k due to the manager’s vacant position and project expenditure less than budget due to

## **Customer Services**

- 3.13 Overall, Customer Services is anticipating an over spend against budget of £135.2k.
- 3.14 Whilst Copeland Direct is showing an under spend of £23k due to vacancy management, Cash Collection is showing a £46k over spend on annual subscriptions for the new hosted service arrangements at various outlets for collection of cash and other income. Quarter 1 management projection did not include for the cost of these annual subscriptions.
- 3.15 Housing benefits is showing an over spend against budget of £167k. This is based on the mid-year estimate reported to Government Office which anticipates a 98% subsidy receivable on housing benefits payments made. The budget estimated a 98.85% rate. Council Tax Benefits and Housing Benefits have been projected using the latest mid-year estimates reported to Government Office.
- 3.16 Benefits is projecting an under spend of £18k due to an anticipated saving in 2010/11 over and above the budgeted new shared service arrangements.
- 3.17 This projected £18k under spend is showing a significant movement of £80k from Q1 projection of £62k over spend. The reason for this is that Q1 management year end projection for Council Tax court cost income incorrectly allowed for only £72k. Q2 more accurately reflects projected income of £140k (which is in line with the approved budget).

## **Finance**

- 3.18 An over spending of £67.4k is forecast at the year end. It consists of three main elements:-
- The treasury management budget is subject to detailed monthly review and revised estimates have been undertaken given the turbulence of the market. Forecast Interest from cash deposits is less than budgeted by £194k as a result of very poor short term interest rates being offered by the principal institutions.
  - The concessionary fares budget has experienced variation in usage over the last three years, making budget predictions difficult. Usage statistics to 30<sup>th</sup> September 2010, compared to last year's profile would indicate a potential underspending at the year-end of £32k.. This will continue to be closely monitored on a monthly basis and reported if necessary.

- Insurance is showing an under spend of £84k.due to windfall income received from a very old insurance claim that we were only part liable for. This will need to be earmarked in reserve on the advice of our solicitors as this is now going to court in the near future.
- Audit is showing an under spend due to a continuing vacancy.

### **Legal and Democratic Services**

- 3.19 There is an over spend of £49.9k.forecast for this Department at the year-end.
- 3.20 Central Printing and photocopying is showing an over spend of £45k due to payment of invoices relating to previous years that had not been accounted for in 2009/10.
- 3.21 Whilst there is a small saving of £3k vacancy management, fee income of £19k. is incorrectly shown in the approved budget, due to the secondment arrangements with the County Council ending in March 2010. As a result the Legal Services management account is projecting a net over spend of £16k.
- 3.22 Elections is showing an under spend of £8k due to income received for the previously held County wide elections.
- 3.23 A change in legislation has recently taken place, and as a result Authorities are no longer allowed to charge for personal searches. Additionally, there is a possibility that authorities will also be required to repay fee income generated from 1<sup>st</sup> April 2005 onwards. This is estimated at £55k.for Copeland. This has not been included in the financial statements, and will only be included when further guidance is received.

### **Policy and Performance**

- 3.24 Policy and Performance is projecting an under spend of £80.3k.due to a forecast under spend on the training budget for the year. At Q1, management had projected to fully utilise the training budget. However, based on expenditure to date of only £80k., it is anticipated that only £208k of the £280k budget will now be utilised. Management are currently reviewing this in more detail, and any further changes will be brought to Executive in Q3.

### **Development Strategy**

- 3.25 Development Strategy is forecasting a small net under spend at the year-end of £5.0k. This is due to salary and professional services related issues in strategy, economic development, and planning policy.



- 3.26 It should be noted that, whilst Neighbourhood Management and Locality Working is expected to fully utilise the £1.3m budget this financial year, only £500k has been spent in the first half year. Management will need to ensure that previously approved plans are achieved.

### **Development Operations**

- 3.27 The year-end projection for this department is of a total net under spending of £38.5k.
- 3.28 The property budget is forecast a net under spend of £18k. due to additional rental income and a saving in salary related costs due a change in resourcing arrangements.
- 3.29 The Beacon is forecasting an under spend of £22k. after accounting for an over spend of £22k for premises rates. This increased rates bill is subject to a review, but at this stage have taken a prudent approach and included in full. Any developments reported at quarter 3.  
Even taking into account the rates over spend of £22k, will result in an overall projected under spend of £44k, which is short of the planned £75k contribution to the sinking fund. This is currently being addressed by management to address the impact of any shortfall in the longer term.
- 3.30 Building Control overall is showing a projected over spend of £25k., of which £9k. used for external training will be funded from previously approved ear-marked reserves. A further £10k relates to the employment of an apprentice in the department, which is to be funded from the training budget. The Building Control Fee Based service is projected to show a net surplus of £18k at financial year end. This service is governed by statute in that over a rolling 3 year period it is expected to break-even. Based on the current year projected surplus, the service is under pressure to achieve this due to recording small operational deficits in the previous 2 financial years.
- 3.31 Expenditure of £14k. on consultants in carrying out conservation work is to be utilised from earmarked reserves. Utilisation of set-aside earmarked reserves were not originally planned as part of the 2010/11 budget process.

### **Leisure and Environmental Services**

- 3.32 Leisure and Environmental Services is predicting an under spending of £83.1k. at financial year end. This is a complex budget area and a number of variables impact upon it.
- 3.33 Projected savings of £40k is based on vacancy management in Cultural Services, L&ES Management and Administration, and Environmental Health.

- 3.34 Waste Management projected financial position at year end is anticipated to show an under spend of £81k. This is due to improved income from recycling activities and a coupled with a slight reduction in employee related costs.
- 3.35 The cost of bulk collections is projecting an increase from budget due to demand, and likewise for commercial collections due to a slight reduction in income due to demand and a greater use of sub-contractors.
- 3.36 Recycling income for 2010/11 is based on an amount per percentage point. The Waste Disposal Authority had agreed to pay Copeland monthly payments based on achieving a 42% recycling rate for 2010/11. The budget was set prior to the agreement with the County at 40%. However, Copeland is currently achieving the 42%.

#### **4 GENERAL FUND BALANCE AND EARMARKED RESERVES**

- 4.1 Appendix C sets out the general fund balance and earmarked reserves brought forward from 2009/10, and, secondly, actual and projected movements. The net movement on the general fund balance includes the £199,177 forecast revenue under spend for 2010/11.
- 4.2 The general fund balance brought forward from 2009/10 shows £3,643,801, with earmarked reserves at £5,613,538, and, sinking funds at £1,550,785, a total of £10,808,124. Of this figure £2,635,530 was originally approved to be utilised during 2010/11 leaving a protected year end balance of £8,172,594..
- 4.3 Current projections indicate balances at 2010/11 financial year end to be £2,904,497 for general fund balances, £3,393,382 for earmarked reserves, and £1,686,177 for sinking funds, a total of £7,984,056. This represents £188,538 (2.4%) movement from the original projected balance.

#### **5 PROCUREMENT SAVINGS**

- 5.1 The Procurement team has been working with staff to identify potential savings within their budgets, whilst continuing to offer support in relation to tendering and contracts.

Procurement has recently liaised with the Housing team to analyse spend on emergency accommodation. The Housing team acquired two leased properties in the borough in July 2010, and by using these properties for emergency accommodation rather than bed and breakfasts, a saving of

£9.3k. has been achieved for this quarter. The saving was calculated by comparing the leased cost of the two fully occupied properties with an equivalent stay in a bed and breakfast.

Two areas of spend were brought under contract and aligned with our contract procedure rules this quarter, and also achieved savings. The first area was refuse sacks, with an approximate p/a saving of £4.4k. The second area was the refurbishment of trade waste containers, with an approximate p/a saving of £1.1k.

A contract for the Evaluation of the MRWS Partnership was also awarded this quarter, with £11.2k for 10/11 saved in comparison to previous costs.

## **6 CAPITAL – REVENUE BUDGET IMPLICATIONS**

- 6.1 The capital monitoring report scheduled for reporting to Executive in December addresses a number of projects that have, or potentially have, revenue implications to the Council, as stated below:
- 6.2 A bid for the redevelopment of the council's website is included in the capital report. The total expected spend is in excess of £60k but this is not all eligible for capital funding. The elements that are not attributable to 'securing future economic benefit to the council' i.e. those parts that advertise what we do, but do not allow for revenue collection are not eligible for funding by capital and must therefore be funded through revenue. Work is currently on going to ascertain an estimate of this split and this will be reflected when known
- 6.3 If the capital project to install a lift in the Phoenix Centre goes ahead, there will be an ongoing revenue implication of around £1k per annum.
- 6.4 The existing bid for Public Buildings, as approved by Council on 2 March 2010, is currently showing as being funded through Useable Capital Receipts Reserve. However a review of Condition Surveys is being undertaken (due for completion mid November) and this will enable a list of priorities to be drawn up and allocated to the relevant funding stream i.e. Capital or Revenue. The result of these considerations will be reported as appropriate, but Members are asked to note that there could possibly be a revenue implication.
- 6.5 If the Building Control Data Capture project goes ahead there may be a revenue implication in terms of the software licence. However, there is a possibility this can be capitalized if purchased for a number of years. This is currently being considered by management and will be reported accordingly.

- 6.6 A potential saving of £4k has been identified in 2012/13 at the Beacon under the carbon management banner.

## **7 CONCLUSION**

- 7.1 This report has set out in summary, the current revenue budget for 2010/11 and the forecast position at the year end. Members are requested to confirm the current net revenue budget of £16.2m. as approved by Executive on 24 August 2010.
- 7.2 Members are asked to note the the projected position at the year end of a net under spending of £199k. against the current net revenue budget.
- 7.3 Any under spend against budget for the year will be credited to the general fund balance at year end.

## **8 FINANCIAL AND HUMAN RESOURCES IMPLICATIONS (INCLUDING SOURCES OF FINANCE)**

- 8.1 The report sets out the current revenue budget for 2010/11 and the forecast year end position and this is summarised in section 4.

## **9 PROJECT AND RISK MANAGEMENT**

- 9.1 The budget monitoring process is carried out on a monthly basis. Management and finance staff work together to ensure financial reports are accurate and timely to assist the decision making process of the Council as a whole.
- 9.2 Budgets are monitored during the year with exceptions reported through Corporate Team and Executive during the year on a quarterly basis. At the year- end, the draft outturn prior to the external audit process must be reported formally. It is also good financial practice to report the year-end position on revenue reserves as a consequence of the outturn.

## **10 IMPACT ON CORPORATE PLAN**

- 10.1 The budget and monitoring process is fully integrated into the planning process of the Council embracing all the objectives of the Council.

### **List of Appendices**

Appendix A – 2010/11 Detailed Budget Monitoring Report for Period 6 to 30 September 2010

Appendix B – 2010/11 Revenue Budget – Detailed Movement from Original Approved Budget (as at Period 6 to 30 September 2010)

Appendix C – Detailed Movement on General Fund Balance and Ear marked Reserves

### **List of Background Documents**

2010/11 Period 6 Management Accounts Reports

Revenue Budget Reports 2010/11

2010/11 Q2 Capital monitoring Report

### **List of Consultees**

Senior Leadership Team

### **CHECKLIST FOR DEALING WITH KEY ISSUES**

Please confirm against the issue if the key issues below have been addressed. This can be by either a short narrative or quoting the paragraph number in the report in which it has been covered.

Impact on Crime and Disorder	None
Impact on Sustainability	None
Impact on Rural Proofing	None
Health and Safety Implications	None
Impact on Equality and Diversity Issues	None
Children and Young Persons Implications	None
Human Rights Act Implications	None
Section 151 Officer Comments	No further comments to add
Monitoring Officer Comments	None

Please say if this report will require the making of a Key Decision ~~YES~~/NO

Appendix A - 2010/11 Detailed Budget Monitoring Report for Period 6 to 30 September 2010

Year End Projection				
	Year End Projection	Original Budget 2010/11	Current Budget 2010/11	Variance (Projection to Current Budget)
<b>Chief Executives</b>				
Chief Executive	189,002	194,415	193,710	(4,708)
Corporate Management	240,300	221,784	373,333	(133,033)
Community Partnerships (LSP,etc)	100,107	159,483	94,216	5,891
Director of Resources and Transformation	110,107	107,856	102,179	7,928
Management Information Systems	516,631	571,505	572,244	(55,613)
Director of People and Places	125,497	102,361	102,361	23,136
Nuclear	214,280	290,127	302,627	(88,347)
<b>Total - Chief Executives</b>	<b>1,495,924</b>	<b>1,647,531</b>	<b>1,740,670</b>	<b>(244,746)</b>
<b>Customer Services</b>				
Customer Services	597,781	605,955	577,954	19,827
Revenues & Benefits	251,340	166,945	136,007	115,333
<b>Total - Customer Services</b>	<b>849,121</b>	<b>772,900</b>	<b>713,961</b>	<b>135,160</b>
<b>Finance</b>				
Accountancy Services	589,211	572,680	568,904	20,307
Concessionary Fares	613,698	645,915	645,915	(32,217)
Corporate Treasury Management	178,522	(15,072)	(15,072)	193,594
Corporate Insurance	200,217	283,867	283,867	(83,650)
Audit & Fraud Prevention	187,962	219,347	218,507	(30,545)
<b>Total - Finance</b>	<b>1,769,609</b>	<b>1,706,737</b>	<b>1,702,121</b>	<b>67,488</b>
<b>Legal &amp; Democratic Services</b>				
Democratic Services	395,312	354,623	350,623	44,689
Elections	43,489	51,973	51,073	(7,584)
Emergency Planning	18,000	20,114	20,114	(2,114)
Land Charges	(47,667)	(57,619)	(45,619)	(2,048)
Legal Services	649,098	645,140	633,508	15,590
Licensing	(107,716)	(109,066)	(109,066)	1,350
<b>Total - Legal</b>	<b>950,516</b>	<b>905,165</b>	<b>900,633</b>	<b>49,883</b>
<b>Policy &amp; Performance</b>				
Communications	110,646	104,936	109,674	972
Human Resources - incl.Job Evaluation & Training	484,632	620,710	568,936	(84,304)
Policy & Performance Team	158,966	160,388	160,302	(1,336)
Performance Improvement Team	231,966	236,138	227,584	4,382
<b>Total - Policy &amp; Performance</b>	<b>986,210</b>	<b>1,122,172</b>	<b>1,066,496</b>	<b>(80,286)</b>
<b>Development Strategy</b>				
Housing and Homelessness	533,367	500,877	531,214	2,153
Economic Development	498,598	314,105	518,727	(20,129)
Planning Policy	499,190	535,220	604,214	(105,024)
WNF/Regeneration Delivery Plan	1,331,836	1,271,726	1,331,837	(1)
Sustainability	43,704	55,500	43,000	704
Development Strategy (including HoS)	452,457	185,523	335,202	117,255
<b>Total - Development Strategy incl Regeneration Delivery Plan</b>	<b>3,359,152</b>	<b>2,862,951</b>	<b>3,364,194</b>	<b>(5,042)</b>
<b>Development Operations</b>				
Head of Development Operations	37,460	80,446	38,382	(922)
Admin Buildings	1,083,078	1,081,575	1,081,575	1,503
Beacon & TIC	423,275	437,546	434,833	(11,558)
Building Control	137,851	102,889	112,670	25,181
Planning	135,730	166,731	160,944	(25,214)
Property	222,268	242,604	240,034	(17,766)
Public Buildings	379,712	287,116	392,316	(12,604)
Procurement	44,251	41,530	41,363	2,888
<b>Total - Development Operations</b>	<b>2,463,625</b>	<b>2,440,437</b>	<b>2,502,117</b>	<b>(38,492)</b>
<b>Leisure &amp; Environmental Services</b>				
Cultural Services	962,127	968,045	947,908	14,219
Enforcement	(91,174)	(71,903)	(80,752)	(10,422)
Environmental Health	690,232	701,838	710,422	(20,190)
46200 L&ES Management/Admin	228,290	252,738	222,738	5,552
Leisure & Environmental	228,290	252,738	222,738	5,552
Open Spaces	780,724	943,638	772,508	8,216
Waste Services	1,771,027	1,872,903	1,851,544	(80,517)
<b>Total - Leisure &amp; Environmental Services</b>	<b>4,341,226</b>	<b>4,667,259</b>	<b>4,424,368</b>	<b>(83,142)</b>
<b>GRAND TOTAL</b>	<b>16,215,383</b>	<b>16,125,152</b>	<b>16,414,560</b>	<b>(199,177)</b>
Vacancy Management	(250,000)	(250,000)	(250,000)	0
<b>TOTAL</b>	<b>15,965,383</b>	<b>15,875,152</b>	<b>16,164,560</b>	<b>(199,177)</b>
<b>G.TOTAL</b>	<b>15,965,383</b>	<b>15,875,152</b>	<b>16,164,560</b>	<b>(199,177)</b>

## Appendix B - 2010/11 REVENUE BUDGET - DETAILED MOVEMENT FROM ORIGINAL APPROVED BUDGET (AS AT PERIOD 6 TO 30 SEPTEMBER 2010)

	Original Approved 2010/11 Budget (02 Mar 10) £	Service Review - Phase 1 Agreed Savings £	Approved Carry Forwards from 2009/10 £	Virements £	Building Control - Data Capture £	Building Maintenance and Energy Efficiency £	Loss of Income £	Pay and Workforce Strategy Adjustment £	TOTAL CHANGES £	Total 2010/11 Current Approved Budget (Executive 24 Aug 10) £
<b>Chief Executives</b>										
Chief Executives (incl Vacancy Mgmt.)	1,400,271	(10,000)	16,680	(51,010)	0	0	0	134,729	90,399	1,490,670
<b>Customer Services</b>										
Customer Services	605,955	(7,700)	0	0	0	0	0	(20,301)	(28,001)	577,954
Revenues & Benefits	166,945	0	(9,392)	0	0	0	0	(21,546)	(30,938)	136,007
<b>Total - Customer Services</b>	<b>772,900</b>	<b>(7,700)</b>	<b>(9,392)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(41,847)</b>	<b>(58,939)</b>	<b>713,961</b>
<b>Finance and Management Information Systems</b>										
Accountancy Services	557,230	0	0	0	0	0	0	(3,776)	(3,776)	553,454
Concessionary Fares, Insurance & Treasury Management	927,420	0	0	2,740	0	0	0	0	2,740	930,160
<b>Total - Accountancy Services</b>	<b>1,484,650</b>	<b>0</b>	<b>0</b>	<b>2,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(3,776)</b>	<b>(1,036)</b>	<b>1,483,614</b>
<b>Audit &amp; Fraud Prevention</b>										
Audit & Fraud Prevention	219,347	0	0	0	0	0	0	(840)	(840)	218,507
<b>Total - Finance and MIS</b>	<b>1,703,997</b>	<b>0</b>	<b>0</b>	<b>2,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(4,616)</b>	<b>(1,876)</b>	<b>1,702,121</b>
<b>Legal &amp; Democratic Services</b>										
Democratic Services	354,623	(4,000)	0	0	0	0	0	0	(4,000)	350,623
Elections	51,973	(2,000)	0	0	0	0	0	1,100	(900)	51,073
Emergency Planning	20,114	0	0	0	0	0	0	0	0	20,114
Land Charges	(57,619)	(8,000)	0	0	0	0	20,000	0	12,000	(45,619)
Legal Services	645,138	0	0	0	0	0	0	(11,630)	(11,630)	633,508
Licensing	(109,066)	0	0	0	0	0	0	0	0	(109,066)
<b>Total - Legal</b>	<b>905,163</b>	<b>(14,000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>(10,530)</b>	<b>(4,530)</b>	<b>900,633</b>
<b>Policy &amp; Performance</b>										
Communications	104,936	0	0	0	0	0	0	4,738	4,738	109,674
Human Resources - incl Training and JE	620,710	0	(42,000)	0	0	0	0	(9,774)	(51,774)	568,936
Policy & Performance	160,388	0	0	0	0	0	0	(86)	(86)	160,302
Performance Improvement Team	236,138	(3,000)	(3,250)	0	0	0	0	(2,304)	(8,554)	227,584
<b>Total - Policy &amp; Performance</b>	<b>1,122,172</b>	<b>(3,000)</b>	<b>(45,250)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(7,426)</b>	<b>(55,676)</b>	<b>1,066,496</b>
<b>Development Strategy</b>										
Housing	335,930	(10,000)	0	2,970	0	0	0	1,365	(5,665)	330,265
Economic Development	279,005	(19,250)	0	97,193	0	0	0	287	78,230	357,235
Planning Policy	535,220	0	6,574	200	0	0	63,218	(998)	68,994	604,214
Development Strategy - Incl. Regeneration Delivery Plan	1,712,798	(87,000)	505,379	(52,593)	0	0	0	(6,104)	359,682	2,072,480

	Original Approved 2010/11 Budget (02 Mar 10) £	Service Review	Approved Carry		Building	Building		Pay and		TOTAL CHANGES £	Total 2010/11 Current Approved Budget (Executive 24 Aug 10) £
		- Phase 1 Agreed Savings £	Forwards from 2009/10 £	Virements £	Control - Data Capture £	Maintenance and Energy Efficiency £	Loss of Income £	Workforce Strategy Adjustment £			
<b>Total - Development Strategy</b>	<b>2,862,953</b>	<b>(116,250)</b>	<b>511,953</b>	<b>47,770</b>	<b>0</b>	<b>0</b>	<b>63,218</b>	<b>(5,450)</b>		<b>501,241</b>	<b>3,364,194</b>
<b>Development Operations</b>											
Head of Development Operations	80,446	(2,500)		(39,500)				(64)		(42,064)	38,382
Development Operations	80,446	(2,500)	0	(39,500)	0	0	0	(64)		(42,064)	38,382
Admin Buildings	1,081,575	0	0	0	0	0	0	0		0	1,081,575
Beacon & TIC	437,546	0	10,000	0	0	0	0	(12,713)		(2,713)	434,833
Building Control	102,889	0	0	0	10,000	0	0	(219)		9,781	112,670
Planning	166,731	0	0	0	0	0	0	(5,787)		(5,787)	160,944
Property	242,604	(8,500)	6,850	0	0	0	0	(920)		(2,570)	240,034
Public Buildings	287,116	0	57,200	0	0	48,000	0	0		105,200	392,316
Procurement	41,530	0	0	0	0	0	0	(167)		(167)	41,363
<b>Total - Development Operations</b>	<b>2,440,437</b>	<b>(11,000)</b>	<b>74,050</b>	<b>(39,500)</b>	<b>10,000</b>	<b>48,000</b>	<b>0</b>	<b>(19,870)</b>		<b>61,680</b>	<b>2,502,117</b>
<b>Leisure &amp; Environmental Services</b>											
Cultural Services	968,045	(24,200)	13,577	0	0	0	0	(9,514)		(20,137)	947,908
Enforcement	(71,903)	(19,000)	10,000	0	0	0	0	151		(8,849)	(80,752)
Environmental Health	701,838	0	8,584	0	0	0	0	0		8,584	710,422
Leisure & Environmental	252,738	(70,000)	0	40,000	0	0	0	0		(30,000)	222,738
Open Spaces	943,638	(109,850)	22,988	0	0	0	0	(84,268)		(171,130)	772,508
Waste Services	1,872,903	(70,000)	0	0	0	0	0	48,641		(21,359)	1,851,544
<b>Total - Leisure &amp; Environmental Services</b>	<b>4,667,259</b>	<b>(293,050)</b>	<b>55,149</b>	<b>40,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(44,990)</b>		<b>(242,891)</b>	<b>4,424,368</b>
<b>GRAND TOTAL</b>	<b>15,875,152</b>	<b>(455,000)</b>	<b>603,190</b>	<b>0</b>	<b>10,000</b>	<b>48,000</b>	<b>83,218</b>	<b>0</b>		<b>289,408</b>	<b>16,164,560</b>



Appendix C - Movement on General Fund Balance, Earmarked Reserves, and Sinking Funds

	Opening Balance as at 1st April 2010 £	Budgeted Utilisation £	Original Projected Closing Balance £	Approved Current Estimated Utilisation £	In Year Forecast Underspend £	Revised Projected Closing Balance as at 31 March 2011 £	Variance against Budget £
General Fund	(3,643,801)	1,074,145	(2,569,656)	938,481	(199,177)	(2,904,497)	334,841
Earmarked Reserves	(5,613,538)	1,696,777	(3,916,761)	2,220,156		(3,393,382)	(523,379)
<b>Total General Fund and Earmarked Reserves</b>	<b>(9,257,339)</b>	<b>2,770,922</b>	<b>(6,486,417)</b>	<b>3,158,637</b>	<b>(199,177)</b>	<b>(6,297,879)</b>	<b>(188,538)</b>
Sinking Funds	(1,550,785)	(135,392)	(1,686,177)	(135,392)		(1,686,177)	0
<b>Total</b>	<b>(10,808,124)</b>	<b>2,635,530</b>	<b>(8,172,594)</b>	<b>3,023,245</b>	<b>(199,177)</b>	<b>(7,984,056)</b>	<b>(188,538)</b>