

Appendix B

Copeland Borough Council 2005/06 Budget Monitoring for the 3 Month Period to 3rd 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 £ | Variation Over Budget/ (Under) | Variation as % | Total Annual Budget £ | Comments |
|---|---------------------------------------|-------------------------------|---------------------------------|---|-------------------|--------------------------------|---|
| Corporate & Democratic Core (Total Budget) | | 285,438 | 223,260 | 62,178 | 27.85% | 1,106,827 | |
| Grants (concurrent services) | S Borwick/Cllr E Woodburn | -1,797 | 2,500 | 0 | -171.86% | 57,000 | |
| Supplies and Services | | -1,797 | 2,500 | -4,297 | -171.86% | 57,000 | Due to accruals relating to 04/05 for grants to parish councils. |
| Concessions | S Borwick/Cllr E Woodburn | 36,981 | 61,470 | -24,489 | -39.84% | 280,295 | Underspend expected to be utilised throughout year. Payments are demand led and are therefore difficult to profile. |
| Elections | M Jepson/ Cllr N Williams | 30,834 | 1,538 | 29,297 | 1905.49% | 76,583 | |
| Supplies and Services | | 30,834 | 1,538 | 29,297 | 1905.49% | 6,150 | This expenditure will be reimbursed via additonal government funding |
| Land Charges | M Jepson/ Cllr N Williams | -29,762 | -36,372 | 6,610 | -18.17% | -34,494 | |
| Supplies and Services | | 10,336 | 4,703 | 5,633 | 119.78% | 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. |
| Income | | -40,098 | -41,075 | 977 | -2.38% | -164,300 | 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. |

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| Treasury Management | S Borwick/Cllr E Woodburn | -113,031 | -177,663 | 64,632 | -36.38% | -1,390,608 | 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 a fall in interest rates by September to 4.5% This plus lower cash balances than expected, has resulted in a shortfall in the forecast estimate of £204K for the full year. |
| Insurance | S Borwick/Cllr E Woodburn | 335,822 | 361,118 | -25,296 | -7.01% | 27,620 | 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. |
| Civic & Mayoral | M Jepson/ Cllr N Williams | 65,364 | 74,920 | -9,556 | -12.76% | 413,240 | |
| Supplies and Services | | 61,778 | 72,611 | -10,832 | -14.92% | 294,533 | Under spend on Members Allowances due to reduced travel and a vacant post |
| Best Value | | 987 | 4,375 | -3,388 | -77.43% | 17,622 | |
| Supplies and Services | | 987 | 4,375 | -3,388 | -77.43% | 17,500 | Budget is expected to be utilised throughout year |
| New Initiatives | | 2,010 | 8,525 | -6,515 | -76.43% | 74,748 | |
| Supplies and Services | | 2,010 | 8,525 | -6,515 | -76.43% | 73,566 | Report to Exec 26/07/05 was approved detailing how this budget is to be allocated for forthcoming initiatives. |
| Economic Development | M Titchford | 20,222 | 25,373 | -5,151 | -20.30% | 806,448 | |
| Economic Development | | 19,166 | 24,618 | -5,451 | -22.14% | 571,069 | |
| Income | | -22,084 | -17,459 | -4,625 | 26.49% | -27,400 | Additional income realised due to full occupancy of Phoenix Crt this will probably be offset by industrial unit debts. |
| Development and Environment | M Titchford | -111,745 | -76,236 | -35,509 | 46.58% | 971,080 | |
| Access | | -8,641 | 1,875 | -10,516 | -560.86% | 20,019 | |
| Supplies and Services | | -8,525 | 1,875 | -10,400 | -554.67% | 7,500 | Variance is due to grants awarded in previous years but not yet claimed. None of the current years budget has yet been allocated. |
| Building Control Fee | | -79,080 | -45,411 | -33,670 | 74.14% | -21,503 | |

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| Income | | -76,728 | -45,411 | -31,317 | 68.96% | -181,643 | Fee income is ahead of profile but this includes fees for 5 large developments which were all completed in June. Fees for the first two months were below profile so will need to be monitored carefully over the next quarter. |
| Development Control | | -46,754 | -51,977 | 5,223 | -10.05% | 91,517 | |
| Supplies and Services | | 7,358 | 4,725 | 2,633 | 55.72% | 18,900 | Legal and professional fees are overspent by £2,060 due to the payment of £3,000 relating to the ASDA development. |
| Income | | -50,665 | -57,077 | 6,412 | -11.23% | -228,308 | Fee income is below profile at present. This will need to be monitored carefully over the next quarter. |
| Food Safety | | 1,560 | 3,269 | -1,709 | -52.27% | 180,315 | |
| Premises | | 0 | 1,400 | -1,400 | -100.00% | 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 | | 0 | -1,351 | 1,351 | -100.00% | -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. |
| Private Water Supplies | | -1,906 | -1,361 | -545 | 40.07% | 18,635 | |
| Supplies and Services | | 4 | 1,088 | -1,084 | -99.65% | 4,350 | Invoices for work ordered in the first few weeks of the year have not been received. The firm used for the work has been taken over and it is possible that the invoices will never be processed. |
| Income | | -1,631 | -2,448 | 817 | -33.37% | -11,984 | Income is below profile but this may be offset by the reduction in Professional fees reported above. |
| Pollution Control | | 2,600 | -3,360 | 5,960 | -177.40% | 106,308 | |
| Income | | 0 | -11,474 | 11,474 | -100.00% | -13,607 | Debtor invoices have not yet been raised because of the lack of clerical support staff. These will be raised in July. |
| Local Agenda 21 | | -320 | 1,250 | -1,570 | -0.06% | 33,293 | |
| Supplies and Services | | 0 | 1,250 | -1,250 | -100.00% | 5,000 | It has been agreed that this budget will be transferred to Nuclear Issues. |

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| Contracts & Projects Management | S Borwick | | | | | | |
| Coast Protection | | 1,913 | 1,913 | 0 | 453.49% | 160,801 | Vacant engineer post has been advertised. Budget should be utilised by the year-end |
| Revenues & Benefits | J Salt | | | | | | |
| Council Tax | | 11,970 | 19,752 | -7,783 | -0.01% | 427,668 | |
| Supplies and Services | | 11,970 | 19,752 | -7,783 | -39.40% | 0 | Under spend expected to be utilised throughout year |
| Council Tax Benefits | | -1,108,189 | -1,231,310 | 123,121 | 0.00% | -875,603 | |
| Income | | -1,109,337 | -1,231,310 | 121,973 | -9.91% | -4,925,240 | The variance on Council Tax Benefit Subsidy is due to prior year adjustments and an accrual in relation to 04/05. |
| Housing Benefits | | 1,227,662 | -289,569 | 1,517,231 | 0.00% | -587,328 | |
| Transfer Payments | | 3,334,926 | 3,306,646 | 28,279 | 0.86% | 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 | | -2,107,263 | -3,596,215 | 1,488,952 | -41.40% | -14,384,859 | The variance on Housing Benefit Subsidy is mainly due to £1.5million expected to be received this year (an accrual) in relation to 04/05. This has recently been received in July. |
| Holding Accounts | | | | | | | |
| Public Relations Hold Acc | H Mitchell | 19,953 | 14,431 | 5,522 | 0.02% | 0 | |
| Employees | | 8,570 | 5,673 | 2,897 | 51.06% | 22,692 | Due to advertising costs for the appointment of a Communications Manager in line with the new structure. |
| Supplies and Services | | 11,383 | 8,671 | 2,712 | 31.28% | 19,874 | Central printing costs for production of Copeland Matters currently exceed profiled budget |
| Graphics Holding Acc | H Mitchell | 6,922 | 6,045 | 877 | 0.11% | 0 | |
| Employees | | 6,922 | 5,673 | 1,249 | 22.01% | 22,692 | Due to honorarium payments which are to cease shortly |
| IT Holding Acc | S Borwick | 85,510 | 111,063 | -25,553 | 0.00% | 20,000 | |
| Supplies and Services | | 25,144 | 55,666 | -30,522 | -54.83% | 361,557 | Under spends expected to be fully utilised before year end |
| Personnel Holding Acc | H Mitchell | 59,571 | 58,345 | 1,226 | 0.08% | 10,500 | |
| Supplies and Services | | 15,174 | 26,552 | -11,378 | -42.85% | 119,127 | Under spends expected to be fully utilised before year end |

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| Training Holding Acc | H Mitchell | 12,394 | 20,875 | -8,481 | -0.01% | -2 | Under spend is fully utilised as £9,764 has been committed for various future training needs. |
| Legal Holding Acc | M Jepson | 97,163 | 89,132 | 8,031 | 0.01% | 0 | |
| Supplies and Services | | 22,890 | 15,177 | 7,713 | 50.82% | 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. This will have to be offset against the under spends requested to be carried forward from 2004/05. |
| Secretariat Holding Acc | M Jepson | 57,296 | 56,143 | 1,153 | 0.09% | 0 | |
| Employees | | 54,250 | 53,130 | 1,120 | 2.11% | 212,519 | Due to non achievement of vacancy management |
| Revenues Holding Acc | J Salt | 24,041 | 13,813 | 10,228 | 0.01% | 0 | |
| Employees | | 4,983 | 10,142 | -5,159 | -50.87% | 40,566 | Under spend approved via urgent action to be utilised for additional staffing resources within the department (See below) |
| Supplies and Services | | 19,006 | 2,422 | 16,584 | 684.78% | 10,751 | Due to additional staffing resources required from IRRV to cover the Revenues and Benefits Manager vacancy. A total of £38.4K has been approved via urgent action to fund this spend. |
| Benefits Holding Acc | J Salt | 195,154 | 124,606 | 70,548 | 0.00% | 2 | |
| Supplies and Services | | 98,089 | 30,414 | 67,676 | 222.52% | 130,892 | £85K expenditure on mainframe software and £11K expenditure on Legal and Professional to Capita. |
| D&E Holding Acc | M Tichford | 162,437 | 173,939 | -11,502 | -0.01% | 0 | |
| Employees | | 147,437 | 152,516 | -5,079 | -3.33% | 643,769 | Employee expenses are underspent due to vacancies. £10,283 will also be funded from the planning delivery grant earmarked reserve. |
| Supplies and Services | | 18,095 | 15,173 | 2,922 | 19.26% | 51,191 | MVM support costs are overspent by £6,175 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. |
| Building Control Hold Acc | S Borwick | 58,229 | 62,948 | -4,719 | -0.02% | 1 | |
| Employees | | 48,696 | 59,868 | -11,172 | -18.66% | 245,089 | Employee expenses are underspent due to vacancies. |
| Transport | | 3,128 | 2,000 | 1,128 | 56.40% | 8,000 | Car allowances are overspent due to the increased numbers of applications. |

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| Supplies and Services | | 6,674 | 1,492 | 5,182 | 347.23% | 5,969 | Legal and professional fees are overspent by £5,725 due to the outsourcing of plan checking. This will be funded from the underspend in employee expenses. |
| C&PM Holding Acc | S Borwick | 31,858 | 31,245 | 614 | 0.16% | -1,998 | |
| Supplies and Services | | 3,194 | 2,847 | 347 | 12.19% | 48,767 | Temporary staff bills now received and paid. |
| Public Bldgs Hold Acc | S Borwick | 60,415 | 59,352 | 1,063 | 0.09% | 3,008 | |
| Premises | | 68,133 | 67,134 | 999 | 1.49% | 328,904 | Budgets will be utilised by year-end |