

REVENUE BUDGET - MONITORING REPORT 2010/11 (Quarter One)

EXECUTIVE MEMBER: Cllr E Woodburn, Leader

LEAD OFFICER: Angela Brown

REPORT AUTHOR: Paul Robson, Management Accountant ,Barry Williams Interim Accountant (Service Review) , Chris Dove, Interim Project Accountant

Summary:

The report provides the Executive with the summary budget position for the Revenue Budget 2010/11 at 30th June 2010, and, a forecast year-end outturn position.

Recommendations:

The Executive is asked to;

- (i) Approve RPWG recommendation to reduce the 2010/11 budget by £455,000 as a result of the first stage of the Service Reviews 2010 – 2013 process and note that £353,000 of these reductions are ongoing savings going forward to future years
- (ii) Approve the removal of the fee from the approved fees and charges schedule for personal searches as a result of a change in legislation. The cost to the Council in 2010/11 is estimated at £20,000.
- (iii) Approve the utilisation of a maximum of £10,000 from general fund balances for the Data Capture Project
- (iv) Confirm the revised net revenue budget of £16,164,560 (paragraph 2.2).
- (v) Note the projected year-end position of £242,582 net under spending is subject to monthly review and there are a number of key variables which may impact upon the projection.
- (vi) Note the projected balances on general fund and ear marked reserves.

1 INTRODUCTION

- 1.1 In accordance with Council's Financial Regulations, the Head of Finance 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 Head of Finance.
- 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 30th June 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. Details of the budget reductions or increased income targets by service are contained in Appendix C to this report.
- 1.6 In summary, Quarter 1 projected position is showing a net underspend of £242,582 at the year-end measured against the current approved revenue budget of £16,164,560 (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 6th 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 The Government, as part of its emergency budget, has announced cuts to grants provided to local authorities. For Copeland;
- Area Based Grant has been cut by £98,307, affecting the programme paid for through the Whitehaven Neighbourhood Fund.
 - Housing and Planning Delivery Grant has been cut by £63,218, which require an increase in the use of reserves to support planning activities and
 - Grant assistance to support free swimming of £42,000 has been withdrawn completely. To neutralise the impact of this cut, North Cumbria Leisure will re-instate fees and charges for this activity from 1 September 2010 and the Council will reduce its contract payments by a total of £42,000 for the remainder of the year.

The overall total of £203,525 has been deducted from budget forecasts for 2010/11.

- 2.3 Table 1 shows the summary movement on the annual revenue budget in the three months to 30th June 2010. The current net revenue (approved) budget is £16,164,560 Table 2 shows the funding of the current revenue budget.

Table 1 - 2010/11 Approved Budget	£	Notes
Net Budget Requirement funded from Council Tax and Grants	13,104,230	
Net Budget Requirement funded from Reserves	2,770,922	
Total Approved Net Budget Requirement	15,875,152	
Reduction in General Grant Funding (Area Based Grant)	(98,307)	
Amended Approved 2010/11 Net Budget Requirement	15,776,845	
2010/11 changes to Net Budget Requirement		
Carry forward requests applied 2010/11 (Appendix A)	425,918	2.4
Approved Net Contribution to General Fund Balances (Appendix B)	(247,800)	
Approved Use of Earmarked Reserves (Appendix B):	523,379	
Reductions in grants within services;		
Housing & Planning Delivery Grant	63,218	
Free Swimming	42,000	
Adjustments to service budgets;		
Stage 1 service Review Savings (Appendix C)	(455,000)	2.6
Reduced Contract Payment NCL	(42,000)	2.2
Building Maintenance & Energy Efficiency	48,000	2.7
Data Capture Project	10,000	2.8
Personal Search Fees	20,000	3.12
Total 2010/11 changes to Net Budget Requirement	387,715	
Current Net Budget Requirement	16,164,560	

- 2.4 Appendix A sets out in detail approved carry forwards shown in Table 1 above. Executive at its meeting of 29th June 2010, approved carry forward requests totalling £894,473, of which £425,918 are planned to be utilised during 2010/11.
- 2.5 Appendix B “Additional Use of Earmarked Reserves and General Fund Balances” shows amendments to the Approved 2010/11 Budget utilisation of reserves, following 2009/10 Outturn Report. The original budget 2010/11, approved at Full Council on 2nd March 2010, included planned utilisation of £2,770,922 from earmarked reserves and general fund balance. A number of adjustments have been made to the original budgeted planned utilisation (col 2), based on the 2009/10 outturn report and the utilisation of reserves and balances has risen to £3,158,637.
- 2.6 As part of the service review exercise currently being undertaken, Resource Planning Working Group (RPWG) at its meeting on 11 June 2010 approved identified initial savings of (£455,000), to be returned to General Fund balances. Ongoing savings into future years represents £353,000. Executive are requested to formally approve these identified savings as set out in Appendix C.

- 2.7 Members are reminded that £48,000 has been approved, at the June Executive meeting, for earmarking from general fund balances for building maintenance and energy efficiency purposes.
- 2.8 An amount of £10,000 has been included within the use of reserves to fund the potential shortfall for the Data Capture capital Project (paragraph 6.2)
- 2.9 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.
- 2.10 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.

Table 2 – Funding of 2010/11 Net Revenue Budget	Original Approved Net Budget £	Current 2010/11 Net Budget £	Variance £
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
	11,238,902	11,238,902	0
Area Based Grant	1,028,500	930,193	(98,307)
PFI Grant Income	836,828	836,828	0
	13,104,230	13,005,923	(98,307)
Use of General Fund Balances and Earmarked Reserves	2,770,922	3,158,637	387,715
Total Funding	15,875,152	16,164,560	289,408

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.

Table 3 - Summary Year End Projection 2010/11				
Department	Original Annual Net Budget £	Revised annual Net Budget £	Forecast Outturn £	Variance £
Chief Executive	1,357,404	1,364,084	1,313,656	(50,428)
Customer Services	772,900	765,808	800,959	35,151
Finance and Management				
Information Systems (MIS)	1,706,737	1,706,737	1,844,293	137,556
Legal and Democratic Services	905,163	911,161	898,255	(12,906)
Policy and Performance	1,122,172	1,073,922	1,084,983	11,061
Development Strategy	3,153,080	3,612,153	3,469,351	(142,802)
Development Operations	2,440,437	2,551,487	2,489,483	(62,004)
Leisure and Environmental services	4,667,259	4,429,208	4,270,998	(158,210)
Vacancy Savings	(250,000)	(250,000)	(250,000)	0
Total	15,875,152	16,164,560	15,921,978	(242,582)

- 3.2 Appendix D 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 £242,582. This represents 1.5% of the net approved budget.
- 3.4 Detailed explanations of the key variations are set out in paragraphs 3.5 to 3.19.

Budget Monitoring 2010/11 (Qtr 1) – Significant Estimated Variances

Service Reviews

- 3.5 Stage 1 of the service review process identified budget reductions and increased income targets totalling £455,000 as detailed in Appendix C to this report. These reductions to the 2010/11 budget have been incorporated into the forecasts for the relevant service areas.
- 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

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 2010/11 salary budget forecast will be updated at quarter 2 to reflect changes arising from the service review and vacancy management processes.

Chief Executive

3.9 A net under spend of £50,428 is forecast at the year-end. This is due to vacancies arising in Management Information Systems. A planned minor reorganisation is now to be included in the service review process. This has been partially offset by a forecast overspend on the Chief Executive account in supporting the interim arrangements.

Customer Services

3.10 A net over spending of £35,151 is forecast at the year-end. The principal reason for this is a projected reduction in council tax based court income from the budget.

Finance and Management Information Systems (MIS)

3.11 An over spending of £137,566 is forecast at the year end, and consists mainly of :-

- 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 £188,725 as a result of very poor short term interest rates being offered by the principal institutions. A Treasury Management Report will be presented to the next meeting of the Executive.
- The concessionary fares budget has experienced variation in usage over the last three years, making budget predictions difficult. Usage statistics to 30th June 2010, compared to last year's profile would indicate a potential underspending at the year-end of £37,393. This

Legal and Democratic Services

3.12 There is an under spending of £12,906 forecast for this department at the year-end. This is due to an under spend on salary related costs relating to employer superannuation contributions. This is partially offset as Land Charges income is projected to show a shortfall of £20,000 as a result of new legislation relating to personal searches. This will have a budgetary implication for 2011/12.

3.13 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 1st April 2005 onwards. This is estimated at £35,000 for Copeland. This has not been included in the financial statements, and will only be included when further guidance is received.

Policy and Performance

3.14 Policy and Performance is projecting a small overspend of £11,061 on a budget of £1.1m. This is partly due to allocation of GIS costs paid in advance and split between 2009/10 and 2010/11. The Managing Radioactive Waste Programme (MWRP) is contributing, through its support from DECC, towards additional communications support.

Development Strategy

3.15 Development Strategy is forecasting a net under spend at the year-end of £142,802. This is due to salary related savings as a result in vacancies in economic development, development strategy, planning policy, and, nuclear. Also, rental income at Cleator Moor Business Centre is projected ahead of budget.

This is slightly offset by Neighbourhood management and regeneration delivery plan expecting to show a slight overspend as a result of planned project expenditure being ahead of profile.

Development Operations

3.16 The year-end projection for this department is of a total net under spending of £62,003.

The property budget is forecast a net underspend of £37,937 due to additional rental income and a saving in salary related costs due a change in resourcing arrangements.

General repairs to the Council-owned public buildings is projecting an under spend of £9,300 due to a slight decrease activity in their upkeep.

Development control is also showing a slight projected saving of £12,500 due to vacancies of salary based staff.

The Beacon is currently forecasting a year end position in line with budget.

The Beacon has also earmarked £155,000 to date for future investment purposes to ensure the medium to longer term sustainability of the centre as a leading tourist and heritage attraction. Members have previously approved the use of £105,000 of this reserve in the current year for floor improvements. The quarter 2 budget monitoring report will assess the current year position in more detail.

Leisure and Environmental Services

- 3.17 Leisure and Environmental Services are predicting an under spending of £158,210 at the year end. This is a complex budget area and a number of variables impact upon it.
- 3.18 Projected savings of £42,790 is a result of vacancy management in Cultural Services, L&ES Management and Administration, and Environmental Health.
- 3.19 Waste Management budget projected financial position at year end is anticipated to show an under spend of £139,607. This is due to improved income from recycling activities and a slight reduction in employee related costs. 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 a recycling rate of 40%, but the 42% recycling rate is now being achieved.

4 GENERAL FUND BALANCE AND EARMARKED RESERVES

- 4.1 Appendix E 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 £242,582 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.

- 4.3 Projections indicate balances at 2010/11 financial year end to be £2,947,902 for general fund balances, £3,393,382 for earmarked reserves, and £1,686,177 for sinking funds.
- 4.4 This equates to a fall in the level of balances of reserves of £2,780,663 (-25.7%). The sustainability of the overall reserves position will be assessed in more detail as part of the 2011/12 budget process.

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.

A saving of £2,327 was achieved from a contract for Electoral Printing Services which was retendered this quarter.

A current area of work is implementing the proposal to rationalise the number of desktop printers at the Council offices. This will deliver an estimated saving of £16,626. It is expected that there will be associated savings from reduced usage of paper, which will be quantified at year end.

6 CAPITAL - REVENUE BUDGET IMPLICATIONS

- 6.1 The capital monitoring report on this agenda addresses a number of projects that have, or potentially have, revenue implications to the Council, as stated below:
- 6.2 Members are requested to approve the utilisation of up to £10,000 for the Data Capture Project.

The capital monitoring report on this agenda reminds Members that the Data Capture Project was approved for inclusion on the Capital Programme at £34,000. This essential project which ensures that all the necessary and historic land charges, development control and building control data is captured electronically, is also cleansed and available to council staff and the general public, is being carried out at the same time as the separate MIS Headway Software project is being implemented. This means that we are essentially testing the software as the data is being loaded. There are advantages to this as any software problems can be identified and rectified now before the project concludes, however some technical issues have reduced the rate of capture, and as a result costs, are expected to be in excess of the £34,000 approved budget by approximately £7,000. It is hoped that this funding requirement can be met by utilising under spend on the MIS Headway Software project, which would not represent an increased demand on the council's resources. If this proves insufficient it is proposed to match the additional costs from existing revenue reserves for service improvement in building control and development control.

- 6.3 The capital monitoring report on this agenda also reminds Members that the fitting of the new cremator is expected to complete during quarter 3, though this will be confirmed once the tender has been let. Council was informed at its meeting of 2 March this year, of the issue regarding VAT reclaimed by the Copeland. Under its partial exemption scheme the Council can claim all its VAT back on its ordinary activities (including VAT relating to exempt activities) provided the exempt element does not exceed a 5% threshold set by HMRC. If this threshold is breached then all VAT relating to exempt activities becomes repayable. Cremation is an exempt supply for VAT purposes so the VAT on the installation of the cremator must go into the calculation. As the inclusion of this VAT will push the exempt VAT above the 5% threshold set by HMRC it means that none of the exempt VAT could be reclaimed for 2010/11, which on 2009/10 levels would be approximately £62,000 and £70,000 for the cremator VAT. This would effectively increase the cost of all the supplies that are related to exempt activities and this increased cost would need to be met from revenue (£62,000) and from capital (£70,000) for the cremators. HMRC have been formally approached to request that as the breach of the partial exemption will only be as a result of the cremator installation and will only occur in 2010/11 that it can be ignored and VAT recovered as normal. We are currently working with HMRC to gain a decision and when the outcome of this corporate VAT issue is known it will be reported to Members and the request for additional revenue, if needed, will be presented.
- 6.4 Executive at its meeting of 18 January 2010 approved the commissioning of a feasibility report on Pow Beck. This tender was let to WYG at a cost of £244,000, funded 100% through a maximum grant of £300,000 from BEC. A quarter 1 2010/11 claim has been submitted to BEC for £107,000 (yet to be received). As work has commenced and been paid for in part it is hoped that this legal and contractual obligation will mean the remaining funds would be available to complete this stage of the works. Members are asked to note that whilst this specific Pow Beck project is not on the capital programme, but is reported through revenue (as the nature of report does not qualify for capital funding) that future capital works on Pow Beck resulting from this report may be effected by the Government's proposal to abolish the NWDA. Any developments will be reported to Members.
- 6.5 At the time of writing this report, the implications of the possible loss of the NWDA are being considered and evaluated and Members will be kept informed of developments regarding this scheme. Should the planned Albion Square project be unable to proceed and the site remains within the Council's possession then the costs spent on the plan would cease to be eligible to be funded by Capital (as they have not contributed directly to the creation of an asset). There would be nil impact regarding the external funding used from BEC and NMP but Copeland's own funding of this

project, which has been and continues to be provided from Useable Capital Receipts Reserve would need to be repaid and revenue funded. If, as believed at the time of writing this report, that either a) the scheme will go ahead or b) the enhanced asset of the land with planning permission and the plans will be disposed of there will be no need for additional revenue funding. Members will be kept informed of developments regarding this scheme and the revenue funding implications,

7 CONCLUSION

- 7.1 This report has set out in summary, the current revenue budget for 2009/10 and the forecast position at the year end. Members are requested to confirm the current net revenue budget of £16,164,560.
- 7.2 Members are asked to note the the projected position at the year end of a net under spending of £242,582 against the current net revenue budget.
- 7.3 Members are requested to approve up to a maximum of £10,000 from general fund balances to fund the Data Capture Project if required.
- 7.4 Members are requested to approve RPWG recommendation (11 June 2010 meeting) to reduce the 2010/11 budget by £455,000 as a result of the first stage of the Service Reviews 2010 – 2013 process, and note that £353,000 of these savings will be ongoing into future years.
- 7.5 Approve the removal of the fee from the approved fees and charges schedule for personal searches as a result of a change in legislation. The cost to the Council in 2010/11 is estimated at £20,000.
- 7.6 Any underspend against the 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

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 – Detailed Approved Carry Forwards
- Appendix B – Additional Use of Earmarked Reserves and General Fund Balances
- Appendix C – Resource Planning Working Group (meeting on 11 June 2010) Service Review Changes Affecting the 2010/11 Budget
- Appendix D - 2010/11 Detailed Budget Monitoring Report for Period 3 to 30 June 2010
- Appendix E – Detailed Movement on General Fund Balance and Earmarked Reserves

List of Background Documents

2010/11 Period 3 Management Accounts Reports
Revenue Budget Reports 2010/11
2010/11 Q1 Capital monitoring Report

List of Consultees

Corporate 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 - Detailed Approved Carry Forwards

Approved Carry Forwards from 2009/10

Revenues and Benefits Shared Services
Business Rate Deferral Costs
Implement Changes in Benefits Scheme
Finance Server Upgrade
Sickness Reduction Consultancy
Public Consultation
Homelessness
Intensive Local Engagement
Local Delivery Framework Printng
Empty Shops Programme
LABGI Contribution to Empty Shops Programme
Council Match Funding for Arts and Sports Development Grants
Contribution for Flood Risk Assessment at Millom Pool
Connected Communities Seaside Grants
Dog Control Order Signage
Land Drainage and Coastal Defence Work
Application of CAMEO funding for Crematorium Burners
Registration of Council Land
Beacon Grants
Land Slippage North Shore
May 2011 Elections
Job Evaluation
Habitat Assessment
Planning Enforcement and Conservation Advice
PFI Performance Deductions
Copeland Seaside Coastal Park Initiative
LABGI for Empty Shops
Total Approved Carry Forwards

Planned Utilisation		
2011/12		
2010/11	onwards	Total
£	£	£
60,000		60,000
12,293		12,293
6,315		6,315
16,680		16,680
8,000		8,000
5,000		5,000
54,172		54,172
71,722		71,722
6,574		6,574
41,588		41,588
14,020		14,020
12,139		12,139
1,438		1,438
355		355
10,000		10,000
8,584		8,584
22,988		22,988
10,000		10,000
6,850		6,850
57,200		57,200
	10,000	10,000
	153,784	153,784
	33,670	33,670
	20,208	20,208
	39,479	39,479
	200,000	200,000
	11,414	11,414
425,918	468,555	894,473

Amendments to the Approved 2010/11 Budget Utilisation of Reserves, following 2009/10 Outturn Report

Appendix C

Resource Planning Working Group (meeting on 11 June 2010) Service Review Changes Affecting the 2010/11 Budget

	<u>Expenditure Reductions</u>	<u>Additional Income</u>	<u>Total</u>
	£'000	£'000	£'000
<u>Customer Services</u>			
Reduce Allpay budget	-5		
Reduce security budget	-2.7		
	-7.7	0	-7.7
<u>Finance & Management Information Systems</u>			
Reduce IT costs	-10	0	-10
<u>Policy & Performance</u>			
Performance Improvement Team	-3	0	-3
<u>Legal & Democratic Services</u>			
Reduce computing costs – Civic & Mayoral	-2		
Reduce members allowances	-2		
Reduce software licence costs – Elections	-2		
Reduce software licence costs – Land Charges	-8		
	-14	0	-14
<u>Development Operations</u>			
Reduce relocation Expenses – Head of Development Operations	-2.5		
Staff re-structure - Property Services	-7.3		
Reduce equipment budget – Property Services	-1.2		
	-11	0	-11
<u>Development Strategy</u>			
Economic Development - Hospital	-7.1		
Economic Development Manager (vacancy until Aug 10)	-12		
Homeless Manager (vacancy saving – 4 months)	-10		
Homeless Priority Needs (do less kitting out)	-5		

Homeless contract (reduce the contract)	-2		
Working Neighbourhood Fund Community Initiatives (delay some spend until 2011/12)	-80		
	-116.1	0	-116.1
<u>Leisure & Environmental Services</u>			
<u>Management</u>			
Non-recruitment of Head of Service (full year)	-70		
<u>Cultural Services</u>			
Staffing re-structure	-24.2		
<u>Enforcement</u>			
Additional income - Market		-14	
Dogs Enforcement – reduced contractor costs	-5		
<u>Open Spaces</u>			
Cemetery - Additional income		-12	
Crematorium - Reduced business rates	-6		
Crematorium - Additional income		-92	
<u>Waste Re-cycling</u>			
Revised recycling targets increasing reward income		-70	
	-105.2	-188	-293.2
Overall Total	-267	-188	-455

Appendix D - 2010/11 Detailed Budget Monitoring Report for Period 3 to 30 June 2010

Projection Y/E				
Projection Y/E				
	Projection Y/E	Original Budget 2010/11	Current Budget 2010/11	Current Budget Variance
Chief Executives				
Chief Executive	191,788	194,415	194,415	(2,627)
Corporate Management	213,324	221,784	221,784	(8,460)
Community Partnerships (LSP,etc)	156,635	159,483	159,483	(2,848)
Corporate Director - Quality of Life	108,880	107,856	107,856	1,024
Management Information Systems	514,798	571,505	578,185	(63,387)
Director of Development	128,231	102,361	102,361	25,870
Managing Radioactive Waste	0	0	0	0
Total - Chief Executives	1,313,656	1,357,404	1,364,084	(50,428)
Customer Services				
Customer Services	592,984	605,955	598,255	(5,271)
Revenues & Benefits	207,975	166,945	167,553	40,422
Total - Customer Services	800,959	772,900	765,808	35,151
Finance				
Accountancy Services	564,305	572,680	572,680	(8,375)
Concessionary Fares	608,522	645,915	645,915	(37,393)
Corporate Treasury Management	173,653	(15,072)	(15,072)	188,725
Corporate Insurance	279,120	283,867	283,867	(4,747)
Audit & Fraud Prevention	218,693	219,347	219,347	(654)
Total - Finance	1,844,293	1,706,737	1,706,737	137,556
Legal & Democratic Services				
Democratic Services	345,157	354,621	350,619	(5,462)
Elections	52,707	51,973	49,973	2,734
Emergency Planning	17,659	20,114	20,114	(2,455)
Land Charges	(48,974)	(57,619)	(45,619)	(3,355)
Legal Services	638,886	645,140	645,140	(6,254)
Licensing	(107,180)	(109,066)	(109,066)	1,886
Total - Legal	898,255	905,163	911,161	(12,906)
Policy & Performance				
Communications	106,662	104,936	104,936	1,726
Human Resources - JE and Human Resources Team	581,710	620,710	578,710	3,000
Policy & Performance Team	163,871	160,388	160,388	3,483
Process Improvement Team	232,740	236,138	229,888	2,852
Total - Policy & Performance	1,084,983	1,122,172	1,073,922	11,061
Development Strategy				
Housing and Homelessness	522,495	500,877	523,049	(554)
Economic Development	249,645	279,005	259,905	(10,260)
Planning Policy	502,372	535,220	605,012	(102,640)
WNF/Regeneration Delivery Plan	1,415,920	1,306,828	1,403,559	12,361
Nuclear	273,705	290,127	290,127	(16,422)
Sustainability	58,980	55,500	55,500	3,480
Development Strategy (including HoS)	446,234	185,523	475,001	(28,767)
Development Strategy	3,469,351	3,153,080	3,612,153	(142,802)
Total - Development Strategy incl Regeneration Delivery Plan	3,469,351	3,153,080	3,612,153	(142,802)
Development Operations				
Head of Development Operations	77,200	80,446	77,946	(746)
Admin Buildings	1,081,750	1,081,575	1,081,575	175
Beacon & TIC	444,356	437,546	444,396	(40)
Building Control	103,112	102,889	102,889	223
Planning	155,623	166,731	166,731	(11,108)
Property	206,167	242,604	244,104	(37,937)
Public Buildings	380,006	287,116	392,316	(12,310)
Procurement	41,270	41,530	41,530	(260)
Total - Development Operations	2,489,484	2,440,437	2,551,487	(62,003)
Leisure & Environmental Services				
Cultural Services	945,185	968,045	957,422	(12,237)
Enforcement	(85,304)	(71,903)	(80,903)	(4,401)
Environmental Health	703,762	701,838	710,422	(6,660)
Leisure & Environmental	173,889	252,738	182,738	(8,849)
Open Spaces	870,169	943,638	856,626	13,543
Waste Services	1,663,296	1,872,903	1,802,903	(139,607)
Total - Leisure & Environmental Services	4,270,998	4,667,259	4,429,208	(158,210)
GRAND TOTAL	16,171,978	16,125,152	16,414,560	(242,582)
22212 Vacancy Management	(250,000)	(250,000)	(250,000)	0
TOTAL	15,921,978	15,875,152	16,164,560	(242,582)
Below the Line				
00034 Area Based Grant	(930,512)	(1,028,819)	(930,512)	0
28675 PFI Grant Income	(836,828)	(836,828)	(836,828)	0
Below the Line	(1,767,340)	(1,865,647)	(1,767,340)	0
GRANDTOTAL	14,154,638	14,009,505	14,397,220	(242,582)
Trial Balance				
Variance				

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

	Opening Balance as at 1st April 2010 £	Budgeted Utilisation £	Approved Current Estimated Utilisation £	In Year Forecast Underspend £	Variance against Budget £	Projected Closing Balance as at 31 March 2011 £	Movement £ %	
General Fund	-3,643,801	1,074,145	938,481	-242,582	-378,246	-2,947,902	695,899	-19.1%
Earmarked Reserves	-5,613,538	1,696,777	2,220,156		523,379	-3,393,382	2,220,156	-39.6%
Total General Fund and Earmarked Reserves	-9,257,339	2,770,922	3,158,637	-242,582	145,133	-6,341,284	2,916,055	-31.5%
Sinking Funds	-1,550,785	-135,392	-135,392		0	-1,686,177	-135,392	8.7%
Total	-10,808,124	2,635,530	3,023,245	-242,582	145,133	-8,027,461	2,780,663	-25.7%