

Budget Monitoring - March 2014

Environmental and Development

APPENDIX 1

£'s	BUDGET			FORECAST		ANNUAL		RESERVES		COMMENTARY
	YTD ACTUAL	BUDGET	BUDGET OUTTURN	ADJUSTMENTS	PROJECTED OUTTURN	BUDGET	PROJECTED VARIANCE	EARMARKED	GF	
PSX90 Transport Services	0	0	0		0	0	0		0	
Central & Departmental Accounts	0	0	0	0	0	0	0	0	0	
CCF00 Tourism Policy, Marketing & Development	56,322	0	56,322		56,322	56,447	125		125	
CPH70 Promotion and Marketing of the Area	259,377	0	259,377		259,377	295,225	35,848		35,848	£10k unbudgeted income, £18k saving on restructure, £6k Fav comp maintenance, £2k fav on recharges
Economic Development	315,699	0	315,699	0	315,699	351,672	35,973	0	35,973	
CPE10 Environmental Education	136,317	0	136,317		136,317	136,605	288	288		
Environmental Education	136,317	0	136,317	0	136,317	136,605	288	288	0	
CEE00 Food Safety	203,227	0	203,227		203,227	223,144	19,917		19,917	£21k additional licencing income, £4k fav recharges, £6k adv additional contractor costs
CEE10 Pollution Reduction	318,500	0	318,500		318,500	337,798	19,298		19,298	£6k fav salary, £11k fav licencing fees, £7k fav recharges, £3k adv depreciation, £2k adv prof fees
CEE30 Health and Safety at Work	0	0	0		0	0	0		0	
CEE50 Pest Control	28,321	0	28,321		28,321	25,998	(2,323)		(2,323)	£1k fav recharges, £3k adv salary
CEE80 Public Conveniences	48,152	0	48,152		48,152	52,128	3,977		3,977	£2k fav depreciation, £5k fav r&m, £3k adv bus rates
CEH00 Community Safety (Safety Services)	153,430	0	153,430		153,430	171,320	17,890		17,890	£10k fav salaries due to vacancy, £4k fav prof fees - reduction in stray dogs, £3k fav recharges
KGW00 Welfare Services	109	0	109		109	1,612	1,503		1,503	
Environmental Services	751,739	0	751,739	0	751,739	812,001	60,262	0	60,262	
HTK10 Environmental Maintenance (Other Roads)	(13,915)	0	(13,915)		(13,915)	(1,679)	12,237		12,237	Professional fees lower than expected
NAC60 Public Transport	23,618	0	23,618		23,618	29,769	6,151		6,151	£5k fav on r&m, £1k fav contract cleaning
Highways	9,703	0	9,703	0	9,703	28,090	18,387	0	18,387	
ACL00 Local Land Charges	177,808	0	177,808		177,808	69,180	(108,628)		(108,628)	£100k adv prov for refund of personal searches, £32k adv redundancy prov, £16k fav fees, £4k fav recharges, £3k fav comp maintenance, £1k fav insurance
CEE70 Licensing	(7,305)	0	(7,305)		(7,305)	37,688	44,993		44,993	Fav £35k due to vacancy/mat leave, £19k fav fees, £5k fav recharges, £10k adv agency, £3k adv prof fees
Licensing and Land Charges	170,503	0	170,503	0	170,503	106,868	(63,635)	0	(63,635)	
ACG00 Emergency Planning and Works	1,091	0	1,091		1,091	537	(554)		(554)	
CCA20 Heritage	12,872	0	12,872		12,872	24,040	11,168	10,000	1,168	Heritage sub Committee approval for £10k earmarked reserves. £1k fav essential user
CPB00 Building Regulations	102,489	0	102,489		102,489	140,377	37,888		37,888	£14k fav fee income, £21k fav recharges, £4k fav salary, £3k fav microfilming, £1k adv agency, £3k adv training (restructure)
CPB10 Building Control Enforcement	68,574	0	68,574		68,574	74,872	6,298		6,298	£3k fav comp maintenance, £2k fav salary, £1k fav other

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	YTD ACTUAL	BUDGET	BUDGET OUTTURN	ADJUSTMENTS	PROJECTED OUTTURN	BUDGET	PROJECTED VARIANCE	EARMARKED	GF	
CPB20 Other Building Control Work	20,650	0	20,650		20,650	41,156	20,506		20,506	£4k fav salaries, £5k prof fees and £11k fee income
CPC00 Development Control Advice	18,860	0	18,860		18,860	16,316	(2,544)		(2,544)	£6k adv comp maintenance, £3k fav essential user Favourable £33k salaries due to vacancy & mat leave, £21k fav recharges, £157k fav planning apps, adverse £11k ex-gratia payments and £70k prov for appeal, other small var £3k adv
CPC10 Dealing with Development Control Applications	166,294	0	166,294		166,294	292,976	126,682		126,682	Salary underspend £10k and £2k fav recharges
CPC20 Development Control Enforcement	131,585	0	131,585		131,585	143,889	12,304		12,304	£53k fav on salary costs due to vacancy & mat leave, which is covering professional fees (£36k), £8k fav recharges, £27k fav prof fees
CPD10 Structure and Local Planning	479,645	0	479,645		479,645	530,007	50,362		50,362	
Planning	1,002,060	0	1,002,060	0	1,002,060	1,264,172	262,112	10,000	252,112	
HTP10 Off-Street Parking	127,446	0	127,446		127,446	79,677	(47,769)		(47,769)	£43k adv impairment of assets, £4k fav grounds maint, £9k adv fee income
Town Centre	127,446	0	127,446	0	127,446	79,677	(47,769)	0	(47,769)	
CEE60 Public Health	(731)	0	(731)		(731)	446	1,178		1,178	£9k fav vehicle hire, £11k fav income, £9k fav furniture, salaries £20k fav salary, £3k fav recharges, £6k fav depreciation, £43k adv prof fees
CES00 Street Cleansing (not chargeable to highways)	401,816	0	401,816		401,816	417,313	15,497		15,497	£53k fav salaries, £28k fav materials, £39k fav tpp costs, £43k fav recharges, £25k fav depreciation, £115k adv agency, £19k adv hire of vehicles, £45k adv fees
CEW00 Household Waste Collection	2,225,017	0	2,225,017		2,225,017	2,233,673	8,656		8,656	
CEW10 Trade Waste Collection	(122,288)	0	(122,288)		(122,288)	(77,605)	44,683		44,683	£36k fav fees, £9k fav tpp costs and materials £6k fav agency, £7k fav prof fees, £7k fav materials, £5k fav recharges, £65k fav income, £18k adv salary, £39k adv waste management
CEW20 Recycling	313,423	0	313,423		313,423	346,662	33,239		33,239	
Waste Collection & Street Cleansing	2,817,237	0	2,817,237	0	2,817,237	2,920,489	103,252	0	103,252	
	5,330,704	0	5,330,704	0	5,330,704	5,699,575	368,870	10,288	358,582	

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Housing & Community

APPENDIX 2

£'s	BUDGET			FORECAST		ANNUAL		RESERVES		COMMENTARY
	YTD ACTUAL	BUDGET	BUDGET OUTTURN	ADJUSTMENTS	PROJECTED OUTTURN	BUDGET	PROJECTED VARIANCE	EARMARKED	GF	
ACT00 General Grants, Bequests & Donations	378,876	0	378,876		378,876	282,966	(95,910)	(100,069)	4,159	£1k fav recharges, £3k fav salary (reserve drawdown for grants)
CCD00 Community Centres	51,438	0	51,438		51,438	54,562	3,124		3,124	£1k fav electricity, £3k fav recharges
CEG00 Community Safety (Crime Reduction)	273,702	0	273,702		273,702	288,088	14,386	14,386		
CEK00 Defences Against Flooding	47,286	0	47,286		47,286	49,594	2,308		2,308	
CPH20 Market Undertakings	(13,768)	0	(13,768)		(13,768)	(62)	13,705		13,705	£10k increase in market income, £3k decrease in Business Rates
CPL00 Community Development	40,364	0	40,364		40,364	35,818	(4,546)		(4,546)	Adverse salaries £1k, prof fees £2k, £3k training and £2k insurance, favourable subscriptions £1k and tools £1k
CCF10 Village Halls	5,588	0	5,588		5,588	7,522	1,934		1,934	R&M saving
Community Development and Support	783,486	0	783,486	0	783,486	718,488	(64,999)	(85,683)	20,684	
CCA10 Arts Development & Support	52,595	0	52,595		52,595	35,136	(17,459)	(17,459)	0	
CCA40 Festival of Leisure	44,791	0	44,791		44,791	47,857	3,066		3,066	£1k fav recharges, £2k fav salary
CCA30 Christmas Lights	61,581	0	61,581		61,581	62,533	952		952	
Leisure and Recreational Activities	158,967	0	158,967	0	158,967	145,526	(13,441)	(17,459)	4,017	
CCD20 Sports Development & Community Recreation	247,769	0	247,769		247,769	265,245	17,475	17,475		
CCD30 Indoor Sports & Recreation Facilities	447,938	0	447,938		447,938	472,016	24,077		24,077	£21k fav r&m, £2k fav utilities, £5k fav depreciation, £2k fav income, £4k adv tpp, £2k adv t&e
CCD40 Outdoor Sports & Recreation Facilities (SSP)	(88,539)	0	(88,539)		(88,539)	39,691	128,230	128,230		
CCA00 Melbourne Leisure Centre	(2,522)	0	(2,522)		(2,522)	799	3,321		3,321	Accrual released from YE
CCD10 Get Active in the Forest	32,895	0	32,895		32,895	36,493	3,598	3,598		
CCD50 Playschemes	51,733	0	51,733		51,733	52,141	408	408		
Leisure Centres and Community Facilities	689,274	0	689,274	0	689,274	866,384	177,110	149,712	27,398	
CCE00 Ground Maintenance	602,269	0	602,269		602,269	729,793	127,524		127,524	£29k inc income DCC, £25k fav fees for golf course & Parishes, £3k fav GM non contract, £30k fav recharges, £8k fav depreciation, £2k fav insurance, £9k salaries due to vacancy, £11k fav t&e, and £6k fav materials, £4k fav R&M
CCE10 Countryside Recreation & Management	15,115	0	15,115		15,115	18,538	3,423		3,423	
CCE20 Allotments	(849)	0	(849)		(849)	(138)	711		711	Fav grounds maintenance
CCF20 Rosliston Forestry Centre	148,945	0	148,945		148,945	178,245	29,300		29,300	£26k fav revaluation gain, £3k fav recharges
CEA00 Cemeteries	71,990	0	71,990		71,990	53,170	(18,820)		(18,820)	£34k adv redundancy prov, £6k fav fees, £2k fav recharges, £2k fav salary, £5k fav r&m
CEA30 Closed Churchyards	4,246	0	4,246		4,246	4,578	332		332	
KJE70 Community Parks & Open Spaces	320,000	0	320,000		320,000	263,028	(56,972)	(56,972)		Drawdown from commuted sum
Parks and Open Spaces	1,161,715	0	1,161,715	0	1,161,715	1,247,214	85,499	(56,972)	142,471	
CEE20 Housing Standards	130,150	0	130,150		130,150	125,857	(4,293)		(4,293)	£8k adv salary, £2k fav recharges, £2k fav prof fees
KGA00 Housing Strategy	76,920	0	76,920		76,920	123,273	46,353	10,000	36,353	£28k fav salary due to vacancy, £4k fav subscriptions, £1k fav recharges, £3k other small var (reserves: £10k housing needs study c/fwd)
KGD00 Housing Advice	99,923	0	99,923		99,923	88,918	(11,005)		(11,005)	£5k adv public lib, £3k fav salary, £3k other small var
KGE10 Administration of Renovation & Improvement Gr	127,988	0	127,988		127,988	142,606	14,618		14,618	£6k adv salaries, £3k fav recharges, £15k fav tpp, £1k fav prof fees
KGH10 Bed / Breakfast Accommodation	(111)	0	(111)		(111)	16,326	16,438		16,438	Income offset costs

Budget Monitoring - March 2014

Finance & Management

APPENDIX 3

£'s		BUDGET		FORECAST		ANNUAL		RESERVES		COMMENTARY
		YTD ACTUAL	BUDGET	BUDGET OUTTURN	ADJUSTMENTS	PROJECTED OUTTURN	BUDGET	PROJECTED VARIANCE	EARMARKED	
										£106k saving on restructure, £4k adv add duties, £2k insurance costs and £8k prof fees (Env Transistion costs)
PSX40	Senior Management	0	0	0		0	0		0	
PSX50	Reprographic/Print Room	0	0	0		(0)	(0)		(0)	(adj profiling)
										Fav £12k salaries due to vacancy, maternity & sickness, £3k fav on tools, £2k fav periodicals, £9k adv prof fees, £9k adv Agresso main unaccrued in 12/13, £5k bespoke support Unit 4 unbudgeted (ajd correct outturn)
PSX55	Financial Services	0	0	0		(0)	(0)		(0)	
PSX56	Internal Audit	0	0	0		0	0		0	
PSX57	Merchant Banking Services	0	0	0		0	(0)		(0)	Bank charges lower than budget (adj electronic payments)
PSX60	ICT Support	0	0	0		(0)	(0)		(0)	Internet £17k adv, Prof Fees 13K, 19k Adv R & M ,19K adv Software, £32k saving in Microsoft Licences
PSX65	Legal Services	0	0	0		(0)	(0)		(0)	Salary overspend (£8 unbudgeted additional duties payments)
PSX75	Personnel/HR	0	0	0		(0)	(0)		(0)	Adverse £5k adv prof fees (Solicitor costs for Payroll transition) and £2k licences (Skillbites), Favourable
PSX76	Policy & Communications	0	0	0		0	0		0	£35k on training
PSX77	Customer Services	0	0	0		0	0		0	(adj Profiling)
PSX78	Health & Safety	0	0	0		0	0		0	Medical fees & training
PSX81	Admin Offices & Depot	(1)	0	(1)		(0)	0		0	Favourable £28k rent from DCC, £9k utilities and £4k tools, adverse r&m £16k, salaries £4k, £3k refuse collection and £2k fees other (Adj: 82% income from PSX85 plus outturn accuracy)
PSX95	Procurement Unit	0	0	0		0	0		0	£22k adv procurement savings invoice, 4K adv training -
PSX99	Corporate Services Partnership	0	0	0		0	0		0	Access Agreement
SSX70	Other Management Costs	0	0	0		0	0		0	(Adj: Recharge to Northgate)
KJE40	Caretaking	109,874	0	109,874		115,085	5,212		5,212	Income to be received to offset exp
	Central and Departmental Accounts	109,873	0	109,873	0	115,085	5,212	0	5,212	£10k fav recharges, £5k adv salary
HTT00	Concessionary Fares	(431)	0	(431)		3,224	3,655		3,655	No Stationery costs
	Concessionary Travel	(431)	0	(431)	0	3,224	3,655	0	3,655	
AAD00	Democratic Representation & Management	570,909	0	570,909		715,022	144,112		144,112	Adv £15k superan & NI members unbudgeted, £38k adv redundancy prov, £8k fav vehicle costs, £10k fav car allow & public transport, £6k fav catering, £6k fav members allow, £15k fav other member costs, £42k fav salary due to vacancies, £8 fav recharges, £55k fav HRA recharge, £8k DCC forum income unbudgeted, £31k restructure saving, £6k fav depreciation, £4k fav other small var
AAM00	Corporate Management	84,164	0	84,164		93,383	9,220		9,220	District Valuer fees saving
AAM01	Corporate Finance Management	81,348	0	81,348		70,539	(10,809)	10,850	(21,659)	£9k fav audit comm repayment, £10k fav external Audit fees, £8k adv subs to FID, £12k adv insurance, £20k adv HRA recharge, £1k adv write off of mortgage (reserves: turnover rent)
KJW00	Debt Management Costs	130,954	0	130,954		131,425	471		471	
	Corporate and Democratic Costs	867,375	0	867,375	0	1,010,369	142,994	10,850	132,144	

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	YTD ACTUAL	BUDGET	BUDGET OUTTURN	ADJUSTMENTS	PROJECTED OUTTURN	BUDGET	PROJECTED VARIANCE	EARMARKED	GF		
ACE00	Registration of Electors	23,496	0	23,496		23,496	20,142	(3,355)	6,330	(9,685)	£11k fav printing & postage, £2k fav sale of publications, £23k adv election wages (Earmarked: IERP funding)
ACE10	Conducting Elections	133,155	0	133,155		133,155	136,970	3,815	32,071	(28,256)	£29k adv unbudgeted post, £9k adv prof fees (J Box - Northgate), £80k adv wages, £15k fav election fees, £69k fav fee income, £2k fav recharges, £2k fav other smaller var (Reserves: election reserve required)
Electoral Registration		156,652	0	156,652	0	156,652	157,112	460	38,401	(37,941)	
ACT01	Parish Councils	323,034	0	323,034		323,034	311,182	(11,852)		(11,852)	2% increase unbudgeted, £5k adv due to payment of old expenses not accrued
Payments to Parish Councils		323,034	0	323,034	0	323,034	311,182	(11,852)	0	(11,852)	
ABP00	Funded Pension Schemes	247,039	0	247,039		247,039	232,037	(15,002)		(15,002)	£6k adv on pension prov, £9k adv on HRA recharge
ABU00	Increase/Decrease in Provision for Bad or Doubtful	126,966	0	126,966		126,966	20,000	(106,966)		(106,966)	
ABQ00	Planning Agreements	(239,849)	0	(239,849)		(239,849)	0	239,849	239,849	0	(Reserves: S106 earmarked)
W4A00	Interest & Investment Income (GF)	(26,716)	0	(26,716)		(26,716)	(32,500)	(5,784)		(5,784)	Fav interest rec'd
W7A00	External Interest Payable (GF)	1,166	0	1,166		1,166	11,490	10,324		10,324	Fav interest paid
Pensions, Grants Interest Payments and Receipts		108,605	0	108,605	0	108,605	231,027	122,422	239,849	(117,427)	
PSX85	Estate Management	(520,290)	0	(520,290)		(520,290)	(79,724)	440,566		440,566	£9k fav agency, £10k fav rent payable, £9k fav business rates, £48k fav HRA recharge, £281k fav reval gain, £6k fav additional conveyancing, £7k fav agency, £17k fav VO fees, £54k fav rental income
Property and Estates		(520,290)	0	(520,290)	0	(520,290)	(79,724)	440,566	0	440,566	
ACA00	Council Tax Collection	164,897	0	164,897	(166,443)	(1,546)	(1,546)	0		0	Still to be adj
ACA10	Council Tax Benefits Administration	44	0	44		44	645	601		601	
ACA30	Council Tax Benefits	0	0	0	(14,000)	(14,000)	(14,000)	0		0	Still to be adj
ACA40	Non Domestic Rates Collection	142,823	0	142,823	(81,351)	61,472	61,472	(0)		(0)	Still to be adj
KGL00	Rent Allowances Paid	(97,122)	0	(97,122)		(97,122)	162,000	259,122		259,122	
KGL10	Net cost of Non-HRA Rent Rebates	0	0	0		0	48,000	48,000		48,000	
KGN00	Net cost of Rent Rebates Paid	(9,954)	0	(9,954)		(9,954)	68,000	77,954		77,954	
KGPO0	Housing Benefits Administration	196,179	0	196,179		196,179	28,359	(167,819)		(167,819)	
Revenues and Benefits		396,866	0	396,866	(261,794)	135,072	352,930	217,858	0	217,858	
		1,441,684	0	1,441,684	(261,794)	1,179,890	2,101,205	921,315	289,100	632,215	
W2A00	Taxation & non specific grant income (GF)	(5,102,737)	0	(5,102,737)		(5,102,737)	0	5,102,737	64,000	5,038,737	(£64k relates to homelessness KGH40)
W6A00	IAS19 Pensions Adjustment (GF)	0	0	0		0	0	0		0	
W8A00	Other Operating Income & Expenditure (GF)	692,757	0	692,757		692,757	0	(692,757)		(692,757)	
DBX00	Management and Administration - Chairmans Acc	0	0	0		0	0	0		0	
Other Operating Income & Expenditure		(4,409,980)	0	(4,409,980)	0	(4,409,980)	0	4,409,980	353,100	4,345,980	
		(2,968,296)	0	(2,968,296)	(261,794)	(3,230,090)	2,101,205	5,331,295	642,200	4,978,195	

Major Variances on General Fund Revenue Income and Expenditure

	£'000
Depreciation and Capital Charges	-325
Approved Savings and Budget Changes	
Senior Management Restructure	-153
General Fund costs apportioned to the HRA	-212
Democratic and Members Costs	-90
	-455
Lower Employee Costs	
Vacancies - Environmental and Planning Services	-222
Vacancies - Housing and Community Services	-69
Vacancies - Corporate Services	-10
	-301
Additional Income	
Planning and Building Control	-182
Industrial and Commercial Lettings	-94
Land Charges and Trade Waste	-52
Waste & Recycling Credits	-33
Environmental Health Services	-32
Grounds Maintenance - Weed Spraying works	-29
Grounds Maintenance - Parish and Golf Course Works	-25
Licencing	-29
	-476
Net Cost of Housing Benefits	-240
Other Budget Savings	
Corporate Training	-39
All other Variances	-23
	-62
Additional Costs	
Agency Staffing - Waste and Cleansing	132
Computer System Changes in Revenues and Benefits (funded from Grant)	130
Voluntary Redundancy Costs (approved in the MTFP)	104
Provision for Land Charges - Personal Searches (approved in the MTFP)	100
Maintenance of vehicles, plant and equipment	74
Provision for Planning Appeal	70
	610
TOTAL - OVERALL VARIANCE	-1,249

0.013333

£'000

Depreciation and Capital Charges	-325
Approved Savings and Budget Changes	-455
Lower Employee Costs	-301
Additional Income	-476
Net Cost of Housing Benefits	-240
Other Budget Savings	-62
Additional Costs	610
	<u>-1,249</u>