

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	
<b>Central &amp; Departmental Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
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
<b>Economic Development</b>	<b>315,699</b>	<b>0</b>	<b>315,699</b>	<b>0</b>	<b>315,699</b>	<b>351,672</b>	<b>35,973</b>	<b>0</b>	<b>35,973</b>	
CPE10 Environmental Education	136,317	0	136,317		136,317	136,605	288	288		
<b>Environmental Education</b>	<b>136,317</b>	<b>0</b>	<b>136,317</b>	<b>0</b>	<b>136,317</b>	<b>136,605</b>	<b>288</b>	<b>288</b>	<b>0</b>	
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	
<b>Environmental Services</b>	<b>751,739</b>	<b>0</b>	<b>751,739</b>	<b>0</b>	<b>751,739</b>	<b>812,001</b>	<b>60,262</b>	<b>0</b>	<b>60,262</b>	
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
<b>Highways</b>	<b>9,703</b>	<b>0</b>	<b>9,703</b>	<b>0</b>	<b>9,703</b>	<b>28,090</b>	<b>18,387</b>	<b>0</b>	<b>18,387</b>	
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
<b>Licensing and Land Charges</b>	<b>170,503</b>	<b>0</b>	<b>170,503</b>	<b>0</b>	<b>170,503</b>	<b>106,868</b>	<b>(63,635)</b>	<b>0</b>	<b>(63,635)</b>	
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



Budget Monitoring - March 2014

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
<b>Community Development and Support</b>		<b>783,486</b>	<b>0</b>	<b>783,486</b>	<b>0</b>	<b>783,486</b>	<b>718,488</b>	<b>(64,999)</b>	<b>(85,683)</b>	<b>20,684</b>	
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	
<b>Leisure and Recreational Activities</b>		<b>158,967</b>	<b>0</b>	<b>158,967</b>	<b>0</b>	<b>158,967</b>	<b>145,526</b>	<b>(13,441)</b>	<b>(17,459)</b>	<b>4,017</b>	
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		
<b>Leisure Centres and Community Facilities</b>		<b>689,274</b>	<b>0</b>	<b>689,274</b>	<b>0</b>	<b>689,274</b>	<b>866,384</b>	<b>177,110</b>	<b>149,712</b>	<b>27,398</b>	
CCE00	Ground Maintenance	602,269	0	602,269		602,269	729,793	127,524		127,524	£29k inc incomce DCL, £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 £34k adv redundancy prov, £6k fav fees, £2k fav recharges, £2k fav salary, £5k fav r&m
CEA00	Cemeteries	71,990	0	71,990		71,990	53,170	(18,820)		(18,820)	
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
<b>Parks and Open Spaces</b>		<b>1,161,715</b>	<b>0</b>	<b>1,161,715</b>	<b>0</b>	<b>1,161,715</b>	<b>1,247,214</b>	<b>85,499</b>	<b>(56,972)</b>	<b>142,471</b>	
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 £28k fav salary due to vacancy, £4k fav subscriptions, £1k fav recharges, £3k other small var (reserves: £10k housing needs study c/fwd)
KGA00	Housing Strategy	76,920	0	76,920		76,920	123,273	46,353	10,000	36,353	
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 £6k adv salaries, £3k fav recharges, £15k fav tpp, £1k fav prof fees
KGE10	Administration of Renovation & Improvement Grants	127,988	0	127,988		127,988	142,606	14,618		14,618	
KGH10	Bed / Breakfast Accommodation	(111)	0	(111)		(111)	16,326	16,438		16,438	Income offset costs



## Budget Monitoring - March 2014

## Finance &amp; Management

## APPENDIX 3

£'s	BUDGET			FORECAST		ANNUAL		RESERVES		COMMENTARY
	YTD ACTUAL	BUDGET	BUDGET OUTTURN	ADJUSTMENTS	PROJECTED OUTTURN	BUDGET	PROJECTED VARIANCE	EARMARKED	GF	
PSX40 Senior Management	0	0	0		0	0	0		0	£106k saving on restructure, £4k adv add duties, £2k insurance costs and £8k prof fees (Env Transistion costs) (adj profiling)
PSX50 Reprographic/Print Room	0	0	0		0	(0)	(0)		(0)	
PSX55 Financial Services	0	0	0		0	(0)	(0)		(0)	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)
PSX56 Internal Audit	0	0	0		0	0	0		0	
PSX57 Merchant Banking Services	0	0	0		0	0	(0)		(0)	Bank charges lower than budget (adj electronic payments)
PSX60 ICT Support	0	0	0		0	(0)	(0)		(0)	Internet £17k adv, Prof Fees 13K, 19k Adv R & M ,19K adv Software, £32k saving in Microsoft Licences Salary overspend (£8 unbudgeted additional duties payments)
PSX65 Legal Services	0	0	0		0	(0)	(0)		(0)	
PSX75 Personnel/HR	0	0	0		0	(0)	(0)		(0)	Adverse £5k adv prof fees (Solicitor costs for Payroll transition) and £2k licences (Skillbites), Favourable £35k on training (adj Profiling)
PSX76 Policy & Communications	0	0	0		0	0	0		0	
PSX77 Customer Services	0	0	0		0	0	0		0	
PSX78 Health & Safety	0	0	0		0	0	0		0	Medical fees & training
PSX81 Admin Offices & Depot	(1)	0	(1)		(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		0	£22k adv procurement savings invoice, 4K adv training
PSX99 Corporate Services Partnership	0	0	0		0	0	0		0	Access Agreement
SSX70 Other Management Costs	0	0	0		0	0	0		0	(Adj: Recharge to Northgate)
KJE40 Caretaking	109,874	0	109,874		109,874	115,085	5,212		5,212	Income to be received to offset exp £10k fav recharges, £5k adv salary
<b>Central and Departmental Accounts</b>	<b>109,873</b>	<b>0</b>	<b>109,873</b>	<b>0</b>	<b>109,873</b>	<b>115,085</b>	<b>5,212</b>	<b>0</b>	<b>5,212</b>	
HTT00 Concessionary Fares	(431)	0	(431)		(431)	3,224	3,655		3,655	No Stationery costs
<b>Concessionary Travel</b>	<b>(431)</b>	<b>0</b>	<b>(431)</b>	<b>0</b>	<b>(431)</b>	<b>3,224</b>	<b>3,655</b>	<b>0</b>	<b>3,655</b>	
AAD00 Democratic Representation & Management	570,909	0	570,909		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		84,164	93,383	9,220		9,220	
AAM01 Corporate Finance Management	81,348	0	81,348		81,348	70,539	(10,809)	10,850	(21,659)	District Valuer fees saving £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		130,954	131,425	471		471	
<b>Corporate and Democratic Costs</b>	<b>867,375</b>	<b>0</b>	<b>867,375</b>	<b>0</b>	<b>867,375</b>	<b>1,010,369</b>	<b>142,994</b>	<b>10,850</b>	<b>132,144</b>	

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	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) £29k adv unbudgeted post, £9k adv prot fees, £80k adv wages, £15k fav election fees, £69k fav fee income, £2k fav recharges, £2k fav other smaller var (Reserves: election reserve required)
ACE10	Conducting Elections	133,155	0	133,155		133,155	136,970	3,815	32,071	(28,256)	
<b>Electoral Registration</b>		<b>156,652</b>	<b>0</b>	<b>156,652</b>	<b>0</b>	<b>156,652</b>	<b>157,112</b>	<b>460</b>	<b>38,401</b>	<b>(37,941)</b>	
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
<b>Payments to Parish Councils</b>		<b>323,034</b>	<b>0</b>	<b>323,034</b>	<b>0</b>	<b>323,034</b>	<b>311,182</b>	<b>(11,852)</b>	<b>0</b>	<b>(11,852)</b>	
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 Provisions (Reserves: S106 earmarked)
ABU00	Increase/Decrease in Provision for Bad or Doubtful	126,966	0	126,966	81,944	208,910	20,000	(188,910)		(188,910)	
ABQ00	Planning Agreements	(239,849)	0	(239,849)		(239,849)	0	239,849	239,849	0	
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
<b>Pensions, Grants Interest Payments and Receipts</b>		<b>108,605</b>	<b>0</b>	<b>108,605</b>	<b>81,944</b>	<b>190,549</b>	<b>231,027</b>	<b>40,478</b>	<b>239,849</b>	<b>(199,371)</b>	
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
<b>Property and Estates</b>		<b>(520,290)</b>	<b>0</b>	<b>(520,290)</b>	<b>0</b>	<b>(520,290)</b>	<b>(79,724)</b>	<b>440,566</b>	<b>0</b>	<b>440,566</b>	
ACA00	Council Tax Collection	164,897	0	164,897	(244,645)	(79,748)	(1,546)	78,202		78,202	Court Costs
ACA10	Council Tax Benefits Administration	44	0	44		44	645	601		601	
ACA30	Council Tax Benefits	0	0	0		0	(14,000)	(14,000)		(14,000)	
ACA40	Non Domestic Rates Collection	142,823	0	142,823	(86,720)	56,103	61,472	5,369		5,369	
KGL00	Rent Allowances Paid	(97,122)	0	(97,122)	(34,084)	(131,206)	162,000	293,206		293,206	
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	
KGP00	Housing Benefits Administration	196,179	0	196,179		196,179	28,359	(167,819)		(167,819)	System Changes funded by Grant
<b>Revenues and Benefits</b>		<b>396,866</b>	<b>0</b>	<b>396,866</b>	<b>(365,449)</b>	<b>31,417</b>	<b>352,930</b>	<b>321,513</b>	<b>0</b>	<b>321,513</b>	
		<b>1,441,684</b>	<b>0</b>	<b>1,441,684</b>	<b>(283,505)</b>	<b>1,158,179</b>	<b>2,101,205</b>	<b>943,026</b>	<b>289,100</b>	<b>653,926</b>	

## Major Variances on General Fund Revenue Income and Expenditure 13/14

	<u>£'000</u>
<b>Depreciation and Capital Charges</b>	<b><u>-325</u></b>
<b>Approved Savings and Budget Changes</b>	
Senior Management Restructure	-153
General Fund costs apportioned to the HRA	-212
Democratic and Members Costs	-90
	<b><u>-455</u></b>
<b>Lower Employee Costs</b>	
Vacancies - Environmental and Planning Services	-222
Vacancies - Housing and Community Services	-69
Vacancies - Corporate Services	-10
	<b><u>-301</u></b>
<b>Additional Income</b>	
Planning and Building Control	-182
Industrial and Commercial Lettings	-94
Court Costs	-70
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
	<b><u>-546</u></b>
<b>Net Cost of Housing Benefits</b>	<b><u>-274</u></b>
<b>Other Budget Savings</b>	
Corporate Training	-39
All other Variances	-26
	<b><u>-65</u></b>
<b>Additional Costs</b>	
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
Provision for clawback of Housing Benefit Subsidy 2012/13	85
Maintenance of vehicles, plant and equipment	74
Provision for Planning Appeal	70
	<b><u>695</u></b>
<b>TOTAL - OVERALL VARIANCE</b>	<b><u>-1,271</u></b>