



## Cabinet 11 February 2009

### Budget Monitoring Report 2008/2009: To 31 December 2008

#### 1. Background

1.1 The Performance and Audit Scrutiny Committee has responsibility to scrutinise detailed budget monitoring reports based on budgets allocated to Heads of Service. On 26 January 2009 the Committee considered a report for the period 1 April to 31 December 2008 (Paper Z484 refers). The Cabinet receives a summary report which provides an overview of the Council's financial position.

#### 2. Report

2.1 Appendix A, page 1, is the General Fund Budget Monitoring Summary report which shows an estimated underspend of £1,249,000. Appendix A, pages 2 & 3, provides an explanation of budget variances over £10,000.

2.2 Appendix B is the Capital Budget Monitoring Report which shows net capital expenditure of £13,259,000 for the period, compared to a full year capital budget of £23,767,000. This substantial underspend on the capital programme is due to a number of factors including delays in some major projects and some timing issues relating to the completion of stage payments. It should also be noted that capital expenditure budgets are not profiled and many of the schemes included in the programme are not due to commence until later in the financial year. The capital disposals programme shows capital receipts for the period of £1,865,867 against a full year disposals estimate of £10,160,000.

2.3 Appendix C shows the balance in Earmarked Reserves as at the end of December 2008 of £13,475,000.

#### 3. Recommendation

3.1 The Cabinet is requested to **NOTE** the Budget Monitoring Report for the period ended 31 December 2008.

<b>Ward(s) affected</b>	All	<b>Portfolio Holder</b>	Resources and Efficiency
<b>Background Papers</b>		<b>Subject Area</b>	Finance

#### Contact Details

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# St Edmundsbury Borough Council

## 2008/09 Budget Monitoring Report - Net Expenditure



*St Edmundsbury*  
BOROUGH COUNCIL

Period to: 31st December

	Budget Full Year 2008/09	Budget to date	Actual to date	Variance to date Over/ (Under)
	£,000	£,000	£,000	£,000
<b>Chief Executive &amp; Corporate Management</b>				
Chief Executive Officer	181	135	164	29
Corporate Directors	-	-	(37)	(37)
Elections	164	131	102	(29)
Communications	48	36	33	(3)
Strategy & Performance Unit	117	113	104	(9)
Mayoralty	117	88	99	11
Human Resources	26	20	7	(13)
Legal & Democratic Services	1,171	879	889	10
Chief Finance Officer	1,261	1,051	360	(691)
<b>Total Chief Executives</b>	<b>3,085</b>	<b>2,453</b>	<b>1,718</b>	<b>(735)</b>
<b>Community Directorate</b>				
Emergency Planning	55	50	48	(2)
Health & Housing	2,358	1,759	1,690	(69)
Leisure Services	5,210	4,031	3,995	(36)
Property Services	385	345	388	43
Corporate Property	(1,738)	(1,310)	(1,629)	(319)
<b>Total Community</b>	<b>6,270</b>	<b>4,875</b>	<b>4,492</b>	<b>(383)</b>
<b>Environment Directorate</b>				
Planning & Engineering	219	220	77	(143)
Waste Management	3,397	2,569	2,446	(123)
Policy & Procurement	-	-	7	7
Support Services incl Land Charges	476	347	429	82
Economic Development	274	273	319	46
<b>Total Environment</b>	<b>4,366</b>	<b>3,409</b>	<b>3,278</b>	<b>(131)</b>
<b>SEBC Total</b>	<b>13,721</b>	<b>10,737</b>	<b>9,488</b>	<b>(1,249)</b>
<b>Supplementary Estimates included above and funded from Balances</b>		-		

## St Edmundsbury Borough Council

## 2008/9 Budget Monitoring Report - Net Expenditure



<u>Provisional Budget Outturn Report</u>		<u>31st December</u>	
		£,000	
<b>Anticipated current underspend on budget to date</b>		<b>(1,249)</b>	
<u>Major variances</u>		<b>(Under</b>	<b>Over</b>
<b>Pay award 2.45%, included in budgets 3%</b>		<b>spend)</b>	<b>spend</b>
		<b>(68)</b>	
<b>Chief Executive Directorate</b>			
Head of Corporate Governance	Election Salaries underspend - Electoral Services Management role is currently vacant following internal staff changes in responsibility. Recruitment will be taking place shortly.	(34)	
<b>Head of Corporate Governance Total</b>		<b>(34)</b>	
Head of Legal & Democratic services	Legal section salaries £11K overspend, Legal expenses £15k overspend		26
<b>Head of Legal &amp; Democratic services Total</b>			<b>26</b>
Chief Finance Officer	Finance staff overlap costs £19k, DR-IVE 2.5% salary save not achieved £13k, review of financial statements £4k, VAT advice £4k, computer running costs £9k overspend		49
Chief Finance Officer	Concessionary fares - final quarter for 2007/2008 lower than anticipated £40k, underspend on payment to operators £28k	(68)	
Chief Finance Officer	Housing Benefits - Salaries underspend	(43)	
Chief Finance Officer	Investment interest above budget	(661)	
Chief Finance Officer	ICT section DR-IVE 2.5% salary save not achieved £12k, stationary to be recharged to service codes £24k	(36)	
Chief Finance Officer	Council tax court costs - difficulty in current climate with recoverability		43
<b>Chief Finance Officer Total</b>		<b>(716)</b>	
<b>Community Directorate</b>			
Health & Housing	Domestic & pollution section - Salaries underspend	(17)	
<b>Health &amp; Housing Total</b>		<b>(17)</b>	
Leisure Services	Maintenance of children's play equipment	(25)	
Leisure Services	Tree Maintenance overspend		24
Leisure Services	Parks management - recruitment costs £10k, consultants £11k overspend		21
Leisure Services	Bury St Edmunds Cemetery - grounds maintenance	(16)	
Leisure Services	Heritage Services - Vacant posts/maternity leave £43k, other hired services £18k underspend, exhibition expenditure overspend £6k	(55)	
Leisure Services	Strategic leisure/monitoring officer post not filled and other miscellaneous underspends	(21)	
Leisure Services	Corn exchange - letting income down £15k, bar income down £17k, reversal of overstated income in 07/08 £7k		39
Leisure Services	Festival overspend		16
<b>Leisure Services Total</b>		<b>(17)</b>	
Property Services	Risbygate St Public Conveniences - other hired services budget not spent	(34)	
<b>Property Services Total</b>		<b>(34)</b>	
Corporate Property	Corporate Property - Rental income above budgets £224k, including Haverhill Cinema Rental income above budget of £144k, rates £15k underspend, consultants fees £8k overspend	(231)	
Corporate Property	Undeveloped Land - estate agents fees overspend £13k, consultants fees overspend £28k, other expenses £7k overspend, sales income above budget £9k		39
<b>Corporate Property Total</b>		<b>(192)</b>	
Head of Property services	St Edmundsbury House utilities overspend		19
Head of Property services	Corporate property services - DR-IVE 2.5% salaries save not achieved £7k, recharge under recovered £15k		22
Head of Property services	Building cleaning, Salaries underspend £9k, income above budget £10k	(19)	
<b>Head of Property services Total</b>			<b>22</b>

## St Edmundsbury Borough Council

## 2008/9 Budget Monitoring Report - Net Expenditure



<u>Provisional Budget Outturn Report</u>		<u>31st December</u>	
		£,000	
<b>Anticipated current underspend on budget to date</b>		<b>(1,249)</b>	
<u>Major variances</u>		<b>(Under</b>	<b>Over</b>
<u>Environment Directorate</u>		<b>spend)</b>	<b>spend</b>
Planning & Engineering	Planning Control, legal expenses £27k overspend, historic building advice £7k underspend, fee £14k under budget, other sales £4k above budget		30
Planning & Engineering	Footpath lighting, payments to contractors £7k underspend, electricity £11k underspend, and maintenance underspend £12k	(30)	
Planning & Engineering	Car parks admin office - salaries underspend	(20)	
Planning & Engineering	Car Parks - Income above budget	(9)	
Planning & Engineering	Car Parks - rates underspend	(37)	
Planning & Engineering	Design & transportation - agency overspend £26k, salaries underspend £21k, printing & stationery overspend £9k, miscellaneous income £15k above budget, computer running costs £10k overspend		9
Planning & Engineering	Planning division - salaries underspend £36k - mainly due to vacant posts, computer running costs not yet incurred £10k under, miscellaneous overspends £6k	(40)	
<b>Planning &amp; Engineering Total</b>		<b>(97)</b>	
Waste Management	Refuse & Cleansing operational costs underspend	(27)	
Waste Management	Tipping Charges underspend	(75)	
Waste Management	Trade refuse fees above budget £113k	(113)	
Waste Management	Dry recyclables, other expense £15k underspend, additional government grant £15k	(30)	
Waste Management	Compostable waste, other expenses £3k underspend, sacks £11k underspend	(14)	
Waste Management	Recycling credits below budget		26
Waste Management	Waste management section, salaries overspend £17k, other miscellaneous underspends £4k		13
Waste Management	Landscapes - miscellaneous overspends £3k, transport costs £19k overspend, income £5k above budget		17
Waste Management	Highways operational overspend		17
<b>Waste Management Total</b>		<b>(86)</b>	
Support Services incl Land Charges	Local land charges income below budget - housing market slow down will effect the level of search fees.		74
Support Services incl Land Charges	Bury Bus Station - salaries £10k overspend, rates £22k underspend	(12)	
Support Services incl Land Charges	CCTV - Equip purchase £7k overspend, rental of equipment £9k overspend, other hired services £9k overspend, income £6k above budget		19
<b>Support Services incl Land Charges Total</b>			<b>81</b>
Economic Development	Town centre management - Salaries underspend £4k, events underspend £11k, other expenses underspend £5, advertising £3k underspend.	(23)	
Economic Development	Town centre development - Building surveyors £30k, £9k VAT adjustment and £4k miscellaneous overspends		43
<b>Economic Development Total</b>			<b>20</b>
<u>Other small variances</u>			<b>(137)</b>

# St Edmundsbury Borough Council

## 2008/9 Capital Budget Monitoring Report



*St Edmundsbury*  
BOROUGH COUNCIL

Period to 31st December

NET EXPENDITURE	Adjusted Budget 2008/09 £000	Actual Year to date £000
<b>Community Directorate</b>		
Head of Environment & Housing		
Improvement Grants	341	160
Healthy Living Centre Northgate Ward - net provision	(2)	-
Registered Social Landlords - Affordable Housing Schemes	292	288
Quaker Meeting House	-	-
Rural Areas	97	16
Head of Leisure		
Theatre and Public Entertainment	3,260	2,442
Museums	411	392
Community Parks & Open Spaces	115	(2)
Community Centres - net provision	-	(5)
Sport & Recreation - Leisure Centres and Nowton Park pitches	4,462	1,769
Sports Development & Community Recreation - mainly football, rugby and hockey facilities	81	53
Tourism and Shopmobility	14	-
Corporate Property Officer		
Commercial & Industrial Development	263	1
Property Fund	-	-
Head of Property Services		
Administrative Buildings and Depots	7,428	3,391
West Front Restoration	-	2
Public Conveniences	(32)	-
Major Planned Building Maintenance	56	119
<b>Total Community</b>	<b>16,786</b>	<b>8,626</b>
<b>Environment Directorate</b>		
Head of Planning & Engineering		
Cattle Market Development	1,939	1,397
Haverhill Cinema and Car Parks	3,727	3,175
Conservation of Historic Areas	76	41
Growth Area Initiatives	-	-
Street Lighting	-	13
Parking Services	-	-
Highways	196	(51)
Head of Economic Development		
Economic Development	946	58
<b>Total Environment</b>	<b>6,884</b>	<b>4,633</b>
<b>Chief Executive's Directorate</b>		
Chief Finance Officer		
Unallocated Capital Programme Provision	97	-
<b>Total Chief Executive's</b>	<b>97</b>	<b>-</b>
<b>Total Net Expenditure on Capital Programme</b>	<b>23,767</b>	<b>13,259</b>
<b>Total Capital Receipts Received against Disposal Programme</b>	<b>(10,160)</b>	<b>(1,866)</b>

## ST Edmundsbury Borough Council



St Edmundsbury  
BOROUGH COUNCIL

## Summary of Earmarked reserves as at 31st December 2008

Description	2008/2009 Estimate			2008/2009 Actual at 31/12/08					
	Balance 1st April £'000	Income £'000	Expend £'000	Balance 31st Mar £'000	Balance 1st April £'000	Income @ 31st Dec 08 £'000	Expend @ 31st Dec 08 £'000	In year transfer of funds £'000	Balance 31st Mar £'000
<b>Museums</b>									
Moyse's Hall Exhibits	1			1	1				1
Gershom Parkington Bequest	483	23	5	501	494	6			500
Moyse's Hall Museum Reserve	36	2		38	36	1			37
Manor House Museum Reserve	31	1		32	183	1	159		25
<b>Total Museums</b>	<b>551</b>	<b>26</b>	<b>5</b>	<b>572</b>	<b>714</b>	<b>8</b>	<b>159</b>	<b>-</b>	<b>563</b>
<b>Environmental Improvements</b>									
Environmental Improvements Reserve	-	-	-	-	23	1			24
Historic Buildings Grants	19		15	4	19		8		11
<b>Total Environmental Improvements</b>	<b>19</b>	<b>-</b>	<b>15</b>	<b>4</b>	<b>42</b>	<b>1</b>	<b>8</b>	<b>-</b>	<b>35</b>
<b>Building Repairs</b>									
Building Repair Reserve - lower contribution rate	62	380	361	81	123	291	188		226
Building Repair Reserve - higher contribution rate	768	629	586	811	944	414	246	150	1,262
Bunting Road Service	32	8	7	33	41	1	2		40
<b>Total Building Repairs</b>	<b>862</b>	<b>1,017</b>	<b>954</b>	<b>925</b>	<b>1,108</b>	<b>706</b>	<b>436</b>	<b>150</b>	<b>1,528</b>
<b>Vehicle and Plant Renewals</b>									
Vehicle and Plant Renewals - Client	884	79	108	855	890	31	42	(635)	244
Vehicle and Plant Renewals - DSOs	2,753	659	446	2,966	2,759	493	246	(100)	2,906
<b>Total Vehicle and Plant Renewals</b>	<b>3,637</b>	<b>738</b>	<b>554</b>	<b>3,821</b>	<b>3,649</b>	<b>524</b>	<b>288</b>	<b>(735)</b>	<b>3,150</b>
<b>Office Equipment</b>	<b>870</b>	<b>144</b>	<b>-</b>	<b>1,014</b>	<b>861</b>	<b>104</b>	<b>10</b>	<b>(210)</b>	<b>745</b>
<b>Computer Equipment</b>	<b>113</b>	<b>47</b>	<b></b>	<b>160</b>	<b>112</b>	<b>35</b>	<b></b>	<b></b>	<b>147</b>
<b>Wheeled Bins</b>	<b>298</b>	<b>17</b>	<b>87</b>	<b>228</b>	<b>330</b>	<b>21</b>	<b>111</b>	<b></b>	<b>240</b>
<b>Local Plan</b>	<b>383</b>	<b>5</b>	<b>281</b>	<b>107</b>	<b>469</b>	<b>126</b>	<b>135</b>	<b></b>	<b>460</b>
<b>Capital Reserve</b>	<b>206</b>	<b>250</b>	<b>250</b>	<b>206</b>	<b>709</b>	<b>27</b>	<b></b>	<b></b>	<b>736</b>
<b>Self Insured Fund</b>	<b>246</b>	<b>69</b>	<b></b>	<b>315</b>	<b>117</b>	<b>3</b>	<b>38</b>	<b></b>	<b>82</b>
<b>Car Parks New Provision</b>	<b>544</b>	<b>7</b>	<b>394</b>	<b>157</b>	<b>549</b>	<b>18</b>	<b>65</b>	<b></b>	<b>502</b>
<b>Special Pension Reserve</b>	<b>291</b>	<b></b>	<b>291</b>	<b>-</b>	<b>293</b>	<b>18</b>	<b></b>	<b>175</b>	<b>486</b>
<b>Corporate Training Reserve</b>	<b>5</b>	<b></b>	<b>-</b>	<b>5</b>	<b>12</b>	<b></b>	<b></b>	<b></b>	<b>12</b>
<b>Private Development</b>	<b>508</b>	<b></b>	<b>23</b>	<b>485</b>	<b>526</b>	<b>21</b>	<b></b>	<b></b>	<b>547</b>
<b>VAT Reserve</b>	<b>1</b>	<b></b>	<b></b>	<b>1</b>	<b>32</b>	<b>8</b>	<b></b>	<b>175</b>	<b>215</b>
<b>Building Control Fees Reserve</b>	<b>90</b>	<b>4</b>	<b></b>	<b>94</b>	<b>112</b>	<b>4</b>	<b></b>	<b></b>	<b>116</b>
<b>Cemetery Gravestone Reserve</b>	<b>48</b>	<b>2</b>	<b>15</b>	<b>35</b>	<b>61</b>	<b>2</b>	<b></b>	<b></b>	<b>63</b>

## ST Edmundsbury Borough Council



St Edmundsbury  
BOROUGH COUNCIL

## Summary of Earmarked reserves as at 31st December 2008

Description	2008/2009 Estimate			2008/2009 Actual at 31/12/08					
	Balance 1st April £'000	Income £'000	Expend £'000	Balance 31st Mar £'000	Balance 1st April £'000	Income @ 31st Dec 08 £'000	Expend @ 31st Dec 08 £'000	In year transfer of funds £'000	Balance 31st Mar £'000
<b>HB Equalisation Reserve</b>	<b>615</b>			<b>615</b>	<b>586</b>				<b>586</b>
<b>Haverhill Master Plan</b>									
Reserve	56	3		59	70	3			73
Public Service Village - Human Resources	14		14	-	49		40		9
Public Service Village - Section 106 Reserve	152	6	30	128	154	5	15		144
Communications Reserve	14		14	-	3	1		20	24
Economic Development Reserve	628	34	161	501	735	282	94	(383)	540
Interest Equalisation Reserve	668		105	563	778				778
Concessionary fares Local government reorganisation					34	5		100	139
Cattle market venue						5	55	125	75
Outdoor leisure facilities						13	25	383	371
Leisure centres reserve						8		200	208
Rural areas action plan						26		700	726
Election reserve						3	7	100	96
								80	80
<b>Grand Total of Reserves</b>	<b>10,819</b>	<b>2,369</b>	<b>3,193</b>	<b>9,995</b>	<b>12,105</b>	<b>1,976</b>	<b>1,486</b>	<b>880</b>	<b>13,475</b>