



St Edmundsbury
BOROUGH COUNCIL

B122

Performance and Audit Scrutiny Committee 26 July 2010

Budget Monitoring Report – 1 April to 30 June 2010

1. Introduction

- 1.1 The attached budget monitoring report is presented to inform members of the Council's financial position for the first quarter of 2010 and highlights significant variances.

2. Revenue Budget

- 2.1 Overall we are reporting an underspend for the period of £273,000. Members' attention is drawn to appendix B which provides an explanation of all budget variances over £10,000. Key areas to note are:

Favourable variances over £10,000:

- **Underspends on budget £279,000** – includes salaries increase of 1% included in estimates, but not yet agreed (£40,000), public venue delayed occupancy (£76,000), refuse and cleansing operational costs (£74,000), and a number of small underspends across a range of budgets.
- **Income above budget £125,000** – includes car parking income above budget (£24,000), West Stow income above budget (£11,000), and highways income overachieved (£46,000).

Adverse variances over £10,000:

- **Overspends on budget £39,000** – includes a number of small overspends across a range of budgets.
- **Income below budget £28,000** – includes investment interest underachieved (£18,000), and rental income on the Council's commercial properties underachieved (£10,000).

2.2 A full analysis of budget variances is provided on pages 1 to 4 of appendix A

3. Purpose of the Report

3.1 The Committee is asked to consider the information in the attached budget monitoring report and forward any relevant issues/comments to Cabinet for consideration.

Contact Details

Name

Telephone

E-mail

Chairman

John Hale

01359 221141

john.hale@stedsbc.gov.uk

Chief Finance Officer

Liz Watts

01284 757252

liz.watts@stedsbc.gov.uk

Name

Telephone

E-mail

Portfolio Holder

Paul Farmer

01284 768777

paul.farmer@stedsbc.gov.uk

Scrutiny Manager

Adriana Stapleton

01284 757613

adriana.stapleton@stedsbc.gov.uk

St Edmundsbury Borough Council

2010/11 Budget Monitoring Report - Net Expenditure



St Edmundsbury
BOROUGH COUNCIL

Period to: 30th June

| | Budget Full Year 2010/11 | Budget to date | Actual to date | Variance to date Over/ (Under) |
|---|--------------------------------|-------------------|-------------------|---|
| | £,000 | £,000 | £,000 | £,000 |
| Chief Executive & Corporate Management | | | | |
| Customer Services | - | (1) | - | 1 |
| Chief Executive Officer | 267 | 71 | 77 | 6 |
| Corporate Directors | - | - | (1) | (1) |
| Communications | 32 | 8 | 4 | (4) |
| Strategy & Performance Unit | - | - | 3 | 3 |
| Corporate Review Programmes | 22 | 6 | 4 | (2) |
| Mayoralty | 122 | 28 | 33 | 5 |
| Human Resources | 27 | 12 | 2 | (10) |
| Legal & Democratic Services | 1,062 | 258 | 254 | (4) |
| Chief Finance Officer | 601 | 439 | 537 | 98 |
| Total Chief Executives | 2,133 | 821 | 913 | 92 |
| Community Directorate | | | | |
| Emergency Planning | 58 | 43 | 41 | (2) |
| Health & Housing | 2,055 | 532 | 500 | (32) |
| Neighbourhood Management and Development | 994 | 252 | 259 | 7 |
| Leisure Services | 6,085 | 1,942 | 1,768 | (174) |
| Total Community | 9,192 | 2,769 | 2,568 | (201) |
| Economy & Environment Directorate | | | | |
| Planning | 1,498 | 369 | 340 | (29) |
| Waste Management | 3,409 | 437 | 340 | (97) |
| Engineering | (1,202) | (38) | (67) | (29) |
| Economic Development | 229 | 80 | 52 | (28) |
| Property Services | 189 | 248 | 267 | 19 |
| Corporate Property | (1,553) | (430) | (430) | - |
| Total Environment | 2,570 | 666 | 502 | (164) |
| SEBC Total | 13,895 | 4,256 | 3,983 | (273) |

| | Income Budget Full Year 2010/11 £000s | Income Budget to date £000s | Actual to date £000s | Variance to date (over)/ under £000s |
|---|---|--------------------------------------|----------------------------|---|
| Funded by (income): | | | | |
| Use of General fund & service balances | (205) | (51) | 222 | 273 |
| Collection Fund Deficit | 38 | 9 | 9 | 0 |
| Grant Income | | | | |
| Business Rate Income | (6,180) | (1,545) | (1,607) | (256) |
| Revenue Support Grant | (897) | (224) | (516) | (292) |
| Amount to be met from collection fund (council tax) | (6,651) | (1,663) | (2,022) | (359) |

| Directorates | 2010/11 Full year Budget | Profiled 3 Month Budget | Revised 3 Month Actual | Variance (Under)/Over |
|---|--------------------------------|-------------------------------|------------------------------|--------------------------|
| Chief Executives office | 2,132,850 | 820,997 | 912,490 | 91,493 |
| Community | 9,191,700 | 2,769,353 | 2,567,763 | (201,590) |
| Economy & Environment | 2,570,600 | 666,380 | 502,669 | (163,711) |
| Net Cost of Services | 13,895,150 | 4,256,730 | 3,982,922 | (273,808) |
| Budget requirement to be met from Government Grant and Local Taxpayers | 13,895,150 | 4,256,730 | 3,982,922 | (273,808) |
| | | | | |
| | | | | |
| Chief Executives office | | | | |
| Customer Services | - | (982) | (340) | 642 |
| CEO | 266,550 | 71,545 | 77,187 | 5,642 |
| Corporate Directors | - | (27) | (859) | (832) |
| Communications | 32,250 | 8,049 | 3,632 | (4,417) |
| Strategy & Performance Unit | - | (27) | 2,760 | 2,787 |
| Corporate Review Programmes | 22,450 | 5,620 | 4,399 | (1,221) |
| Mayoralty | 121,850 | 27,661 | 32,965 | 5,304 |
| Human Resources | 26,750 | 11,955 | 1,589 | (10,366) |
| Legal & Democratic Services | 1,062,250 | 257,897 | 253,659 | (4,238) |
| Finance | (573,150) | (49,104) | 34,700 | 83,803 |
| Local Tax Collection | 1,126,500 | 281,208 | 276,657 | (4,551) |
| Revenues & Benefits | 612,600 | 153,330 | 176,205 | 22,875 |
| Interest | (565,200) | 29,790 | 54,889 | 25,100 |
| e-Services & ICT | - | 24,082 | (4,952) | (29,034) |
| Chief Finance Officer | 600,750 | 439,306 | 537,499 | 98,193 |

| Directorates | 2010/11 Full year Budget | Profiled 3 Month Budget | Revised 3 Month Actual | Variance (Under)/Over |
|---|--------------------------------|-------------------------------|------------------------------|--------------------------|
| Chief Executives office | 2,132,850 | 820,997 | 912,490 | 91,493 |
| Community | | | | |
| Emergency Planning | 57,700 | 43,228 | 41,463 | (1,765) |
| Licensing | 246,750 | 75,722 | 65,816 | (9,906) |
| Environment Management systems | 63,250 | 15,838 | 15,244 | (594) |
| Food Safety | 316,100 | 79,121 | 77,695 | (1,426) |
| Pest Control | 14,750 | 3,689 | 3,680 | (9) |
| Prevention Of Pollution | 242,150 | 45,212 | 41,820 | (3,392) |
| Climate change | 12,850 | 3,220 | 79 | (3,141) |
| Environmental Health | 163,050 | 40,911 | 30,555 | (10,356) |
| Homelessness | 194,800 | 48,757 | 50,810 | 2,053 |
| Choice based lettings scheme | 198,600 | 49,713 | 45,105 | (4,608) |
| Housing Strategy | 78,800 | 19,724 | 19,697 | (27) |
| Registered Social Landlords | 218,450 | 54,686 | 54,037 | (649) |
| Residual HRA costs | 950 | 239 | 239 | - |
| Housing Advice | 111,500 | 27,908 | 27,886 | (22) |
| Private sector Housing renewal | 179,350 | 56,887 | 55,997 | (890) |
| Welfare Services | 13,350 | 10,839 | 10,844 | 5 |
| Health & Housing | 2,054,700 | 532,466 | 499,504 | (32,962) |
| Sports development & community recreation | 70,250 | 22,941 | 21,929 | (1,012) |
| Community Strategy | 105,950 | 26,516 | 26,517 | 1 |
| Elections | 155,750 | 35,246 | 41,498 | 6,252 |
| Community Safety | 490,350 | 118,682 | 129,388 | 10,706 |
| Community Centres | 171,650 | 48,529 | 46,466 | (2,063) |
| Community development | - | 36 | (7,107) | (7,143) |
| Neighbourhood Management and Develop | 993,950 | 251,950 | 258,692 | 6,742 |

| Directorates | 2010/11 Full year Budget | Profiled 3 Month Budget | Revised 3 Month Actual | Variance (Under)/Over |
|--|--------------------------------|-------------------------------|------------------------------|--------------------------|
| Allotments | 7,200 | 1,512 | 1,232 | (280) |
| Parks & Open Spaces | 1,447,300 | 453,546 | 430,459 | (23,087) |
| Countryside recreation and management | 388,800 | 88,053 | 91,038 | 2,985 |
| Parks Management | - | 9 | 1,869 | 1,860 |
| Cemeteries & Crematorium | 309,500 | 81,660 | 77,348 | (4,312) |
| Arts Development | 22,750 | 2,311 | 15,375 | 13,064 |
| Art Gallery | 52,300 | 22,153 | 22,180 | 27 |
| Heritage services | 859,250 | 225,875 | 216,571 | (9,304) |
| Museums & Culture | - | - | (2,360) | (2,360) |
| Theatre & Public Entertainment | 1,317,800 | 493,696 | 339,076 | (154,620) |
| Guildhall | 23,850 | 5,985 | 7,679 | 1,694 |
| Leisure Centres | 999,800 | 352,092 | 381,994 | 29,902 |
| Victory Ground | 55,100 | 38,378 | 38,365 | (13) |
| Hockey Development | - | - | - | - |
| Community recreation | 110,950 | 27,763 | 27,750 | (13) |
| North Mtnc Of Highway Verges | 280,650 | 81,127 | 82,177 | 1,050 |
| Leisure Services Admin | - | (9) | (7,104) | (7,095) |
| Tourism | 172,700 | 57,464 | 42,846 | (14,618) |
| Shopmobility | 37,400 | 10,094 | 7,475 | (2,619) |
| Football Academy Changing Room | - | - | - | - |
| Athletics track refurbishment | - | - | (5,867) | (5,867) |
| Leisure Services | 6,085,350 | 1,941,709 | 1,768,104 | (173,605) |
| Rural action plan | - | - | - | - |
| Community Directorate | 9,191,700 | 2,769,353 | 2,567,763 | (201,590) |
| Economy & Environment Directorate | | | | |
| Building Control Section | 65,100 | 16,293 | 16,280 | (13) |
| HH Masterplan | 15,300 | 3,834 | 3,816 | (18) |
| Local Land Charges | 48,650 | 12,182 | (1,981) | (14,163) |
| Planning Control | 1,368,750 | 336,845 | 339,924 | 3,079 |
| Planning | - | (36) | (17,713) | (17,677) |
| Planning | 1,497,800 | 369,118 | 340,326 | (28,792) |

| Directorates | 2010/11 Full year Budget | Profiled 3 Month Budget | Revised 3 Month Actual | Variance (Under)/Over |
|--|--------------------------------|-------------------------------|------------------------------|--------------------------|
| Cleansing operational | - | (9) | 2,746 | 2,755 |
| Havebury Cleansing operational | - | (76,246) | (80,563) | (4,317) |
| Cleansing vehicles & plant | - | - | - | - |
| Cleansing | 1,219,300 | 316,405 | 289,949 | (26,456) |
| Abandoned Vehicles | 29,250 | 7,326 | 7,020 | (306) |
| Waste Collection | 2,160,300 | 163,174 | 118,880 | (44,294) |
| Refuse vehicles & plant | - | - | - | - |
| Refuse operational | - | (2,146) | 54 | 2,200 |
| Landscape operational | - | 28,931 | 30,926 | 1,995 |
| Highway Operational | - | - | (46,552) | (46,552) |
| Highways Plant | - | - | - | - |
| Fleet Management | - | (27) | 17,512 | 17,539 |
| Waste Management | 3,408,850 | 437,408 | 339,971 | (97,437) |
| Economic Development | 229,650 | 79,538 | 51,910 | (27,628) |
| Provision Market | (120,400) | 15,290 | 17,054 | 1,764 |
| Licensing | 5,950 | 1,495 | 430 | (1,065) |
| Land Drainage | 17,200 | 4,312 | 4,278 | (34) |
| Sewer maps | 1,250 | 323 | 249 | (74) |
| Footpath Lighting | 161,550 | 3,947 | 4,144 | 197 |
| Car Parks | (1,658,900) | (188,550) | (222,945) | (34,395) |
| Bus Station | 246,450 | 81,059 | 76,749 | (4,310) |
| Public transport Co-ordination | 56,800 | 18,760 | 23,716 | 4,956 |
| Transport PP&S | 39,400 | 9,844 | 10,026 | 182 |
| Highways/Roads | 49,300 | 15,880 | 14,634 | (1,246) |
| Highways Section | - | (9) | 4,499 | 4,508 |
| Engineering | (1,201,400) | (37,649) | (67,165) | (29,516) |
| Property Services | 188,850 | 247,982 | 267,373 | 19,391 |
| Corporate Property | (1,553,150) | (430,017) | (429,747) | 270 |
| Economy & Environment Directorate | 2,570,600 | 666,380 | 502,669 | (163,711) |
| | | | | |

St Edmundsbury Borough Council

2010/11 Budget Monitoring Report - Net Expenditure



St Edmundsbury
BOROUGH COUNCIL

| | <u>30th June</u> | |
|---|----------------------|-------------------|
| | £,000 | £,000 |
| Anticipated current underspend on budget to date | (273) | |
| <u>Major variances</u> | (Under spend) | Over spend |
| Salary increase of 1% included in estimates, but not agreed | (40) | |
| <u>Chief Executive</u> | | |
| Chief Finance officer | | |
| Investment interest underachieved | | 18 |
| Housing benefits section - Northgate Ctax single person discount | | 23 |
| Walk up printer/copier machines - issue with SCC re MFD still outstanding | (23) | |
| | | <u>18</u> |
| <u>Community</u> | | |
| Leisure | | |
| Childrens play equipment grounds maintenance underspend | (16) | |
| Moyses hall - rate relief removed | | 12 |
| Athenaeum -Salaries underspend £4k, Utilities underspend £6k, lettings income above budget £13k | (23) | |
| Public Venue - vacant post £41k, underspend on premises costs £35k | (76) | |
| West Stow income above budget | (11) | |
| | <u>(114)</u> | |
| <u>Economy & Environment</u> | | |
| Property and engineering | | |
| Corporate properties - rental income underachieved | | 10 |
| Car parking income overachieved | (24) | |
| | <u>(14)</u> | |
| Planning and economic development | | |
| Local land charges fees overachieved | (8) | |
| Town Centre Management - Suffolk Development agency underspent | (26) | |
| Building control salaries underspend | (14) | |
| | <u>(48)</u> | |
| Waste & Street Scene Services | | |
| Operational costs underspend | (74) | |
| Waste tipping charges overspend | | 4 |
| Overachieved trade refuse fees | (23) | |
| Highways underspend - income overacheivevd £79k, expenditure overspent £33k | (46) | |
| | <u>(139)</u> | |
| <u>Other small variances</u> | | 64 |