

**Council Overall Revenue Budget Monitor**  
**Financial Monitoring Statement: All Portfolios**

APPENDIX 3

REVENUE SPENDING All Portfolio's For period to	YEAR END ACTUAL			ADV/FAV	Notes on main areas of over / underspending
	Actual Spend or (Income)	Budgeted Spend or (Income)	Over or (under) spend		
	A £'000	B £'000	C £'000		
<b>31st March 2007</b>					
<b>Customer Services</b>					
Transport Design & Projects	761	565	196	ADV	Large overspend on legal, mostly reflecting miscoding from Planning budgets
Transportation Planning (incl Public Transport)	4,576	4,496	79	ADV	Concessionary Fares overspend due to high demand and high cost partly offset by staffing savings
Park & Ride	(683)	(490)	(193)	FAV	Higher passenger numbers
Planning Services	2,869	2,962	(93)	FAV	Planning Deliver Grant creating service underspend partly offset by planning delegation costs
Building Control & Land Charges	(378)	(471)	93	ADV	Decrease in volume with market decline
Highways Network Maintenance	6,417	5,773	644	ADV	Contractor claim
Highways - Transport & Fleet Management	(127)	(125)	(2)	FAV	
Customer Services - Overheads	726	818	(91)	FAV	Saving in prudential borrowing from reduction in transport capital programme
Car Parking (excluding Park & Ride)	(5,135)	(5,618)	483	ADV	Parking income below budgeted levels & Penalty charge Notice shortfall partly offset by additional Bus gate income
Cleansing	2,421	2,468	(47)	FAV	
Waste	8,188	8,499	(311)	FAV	Lower disposal tonnages
Leisure - Parks & Open Spaces	1,984	1,989	(6)	FAV	
Environmental & Consumer Services	1,591	1,488	103	ADV	Additional legal expenditure, award of costs against Council
Customer Access	1,730	1,806	(76)	FAV	Savings from clarification of project requirements
Libraries & Information	2,422	2,430	(9)	FAV	
Arts	655	667	(11)	FAV	
Tourism & Destination Management	1,065	1,101	(36)	FAV	
Heritage including Archives	(3,101)	(2,986)	(115)	FAV	Surplus due to a slow down in the planned investment programme to counter the effects of lower than planned turnover from visitor admissions and secondary spend.
Leisure - Sports & Active Leisure	679	712	(34)	FAV	
<b>Sub Total</b>	<b>26,659</b>	<b>26,084</b>	<b>575</b>	<b>ADV</b>	
<b>Children's Services</b>					
Children, Young People & Families	10,055	9,554	502	ADV	
Learning & Inclusion	13,625	16,247	(2,622)	FAV	£118k overspend relates to the Dedicated Schools Grant which is ringfenced to schools and will be automatically carried forward to 2008/09 for recovery. The remaining £241k overspend is due mainly to increased cost of Foster Carer allowances, child placement costs, legal and other support costs.
Strategic Planning	(102,603)	(101,069)	(1,534)	FAV	
Schools Budgets	98,017	94,004	4,013	ADV	
<b>Sub Total</b>	<b>19,094</b>	<b>18,735</b>	<b>359</b>	<b>ADV</b>	

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<b>Adult Social Services &amp; Housing</b>					
Adult Services (excluding EPHs)	28,456	28,184	271	ADV	Overspend in purchasing of mental health care for adults partly offset by savings on in-house services and salaries
EPH and Supported Living	5,402	5,880	(478)	FAV	Underspend on in-house residential homes in transition to opening new community resource centres
Other	1,868	1,940	(72)	FAV	Underspend mainly due to salary savings.
Employment Development	114	233	(119)	FAV	Delay of "invest to save schemes"
Community Learning	164	164		ADV	
Housing	1,776	1,931	(155)	FAV	Salary savings and improvements in Bed and Breakfast recovery
<b>Sub Total</b>	<b>37,780</b>	<b>38,332</b>	<b>(553)</b>	<b>FAV</b>	
<b>Development &amp; Major Projects</b>					
Ec Dev - Major Projects	273	411	(138)	FAV	The overriding impact on the revenue account for the current year and future years was the reclassification of expenditure from capital to revenue.
Western Riverside		36	(36)	FAV	This has been quantified for 0809 through a zero based budgeting exercise and the methodology has been extrapolated to 0708.
Stone Mines	( )	68	(68)	FAV	
Major Projects Support	925	682	242	ADV	The adverse variance for 0708 was £500k. This was mitigated by a virement moving budget to D&MP.
Spa Claims	1,485	1,485		ADV	
<b>Sub Total</b>	<b>2,683</b>	<b>2,682</b>		<b>ADV</b>	
<b>Resources</b>					
Corporate Projects & Partnerships	739	722	17	ADV	
Council's Retained ICT Budgets	(1,279)	(1,279)	( )	FAV	
Equalities	171	263	(92)	FAV	
Corporate Grants to Voluntary Organisations	222	222		ADV	
Partnerships	633	675	(43)	FAV	
Drug Action Team & Community Safety	1,140	1,176	(36)	FAV	
Property Services	926	767	159	ADV	Reclassification of costs associated with producing capital receipts from capital to revenue and further shortfall in charging costs to capital projects.
Corporate & Commercial Estate	(5,073)	(5,264)	191	ADV	
Traded Services	201	25	176	ADV	Catering & Engineering Services deficits
Finance	2,088	1,745	342	ADV	Departmental restructuring and interim management costs
Revenues & Benefits	1,238	1,258	(20)	FAV	
Audit, Risk & Information Services	792	793	( )	FAV	
Transformation Programme	265	559	(294)	FAV	Slippage in programme
Communications & Marketing	534	556	(21)	FAV	
Performance Development	717	813	(95)	FAV	

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Chief Executive	496	576	(80)	FAV	
Human Resources	1,147	894	252	ADV	Restructuring costs and payroll volume based charges
Council Solicitor & Democratic Services	2,310	2,466	(157)	FAV	This reduction in net expenditure occurred as a result of the over-recovery of costs by the three Legal teams due to savings achieved on staffing costs and increased productivity (and internal fees).
Hsg / Council Tax Benefits Subsidy	(246)	87	(333)	FAV	Improved performance by the Revenues & Benefits team in managing the level of errors and adjustment to the bad debt provisions
Capital Financing / Interest	4,339	6,035	(1,696)	FAV	Reduced debt provision (MRP) as a result of 2006/07 lower capital spend; underspend on borrowing costs as no new borrowing undertaken due to high cash balances, this also resulted in higher investment income due to the high balances and high interest rates earned on investments.
Unfunded Pensions	1,639	1,634	5	ADV	
Other Misc Budgets	(498)	(1,087)	589	ADV	Shortfall in corporate efficiency savings target partly offset in savings from lower pay award
Magistrates	20	25	(4)	FAV	
Coroners	277	295	(18)	FAV	
Environment Agency	189	191	(2)	FAV	
<b>Sub Total</b>	<b>12,988</b>	<b>14,147</b>	<b>(1,160)</b>	FAV	
<b>TOTAL</b>	<b>99,203</b>	<b>99,981</b>	<b>(778)</b>	FAV	
<p>Note: "ADV" indicates an adverse variance, "FAV" a favourable variance, and a "(" in the over and under spend columns indicates an underspend or overachievement of income</p>					