

CANNOCK CHASE COUNCIL

CABINET

23 JULY 2009

REPORT OF HEAD OF FINANCIAL MANAGEMENT

RESPONSIBLE PORTFOLIO HOLDER – LEADER OF THE COUNCIL

GENERAL FUND PROVISIONAL OUTTURN 2008-09

KEY DECISION - NO

1. Purpose of Report

1.1 To report the provisional outturn for the General Fund for the financial year 2008-09.

2. Recommendations

2.1 Members are requested to

- a) Note the provisional outturn for the General Fund for 2008-09;
- b) Consider the financial implications of the outturn as part of 2009-10 to 2012-13 Financial Projection report to Cabinet in September.

3. Key Issues/Implications

3.1 The outturn report is considered by Cabinet, as part of the formal financial reporting regime of the Council, and by Scrutiny Committee in reviewing performance for the financial year 2008-09.

3.2 The accounts for 2008-09 are now closed and the formal Statement of Accounts were approved by Council at its meeting on the 24 June. It should however be noted that the Accounts are subject to External Audit by the Councils auditors, and hence may be subject to change.

3.3 The actual net expenditure for 2008-09, inclusive of rollovers, amounted to £14.542m as compared to a forecast outturn budget of £14.422m an over spend of £0.120m.

3.4 The outturn includes provision for the rollover of under spent budgets of £0.241m. The rollovers relate to specific items of expenditure in excess of £2,500 which have been identified and approved in advance of 31 March. The actual rollovers are some £0.250m lower than requested and in light of the outturn position have been restricted to planned rollovers only and make no provision for rollovers under £2,500 or fortuitous under spends.

- 3.5 Significant variances from the Council's Forecast Outturn are set out in Annex A of the report for each Director/Head of Service. The schedule details the Approved Budget; Forecast Outturn; Actual Spend; Variance to Forecast Outturn; Amount of Rollovers; Net Variance after Rollovers, and Analysis of Variance. Annex B highlights service variations under or overspending by £25,000.
- 3.6 Members should note that the major variations to the Approved Budget were reflected in the Budget Summary report approved by Council in February. Annex C compares the council projection to the actual outturn, Annex D analyses the budget by Income and Expenditure Type whereas a detailed review of key volatile budgets is attached as Annex E.
- 3.7 All major variances to Forecast Outturn are now being reviewed by Heads of Service to determine their impact upon this and future year's budgets. The outcome of this review, together with the first quarters monitoring of key volatile budgets for 2009-10, will be reflected in the Medium Term Financial Projection presented to Members in September. Members should however note that the key financial impact relates to the ongoing impact of the recession on income levels.
- 3.8 The overall impact of the outturn, potential budget rollovers and use of reserves, will at this stage, result in the maintenance of Balances in accordance with the Budget approved by Council in February 2009 but a clearer picture will be available as part of the financial reporting process for 2009-10

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Report Author Details:	
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Section 1

1. Background

- 1.1 The Council's financial cycle consists of Medium Term Financial Planning, Delivering Change, Budget Monitoring and Performance Review. Each element interacts with each other to ensure the Budget approved by Council each year reflects the most up to date position.
- 1.2 Performance review consists of two elements. Performance management in achieving aims, objectives and outcomes is considered by Scrutiny Committee (2008-09 reports were considered by Performance and Partnership Sub Committee) both on a quarterly basis and in outturn format. Whereas Financial Reporting consists of the formal statutory Statement of Accounts report that is considered and approved by Council, and this outturn report.
- 1.3 The outturn report is also forwarded on to Scrutiny Committee enabling both service and financial performance to be assessed for the 2008-09 financial year.
- 1.4 The outturn report details major variances for each service within the Council's Business Plan management structure applicable to the 2008-09 financial year.

Section 2

2. 2008-09 Outturn

- 2.1 The Budget for 2008-09 was approved at £14.341m by Council at its meeting of 27 February 2008. The budget has been increased by a number of variations including rollovers from 2007-08, Supplementary Estimates, and other commitments, partly offset by additional fees and grant income, with a resultant Base Budget of £14.371m.
- 2.2 An updated budget for 2008-09 is also produced as part of the 2008-09 budget process whereby the Head of Financial Management prepares a forecast outturn for the year. The forecast outturn as used in the 2008-09 to 2011-12 Budget Projection amounted to £14.422 m.
- 2.3 The forecast outturn included £0.429 million severance costs arising from Efficiency and Policy Option savings. These additional costs were offset by freezes in both recruitment and consumables with anticipated savings of £0.400 being forecast from these measures in 2008-09.
- 2.4 The accounts for 2008-09 are now closed and the formal Statement of Accounts was approved by Council at its meeting on the 24 June. The actual net expenditure for the year, as reflected in the approved Consolidated Revenue Account for the General Fund is £14.301 m. It should however be noted that the Accounts will be subject to External Audit by the Council's auditors, and hence may be subject to change.
- 2.5 The outturn position (excluding recharges) as compared to the Forecast Outturn is as follows:

Director and Head	Forecast	Actual	Variance	Rollovr	Net Variance	
	Outturn £m	£m	£m	£m	£m	%
Chief Executive						
Chief Executive	0.583	0.517	(0.066)	0.076	0.010	1.7
Executive & Policy	0.163	0.153	(0.010)	0.008	(0.002)	(1.2)
Performance	0.125	0.118	(0.007)	0.004	(0.003)	(2.4)
Local Strategic	0.210	0.216	0.006		0.006	2.9
Partnerships						
PR & Marketing	0.349	0.319	(0.030)	0.004	(0.026)	(7.4)
Deputy Chief Executive						
Deputy Chief Executive	0.281	0.254	(0.027)		(0.027)	(9.6)
Human Resources	1.459	1.393	(0.066)	0.024	(0.042)	(2.9)
Corporate Support	2.260	2.188	(0.072)		(0.072)	(3.2)
Customer Services	0.668	0.664	(0.004)	0.008	0.004	0.6
ICT Services	0.623	0.668	0.045		0.045	7.2
Head of Planning	0.090	0.088	(0.002)		(0.002)	(2.2)
Housing Strategy	0.433	0.364	(0.069)	0.023	(0.046)	(10.6)
Development Plans	0.127	0.139	0.012		0.012	9.4
Development Control	0.076	0.151	0.075		0.075	98.7
Economic Development	0.242	0.237	(0.005)		(0.005)	(2.1)
Property Services	0.000	0.014	0.014		0.014	
Director Service Imprvt						
Dir of Service Improve.	0.146	0.146	(0.000)		(0.000)	
Building Control	0.153	0.125	(0.028)		(0.028)	(18.3)
Head of Housing	(0.031)	(0.028)	0.003		0.003	9.7
Tenancy Services	(0.004)	(0.001)	0.003		0.003	75
Head of Envir. Health	0.128	0.112	(0.016)	0.010	(0.006)	(4.7)
Environ. Protection	0.609	0.604	(0.005)		(0.005)	(0.8)
Food & Safety	0.410	0.418	0.008		0.008	2.0
Private Sector Housing	0.175	0.169	(0.006)	0.009	0.003	1.7
Head of Envir. Services	0.597	0.667	0.070	0.016	0.086	14.4
Waste & Engineering	1.094	1.320	0.226	0.024	0.250	22.9
Parks & Open Spaces	1.772	1.750	(0.022)	0.032	0.010	0.6
Director Organ. Imprvt						
Dir of Org Improvement	0.154	0.153	(0.001)		(0.001)	(0.6)
Head of Leisure & Projs	0.107	0.097	(0.010)		(0.010)	(9.3)
Leisure Operations	1.701	1.855	0.154		0.154	9.1
Leisure Strategy	0.225	0.191	(0.034)		(0.034)	15.1
Leisure Development	0.318	0.321	0.003		0.003	0.9
Strategic Projects	0.123	0.091	(0.032)		(0.032)	(26.0)
Director Governance						
Director of Governance	0.396	0.394	(0.002)		(0.002)	(0.5)
Legal & Democratic	0.965	0.979	0.014		0.014	1.5
Chief Internal Auditor	0.176	0.170	(0.006)	0.003	(0.003)	(1.7)
Head of Governance	0.528	0.503	(0.025)		(0.025)	(4.7)
Excluded Items	(2.575)	(2.762)	(0.197)		(0.197)	(7.7)
Chief Accountant	0.561	0.540	(0.021)		(0.021)	(3.7)
Local Taxation	0.303	0.219	(0.084)		(0.084)	(27.7)
Capital & recharges	(1.300)	(1.214)	0.086		0.085	(6.5)
Net Total	14.420	14.302	(0.118)	0.241	0.123	0.8
Net over spend				0.123		

- 2.6 Significant variances from the Council's Forecast Outturn are set out in Annex A for each Director/Head of Service. The schedule details the Approved Budget; Forecast Outturn; Actual Spend; Variance to Forecast Outturn; Amount of Rollovers; Net Variance after Rollovers, and Analysis of Variance. Annex B highlights service variations under or overspending by £25,000.
- 2.7 Members should note that the major variations to the Approved Budget were reflected in the Budget Summary report approved by Council in February. Annex C compares the Council Projection to the actual outturn, Annex D analyses the budget by Income and Expenditure Type whereas a detailed review of key volatile budgets is attached as Annex E.
- 2.8 All major variances to Forecast Outturn are now being reviewed by Heads of Service to determine their impact upon this and future year's budgets. The outcome of this review, together with the first quarters monitoring of key volatile budgets for 2008-09, will be reflected in the Medium Term Financial Projection presented to Members in September
- 2.9 Key service variations to note at this stage include
- 2.9.1 The ongoing impact of the recession – Income from development related fees, particularly planning , was some £100,000 lower than anticipated reflected a marked deterioration in the final quarter of the year. Car Park charges were similarly down. Income from Leisure Centres which had been maintained until December show a reduction in the final quarter .
- 2.9.2 Additional one off costs for refuse and recycling – An overspend occurred in 2008-09 arising from contaminated waste for cardboard and green waste. The loss in recycling credits for the authority was compounded by additional tipping fees for the contaminated waste
- 2.9.3 The impact of the above has been partly offset by the ability to claim additional grant income for Rent rebates etc by achieving Department for Work and Pensions thresholds and by higher than anticipated court cost income
- 2.10 Provision exists within the outturn for Planned Rollovers of under spends from 2008-09 to 2009-10 of £252,530. These rollovers relate to specific items of expenditure in excess of £2,500 which have to be identified and approved in advance of 31 March. Rollovers of £502,521 were requested prior to the 31 March and have been scaled down to £0.252m in light of the outturn for each SAC manager.

Section 3

3. Conclusions and Reason(s) for the Recommendation(s)

- 3.1 The outturn report is an historical report enabling financial and service performance to be considered by Scrutiny Committee. The impact of the outturn on future years budgets will be assessed by Cabinet as part of this years Budget cycle.

Section 4

4. Contribution to Council Priorities (i.e. CHASE, PDP targets)

- 4.1 The revenue budget reflects the agreed priorities of the council as determined by the Delivering Change process and hence directly contributes to CHASE. The outturn report reflects the financial performance for the year with the direct contribution being reflected in service performance outturn.

5. Contribution to promoting Community Engagement

- 5.1 Not Applicable

Section 6

6. Financial Implications

- 6.1 There are no direct financial implications as a result of this report however the report forms an essential part of the financial planning, control and monitoring process for this Council.
- 6.2 Net expenditure for 2008-09, inclusive of rollovers, amounts to £14.542m as compared to a Forecast Outturn budget of £14.422m an over spend of £0.120m.
- 6.3 Revenue balances at 31 March 2009 (after rollovers) amounted to £1.427 million and is in line with the Medium Term Budget Forecast with the overspend being reflected in a lower than anticipated contribution to the Invest to Save Reserve of £0.975 million as compared to £1.1 million
- 6.4 The overall impact of the outturn and budget rollovers will result in the budget position as agreed by Council in February being maintained.
- 6.5 Members should note that this assessment is purely based upon the position as at 31 March 2009 and the ongoing impact of the recession is likely to have a major impact upon the Authority if it is sustained during 2009-10. The variances as outlined in the report will be subject to detailed monitoring, alongside other volatile budgets, as part of the quarterly Corporate Monitoring statements for 2009-10
- 6.6 The outturn report only forms part of the financial cycle and feeds directly into the updated Financial Planning Statement for 2008-09 to 2010-11 that takes into account both the current and projected budget pressures together with forecast available resources.

Section 7

7. Human Resources Implications

- 7.1 There are no direct resource implications arising from the report.

Section 8

8. Legal Implications

8.1 There are no legal obligations arising from this report.

Section 9

9. Section 17 (Crime Prevention)

9.1 There are no identified implications in respect of Section 17 arising from this report.

Section 10

10. Human Rights Act Implications

10.1 There are no identified implications in respect of the Human Rights Act 1998 arising from this report.

Section 11

11. Data Protection Act Implications

11.1 There are no identified implications in respect of the Data Protection Act.

Section 12

12. Risk Management Implications

12.1 The outturn report identifies variances from the approved financial plan for 2008-09. The potential ongoing impact of these variances on future year's budgets may affect the Council's ability to achieve its objectives.

12.2 The impact on 2009-10 and future years budgets is to be assessed by Heads of Services and will form part of the Medium Term Financial Projection submitted to Cabinet in September.

12.3 The outcome of the review will feed directly into the Budget and Delivering Change process to ensure the revised budget reflects the priorities of the Council.

Section 13

13. Equality and Diversity Implications

13.1 There are no direct equality and diversity implications arising from the report.

Section 14

14. Other Options Considered

14.1 Not applicable

Section 15

15. Background Papers

- | | | |
|------|---------------------------|--------------------------|
| 15.1 | Budget 2008-09 to 2010-11 | Council 27 February 2008 |
| | Budget 2009-10 to 2011-12 | Council 25 February 2009 |

OUTTURN STATEMENT 2008-09
PERIOD 1 APRIL TO 31 MARCH

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Details	Approved Budget	Forecast Outturn	Actual Spend	Variance	Rollovers	Net Variance Inclu recharges	Recharges	Net Variance Exclu recharges	Variance analysis			
									Employees	Operational Other	Income	Recharges Other
	£	£	£	£	£	£	£	£	£	£	£	£
<u>Chief Executive</u>	1,331,920	1,291,570	1,173,720	-117,850	92,250	-25,600	-9,777	-15,823	-11,348	42,685	-45,350	-1,810
Chief Executive	4,810	-610	23,099	23,709		23,709	23,433	276	-1,508	1,384	400	0
Elections	406,080	407,410	339,751	-67,659	75,600	7,941	-1,020	8,961	10,310	-329	-1,020	
Executive & Policy	59,260	37,960	28,220	-9,740	8,550	-1,190	730	-1,920	-410	-2,090	0	580
Performance	416,310	410,220	397,740	-12,480	3,760	-8,720	-5,520	-3,200	-390	-2,810		
LSP	342,600	333,170	323,000	-10,170	0	-10,170	-15,910	5,740	-5,480	52,950	-41,730	0
PR & Marketing	102,860	103,420	61,910	-41,510	4,340	-37,170	-11,490	-25,680	-13,870	-6,420	-3,000	-2,390
Chief Executive	1,331,920	1,291,570	1,173,720	-117,850	92,250	-25,600	-9,777	-15,823	-11,348	42,685	-45,350	-1,810

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Details	Approved Budget	Forecast Outturn	Actual Spend	Variance	Rollovers	Net Variance Inclu recharges	Recharges	Net Variance Exclu recharges	Variance analysis			
									Employees	Operational Other	Income	Recharges Other
	£	£	£	£	£	£	£	£	£	£	£	£
Deputy Chief Executive	4,082,970	4,150,030	4,119,559	-30,471	54,270	23,799	26,608	-2,809	3,383	-55,851	-32,959	39,087
Deputy Chief Executive	-1,080	-91,170	517	91,687	0	91,687	118,600	-26,913	-15,790	-10,940	-13	-170
Human Resources	750,380	1,137,320	1,133,480	-3,840	23,710	19,870	62,500	-42,630	20,180	-55,610	-11,770	4,570
Corporate Support and Admin	1,399,870	1,296,530	1,208,725	-87,805		-87,805	-16,090	-71,715	-7,625	-41,100	-29,100	6,110
Customer Services	18,280	-16,110	-14,780	1,330	7,900	9,230	6,220	3,010	660	9,850	-16,390	8,890
ICT Services	83,300	87,240	154,002	66,762		66,762	21,500	45,262	12,270	6,862	-180	26,310
Head of Planning & Regeneration	0	-10	1,790	1,800	0	1,800	4,020	-2,220	-2,160	4,990	-5,050	0
Housing Strategy	703,670	592,550	448,900	-143,650	22,660	-120,990	-74,665	-46,325	-21,588	-12,137	-12,600	
Development Plans and Policy	233,510	226,560	262,203	35,643	0	35,643	23,818	11,825	443	7,562	3,820	0
Development Control	221,710	321,880	335,113	13,233	0	13,233	-61,430	74,663	24,495	-2,569	52,830	-93
Economic Development	312,780	325,150	346,519	21,369	0	21,369	26,082	-4,713	-29,570	34,187	-9,330	0
Property Services	360,550	270,090	243,090	-27,000		-27,000	-40,416	13,416	22,068	3,054	-5,176	-6,530
Deputy Chief Executive	4,082,970	4,150,030	4,119,559	-30,471	54,270	23,799	70,139	-46,340	3,383	-55,851	-32,959	39,087

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<u>Details</u>	Approved Budget	Forecast Outturn	Actual Spend	Variance	Rollovers	Net Variance Inclu recharges	Recharges	Net Variance Exclu recharges	Variance analysis			
									Employees	Operational Other	Income	Recharges Other
	£	£	£	£	£	£	£	£	£	£	£	£
Dir. Service Improvement	5,963,410	5,870,490	6,169,786	299,296	91,400	390,696	125,586	265,110	-26,316	264,492	67,636	67,496
Director of Service Improvement	0	0	27	27	0	27	74	-47	-804	757	0	0
Building Control	160,370	226,930	218,198	-8,732	0	-8,732	-18,952	10,220	-758	-3,934	14,912	
Food and Safety	524,970	505,950	476,924	-29,026	0	-29,026	-37,161	8,135	-2,566	11,945	-1,244	0
Private Sector Housing	266,930	288,460	386,064	97,604	9,400	107,004	104,039	2,965	-1,945	245	-65	4,730
Head of Environmental Health	10,950	-21,880	0	21,880	10,000	31,880	38,158	-6,278	151	-6,429	0	0
Environmental Protection	931,410	925,100	844,370	-80,730	0	-80,730	-74,569	-6,161	-4,616	18,922	-20,467	0
Head of Environmental Services	442,630	362,780	447,433	84,653	16,000	100,653	2,150	98,503	12,428	17,339	53,060	15,676
Waste and Engineering Services	1,484,610	1,503,420	1,694,187	190,767	24,000	214,767	-35,036	249,803	-23,224	42,460	230,567	0
Parks and Open Spaces	2,097,780	2,030,500	2,065,723	35,223	32,000	67,223	57,123	10,100	2,937	142,061	-146,705	11,807
Head of Housing	0	-100	180	280	0	280	-2,612	2,892	-919	5,455	0	-1,644
Tenancy Support	43,760	49,330	36,680	-12,650	0	-12,650	-15,826	3,176	-7,000	35,671	-62,422	36,927
Dir. Service Improvement	5,963,410	5,870,490	6,169,786	299,296	91,400	390,696	17,388	373,308	-26,316	264,492	67,636	67,496

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<u>Details</u>	Approved Budget	Forecast Outturn	Actual Spend	Variance	Rollovers	Net Variance Inclu recharges	Recharges	Net Variance Exclu recharges	Variance analysis			
									Employees	Operational Other	Income	Recharges Other
	£	£	£	£	£	£	£	£	£	£	£	£
Dir. Organisational Improvement	3,277,490	3,392,020	3,386,580	-5,440	0	-5,440	-229,141	79,180	27,083	85,397	-5,230	-28,070
Director Organisational Improvem	0	-550	564	1,114	0	1,114	2,132	-1,018	-2,125	2,370	-1,263	0
Leisure Operations	2,568,160	2,583,970	2,674,386	90,416	0	90,416	-63,830	154,246	46,896	84,312	23,038	0
Leisure Strategy	194,760	300,980	176,393	-124,587	0	-124,587	-90,464	-34,123	-21,600	7,390	-19,913	0
Leisure Development	484,190	482,670	522,881	40,211	0	40,211	37,711	2,500	4,534	395	-7,079	4,650
Strategic Projects	25,000	-340	-49,922	-49,582	0	-49,582	-17,447	-32,135	215	370	0	-32,720
Head of Culture & Major Projects	5,380	25,290	62,278	36,988	0	36,988	47,278	-10,290	-837	-9,440	-13	
Dir. Organisational Improvement	3,277,490	3,392,020	3,386,580	-5,440	0	-5,440	-84,620	79,180	27,083	85,397	-5,230	-28,070

OUTTURN STATEMENT 2008-09
PERIOD 1 APRIL TO 31 MARCH

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Details	Approved Budget	Forecast Outturn	Actual Spend	Variance	Rollovers	Net Variance Inclu recharges	Recharges	Net Variance Exclu recharges	Variance analysis			
									Employees	Operational Other	Income	Recharges Other
Dir. Governance	£ -284,790	£ -279,610	£ -548,875	£ -269,265	£ 3,340	£ -265,925	£ 153,235	£ -320,114	£ 32,200	£ -68,313	£ -359,123	£ 75,122
Director of Governance	295,880	328,780	313,737	-15,043	0	-15,043	-12,614	-2,429	984	-2,680	-733	0
Chief Internal Auditor	39,820	54,840	17,166	-37,674	3,340	-34,334	-31,410	-2,924	-896	-583	-2,800	1,355
Head Efficiency & Risk Management	740	-550	-2,815	-2,265		-2,265	23,153	-25,418	13,195	-52,161	-1,030	14,578
Excluded Items	-2,892,830	-2,895,240	-3,054,847	-159,607	0	-159,607	38,478	-198,085	49,063	-5,710	-241,438	
Chief Accountant	187,040	172,380	198,987	26,607	0	26,607	47,739	-21,132	-19,065	-23,995	-102	22,030
Local Taxation and Benefits	1,024,710	951,700	815,341	-136,359	0	-136,359	-52,065	-84,294	-9,334	23,322	-98,282	0
Legal Democratic Services	1,059,850	1,108,480	1,163,556	55,076	0	55,076	40,908	14,168	-1,747	-6,506	-14,738	37,159
Dir. Governance	-284,790	-279,610	-548,875	-269,265	3,340	-265,925	54,189	-320,114	32,200	-68,313	-359,123	75,122
Total	14,371,000	14,424,500	14,300,770	-123,730	241,260	117,530	47,319	70,211	25,002	268,410	-375,026	151,825

OUTTURN STATEMENT 2008-09
PERIOD 1 APRIL TO 31 MARCH

SERVICE Analysis (excluding General Fund recharges)

ANNEX B

Service: (variances greater than £25,000 before rollovers)

Directorate	Service Description	Approved Budget	Forecast Outturn	Actual Spend	Variance	Recharges Variance	Rollovers	Net Variance Exclu recharges	Variance analysis			
									Employees	Operational Other	Income	Recharges Other
	Overspends	£	£	£	£	£	£	£	£	£	£	£
Governance	Corporate Finance	-686,410	-607,740	-585,123	22,617	-65,546		88,163		71,633		16,530
Service Imp.	Car and Lorry Parks	-515,500	-458,910	-370,847	88,063	12,475		75,588		-17,122	92,710	
Service Imp.	Recycling	713,070	695,240	772,881	77,641	3,180		74,461		78,921	-4,460	
Service Imp.	Refuse Collection	992,780	982,270	1,029,616	47,346	-12,131		59,477		59,477		
Deputy CE	Development Control	154,710	331,550	334,750	3,200	-55,783		58,983	13,260	-7,107	52,830	
Deputy CE	Reprographics	0	-6,480	110	6,590	-33,690		40,280		39,750		530
Service Imp.	Hednesford Parks	129,050	132,760	196,819	64,059	28,433		35,626		38,626	-3,000	
Service Imp.	Vehicle Workshop	19,420	6,000	42,576	36,576	6,208		30,368	17,300	13,068		
Service Imp.	CCTV & Social Alarms	53,000	59,940	123,207	63,267	29,245		34,022	-3,030	2,542	34,510	
Service Imp.	District Roads	61,950	62,370	95,714	33,344	2,681		30,663		31,243	-580	
Deputy CE	Market Hall Cannock	-55,460	-48,680	29,062	77,742	49,904		27,838		25,458	2,380	
Org. imp	Chase Leisure Centre	1,277,900	1,269,700	1,304,315	34,615	9,003		25,612	210	17,952	7,450	
	Underspends	£	£	£	£		£	£	£	£	£	£
Deputy CE	Concessionary Fares	1,269,830	1,232,800	1,101,399	-131,401	-27,417		-103,984	1,210	-71,124	-33,010	-1,060
Governance	Rent Rebates	0	0	-87,260	-87,260			-87,260			-87,260	0
Service Imp.	Supporting People Alarms	14,830	31,970	12,420	-19,550	41,002		-60,552			-70,112	9,560
Governance	Council Tax Rebates	0	0	-59,164	-59,164			-59,164			-59,164	0
Service Imp.	Litter Control & Street Xcleansing	764,250	763,340	705,096	-58,244	-8,978		-49,266		-38,986	-10,280	
Governance	General Fund	-1,620,060	-1,473,160	-1,526,966	-53,806			-53,806	0	2,194	-56,000	0
Governance	Fraud /Investigations	139,170	142,800	100,830	-41,970	-5,590		-36,380	-27,580	-8,800		
Governance	Rent Allowances	0	0	-30,750	-30,750	7		-30,757			-30,757	
Deputy CE	Personnel	38,500	-2,270	-2,820	-550	46,723	18,180	-29,093	-11,500	-21,693		4,100
Governance	Council Tax Admin	627,670	479,410	409,576	-69,834	-40,903		-28,931	13,900	31,319	-74,150	
Chief Exec	Corporate Consultation	95,860	104,650	61,876	-42,774	-17,751		-25,023	-21,340	-3,683		
	Total Overs and Unders	3,474,560	3,697,560	3,657,317	-40,243	-38,928	18,180	16,865	-17,570	243,668	-238,893	29,660

General Fund Revenue Budget 2008-09 Provisional Outturn
Comparison to Council Recommendation

	Forecast Outturn 2008-09 £m	Actual 2008-09 £m	Variance	
			Under £m	Over £m
Original Budget 2008 -09	14.341	14.341		
Supplementary Estimates since Original Budget Approval				
Rollovers	0.267	0.267		
Approved Budget	14.608	14.608	0.000	
Committed Changes				
District Elections	0.004	0.004		
Likely Additional Commitments				
Pest Control	0.010	0.011		0.001
LABGI	-1.291	-1.291		
Area Based Grants	-0.025	-0.025		
LPSA2 Reward Grant	-0.034	-0.034		
Civil Parking Enforcement	-0.079	-0.099	-0.020	
Planning Delivery Grant	-0.060	-0.060		
Place Survey	0.017	0.017		
Leisure Strategy - Exclusion	1.026	1.026		
Staffing reviews	0.072	0.072		
Inflation	0.125	0.158		0.033
Total Base Budget	14.373	14.387	-0.020	0.034
Potential Changes and Adjustments				
Base Budget Review				
Expenditure				
Turnover	-0.150	-0.119		0.031
Prince of Wales		0.024		0.024
Rates	-0.032	-0.029		0.003
Interest	-0.075	-0.073		0.002
Concessionary fares	-0.027	-0.042	-0.015	
Concessionary tokens	-0.050	-0.090	-0.040	
C/fwd	14.039	14.058	-0.075	0.094

General Fund Revenue Budget 2008-09 Provisional Outturn
Comparison to Council Recommendation

		Forecast Outturn 2008-09 £m	Actual 2008-09 £m	Variance Under £m	Over £m
B/fwd		14.039	14.058	-0.075	0.094
Insurances			-0.015	-0.015	
Less Recharges			0.006		0.006
Managers Variations		-0.088	-0.216	-0.128	
Contaminated Waste			0.060		0.060
Recycling			0.074		0.074
Court Fees		-0.050	-0.126	-0.076	
Income					
Prince of Wales		0.040	0.027	-0.013	
Income - Development related fees					
Planning	0.101		0.166		0.065
Local land charges	0.060		0.068		0.008
Industrial sites	0.008		0.008		0.000
Building Control	0.060		0.081		0.021
Markets	0.015	0.244	0.020		0.005
Car Park Income		0.050	0.149		0.099
Leisure Centres Income			0.023		0.023
Golf Course		0.010	0.007	-0.003	
Licensing			-0.023	-0.023	
Grants Rent Allowances			-0.036	-0.036	
Rent rebates			-0.081	-0.081	
Rate Rebates			-0.059	-0.059	
HRA recharges			0.151		0.151
Efficiency Savings					
Equipment and other controllable budgets		-0.250	-0.470	-0.220	
Less Rollovers Note 0.241					
Corporate & Support		0.243	0.243		
Senior Management Restructure		0.125	0.125		
Policy Options					
Savings		0.061	0.061		
Estimated Net Spending		14.424	14.301	-0.729	0.606

General Fund Revenue Budget 2008-09 Provisional Outturn
Comparison to Council Recommendation

	Forecast Outturn 2008-09 £m	Actual 2008-09 £m	Variance Under £m	Over £m
Financing				
Anticipated Grant Income, Use of Balances & Reserves				
Regeneration & Invest to Save Reserve	-1.100	-0.975	0.125	
Other Reserves	0.383	0.383		
LABGI Reserve	0.040	0.040		
Actuarial Valuation	0.837	0.837		
Interim use	0.466	0.466		
Building Control	0.012	0.010		-0.002
Collection Fund Surplus	0.000	0.000		
RSG/NNDR	8.314	8.314		
Council Tax	5.528	5.528		
<hr/> 0.000 Total Grant Income, Use of Balances & Reserves	<hr/> 14.480	<hr/> 14.603	<hr/> 0.125	<hr/> -0.002
 Balances				
Opening Balances at 1 April				
Use of Balances to Support Budget	1.366	1.366		
Transfer to Balances	0.056	0.302		0.246
Closing Balances at 31 March Balance Sheet	<hr/> 1.422	<hr/> 1.668		
less Rollovers		-0.241	-0.241	
 Closing Balances at 31 March Budget Purposes	<hr/> <hr/> 1.422	<hr/> <hr/> 1.427		<hr/> <hr/> 0.005

OUTTURN STATEMENT 2008-09
PERIOD 1 APRIL TO 31 MARCH

ANNEX D**Analysis by Income and Expenditure Type**

General Fund	Budget		Forecast Outturn	Actual Spend	Variance
	Original	Approved			
	£	£	£	£	£
Operational budgets					
Employees	14,493,810	14,529,020	14,726,140	14,790,771	64,631
Transport	745,150	746,150	750,220	688,953	-61,267
Agency	98,790	65,130	78,540	51,978	-26,562
Transfer Payments	21,305,600	21,305,600	25,388,210	25,418,479	30,269
Financing Costs	291,750	470,550	363,550	427,915	64,365
					0
Government Grants	-23,057,390	-24,467,390	-28,556,570	-28,928,110	-371,540
Customer and Client Receipts	-8,594,680	-8,636,370	-8,538,240	-8,499,385	61,686
Interest	-1,079,760	-380,360	-453,100	-463,834	-10,734
Non General Fund trading	-2,529,290	-2,454,290	-2,467,160	-2,298,459	168,701
Licensing	-220,100	-220,100	-220,600	-243,431	-22,831
Miscellaneous	-276,470	-326,470	-326,470	-331,608	-5,138
Total Operational	1,177,410	631,470	744,520	613,269	-131,251
Rollover Budgets					
Premises	3,029,050	3,219,170	3,290,880	3,274,976	-15,904
Supplies and Services	10,403,160	10,842,590	10,791,450	10,498,773	-292,677
Total Rollover	13,432,210	14,061,760	14,082,330	13,773,749	-308,581
Trading					
Internal Trading	13,086,920	13,086,920	13,357,380	12,578,545	-778,835
Recharges	-13,086,920	-13,086,920	-13,357,380	-12,578,546	778,834
Total Internal Trading	0	0	0	-1	-1
Reserves	-268,620	-322,230	-402,350	-86,248	316,102
	14,341,000	14,371,000	14,424,500	14,300,769	-123,731
Rollovers				241,260	241,260
	14,341,000	14,371,000	14,424,500	14,542,029	117,529

OUTTURN STATEMENT 2008-09
PERIOD 1 APRIL TO 31 MARCH
KEY VOLATILE BUDGETS

ANNEX E

Details	Original Budget	Approved Budget	Forecast Outturn	Actual	Variance
	£	£	£	£	£
Salaries and Wages	14,340,300	14,737,920	14,573,630	14,612,416	38,786
Traveling Costs	149,260	154,840	154,840	157,511	2,671
Concessionary Fares - passes					
Passes	1,052,590	1,052,590	992,590	977,422	-15,168
Tokens	320,000	320,000	270,000	229,635	-40,365
Grounds Maintenance	1,348,250	1,359,020	1,359,020	1,404,460	45,440
Refuse & Recycling					
Operational	1,454,620	1,454,620	1,487,790	1,500,100	12,310
Contracted services	373,770	348,770	318,200	423,375	105,175
Recycling Credits	-583,240	-583,240	-583,240	-587,992	-4,752
Interest on balances	-1,079,760	-380,360	-453,000	-463,834	-10,834
					0
Customer/client Receipts					0
Licensing Income	-220,100	-220,100	-220,600	-243,430	-22,830
Car Parks	-926,920	-920,420	-870,420	-775,370	95,050
Planning Fees	-485,820	-485,820	-384,680	-319,989	64,691
Market Income	-488,310	-488,310	-473,720	-469,393	4,327
Golf Course	-197,480	-197,480	-187,480	-190,746	-3,266
Land Charges	-163,650	-163,650	-103,650	-95,880	7,770
Cemeteries	-164,920	-164,920	-164,920	-153,710	11,210
Prince of Wales -					0
Salaries and wages	142,160	142,160	163,810	188,222	24,412
Income	-91,170	-91,170	-52,570	-66,305	-13,735
Chase Leisure Centre					0
Income	-649,000	-687,880	-690,610	-683,155	7,455
Rugeley Leisure Centre					0
Income	-469,130	-409,130	-409,130	-393,380	15,750
	13,661,450	14,777,440	14,725,860	15,049,957	324,097