



**WARD: ALL**

## **REVENUE and CAPITAL OUTTURN 2008/09**

### **REPORT BY SARAH GOBEY EXECUTIVE HEAD OF FINANCIAL SERVICES**

#### **1.0 SUMMARY**

- 1.1 This report outlines the year-end position for the General Fund, the Housing Revenue Account (HRA), and the overall Capital Programme. Recommendations are made on transfers to and from reserves and for the carry forward of underspends.

#### **2.0 BACKGROUND**

- 2.1 This paper is the last in a series of monitoring reports that have been presented during the financial year to the Overview and Scrutiny Committee and Cabinet outlining forecast spend compared to budget for the General Fund, the HRA, and the Capital Programme. Summary outturn positions are outlined below with more detailed variance analysis given in the Appendices. These outturn figures together with any decisions on use of reserves and carry forwards made will then be incorporated in the Council's Statement of Accounts which will be presented to the Constitution and Audit Committee for approval on 29<sup>th</sup> June 2009 in accordance with Accounts and Audit Regulations 2003.

#### **3.0 GENERAL FUND REVENUE ACCOUNT**

- 3.1 The original budget was approved by Council on 18<sup>th</sup> February 2008, at that time services were held within the previous Committee structure headings. The summary position is presented below and is now analysed under the headings of the new Cabinet Member Portfolio structure. Previous budget quarterly monitoring reports have also used the new structure.
- 3.2 The Budget was set at £10.741m and the General Fund outturn is an underspend of £537,740. This underspend includes a charge to the accounting charge to services for notional capital charges of £231,390, this charge does not impact on council tax or reserves as the charges are notional only.

### 3.0 GENERAL FUND REVENUE ACCOUNT (continued)

CABINET MEMBER PORTFOLIOS	Budget 2008/09	Outturn	(Under)/ Over Spend
	£'000	£'000	£'000
Leader	631	569	(62)
Resources	798	1,389	591
Clean and Green	4,251	3,791	(460)
Health and Safety Wellbeing	748	688	(60)
Improved Customer Services	2,779	2,287	(492)
Regeneration	1,884	1,676	(208)
Support Services		(24)	(24)
<b>Net Portfolio Expenditure</b>	11,091	10,376	(715)
Interest and capital charges	(350)	(146)	205
Other Grants	-	(28)	(28)
<b>Net Expenditure</b>	10,741	10,202	(538)

3.3 The principle reasons for variations are outlined below:

	(Under)/ Over Spend £'000
<b>Leader</b>	
No election this year	(17)
Additional grant for electoral participation	(21)
<b>Resources</b>	
The budget for the savings associated with the single officer structure and vacancies was held centrally. This is offset by savings in salary and support costs throughout all of the budgets ** (see below)	416
Revenue costs associated with sale of assets	86
<b>Clean and Green</b>	
Joint Services - Revenue impact of the purchase of the new vehicles and bins has been double counted within the budget.	(295)
Street sweeping	(87)
Additional licensing income	(33)
Land Charges net reduction in income	42
<b>Health and Safety Wellbeing</b>	
Community Grants (to be c/f)	(30)
<b>Integrated Customer Services</b>	
Concessionary Fares	(461)
Shortfall in DWP benefit grant	54
<b>Regeneration</b>	
Reduction in planning and building control income	88
Homelessness – Increased demand for service.	138

### 3.0 GENERAL FUND REVENUE ACCOUNT (continued)

	(Under)/ Over Spend £'000
<b>Support Services</b> (see 3.6)	
Pay Award – Final award 0.25% greater than budgeted increase of 2.5%	40
Civic Centre costs	56
Maintenance of building and grounds	41
Insurance costs	(45)
Savings for single officer structure and vacancies offset throughout services**	(416)
Training (to be c/f)	(19)
<b>Interest</b>	
Interest charges – Increased HRA recharge for the cost of loans due to adjustment to the credit ceiling arising from the 2006/07 audit.	(74)
Other grants	(28)
Various	3
<b>TOTAL</b>	<b>(538)</b>

- 3.4 The theme throughout this budgetary cycle has been the economic climate, this has impacted on the council's income streams and the cost of homelessness. The lower than expected cost for concessionary fares, the impact of the double counting of the revenue cost of acquiring the vehicles and bins for refuse and recycling, together with the change to the HRA calculation for the cost of loans has offset these overspends.
- 3.5 Salary costs, insurance costs and maintenance of buildings are spread across services via the recharge process. This dilutes their impact on individual services. The single officer structure and vacancy savings were achieved. The budget allowed for a 2.25% increase in salaries and the final outcome was 2.75%
- 3.6 A detailed analysis of the outturn for each service is given in Appendix 2 with explanations for variances in excess of £20,000.

#### Variations from Quarter 3

- 3.7 At quarter 3 the General Fund was forecast to underspend by £443,800
- 3.8 The Medium Term Financial Plan, which is elsewhere on this agenda, already includes a number of key financial health indicators, which are:
- Continue to maintain a General Fund balance at a minimum balance of 6% and a maximum of 8% of the General Fund Net Revenue Budget. (This will measure overall financial health).

### 3.0 GENERAL FUND REVENUE ACCOUNT (continued)

#### Variations from Quarter 3 (continued)

- Revenue outturn to be within 2% of the Total Budget Requirement. (This will measure accuracy of budget preparation).
- Revenue outturn for Total Cabinet Member Requirements to be within 1% of the estimate of Total Cabinet Member Requirements contained in the quarter 3 monitoring report. (This will measure accuracy of budget monitoring).
- Capital outturn to be within 10% of the Original Budget for these schemes over which the Council has direct control. (This will measure accuracy of budget preparation).
- Capital outturn to be within 5% of the estimate contained in the quarter 3 monitoring report. (This will measure accuracy of budget monitoring).

The final outturn shows an underspend of £537,740. The outturn of £10,202,000 is 1% less than expected outturn at the end of quarter 3 (£10,296,900) and is within the monitoring target. The most significant of the trends in both expenditure and income had been identified within the quarter 3 monitoring. There were however variations on the final outturn that have not been fully estimated.

3.9 The principle reasons for variations from the previous quarter are outlined below: –

SERVICE	Variation from final outturn (Under)/ Over Spend
	<b>£'000</b>
<b>Resources</b>	
Maintenance of Golden Sands prior to sale- incorrectly reported in Q3 as part of HRA	81
<b>Clean and Green</b>	
Joint Services – Revenue impact of the purchase of the new vehicles and bins has been double counted within the budget.	(104)
Additional licensing income	(33)
Street sweeping	(86)
<b>Integrated Customer Services</b>	
Concessionary Fares	(36)
Shortfall in DWP benefit grant	54
<b>Support Services</b>	
Pay Award	20
Maintenance of building and grounds	41
Insurance costs	(25)

### 3.0 GENERAL FUND REVENUE ACCOUNT (continued)

#### Variations from Quarter 3 (continued)

SERVICE	Variation from final outturn (Under)/ Over Spend
	£'000
<b>Other Grants</b>	(28)
Various other changes	18
<b>TOTAL CHANGE SINCE QUARTER 3</b>	<b>(94)</b>

#### Insurance Fund

- 3.10 A self insurance risk programme was approved at Cabinet in June 2008. This has led to savings of £45,000. An insurance reserve of £100,000 has been set up to support this programme and members are recommended to increase this fund in line with the savings made from the programme.

#### Trading Accounts

- 3.11 The trading accounts for Building Maintenance and Horticultural Services have shown a positive surplus of £114,000. This has been achieved due to higher than expected income.

#### Proposals for Budget Carry Forward

- 3.12 Some of the underspendings has been caused by planned spending being delayed into the new financial year. Officers can request a carry forward of unspent budget provided certain conditions are met, the main ones being that the underspend has not arisen from reasons outside the manager's control, there is an overall underspend in the service area and that the carry forward is for a specific purpose. As a general rule in order to avoid taking on long term budget commitments carry forward request should only be approved for one off expenditure items that cannot otherwise be accommodated within the approved new year budget.

The following requests for carry forwards have been made in respect of 2008/09 underspends.

### 3.0 GENERAL FUND REVENUE ACCOUNT (continued)

#### Proposals for Budget Carry Forward (continued)

Service	Amount £	Reason
Planning Policy	27,800	Various under-spends from planning policy to be carried forward to meet Core strategy slippage
Community Grants	30,150	Various due to delay in allocation
Community Health	8,000	Mapping of cohesion work
Community Health	5,000	Sustainable community strategy
Human Resources	19,400	Training
Legal	7,000	Laptops as part of flexible working to support business transformation.
Members allowances	2,900	Expenditure for new chairperson
Sustainable development	17,500	Unspent Area-Based Grant to be carried forward to fund this work in 2009/10
<b>Total</b>	<b>117,750</b>	

#### Transfers To and From Earmarked Reserves

- 3.13 Further, members are recommended to approve the following transfers to or creation of additional earmarked reserves either due to specific underspends that have arisen during the year where the funds could be set aside to meet likely future costs or where setting aside funds can facilitate a reduction in future revenue expenditure as detailed below:

Service	Amount	Reserve	Reason
Insurance	45,000	Insurance	To top up reserve to meet potential self insurance risks.
Various	47,850	Capacity Issues (transfer from the Carry Forward Reserve)	Carry forward requests from 2007/08 not now required and so can be used to support other projects
Capacity Issues Reserve (previously the Discount Fund)	339,650	Capacity Issues	Cushion the impact of the recession and fund one off initiatives to help the community.
Partnership initiatives	100,000	Partnership initiatives	To fund set up costs associated with Adur Worthing partnership
Planned Maintenance	50,000	Building maintenance	

### 3.0 GENERAL FUND REVENUE ACCOUNT (continued)

#### Transfers To and From Earmarked Reserves (continued)

- 3.14 The carried forward requests of £47,850 for reserves and the in-year requests of £17,000 for Ropetackle and £25,000 for IKEN legal system have not been needed to be drawn from the reserves. The £47,850 carried forward can be transferred to the Capacities Issues Fund.
- 3.15 If the transfers above are agreed the Council's General Fund earmarked reserves will amount to £1,733,250 at 31<sup>st</sup> March 2009, an increase of £652,400 on the previous year. A full schedule of the reserve movements is shown in Appendix 5.

#### Collection Fund

- 3.16 As a charging authority, the Council has to maintain a separate Collection Fund to account for transactions relating to Council Tax, Precepts and Business Rates (NDR).
- 3.17 The account for 2008/09 produced a Council Tax deficit of £116,000. This is due an increase in provision for bad debt and the catch-up of the adjustment of an overstatement on previous years. Adur's share of the deficit to be carried forward is £77,000.

### 4.0 HOUSING REVENUE ACCOUNT (HRA)

- 4.1 The overall position on the HRA is detailed below.

HRA Outturn and Reserves	Budget	Actual	Variance (Under)/Over Spend
	£000's	£000's	£000's
Total expenditure	12,691	12,656	(35)
Total income	(12,450)	(12,382)	68
Deficit/(surplus)	<b>240</b>	<b>274</b>	<b>33</b>
Reserve balance as at 1 April 2008	(1,689)	(1,689)	-
Reserve balance as at 31 March 2009	(1,448)	(1,415)	33

- 4.2 The principle reasons for the £33,000 overspend are outlined below:

	Under(-)/Overspend
	£'000
Staff Vacancy savings	(160)
Overall Subsidy	(22)
Various service charges	(32)

#### 4.0 HOUSING REVENUE ACCOUNT (HRA) (continued)

	<b>Under(-)/Overspend</b>
	<b>£'000</b>
Savings on cleaning contracts and door entry systems	(22)
Increase of rental income offset by loss of rental income from Golden Sands	50
Increase gas and electricity charges	50
Provision for bad debt – increase to bad debt provision is higher than expected.	60
Financing costs	111
Various	(2)
	<b>33</b>

4.3 In January we reported an overspend of £52,000. The variance between Quarter 3 and Quarter 4 can be attributed to:-

- revenue cost associated with the sale of Golden Sands costs transferred the General Fund (£86,000); and
- an increase in the year end provision for bad debt. £60,000

4.4 A more detailed breakdown of the variations is given in Appendix 3. The Housing Repairs Account is showing a small overspend of £8,100

4.5 The impact of the outturn is to reduce the HRA revenue reserves by £274,000 to £1,415,000. This reduction in planned draw down from reserves is in line with the budget and is reflected in the strategy to be adopted as part of the Medium Term Financial Plan which plans to reduce the use of reserves to support the HRA in future years.

#### 5.0 CAPITAL EXPENDITURE

5.1 In total the Council underspent the approved capital programme by £2,509,000 or 29% of the adjusted budget. The outturn position is summarised below and a detailed breakdown is given in Appendix 4.

<b>CABINET MEMBER PORTFOLIOS</b>	<b>Adjusted Budget 2008/09</b>	<b>Outturn</b>	<b>(Under)/Over Spend</b>
	<b>£'000</b>	<b>£'000</b>	<b>£'000</b>
Resources	427	227	(200)
Clean and Green	1,432	1,155	(277)
Health and Safety Wellbeing	265	20	(245)
Improved Customer Services	4,044	3,799	(245)
Regeneration	2,416	874	(1,542)
<b>Total</b>	<b>8,584</b>	<b>6,075</b>	<b>(2,509)</b>



## 5.0 CAPITAL EXPENDITURE (continued)

	£'000
<b>Financed by:</b>	
Supported Borrowing	236
Major Repairs Allowance (HRA)	1,899
HRA Revenue	200
Prudential Borrowing	
HRA	1,191
General Fund	1,707
Capital Receipts	
Disabled Facilities	162
Other	680
<b>TOTAL</b>	<b>6,075</b>

5.2 £2,262,190 of slippage was identified and approved in November 2008. A further £312,250 now requires approval giving total slippage of £2,574,440. The main schemes to have slipped are:

- the affordable housing schemes (£1.44m) linked to the current downturn in the housing market;
- Ham Recreation Ground Skatepark – contractual issues have caused the project to be delayed (£159,000).
- AWCS replacement vehicles Whilst the vehicles have been ordered, they will not now be delivered until 2009/10 (£78,000).
- Fishersgate Healthy Living Centre – Work has been tendered for and has now started, but the Council's share of the funding will not be required until 2009/10. (£194,600).
- ICT various – Work on the implementation of Government Connect (GCSx) has delayed the delivery of a number of ICT projects (£215,900).
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Full details of all the schemes are at appendix 4.

## 6.0 FINANCIAL IMPLICATIONS

6.1 The financial implications of the outturn figures and the variances have been detailed within the body of the report.

## **7.0 AUDIT OF ACCOUNTS**

7.1 The Council's External Auditors are scheduled to commence their audit of the accounts on 20<sup>th</sup> July, 2009. Once they have completed the final accounts audit they will report back on their findings to Members. This report is expected at the end of September.

## **8.0 CONCLUSION**

8.1 The underspend gives the Council a welcome opportunity to boost the reserves. It is important to appreciate that many of the trends identified above were built into the 2009/10 revenue budget and so this level of underspend should not happen again in 2009/10.

8.2 On a cautionary note, it should be emphasised that the accounts reported here have yet to be finalised and audited and so may be subject to change

## **9.0 RECOMMENDATIONS**

9.1 It is proposed that Cabinet **RECOMMEND** to Full Council that:

- (i) The carry forward requests identified in paragraph 3.12 be approved
- (ii) The transfers to and from reserves identified in paragraphs 3.13 and 4.5 be approved
- (iii) The overall General Fund revenue outturn and variance analysis as outlined in paragraphs 3.2, 3.3 and Appendix 1 and 2 be noted
- (iv) The overall Housing Revenue Account outturn and variance analysis as outlined in paragraph 4 and Appendix 3 be noted
- (v) The Capital Expenditure outturn and financing as outlined in paragraph 5 and Appendix 4 be noted
- (vi) Overall Capital slippage of £2,574,440 be approved as detailed in appendix 4

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**Local Government Act 1972**

**Background Papers:**

2008/09 Final Accounts working papers

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## **Annex**

### **1.0 COUNCIL PRIORITY**

1.1 This report deals with the whole of the Council's revenue and capital expenditure and as such contributes to all 4 of the Council's objectives

### **2.0 SPECIFIC ACTION PLANS**

2.1 The proposals in this report are in accordance with the Council's Medium Term Financial Plan.

### **3.0 SUSTAINABILITY ISSUES**

3.1 Matter considered and no issues identified

### **4.0 EQUALITY ISSUES**

4.1 Matter considered and no issues identified

### **5.0 COMMUNITY SAFETY ISSUES (SECTION 17)**

5.1 Matter considered and no issues identified

### **6.0 HUMAN RIGHTS ISSUES**

6.1 Matter considered and no issues identified

### **7.0 REPUTATION**

7.1 Matter considered and no issues identified

### **8.0 CONSULTATIONS**

8.1 Matter considered and no issues identified

### **9.0 RISK ASSESSMENT**

9.1 Matter considered and no issues identified

### **10.0 HEALTH and SAFETY ISSUES**

10.1 Matter considered and no issues identified

### **11.0 PROCUREMENT STRATEGY**

11.1 Matter considered and no issues identified

### **12.0 PARTNERSHIP WORKING**

12.1 Contained within these accounts is Adur's share of the Adur Worthing Joint Committee and CenSus partnerships.

GENERAL FUND

	ORIGINAL BUDGET 2008/09	NET SPEND 2008/09	VARIANCE	DEPRECIATION VARIANCE	BUDGET VARIANCE 2008/09
Clean & Green	4,250,670	3,791,479	(459,191)	21,918	(437,273)
Health Safety & Wellbeing	747,630	688,178	(59,452)	4,874	(54,579)
Improved Customer Services	2,779,130	2,287,401	(491,729)	30,648	(461,081)
Leader	631,450	568,873	(62,577)	-	(62,577)
Regeneration	1,884,240	1,676,198	(208,042)	205,558	(2,484)
Resources	797,690	1,388,750	591,060	(31,605)	559,455
Support services		(24,417)	(24,417)		(24,417)
<b>Net Portfolio Expenditure</b>	<b>11,090,810</b>	<b>10,376,462</b>	<b>(714,348)</b>	<b>231,392</b>	<b>(482,955)</b>
Movement In reserves	-				
Capital charges	(1,423,400)	(1,192,008)	231,392	(231,392)	-
Interest	1,073,300	1,046,496	(26,804)		(26,804)
Cabinet member requirement	10,740,710	10,230,950	(509,760)	0	(509,759)
Other Grants	-	(27,976)	(27,976)		(27,976)
Council Taxpayers	(5,753,710)	(5,753,710)	-		-
Business Rates	(4,360,050)	(4,360,050)	-		-
Revenue Support Grant	(606,950)	(606,950)	-		-
Collection Fund (Surplus)/ Deficit	(20,000)	(20,000)	-		-
	-	(537,736)	(537,736)	0	(537,735)

CABINET SUMMARY REPORT	NET SPEND 2007/08	ORIGINAL BUDGET 2008/09	EXPENDITURE 2008/09	INCOME 2008/09	NET SPEND 2008/09	BUDGET VARIANCE 2008/09	COMMENT
<b>Clean &amp; Green</b>							
<b>Housing, Health &amp; Community Safety</b>				+			
Environmental health - Com	291,096	307,860	313,324	-4,577	308,747	887	
Environmental Health-Domestic	288,945	287,060	291,793	-16,494	275,299	-11,761	£9,000 lower support costs
Licensing	39,351	85,810	161,975	-118,452	43,523	-42,287	Additional licensing income £33,000 and lower support costs
<b>Housing, Health &amp; Community Safety- CGP</b>	<b>619,392</b>	<b>680,730</b>	<b>767,092</b>	<b>-139,523</b>	<b>627,569</b>	<b>-53,161</b>	
<b>Technical Services</b>							
Car Parks	124,676	-15,440	305,216	-288,146	17,070	<b>32,510</b>	Reduced Car Parking income £17,000, overspend maintenance £10,000 and lower direct salaries
Highways	18,886	19,360	17,143	-4,814	12,329	<b>-7,031</b>	£6,000 overspend on street nameplates
Public Toilets	346,291	170,910	256,873	-70,537	186,336	<b>15,426</b>	£22,300 overspend on maintenance of buildings, £5,100 overspend water rates, £2,600 overspent on insurance premiums (unbudgeted), £8,100 savings on cleaning costs, £5,900 underspend on support costs.
Street Lighting	15,734	16,500	19,195	0	19,195	<b>2,695</b>	
Streetscene	91,973	106,430	147,853	-44,432	103,421	<b>-3,009</b>	
Transportation	110,205	83,390	74,824	-9,333	65,491	<b>-17,899</b>	Capital charges underspend of £20,000
<b>Technical Services</b>	<b>707,765</b>	<b>381,150</b>	<b>821,104</b>	<b>-417,262</b>	<b>403,841</b>	<b>22,691</b>	
<b>Leisure &amp; Cultural Services</b>							
Allotments	51,620	57,520	80,367	-26,912	53,454	<b>-4,066</b>	
Cemeteries and Churchyards	154,922	168,740	261,594	-93,364	168,229	<b>-511</b>	
Countryside and Open Spaces	192,469	215,650	215,544	-25,262	190,282	<b>-25,368</b>	Overspend of £5,700 South Downs Conservation Board, reported in quarterly reporting. Capital charges underspend of £18,000
Dog warden	47,316	55,630	55,696	-618	55,078	<b>-552</b>	
Parks	376,076	412,540	452,195	-53,735	398,460	<b>-14,080</b>	Tipping Charges underspend of £5,100 as reported in quarter 3 monitoring. Additional £4,900 income from orange mobile phone mast at Lancing Manor
Pest control	57,258	53,190	58,814	-4,290	54,524	<b>1,334</b>	
Recreation Grounds	246,287	323,270	336,726	-57,592	279,134	<b>-44,136</b>	Tipping Charges underspend of £5,100 as reported in quarter 3 monitoring, additional income £11,400 and reduced support costs
<b>Leisure &amp; Cultural Services</b>	<b>1,125,949</b>	<b>1,286,540</b>	<b>1,460,935</b>	<b>-261,774</b>	<b>1,199,161</b>	<b>-87,379</b>	

CABINET SUMMARY REPORT	NET SPEND 2007/08	ORIGINAL BUDGET 2008/09	EXPENDITURE 2008/09	INCOME 2008/09	NET SPEND 2008/09	BUDGET VARIANCE 2008/09	COMMENT
<b>Recycling &amp; Waste Management</b>							
Abandoned Vehicles	0	0	28,831	-6,351	22,480	<b>22,480</b>	£22,480 overspent on support costs as budget originally incorrectly allocated to vehicle workshop. Corresponding overall saving on all services with vehicles.
AWCS (Partnership Costs)	34,734	34,710	-10,721	0	-10,721	<b>-45,431</b>	Underspend £39.7k capital charges and £5.7K support costs
Clinical Waste Collection - Adur	32,660	32,340	33,925	-5,520	28,405	<b>-3,935</b>	
Refuse Collection - Adur Joint	811,172	899,750	972,562	-163,190	809,372	<b>-90,378</b>	£47,000 no detriment adjustment. £163,000 asset hire recharge to joint service not in original budget, £1,800 overspend on capital, £12,600 additional contribution to joint account.
Recycling - Adur Joint	295,689	383,660	317,203	-163,190	154,013	<b>-229,647</b>	£47,000 no detriment adjustment. £163,000 asset hire recharge to joint service not in original budget, £61,500 savings on contribution to joint account, £56,800 capital charges underspent.
Street Sweeping & Cleansing	459,378	520,560	567,265	-133,474	433,791	<b>-86,769</b>	Underspend £19,600 wages and £25,000 agency, £27,500 reduced vehicle costs (mainly savings in insurance premiums and share of workshop overheads due to new fleet), £1.8k capital savings and underspend on support costs.
Trade Refuse	79,568	43,340	424,313	-330,477	93,836	<b>50,496</b>	£41,000 additional contribution to joint account, £20,000 capital savings, £8,000 reduction in demand for addtl collections, £3,300 additional support costs, £17,200 increased tipping charges.
Visual Quality Initiative	23,322	23,940	23,626	0	23,626	<b>-314</b>	
<b>Recycling &amp; Waste Management</b>	<b>1,736,523</b>	<b>1,938,300</b>	<b>2,357,003</b>	<b>-802,202</b>	<b>1,554,802</b>	<b>-383,498</b>	
<b>Legal &amp; Democratic Services</b>							
Land Charges	-27,720	-36,050	63,781	-57,794	5,987	42,037	Reduction in Land Charges income reported in Q3
<b>Legal &amp; Democratic Services</b>	<b>-27,720</b>	<b>-36,050</b>	<b>63,781</b>	<b>-57,794</b>	<b>5,987</b>	<b>42,037</b>	
<b>Clean &amp; Green</b>	<b>4,161,909</b>	<b>4,250,670</b>	<b>5,469,915</b>	<b>-1,678,555</b>	<b>3,791,360</b>	<b>-459,310</b>	459307 <b>-459,310</b>

CABINET SUMMARY REPORT	NET SPEND 2007/08	ORIGINAL BUDGET 2008/09	EXPENDITURE 2008/09	INCOME 2008/09	NET SPEND 2008/09	BUDGET VARIANCE 2008/09	COMMENT
<b>Health Safety &amp; Wellbeing</b>							
<b>Housing, Health &amp; Com Safety</b>							
Community Safety	115,847	112,830	317,968	-196,549	121,419	8,589	
CCTV	10,649	10,840	11,206	0	11,206	366	
<b>Housing, Health &amp; Com Safety</b>	<b>126,496</b>	<b>123,670</b>	<b>329,174</b>	<b>-196,549</b>	<b>132,624</b>	<b>8,954</b>	
<b>Technical Services</b>							
Land Drainage & Coast Protection	31,279	42,580	43,205	-3,050	40,155	-2,425	
<b>Technical Services</b>	<b>31,279</b>	<b>42,580</b>	<b>43,205</b>	<b>-3,050</b>	<b>40,155</b>	<b>-2,425</b>	
<b>Adur Homes</b>							
Community Alarm	-7,348	-7,900	234,705	-242,725	-8,020	-120	
<b>Adur Homes</b>	<b>-7,348</b>	<b>-7,900</b>	<b>234,705</b>	<b>-242,725</b>	<b>-8,020</b>	<b>-120</b>	
<b>Planning, Regeneration &amp; Wellbeing</b>							
Community and Health Development	105,925	103,490	221,588	-120,824	100,764	-2,726	
Community Planning							
CM13 CDC Community Planning	34,045	42,830	141,970	-113,646	28,325	-14,505	
Community Planning	34,045	42,830	141,970	-113,646	28,325	-14,505	Re- allocation of support costs
Community and Welfare Grants	262,292	219,180	188,661	0	188,661	-30,519	Unspent grant requested as a carry forward
Leisure Development	168,251	189,490	201,137	-24,925	176,212	-13,278	£5,000 saving on internal printing cost over service, £3,000 on support cost allocation and various
Sustainable Development	22,973	34,290	29,457	0	29,457	-4,833	Re- allocation of support costs
<b>Planning, Regeneration &amp; Wellbeing-HWP</b>	<b>593,485</b>	<b>589,280</b>	<b>782,814</b>	<b>-259,395</b>	<b>523,419</b>	<b>-65,861</b>	
<b>Health Safety &amp; Wellbeing</b>	<b>743,912</b>	<b>747,630</b>	<b>1,389,898</b>	<b>-701,719</b>	<b>688,179</b>	<b>-59,451</b>	
<b>Improved Customer Services</b>							
<b>Leisure &amp; Cultural Services</b>							
Leisure Centres Management	351,436	470,670	403,668	-11,799	391,869	-78,801	£36,700 saving on Capital charges, £12,100 underspent on maintenance of buildings, £12,700 underspent on support costs, £14,100 underspent on leasing charges, £7,800 underspent on maintenance of equipment.
<b>Leisure &amp; Cultural Services</b>	<b>351,436</b>	<b>470,670</b>	<b>403,668</b>	<b>-11,799</b>	<b>391,869</b>	<b>-78,801</b>	
<b>Customer Services</b>							
Rent Allowances	610,637	504,340	15,724,589	-15,302,915	421,675	-82,665	
Council Tax Benefits	74,537	570	4,767,669	-4,602,397	165,272	164,702	Overall net shortfall in DWP benefit grant for rent allowances and council tax benefits of £56,000 and re-allocation of support costs
Concessionary Travel	1,126,741	1,199,530	740,074	-5,444	734,630	-464,900	Underspend in Bus & Rail subsidy £451,000, underspend in Travel Tokens £11,600, underspend in Salary costs £9.70, increase in Support Costs £8,300
Collection of Revenues	664,785	604,020	787,556	-213,600	573,956	-30,065	Overspend in Salary/salary rech costs £43,300 reduced support costs £74,400, underachieved sub contractor fees £26,900, underspend on NNDR Relief £10,400, reduced DOE NNDR Admin Grant £4,000, underspend in Printing £10,600, underspend on Postage £6,600, underspend on Court Fees £4,700
<b>Customer Services</b>	<b>2,476,700</b>	<b>2,308,460</b>	<b>22,019,888</b>	<b>-20,124,356</b>	<b>1,895,532</b>	<b>-412,928</b>	412,928
<b>Improved Customer Services</b>	<b>2,828,136</b>	<b>2,779,130</b>	<b>22,423,556</b>	<b>-20,136,154</b>	<b>2,287,401</b>	<b>-491,729</b>	

CABINET SUMMARY REPORT	NET SPEND 2007/08	ORIGINAL BUDGET 2008/09	EXPENDITURE 2008/09	INCOME 2008/09	NET SPEND 2008/09	BUDGET VARIANCE 2008/09	COMMENT
<b>Leader</b>							
<b>Legal &amp; Democratic Services</b>							
Elections	136,658	171,090	178,602	-45,395	133,207	-37,883	£21,000 to electoral participation grant claim amount unbudgeted for. Unspent election costs
Members Expenses and Allowances	100,468	110,530	152,441	-35,100	117,341	6,811	
Member Support	341,002	349,830	413,725	-95,400	318,325	-31,505	Reduction in support service recharges of £75,000 and a reduction of income recharges of £44,000
<b>Legal &amp; Democratic Services</b>	<b>578,128</b>	<b>631,450</b>	<b>744,768</b>	<b>-175,895</b>	<b>568,873</b>	<b>-62,577</b>	
<b>Leader</b>	<b>578,128</b>	<b>631,450</b>	<b>744,768</b>	<b>-175,895</b>	<b>568,873</b>	<b>-62,577</b>	
<b>Regeneration</b>							
<b>Housing, Health &amp; Community Safety</b>							
Housing General District	513,827	616,470	404,865	-91,051	313,814	-302,656	Capital charges not spent £205,000, various and reduction in support costs
Homelessness	377,025	288,880	1,016,581	-566,114	450,467	161,587	Homelessness cost £183,000
<b>Housing, Health &amp; Community Safety</b>	<b>890,852</b>	<b>905,350</b>	<b>1,421,445</b>	<b>-657,165</b>	<b>764,281</b>	<b>-141,069</b>	
<b>Technical Services</b>							
Drain Clearing	4,505	3,120	1,720	-728	992	-2,128	
<b>Technical Services</b>	<b>4,505</b>	<b>3,120</b>	<b>1,720</b>	<b>-728</b>	<b>992</b>	<b>-2,128</b>	
<b>Planning, Regeneration &amp; Wellbeing</b>							
Area Investment Framework/Shr Ren	-8,194	0	29,754	-13,028	16,726	16,726	Revenue cost of asset disposal £12,790
Building control	119,738	228,840	319,677	-145,321	174,356	-54,484	£59,000 re- allocation of support costs. £3,000 net income & expenditure service cost
Development control	279,063	278,520	535,763	-215,660	320,103	41,583	£28,000 re-allocation of support costs, £5,000 various net income & expenditure service cost & additional provision appeal decision £10k
Economic Regeneration	156,244	227,500	149,965	-6,667	143,298	-84,202	Direct salary saving £60,000 & re- allocation of support cost. Additional cost incurred on pond road car park expenses, £13,000.
Five Town Centre Network	0	0	101,848	-101,848	-0	-0	
Planning policy & implementation	243,031	240,910	1,127,375	-870,934	256,441	15,531	Overspend on professional fees £10,000, also requested a c/f of £20,000 for LDF
<b>Planning, Regeneration &amp; Wellbeing</b>	<b>789,882</b>	<b>975,770</b>	<b>2,264,382</b>	<b>-1,353,457</b>	<b>910,925</b>	<b>-64,845</b>	
<b>Regeneration</b>	<b>1,685,239</b>	<b>1,884,240</b>	<b>3,687,548</b>	<b>-2,011,350</b>	<b>1,676,197</b>	<b>-208,043</b>	



CABINET SUMMARY REPORT	NET SPEND 2007/08	ORIGINAL BUDGET 2008/09	EXPENDITURE 2008/09	INCOME 2008/09	NET SPEND 2008/09	BUDGET VARIANCE 2008/09	COMMENT
<b>Resources</b>							
<b>Financial Services-RSP</b>							
Corporate Management	14,065	46,410	52,464	-15,785	36,678	-9,732	Printing budget underspent £6,300 and various
Corporate Management - General	662,143	473,870	1,011,153	-457,684	553,469	79,599	Various allocation of charges
Miscellaneous	18,492	-303,340	46,519	-13,457	33,063	336,403	Includes vacancy saving £214,000, single officer structure savings £202,000 offset by growth items not allocated direct to services, reduction in interest on car loans £3,000 and
Non Distributed Costs-S2-RSP	8,585	655,510	950,210	-200,981	749,229	93,719	Reduction of recharge income £62,000 from HRA, increase in lump sum payments and annual payments £31,000
<b>Financial Services</b>	<b>703,285</b>	<b>872,450</b>	<b>2,060,346</b>	<b>-687,907</b>	<b>1,372,439</b>	<b>499,989</b>	
<b>Technical Services</b>							
Community Buildings	175,888	147,510	181,959	0	181,959	34,449	Reallocation of insurance charges £14,000, Ropetackle community £17,000 of set by underspend on maintenance
Property Management	-283,440	-221,460	355,546	-519,344	-163,799	57,661	Golden Sands revenue costs prior to sale £81,000 offset by re-allocation of support costs
<b>Technical Service</b>	<b>-107,552</b>	<b>-73,950</b>	<b>537,505</b>	<b>-519,344</b>	<b>18,160</b>	<b>92,110</b>	
<b>Leisure &amp; Cultural Services</b>							
Beaches and Amenities	-1,859	-810	49,599	-51,449	-1,849	-1,039	
<b>Leisure &amp; Cultural Services</b>	<b>-1,859</b>	<b>-810</b>	<b>49,599</b>	<b>-51,449</b>	<b>-1,849</b>	<b>-1,039</b>	
<b>Resources</b>	<b>593,874</b>	<b>797,690</b>	<b>2,647,450</b>	<b>-1,258,700</b>	<b>1,388,750</b>	<b>591,060</b>	

CABINET SUMMARY REPORT	NET SPEND 2007/08	ORIGINAL BUDGET 2008/09	EXPENDITURE 2008/09	INCOME 2008/09	NET SPEND 2008/09	BUDGET VARIANCE 2008/09	COMMENT
<b>Salaries and Central Services- Support Costs</b>							
<b>Chief Executive</b>							
Chief Executive -Adur Only	95,123	93,410	94,249	-24	94,224	814	
Departmental Expenses	9,365	13,700	7,207	0	7,207	-6,493	
<b>Departmental Expenses</b>	<b>104,488</b>	<b>107,110</b>	<b>101,456</b>	<b>-24</b>	<b>101,432</b>	<b>-5,678</b>	
<b>Strategic Director</b>							
Departmental Expenses	13,470	16,750	12,013	-25	11,988	-4,762	
Strategic Director2 (PL) & PA	128,900	134,430	74,115	0	74,115	-60,315	
<b>Departmental Expenses</b>	<b>142,370</b>	<b>151,180</b>	<b>86,128</b>	<b>-25</b>	<b>86,103</b>	<b>-65,077</b>	Single officer structure savings £60,355 and departmental expenses
<b>Housing Health &amp; Community</b>							
Housing Health & Community	1,168,601	1,196,440	1,152,045	-102,944	1,049,101	-147,339	
<b>Departmental Expenses</b>	<b>1,168,601</b>	<b>1,196,440</b>	<b>1,152,045</b>	<b>-102,944</b>	<b>1,049,101</b>	<b>-147,339</b>	Single officer structure savings £86,000 remainder vacancy savings
<b>Exe Head of Corporate Strategy</b>							
Corporate Strategy	423,450	376,090	390,345	-10,992	379,354	3,264	
<b>Departmental Expenses</b>	<b>423,450</b>	<b>376,090</b>	<b>390,345</b>	<b>-10,992</b>	<b>379,354</b>	<b>3,264</b>	
<b>Strategic Director</b>							
Departmental Expenses	9,699	19,680	14,270	0	14,270	-5,410	Savings in external printing and furniture
Strategic Director 1 & PA Adur	97,822	103,340	73,944	0	73,944	-29,396	Single Officer structure
PA/Admin Support	27,066	28,300	19,534	0	19,534	-8,766	
<b>Departmental Expenses</b>	<b>134,587</b>	<b>151,320</b>	<b>107,749</b>	<b>0</b>	<b>107,749</b>	<b>-43,571</b>	
<b>Financial Services</b>							
Financial Services	873,601	891,240	844,724	-10,002	834,722	-47,941	
<b>Departmental Expenses</b>	<b>873,601</b>	<b>891,240</b>	<b>844,724</b>	<b>-10,002</b>	<b>834,722</b>	<b>-56,518</b>	Single Officer structure and vacancy savings
<b>Insurances</b>							
Insurance	84,143	0	709,542	-559,340	150,203	150,203	New accounting treatment for insurances, actual underspend is £45,000
<b>Departmental Expenses</b>	<b>84,143</b>	<b>0</b>	<b>709,542</b>	<b>-559,340</b>	<b>150,203</b>	<b>150,203</b>	
<b>Financial Services</b>	<b>957,744</b>	<b>891,240</b>	<b>1,554,267</b>	<b>-569,341</b>	<b>984,925</b>	<b>93,685</b>	
<b>Technical Services</b>							
<b>Civic Centre</b>							
Civic Centre	414,100	429,420	590,533	-10,864	579,669	150,249	£18k overspent on maint of buildings, £19k on electricity (identified during monitoring), £10k overspent on Gas (identified during monitoring), £15k overspent on NDR, £5.6k overspent on water, £5.3k overspent on cleaning, £11.8k overspent on insurance, £6k saving on support costs, £7.9k saving on equip/hardware, £5.1k additional income on service charges for office space. £2.1k savings on refuse collection and £2.5k saving on rental hire. Various small amounts make up the difference.
Civic Centre Catering	1,707	4,490	3,072	0	3,072	-1,418	
Social Club	-26	3,750	2,897	0	2,897	-853	
<b>Departmental Expenses</b>	<b>415,781</b>	<b>437,660</b>	<b>596,502</b>	<b>-10,864</b>	<b>585,638</b>	<b>147,978</b>	
<b>Health &amp; Safety</b>							
Health and Safety	133,331	128,650	110,911	-1,605	109,306	-19,344	Salary saving of £21k and £2k on equip.maint.
<b>Departmental Expenses</b>	<b>133,331</b>	<b>128,650</b>	<b>110,911</b>	<b>-1,605</b>	<b>109,306</b>	<b>-19,344</b>	

CABINET SUMMARY REPORT	NET SPEND 2007/08	ORIGINAL BUDGET 2008/09	EXPENDITURE 2008/09	INCOME 2008/09	NET SPEND 2008/09	BUDGET VARIANCE 2008/09	COMMENT
ICT	699,465	1,009,590	921,008	-52,443	868,565	-141,025	
<b>ICT</b>	<b>699,465</b>	<b>1,009,590</b>	<b>921,008</b>	<b>-52,443</b>	<b>868,565</b>	<b>-141,025</b>	Not a true saving as cost of senior officers for Census charged direct to service
Local Offices	40,138	42,170	38,709	0	38,709	-3,461	
<b>Local Offices</b>	<b>40,138</b>	<b>42,170</b>	<b>38,709</b>	<b>0</b>	<b>38,709</b>	<b>-3,461</b>	
<b>Technical Services</b>							
Technical Services	421,756	507,890	593,068	-135,795	457,273	-50,617	
<b>Technical Services</b>	<b>421,756</b>	<b>507,890</b>	<b>593,068</b>	<b>-135,795</b>	<b>457,273</b>	<b>-50,617</b>	Leasing savings £18,000, £9,000 saving photocopying, remainder staff sav
<b>Technical Services</b>	<b>1,710,471</b>	<b>2,125,960</b>	<b>2,260,198</b>	<b>-200,707</b>	<b>2,059,492</b>	<b>-66,468</b>	
<b>Leisure&amp;CulturalServices</b>							
Leisure & Cultural Services	253,465	276,480	266,317	0	266,317	-10,163	Single officer restructure and vacancy savings
	<b>253,465</b>	<b>276,480</b>	<b>266,317</b>	<b>0</b>	<b>266,317</b>	<b>-10,163</b>	
<b>Strategic Director</b>							
Strategic Director 3 (TE) & PA	0	0	74,694	0	74,694	74,694	
<b>Strategic Director</b>	<b>0</b>	<b>0</b>	<b>74,694</b>	<b>0</b>	<b>74,694</b>	<b>74,694</b>	Single officer restructure
<b>Adur Homes</b>							
Housing Management Services	1,680,527	1,853,090	1,618,126	0	1,618,126	-234,964	Vacancy savings - primarily charged to HRA
<b>Adur Homes</b>	<b>1,680,527</b>	<b>1,853,090</b>	<b>1,618,126</b>	<b>0</b>	<b>1,618,126</b>	<b>-234,964</b>	
<b>PlanningRegeneration &amp;Wellbeing</b>							
Planning Regen&Wellbeing	957,965	1,253,070	1,165,184	-104,491	1,060,693	-192,377	
<b>Planning Regeneration &amp; Wellbeing</b>	<b>957,965</b>	<b>1,253,070</b>	<b>1,165,184</b>	<b>-104,491</b>	<b>1,060,693</b>	<b>-192,377</b>	Single officer structure & vacancy savings

CABINET SUMMARY REPORT	NET SPEND 2007/08	ORIGINAL BUDGET 2008/09	EXPENDITURE 2008/09	INCOME 2008/09	NET SPEND 2008/09	BUDGET VARIANCE 2008/09	COMMENT
<b>Recycling &amp; Waste Management-SSP Commerce Way Commerce Way Depot</b>	120,101	126,140	265,067	-129,910	135,158	9,018	£39.7k capital grants deferred on PW01 above. £59.1k addtl payment from WBC for share of Meadow Road addtl income and Commerce Way addtl costs. Addtl Commerce Way costs include £16.2k buildings mtce, £11.5k utility and service costs & 3.4k insurance. £5.8k staff salary savings due to vacancy, £4.2k reduced cleaning contract and courier service costs, £7.4k capital savings and £5.1k reduced support costs.
	<b>120,101</b>	<b>126,140</b>	<b>265,067</b>	<b>-129,910</b>	<b>135,158</b>	<b>9,018</b>	
Direct Services	336,210	399,240	363,233	-19,167	344,066	-55,174	
<b>Direct Services</b>	<b>336,210</b>	<b>399,240</b>	<b>363,233</b>	<b>-19,167</b>	<b>344,066</b>	<b>-55,174</b>	
<b>Recycling &amp; Waste Management</b>	<b>464,085</b>	<b>537,120</b>	<b>635,036</b>	<b>-149,232</b>	<b>485,804</b>	<b>-51,316</b>	Includes £50,000 reimbursement from WBC.
<b>Customer Services</b>							Not a true saving as cost of senior officers for Census charged direct to service
<b>Executive Head of Customer Services</b>	1,129,593	1,085,390	821,936	0	821,936	-263,454	
<b>Customer Services</b>	<b>1,129,593</b>	<b>1,085,390</b>	<b>821,936</b>	<b>0</b>	<b>821,936</b>	<b>-263,454</b>	
<b>Legal &amp; Democratic Service</b>							£28,000 recharges to Worthing, £18,000 insurance claim, £6,000 court costs recovered, single officer restructure £58,000 remainder vacancy savings
<b>Corporate &amp; Legal Services</b>	759,534	810,210	937,483	-284,976	652,506	-157,704	
<b>Legal &amp; Democratic Services</b>	<b>759,534</b>	<b>810,210</b>	<b>937,483</b>	<b>-284,976</b>	<b>652,506</b>	<b>-157,704</b>	
<b>Salaries and Central Services</b>	<b>9,886,880</b>	<b>10,814,700</b>	<b>11,170,966</b>	<b>-1,422,733</b>	<b>9,748,232</b>	<b>-1,066,468</b>	

TRADING A/CS	NET SPEND 2007/08	ORIGINAL BUDGET 2008/09	EXPENDITURE 2008/09	INCOME 2008/09	NET SPEND 2008/09	BUDGET VARIANCE 2008/09	COMMENT
Horticultural Services Contract	-29,264.82	16,120.00	717,779.90	-736,279.73	-18,499.83	-34,619.83	Additional contract income £41,000 and various
Building Maintenance Contract	-80,845.03	-10,830.00	645,839.44	-742,007.56	-96,168.12	-85,338.12	Additional income £38,000, reduced vehicle costs £10,000, reduced support costs £25,000 and various
	-110,109.85	5,290.00	1,363,619.34	-1,478,287.29	-114,667.95	-119,957.95	

**HOUSING REVENUE ACCOUNT**

	ACTUAL 2008/09	ESTIMATE 2008/09	ESTIMATE 2009/10	Variance under/(over) spend vs original budget 2008/09	
	£	£	£	£	
<b>EXPENDITURE</b>					
1 GENERAL MANAGEMENT	2,127,761	2,298,440	2,257,760	170,679	£160k staff vacancy savings, £16k saving on HMS running costs.
2 SPECIAL SERVICES	1,191,124	1,162,280	1,093,615	(28,844)	£20k overspent on Gas, £6k on Electricity & £2k on Window Cleaning.
3 RENTS, RATES, TAXES & OTHER CHARGES	20,317	18,140	19,290	(2,177)	£2k on water rates
4 CONTRIBUTION TO REPAIRS ACCOUNT	1,770,000	1,770,000	1,770,000	0	
5 RENT REBATES	0	0	0	0	
6 REVENUE CONTRIBUTION TO CAPITAL	200,000	200,000	200,000	0	
7 CHARGES FOR CAPITAL	3,062,672	2,957,070	3,192,926	(105,602)	£39k underspend Premia, £145k overspent loan charge interest.
8 HRA SUBSIDY PAYABLE	4,264,351	4,284,670	4,736,660	20,319	£20k underspend overall subsidy.
9 BAD/DOUBTFUL DEBT	59,760	0	0	(59,760)	Overspend £60k provision for bad debt.
<b>TOTAL EXPENDITURE</b>	<b>12,695,985</b>	<b>12,690,600</b>	<b>13,270,251</b>	<b>(5,385)</b>	
Budget Working Papers Total					
<b>INCOME</b>					
8 DWELLING RENTS	(9,271,770)	(9,327,000)	(9,936,250)	(55,231)	Increase of rental income offset by loss of rental income from G.Sands.
9 NON-DWELLING RENTS	(408,602)	(410,740)	(437,020)	(2,138)	Land & Other buildings
10 HEATING CHARGES	(52,435)	(51,390)	(54,300)	1,045	
11 LEASEHOLDER'S SERVICE CHARGES	(104,125)	(92,000)	(84,000)	12,125	Self explanatory
12 OTHER SERVICE CHARGES	(538,800)	(520,330)	(536,430)	18,470	Self explanatory
13 CONTRIBUTIONS TOWARDS EXPENDITURE	(14,931)	(17,210)	(13,520)	(2,279)	
14 INTEREST RECEIVED	(71,651)	(74,560)	(59,990)	(2,909)	
15 HRA SUBSIDY RECEIVABLE	0	0	0	0	
16 MAJOR REPAIRS ALLOWANCE	(1,898,876)	(1,897,640)	(1,962,603)	1,236	
17 RENTAL CONTRAINT ALLOWANCE	0	0	0	0	
18 TRANSFER RE SHARED AMENITIES	(60,621)	(59,010)	(59,160)	1,611	
<b>TOTAL INCOME</b>	<b>(12,421,810)</b>	<b>(12,449,880)</b>	<b>(13,143,273)</b>	<b>(28,070)</b>	
<b>NET (SURPLUS)/DEFICIENCY</b>	<b>274,175</b>	<b>240,720</b>	<b>126,978</b>	<b>(33,455)</b>	
<b>Balances</b>					
1ST APRIL	(1,688,612)	(1,414,437)	(1,414,437)	274,175	
31ST MARCH	(1,414,437)	(1,173,717)	(1,287,459)	240,720	

**HOUSING REPAIRS ACCOUNT**

	ACTUAL 2008/09	ESTIMATE 2008/09	ESTIMATE 2009/10	Variance under/(over) spend vs original budget 2008/09	
CONTRIBUTION FROM REVENUE ACCOUNT	1,770,000	1,770,000	1,770,000	0	
EXPENDITURE					
Repairs	2,029,763	2,041,900	2,154,900	12,137	Self explanatory
Direct Salary Costs	62,388	65,160	99,900	2,772	Self explanatory
less Service charges & other income	(106,990)	(130,000)	(81,000)	(23,010)	Self explanatory
NET EXPENDITURE	1,985,160	1,977,060	2,173,800	(8,100)	
(SURPLUS)/DEFICIENCY	215,160	207,060	403,800	(8,100)	
<b>Balances</b>					
1ST APRIL	(555,727)	(340,567)	(340,567)	(340,567)	
31ST MARCH	(340,567)	(133,507)	63,233	(348,667)	

**MAJOR REPAIRS RESERVE**

	ACTUAL 2008/09	ESTIMATE 2008/09	ESTIMATE 2009/10	Variance under/(over) spend vs original budget 2008/09	
	£	£	£	£	
TRANSFER FROM REVENUE ACCOUNT	1,898,876	0	0	(1,898,876)	Self explanatory
CAPITAL EXPENDITURE					
Various schemes	1,898,876	0	0	(1,898,876)	
NET EXPENDITURE	1,898,876	0	0	(1,898,876)	
(SURPLUS) / DEFICIENCY	0	0	0	0	
<b>Balances</b>					
1ST APRIL	0	0	0	0	
31ST MARCH	0	0	0	0	

# CAPITAL OUTTURN SUMMARY 2008/2009

# APPENDIX 4

Date: 31st March 2009

Cabinet Portfolios	(1) 2008/09 Original Budget  £	(2) Slippage b/f 2007/08  £	(3) Recommended & Approved Changes to Original Budget  £	(4) 2008/09 Agreed Current Budget  £	(5) 2008/09 Budget Reprofiled to 2009/10 and Future Years  £	(6) Slippage to 2009/10 for approval  £	(7) 2008/09 Current Estimated Outturn  £	(8) 2008/09 Spend to Date  £	(9) Spend % of Estimated Outturn
Resources	282,000	60,370	85,000	427,370	100,190	80,550	246,630	227,249	92.14%
Health, Safety & Wellbeing	32,000	137,170	95,600	264,770	244,920	0	19,850	19,848	99.99%
Regeneration	1,780,000	635,570	0	2,415,570	1,490,000	30,000	895,570	873,878	97.58%
Clean & Green Environment	1,214,000	283,660	-65,650	1,432,010	268,180	66,400	1,097,430	1,155,460	105.29%
Improved Customer Services	4,065,000	84,390	-105,000	4,044,390	158,900	135,300	3,750,190	3,798,634	101.29%
<b>TOTALS</b>	<b>7,373,000</b>	<b>1,201,160</b>	<b>9,950</b>	<b>8,584,110</b>	<b>2,262,190</b>	<b>312,250</b>	<b>6,009,670</b>	<b>6,075,069</b>	<b>101.09%</b>

## Capital Monitoring - Summary of Progress:

Schemes not progressing satisfactorily:

1

Schemes where progress is being closely monitored:

12

Schemes progressing well:

6

Schemes not proceeding:

5

Schemes completed in 2008/09:

15

**Total Schemes:**

**39**



## Cabinet Member for Resources

(1) SCHEME	(4) 2008/09 Original Budget £	(5) Slippage b/f from 2007/08 £	(6) Recommended & Approved Changes to Original Budget £	(7) 2008/09 Agreed Current Budget £	(8) 2008/09 Spend to date £	(9) 2008/09 Budget Reprofiled to 2009/10 and Future Years £	(10) Anticipated Completion Date (C) / Approval Report/P.I.D (D)	(11) Slippage c/f to 2009/10 for approval £	(12) 2008/09 Anticipated (Underspend) / Overspend £	(13) COMMENTS AND PROGRESS	(14) Status
<i>Local &amp; Wide Area Networks</i>	25,000	16,200	0	41,200	22,235	18,960		0	0	Additional connectivity for desktop computers to the ICT suite. Delayed by implementation of GCSX. Request to c/fwd balance unspent @ year end	
<i>ICT Storage Area Network</i>	37,000	0	0	37,000	0	37,000		0	0	GCSX secure network has taken precedence over ICT capital projects. GCSX must be completed by 31/03/09 to enable continued communications with DWP. Request to carry f/wd.	
<i>Replacement Telephone System</i>	30,000	0	0	30,000	0	0		30,000	0	PID is being completed. Quotations received are 22-25k to upgrade existing system. Requested to carry forward to 2009/10.	
<i>Cash Receipting System</i>	25,000	0	25,000	50,000	25,774	24,230		0	0	Work has started - 50% of project paid for. Project completion delayed by consultants to August. Carry forward request of balance to 09/10.	
<i>Disability Discrimination Act Works</i>	35,000	5,450	0	40,450	14,904	20,000		5,550	0	Some DDA work to be done on WC accessibility. Balance requested to be carried forward.	
<i>EDRMS</i>	40,000	22,080	0	62,080	66,729	0		0	4,649	Marginal overspend for the year. Next years budget can be brought forward to compensate for this, if required.	
<i>Joint ICT Partnership</i>	0	0	10,000	10,000	6,797	0		3,200	0	Budget agreed at cabinet 25/11/08 WBC led & recharge to ADC Slippage requested for balance of budget	
<i>E-Gov Salaries</i>	25,000	0	0	25,000	0	0		0	(25,000)	ICT Capital salaries budget. Charged at year end by accountancy to ICT projects. This is a declared saving.	
<i>Commerce Way Network</i>	0	16,640	0	16,640	0	0		16,640	0	ADC share of ICT network connectivity. This is slippage from 2007/08 requested to carry forward to 2009/10.	
<i>IKEN Case Management Licenses</i>	0	0	25,000	25,000	10,945	0		14,050	0	Licenses purchased & being used. Awaiting invoice from supplier which will be 20 to 25k. Requested to carry balance forward to 2009/10.	
<i>Joint Accommodation Works</i>	0	0	25,000	25,000	13,887	0		11,110	0	Budget agreed at cabinet 25/11/08 WBC led & recharge to ADC Slippage requested for balance of budget	
<i>Southwick Square Housing Decks</i>	65,000	0	0	65,000	65,978	0	Complete	0	978	<b>Project Complete</b>	
<b>Total for Cabinet Member for Resources</b>	<b>282,000</b>	<b>60,370</b>	<b>85,000</b>	<b>427,370</b>	<b>227,249</b>	<b>100,190</b>	<b>0</b>	<b>80,550</b>	<b>(19,374)</b>		

## Cabinet Member for Health Safety and Wellbeing

## APPENDIX 4

(1)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SCHEME Responsible Officer	2008/09 Original Budget £	Slippage b/f from 2007/08 £	Recommended & Approved Changes to Original Budget £	2008/09 Agreed Current Budget £	2008/09 Spend to date £	2008/09 Budget Reprofiled to 2009/10 and Future Years £	Anticipated Completion Date (C) / Approval Report/P.I.D (D)	Slippage c/f to 2009/10 for approval £	2008/09 Anticipated (Underspend) / Overspend £	COMMENTS AND PROGRESS	Status
<i>Fishersgate Community Centre</i>	0	25,000	0	25,000	0	25,000		0	0	Budget held for the demolition of this building, once all legal issues have been resolved. Report went 26th Feb (JA) on proposals MUGA to be built on site.	
<i>Southwick Beach Steps</i>	20,000	0	0	20,000	0	20,000		0	0	Replacement of 1 of the sets of steps in concrete at Southwick Beach. Led by S'ham Port Authority. & not likely to proceed until July 2009 - budget reprofiled to 09/10	
<i>Community Alarm</i>	12,000	0	0	12,000	12,002	0	Complete	0	0		
<i>Fishersgate Healthy Living Centre</i>	0	99,000	95,600	194,600	0	194,600		0	0	ADC 99k + 95.6k Big Lottery grant to be paid to WSCC. Tendered & start date after final legal doc's signed. Expected Feb 09 - most likely ADC will not hand over until 09/10.	
<i>Beach Marker Buoys</i>	0	13,170	0	13,170	7,845	5,320		0	0	Further spend to be incurred following audit of existing equipment. Anticipated to require all Requested to carry forward to 09/10.	
<b>Total for Cabinet Member for Health, Safety, and Wellbeing</b>	<b>32,000</b>	<b>137,170</b>	<b>95,600</b>	<b>264,770</b>	<b>19,848</b>	<b>244,920</b>		<b>0</b>	<b>0</b>		

## Cabinet Member for Regeneration

## APPENDIX 4

(1)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SCHEME Responsible Officer	2008/09 Original Budget £	Slippage b/f from 2007/08 £	Recommended & Approved Changes to Original Budget £	2008/09 Agreed Current Budget £	2008/09 Spend to date £	2008/09 Budget Reprofiled to 2009/10 and Future Years £	Anticipated Completion Date (C) / Approval Report/P.I.D (D)	Slippage c/f to 2009/10 for approval £	2008/09 Anticipated (Underspend) / Overspend £	COMMENTS AND PROGRESS	Status
<i>Gardener Road</i>	400,000	0	0	400,000	400,000	0	Complete	0	0	2nd payment due to complete in March 09.	
<i>Burdwood House</i>	0	500,000	0	500,000	0	500,000		0	0	Vacant possession nearly achieved, but will not start in 2008/09. C'fwd required	
<i>Unallocated</i>	940,000	0	0	940,000	0	940,000		0	0	Cabinet approved to c'fwd to 2009/10 on 25/11/08	
<b>Total LA Social Housing Grants</b>	<b>1,340,000</b>	<b>500,000</b>	<b>0</b>	<b>1,840,000</b>	<b>400,000</b>	<b>1,440,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<i>Asbestos Software</i>	25,000	0	0	25,000	28,420	0	Complete	0	3,420	Minor overspend caused by capital salaries applied to project. (Budget for this is E-gov salaries = 25k underspend).	
<i>Shoreham Renaissance</i>	0	90,570	0	90,570	91,895	0	Complete	0	1,325		
<i>Disabled Facility Grants</i>	350,000	45,000		395,000	269,318	50,000		30,000	(45,000)	Request to carry forward remaining balance - after declared 45k underspend.	
<i>Home Repair Grants</i>	65,000	0	0	65,000	66,472	0	Complete	0	1,472	Grants targeted at those least able to afford to maintain their properties. £1400 of grants repaid in year.	
<i>Warm Front Grants</i>	0	0	0	0	17,774	0	Complete	0	0	West Sussex Partnership of grants to improve insulation in property. Grant funded by central government	
<b>Total for Cabinet Member for Regeneration</b>	<b>1,780,000</b>	<b>635,570</b>	<b>0</b>	<b>2,415,570</b>	<b>873,878</b>	<b>1,490,000</b>		<b>30,000</b>	<b>(38,784)</b>		

## Cabinet Member for Clean and Green Environment

## APPENDIX 4

(1)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SCHEME Responsible Officer	2008/09 Original Budget	Slippage b/f from 2007/08	Recommended & Approved Changes to Original Budget	2008/09 Agreed Current Budget	2008/09 Spend to date	2008/09 Budget Reprofiled to 2009/10 and Future Years	Anticipated Completion Date (C) / Approval Report/P.I.D (D)	Slippage c/f to 2009/10 for approval	2008/09 Anticipated (Underspend) / Overspend	COMMENTS AND PROGRESS	Status
	£	£	£	£	£	£		£	£		
<i>Provision of Youth Facilities</i>	0	22,190	0	22,190	0	21,190		0	0	Replacement play area at the Meads. WSCC development delays of school have delayed need for play area development. Re-profiled to 09/10	
<i>Public Toilets Programme</i>	10,000	0	0	10,000	0	10,000		0	0	Sompting Recreation Ground Budget was approved for demolition of toilets. Parish now wishing to keep WC's open.	
<i>Cemeteries Extensions</i>	60,000	0	0	60,000	11,135	0		48,860	0	Works to start in March 09. Requested to carry forward balance of budget.	
<i>Ham Rec - Skatepark</i>	0	135,000	30,000	165,000	5,844	159,150		0	0	Contractual issues have delayed the start of this project again. Increasingly likely that slippage will be requested. Additional 30k of funding from Viridor approved	
<i>Car Parks Programme of Works</i>	0	0	0	0	16,152	0	Complete	0	16,152	Overspend reported to cabinet 25/11/08 This expenditure relates to an overdue invoice from 2007/08.	
<i>Southwick Square Paving</i>	35,000	0	0	35,000	34,147	0	Complete	0	(853 )	Phase 5 - final phase of the planned programme of replacement paving. 2.5% retention outstanding of £737.81 accrued for	
<i>Environmental Health System upgrade</i>	0	3,850	0	3,850	2,933	0	Complete	0	(918 )	Saving declared for minor underspend of budget.	
<i>Childrens Play Area Improvements</i>	70,000	0	35,000	105,000	108,962	0	Complete	0	3,962	Southwick Rec play area complete.	
<i>Street Scene</i>	125,000	0	0	125,000	107,460	0		17,540	0	Rolling programme of replacement street furniture to improve the look of the district Balance of budget requested to be carried forward.	
<i>AWS Vehicle Replacement</i>	527,000	0	(130,650 )	396,350	383,930	0	Complete	0	(12,420 )	ADC share of the purchase of new refuse and recycling vehicles for AWS. Reduced budget as vehicles received in 2007/08, not 2008/09.	
<i>AWS Waste &amp; Recycle Bins</i>	320,000	78,400	0	398,400	451,515	0	Complete	0	53,115	Additional budget required from increases in supplier prices. Saving was declared in 2007/08 All will be delivered in 2008/09. All have been delivered.	
<i>Replacement Council Vehicles</i>	67,000	44,220	0	111,220	33,383	77,840		0	0	Replacement programme for vehicles expiring beyond their useful economic lives. Orders being placed - but will not be delivered in 08/09. C'fwd to 09/10 required.	
<b>Total for Cabinet Member for Clean and Green Environment</b>	<b>1,214,000</b>	<b>283,660</b>	<b>(65,650 )</b>	<b>1,432,010</b>	<b>1,155,460</b>	<b>268,180</b>		<b>66,400</b>	<b>59,038</b>		

## Cabinet Member for Improved Customer Services

## APPENDIX 4

(1)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
SCHEME	2008/09 Original Budget	Slippage b/f from 2007/08	Recommended & Approved Changes to Original Budget	2008/09 Agreed Current Budget	2008/09 Spend to date	2008/09 Budget Reprofiled to 2009/10 and Future Years	Anticipated Completion Date (C) / Approval Report/P.I.D	Slippage c/f to 2009/10	2008/09 Anticipated (Underspend) / Overspend	COMMENTS AND PROGRESS	Status
Responsible Officer	£	£	£	£	£	£		£	£		
<b>Adur Homes - Housing Investment Programme</b>											
<i>Disability Adaptations for Homes</i>	280,000	0	0	280,000	277,415	0		0	(2,585)		
<i>Flat Roof Replacement</i>	70,000	0	0	70,000	53,170	0		0	(16,830)		
<i>Re-Pointing Programme</i>	20,000	0	0	20,000	31,053	0		0	11,053		
<i>Decency Standard Kitchens &amp; Bathrooms</i>	2,423,000	0	(225,000)	2,198,000	2,233,812	0		0	35,812		
<i>Watling Court refurbishment</i>	25,000	0	0	25,000	24,708	0		0	(292)		
<i>Environmental improvements</i>	45,000	0	0	45,000	35,612	0		0	(9,388)		
<i>Communal way refurbishments</i>	20,000	0	0	20,000	13,117	0		0	(6,883)		
<i>Re-Cover of Pitched roofs</i>	20,000	0	0	20,000	40,875	0		0	20,875	2 unanticipated additional works added to this year. Likely 16k overspend.	
<i>CCTV installation</i>	0	0	0	0	0	0					
<i>Stock Condition Survey</i>	3,000	0	0	3,000	1,121	0		0	(1,879)	Will only spend half of this budget.	
<i>Upgrade Electric Supplies</i>	260,000	0	0	260,000	270,322	0		0	10,322	Should complete on time & on budget this yr.	
<i>Joinery/window replacement</i>	20,000	0	0	20,000	23,546	0		0	3,546	Anticipated overspend of 5k this yr.	
<i>Central heating / insulation</i>	60,000	0	0	60,000	166,801	0		0	106,801	Virement identified for this overspend. Total overspend to be 58k & will come from THAW. These are demand led categories & generally offset each other.	
<i>THAW Boiler Replacement</i>	205,000	0	0	205,000	119,919	0		0	(85,081)	As above - likely underspend 50k.	
<i>Door entry systems</i>	19,000	0	0	19,000	16,119	0		0	(2,881)	Should complete on time & on budget this yr.	
<i>Sheltered Accommodation Office</i>	5,000	0	0	5,000	5,031	0		0	31	Likely 1.6k overspend this yr.	
<i>Upgrade Repair Car Parks</i>	5,000	0	0	5,000	7,771	0		0	2,771	Likely 2.5k overspend this yr.	
<i>Digital Aerials</i>	270,000	0	0	270,000	229,970	0		0	(40,030)	Expected to spend all by year end.	
<i>Fishersgate Upgrade Communal Areas</i>	150,000	0	0	150,000	14,705	0		135,300	0	Project delayed - agreed CWG to carry forward to facilitate its completion.	
<b>TOTAL HOUSING INVESTMENT PROGRAMME</b>	<b>3,900,000</b>	<b>0</b>	<b>(225,000)</b>	<b>3,675,000</b>	<b>3,565,067</b>	<b>0</b>	<b>Complete</b>	<b>135,300</b>	<b>25,362</b>	<b>Projected 99% spend for yr.</b>	
<i>Joint ICT Network</i>	150,000	75,600	0	225,600	66,693	158,900		0	0	£100,000 requested to be c/fwd to 2009/10. Balance of budget declared as saving.	
<i>Housing Management System</i>	0	8,790	0	8,790	8,790	0	<b>Complete</b>	0	0	<b>Project complete.</b>	
<i>Impulse Leisure Centre Improvements</i>	15,000	0	120,000	135,000	158,085	0	<b>Complete</b>	0	23,085	Overspend reported to cabinet 25/11/08	
<b>Total for Cabinet Member for Improved Customer Services</b>	<b>4,065,000</b>	<b>84,390</b>	<b>(105,000)</b>	<b>4,044,390</b>	<b>3,798,634</b>	<b>158,900</b>		<b>135,300</b>	<b>48,447</b>		
<b>Total</b>	<b>7,373,000</b>	<b>1,201,160</b>	<b>9,950</b>	<b>8,584,110</b>	<b>6,075,069</b>	<b>2,262,190</b>		<b>312,250</b>	<b>49,328</b>		

**Earmarked Revenue Reserves**

<b>Earmarked Revenue Reserve Accounts</b>	<b>Opening Balance 08/09</b>	<b>Decrease</b>	<b>Increase</b>	<b>Closing Balance 08/09</b>
Capacities Issues Fund (formerly discount fund)	273,000			
-Transferred from carry forward reserve			47,850	
- revenue outturn			332,010	652,860
Insurance Fund	100,000		45,000	145,000
New Technology Fund	37,000			37,000
Recycling Credits	80,000			
- transfer to Partnership Initiatives		(80,000)		0
Partnership Development Fund	245,000			
- transfer from recycling credits			80,000	
- revenue outturn			100,000	425,000
Community Alarm	7,000		7,640	14,640
Health & Safety	32,000			32,000
Investment Property Maintenance Fund	69,000		50,000	119,000
Building Maintenance Fund	95,000			95,000
Leisure Centre Maintenance Fund	46,000			46,000
Performance Reward Grant Fund	26,000			26,000
Carry Forward Reserve	47,850			
- Carry forward balances 2007/08 not required		(47,850)		
- planning policy			27,800	
- community grants			30,150	
- community health			8,000	
- community health			5,000	
- human resources			19,400	
- legal services			7,000	
- members allowances			2,900	
- sustainable development			17,500	117,750
Others (all under £10,000)	23,000			23,000
<b>TOTALS</b>	<b>1,080,850</b>	<b>(127,850)</b>	<b>780,250</b>	<b>1,733,250</b>