



REVENUE and CAPITAL OUTTURN 2009/10

REPORT BY SARAH GOBEY EXECUTIVE HEAD OF FINANCIAL SERVICES

1.0 SUMMARY

- 1.1 This report brings together in summary form the final outturn for 2009/10 and compares this to the current budget, analysed by Cabinet Members' portfolio (Appendices 1 and 3 to 10).
- 1.2 Information is also provided in respect of the Housing Revenue Account (Appendices 11 and 12) and Earmarked Reserves and Capital Receipts (Appendices 2 and 14).
- 1.3 The Overview and Scrutiny Committee is asked to review the outturn position, as presented and to consider whether it wishes to pass any comments on the proposals to the Cabinet at its meeting on 15th June, 2010.
- 1.4 The Cabinet is asked to agree and recommend to the Council the proposals for dealing with the net underspend on the Revenue Account by making transfers to various reserves, and to the carrying forward of certain revenue and capital budgets to allow projects to be completed in 2010/11.
- 1.5 At the time of writing, the accounts are being finalised and so the outturn may vary marginally. Cabinet will be updated verbally regarding any changes to the draft outturn at the meeting.

2.0 BACKGROUND

- 2.1 Local authorities have a statutory duty under the Local Government Act 2003, to monitor their income and expenditure against their budget, and be ready to take action if overspends or shortfalls in income emerge. If monitoring establishes that the budgetary situation has deteriorated, authorities are required to take such action as they consider necessary. This might include, for instance, action to reduce spending in the rest of the year, or to increase income, or the authority might decide to take no action but to finance the shortfall from reserves.
- 2.2 The monitoring of the revenue budget is reported to Cabinet at least four times with a full analysis of the variances at the end of the year when the final accounts are reported.

3.0 REVENUE OUTTURN - GENERAL FUND

- 3.1 Table One below summarises the overall variations between the current budget and the final outturn for each Cabinet Portfolio. The actual net Cabinet expenditure of £11,099,503 is £1,021,767 less than the updated current approved budget of £12,121,270, which is equivalent to a 8.43% underspend. More detailed explanations for revenue variations are identified in the attached Appendices 3 to 10.
- 3.2 Table One and Appendix 1 also shows the “below the line” entries relating to budgeted transfers to or from reserves, which the Best Value Accounting Code of Practice indicates should be shown separately from the normal service expenditure.

Table One – Portfolio Summary Outturn Compared to Current Budget

CABINET MEMBER PORTFOLIOS		CURRENT ESTIMATE 2009/2010	DRAFT OUTTURN 2009/2010	VARIANCE 2009/2010
Appendix		£	£	£
CM for Clean and Green Environment	3	4,198,490	4,158,343	(40,147)
CM for Health and Safety Wellbeing	4	1,004,030	959,423	(44,607)
CM for Improved Customer Services	5	2,373,260	1,968,147	(405,113)
CM for Leader	6	640,140	555,022	(85,118)
CM for Regeneration	7	1,914,410	1,741,076	(173,334)
CM for Resources	8	2,192,800	1,717,492	(475,308)
Support Services	9	(201,860)	0	201,860
Total C.M. Requirements		12,121,270	11,099,503	(1,021,767)
Trading Accounts	9	0	(163,737)	(163,737)
Interest / Treasury Management		0	0	0
Capital Charges		(1,364,560)	(1,571,546)	(206,986)
Minimum Revenue Provision		627,000	655,057	28,057
Transfers to/(from) Reserves:				
Recommended Funding of Service Expenditure				
Revenue Contributions to Capital			11,030	11,030
Recommended Contribution to/(from) Reserves		(426,950)	(272,867)	154,083
Partnership Development Fund				
Capacity Issues Reserve				
2009/10 Underspend including requested carry forwards			1,199,321	1,199,321
TOTAL BUDGET REQUIREMENT		10,956,760	10,956,760	0

3.0 REVENUE OUTTURN - GENERAL FUND (continued)

Overall Outturn Position (continued)

- 3.3 Appendix One shows the overall revenue position for the Council. The overall variance between the approved budget (£10,956,760) and the final outturn (£9,757,439) of £1,199,321 is significant. The main variations are listed below.

Table Two – Variation between 2009/10 Approved Budget and Outturn

SERVICE	Appendix Reference	Over/ (Under) £'000
Increased volume of Housing Benefit cases due largely to the current economic climate resulting in a higher volume of overpayments on which subsidy is received, which are subsequently recovered by overpayments section.	5	(238)
Concessionary fares - the number of journeys originating from Adur is less than anticipated	5	(364)
Non Distributed costs and Treasury Management - income from VAT claim.	8	(320)
Grounds maintenance trading account surplus	9	(164)
Capital Charges duplicated in 2009/10 budget	10	(207)
Net of all other variations	3 to 10	94
Underspend prior to proposed contributions to Reserves		(1,199)

Full details of all the variances can be found in appendices 3 to 8.

- 3.4 Before use of reserves, the difference between the 3rd quarter projected underspend of £433,745 and the revenue outturn now reported is an increase in the underspend of £765,576. Part of this increased underspend is due to the Council's successful reclaim of VAT (£253,000).
- 3.5 Whilst the most significant of the trends in both expenditure and income had been identified within the quarter 3 monitoring, the full extent of the trends had not been identified. In addition, there have been a number of other variations that have not been reported until the year-end. As many of the more significant variations identified in 2009/10, were built into the 2010/11 budget it is unlikely that these underspend of this nature will recur. However, given the financial prospects for 2011/12, the underspend does give the Council a welcome opportunity to replenish its reserves.

3.0 REVENUE OUTTURN - GENERAL FUND (continued)

Overall Outturn Position (continued)

3.6 There needs to be a continued focus on improving financial management. As part of this process, the MTFP, already includes a number of key financial health indicators, which are:

- Continue to maintain a General Fund balance at a minimum of 6% and a maximum of 8% of the General Fund Net Revenue Budget. (This will measure overall financial health).
- 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).

3.7 Over the course of the next financial year there will be a renewed emphasis on budget monitoring to ensure these targets are met in the future.

3. **REVENUE OUTTURN - GENERAL FUND** (continued)

3.8 **Recommended Carry Forwards of Unspent Budget**

Budgets in respect of the following items remain unspent at 31st March 2010 and are required to complete existing initiatives in 2010/11. The focus for carry forward proposals this year is on existing commitments rather than bids for new initiatives. This is to build capacity in the reserves to protect the Council's interests for the next three years. It is recommended that these amounts are carried forward to 2010/11 and funded from the Capacity Issues Reserve. Cabinet may wish to consider how these items contribute to the Council's priorities when approving the carry forward of budgets.

Table Three

PROPOSED CARRY FORWARD OF UNSPENT BUDGETS		£
(i)	Community Health Development Publication of sustainable community strategy that cannot be printed until formally agreed at Council	6,440
(ii)	Community Health Development To support the ongoing work on the community cohesion mapping exercise	3,700
(iii)	Supporting People A bulk purchase is planned to replace chairs at one of the sheltered schemes. Purchase in 2009/10 would have resulted in budget overspend. The carry forward of £2,850 will enable purchase to be made with a small reserve still available for the rest of the year. A good discount is also available on the price by placing a large order, instead of two separate orders in each financial year.	2,850
(iv)	Members Chairman's and Vice Chairman's year runs to May 2010, 2 events still to be held.	9,320
(v)	Members Adur members did not migrate to the blackberry server as expected during the year, carry forward for new blackberries and other laptop equipment	2,300
(vii)	Accountancy Services Retain additional VAT Officer to pursue backdated claim for compound interest funded from VAT refund received in current year.	4,500

3. **REVENUE OUTTURN - GENERAL FUND** (continued)

3.8 **Recommended Carry Forwards of Unspent Budget** (continued)

Table Three

PROPOSED CARRY FORWARD OF UNSPENT BUDGETS	£
(viii) Planning Policy Adur Development Plan production, printing and stationery.	40,900
(ix) Economic Development Public examination costs	5,000
(x) Economic Development Reduced resources in Economic Regeneration delayed reporting on Pond Road site - consultants report now commissioned.	6,500
(xi) Economic Development Area Based Grant to fund the production of the Climate Change Strategy and employment of an Energy Change Officer	18,540
	100,050

3.9 **Recommended Carry Forwards of 2009/10 Approvals to Use Reserves**

The following unspent items have been approved for 2009/10 and were planned to be funded from reserves. It is recommended that these approvals to utilise reserves are carried forward to 2010/11. ***No transfer to reserves is required as the funds have been previously set aside.***

Table Four Proposed Carry Forwards – Existing Reserves

(i) Corporate Management 'Participatory Small Pot' This was transferred from Reserves in February 2010 but not spent during 2009/2010.	£ 20,000
(ii) Economic Development ABG money 2008/09 carry forward not fully spent CEN Consultants to produce the Climate Change Strategy and employment of an Energy Change Officer	13,220
(iii) Community Building - Ropetackle £20,000 was transferred from Reserve in February 2010. At 31/3/10. £16,600 has been paid and accrued but further invoices are outstanding for work carried out where final values are being disputed. As there is currently no budget provision in 2010/11, it is requested that the remaining £3,400 be carried forward.	3,400

3. REVENUE OUTTURN - GENERAL FUND (continued)

3.9 Recommended Carry Forwards of 2009/10 Approvals to Use Reserves (continued)

(iv) HR Training and Development Staff Training and development this carry forward is the previous 2008/09 carry forward of £19,400	£ 19,400
(v) Planning Policy Adur Development Plan Printing and Stationery this carry forward is the previous 2008/09 carry forward of £7,800	7,800
(vi) Legal Services For the purchase of Digital Dictation System - this has already been ordered, but not yet received. This is the underspend from 2008/09 carry forward to 2009/10	4,000
	67,820

3.10 The overall revenue outturn position shows an available balance of £1,199,321

It is proposed that:

- £250,000 be transferred to Partnership Development Fund to fund future work and curtailment costs.
- £100,050 be transferred to the Carry Forward Reserve to fund the bids for carry forward {see Table Three above}.
- £70,000 be set aside as an additional provision for recent 2009/10 concessionary fares claims by bus operators for additional capacity costs. This will give an overall provision of £210,000 against this on-going risk.
- £50,000 be placed in the insurance fund to protect the council from future losses.
- £729,271 is transferred to the Capacity Issues Reserve. This will give the Council the ability to fund one-off initiatives or smooth the impact of future savings targets.

3.11 If all the proposals in the above paragraphs are adopted, the Council will maintain its General Fund Working Balance at £858,000 which, at 7.8% of net expenditure of £10,956,760 and is within the range of 6%-8% set by the Council. In addition the Council would retain earmarked revenue reserves of £2,333,111, an increase of £610,361 over 31st March, 2009. The full listing of earmarked reserves is attached as Appendix 2.

3. REVENUE OUTTURN - GENERAL FUND (continued)

Trading Accounts

- 3.12 The trading accounts for Building Maintenance and Horticultural Services have shown a positive surplus of £163,737, which is greater than expected. This has been achieved due to reduced staffing costs and higher than expected income.
- 3.13 By regulation these surpluses will benefit the General Fund. The budgeted surplus has been incorporated into the 2010/11 budget.

4.0 VALUE ADDED TAX

- 4.1 Annually, if the proportion of input tax incurred on the Council's exempt activities exceeds 5% of the total input tax, the Council is unable to recover VAT on the exempt activities and Vat already recovered must be repaid. This is referred to as a partial exemption calculation
- 4.2 For the two years 2007/08 and 2008/09 HMRC issued a moratorium to local authorities while it considered modification to the rules to reduce this threat.
- 4.3 For 2009/10 a partial exemption calculation will again be required to be performed and it is estimated the 5% threshold requiring repayment will not be exceeded.
- 4.4 During 2009/10 HMRC made final settlement of the previously lodged claims for overpaid Vat on bulky waste, green waste and sporting activities amounting to £253,000 including simple interest. The possibility of compound interest being applicable has been rejected by the High Court, but an appeal is being considered.

5.0 HOUSING REVENUE ACCOUNT (HRA)

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

HRA Outturn and Reserves	Current Estimate 2009/10	Draft Outturn 2009/10	Variance (Under)/Over Spend
	£000's	£000's	£000's
Total expenditure	12,965,410	12,862,442	(102,968)
Total income	(12,843,190)	(12,901,354)	(58,164)
Deficit/(surplus)	122,220	(38,912)	(161,132)
Reserve balance as at 1 April 2009	1,417,614	1,417,614	-
Reserve balance as at 31 March 2010	1,295,394	1,456,526	161,132

5.0 HOUSING REVENUE ACCOUNT (HRA) (continued)

5.2 The principal reasons for the £161,000 underspend are outlined below:

	Under(-)/ Overspend
	£
Tenant removal incentive scheme	(24,000)
Business objects upgrade not completed in 2009/10 and other HMS savings	(23,000)
Building cleansing recharge	(13,000)
Removal charge to HRA for abandoned vehicles	(8,000)
Reduction in bad debt provision	(13,000)
Dwelling rents & garage rents	24,000
Heating & services charges	(102,000)
Leaseholder service charges income	(19,000)
Reduction in interest receivable due to lower interest rates	33,000
Other variations	(16,000)
	(161,000)

5.3 Before use of reserves, the difference between the 3rd quarter projected underspend of £35,000 and the HRA outturn now reported is an increase in the underspend of £126,100. For Housing Repairs Accounts, the difference between the 3rd quarter projected underspend of £170,000 and the £229,280 underspend now reported, is an increased underspend of £59,280.

5.4 A more detailed breakdown of the Housing Revenue Account is shown in Appendix 11. The Housing Repairs Account is outlined in Appendix 12.

5.5 The impact of the outturn is that the planned drawdown of reserves of £122,220 will now not be needed, and instead a contribution of £39,000 to Housing Revenue Account reserves will be made. For the Housing Repairs Account, the planned drawdown of reserves of £263,800 is now reduced to £35,000.

6. CAPITAL OUTTURN - ALL PORTFOLIOS

6.1 The capital investment programme for all Portfolios was originally estimated at £6,259,150 and subsequent approvals produced a total current budget of £6,456,280.

6. **CAPITAL OUTTURN - ALL PORTFOLIOS** (continued)

6.2 Actual expenditure in the year totalled £6,067,126, a reduction of £389,154 on the current estimate, comprising of a net slippage of £683,420 and a net overspend of £294,266. Individual Portfolio expenditure was as follows:

Portfolios	Current Estimate £	Actual Outturn £
General Fund Other Services:		
C.M. for Clean and Green Environment	862,770	688,779
C.M. for Health, Safety and Well-Being	351,360	300,136
C.M. for Improved Customer Services		
- General Fund	130,480	47,779
- Adur Homes Capital Investment Prog'me	3,580,300	3,538,957
C.M. for Regeneration		
- Affordable Housing (LASHG)	392,500	295,000
- Other Housing	531,400	352,874
- Other Schemes	130,000	517,025
C.M. for Resources	477,470	326,576
TOTAL AS PER CURRENT BUDGET	6,456,280	6,067,126

6.3 Major scheme variations are listed in Appendix 13.

6.4 The following two schemes exceeded the permitted overspend parameters:

Scheme	Current Estimate £	Actual Outturn £
General Fund Other Services:		
C.M. for Clean and Green Environment		
- Ham Recreation Ground – Provision of Skateboard Park	165,000	221,996
C.M. for Regeneration		
- Contribution to Brighton and Hove Transport Schemes	130,000	517,025

6.5 The Cabinet is asked to approve a virement of £56,996 from underspends in the 2009/10 Capital Investment Programme to fund the overspend on the Ham Recreation Ground Skateboard Park Scheme. A full explanation of the overspend is detailed in Appendix 15.

6.6 The Cabinet is asked to approve contributions totalling £387,025 to Brighton and Hove City Council for the progression of transport schemes around Shoreham Harbour funded from the Shoreham Harbour Growth Point Grant. Further details can be found in Appendix 13.

6. **CAPITAL OUTTURN - ALL PORTFOLIOS** (continued)

- 6.7 The Cabinet is also asked to approve a virement of £19,000 from underspends in the 2009/10 Capital Investment Programme to fund the anticipated overspend on the Southwick Beach Replacement of Septic Tanks Scheme. A full explanation of the anticipated overspend is detailed in Appendix 15.
- 6.8 The MTFP includes targets for the monitoring of capital expenditure, which are laid out in paragraph 3.6. Expenditure in the year totalled £6,067,126, compared to an original budget of £6,259,150. This represents an underspend of £192,024, being 3.1% of the original budget, which is within the tolerances set.
- 6.9 The outturn is also some 6.0% below the current estimate of £6,456,280 contained in the Quarter 3 monitoring report, and is just outside the target margin of 5%. The variance of £389,154 from the current budget comprises the difference between net slippage of £683,420 and a net overspend of £294,266. The overspend is due to grants paid to Brighton and Hove City Council for transport schemes funded from the Shoreham Harbour Growth Point Grant.

Capital Expenditure in 2009/10 was financed as follows:-

GENERAL FUND SCHEMES	£	£
Usable Capital Receipts		
- General	786,541	856,541
- Ring-fenced	70,000	
Prudential Borrowing	-	
S106 Contributions	295,000	
Government Grants	839,301	
Other Contributions	280,205	
Revenue Contributions	257,122	1,671,628
TOTAL CAPITAL FINANCED		2,528,169

ADUR HOMES CAPITAL INVESTMENT PROGRAMME	£	£
Major Repairs Allowance	1,962,486	
Prudential Borrowing	931,175	
Usable Capital Receipts	200,000	
Housing Revenue Account	200,000	
Capital Grants	9,296	
Supported Borrowing	236,000	3,538,957
TOTAL CAPITAL FINANCED		3,538,957

TOTAL FINANCED	6,067,126
-----------------------	------------------

6.0 CAPITAL OUTTURN - ALL PORTFOLIOS (continued)

- 6.10 The Cabinet is asked to recommend that the Council approve the funding of the 2009/10 capital programme, including the utilisation of £1,056,541 usable capital receipts.
- 6.11 Approval is requested to carry over to 2010/11 and bring forward to 2009/10 certain budgeted expenditure where spending patterns have changed since the budget was set, as detailed in Appendix 13.

	Carried Forward To 2010/11 £
Cabinet Member Clean and Green Environment	186,250
Cabinet Member for Health, Safety and Well-Being	83,690
Cabinet Member for Improved Customer Services	
- General Fund	86,040
- Adur Homes Capital Investment Programme	41,340
Cabinet Member for Regeneration	170,490
Cabinet Member for Resources	140,270
TOTAL CARRIED FORWARD TO 2010/11	708,080

	Brought Forward to 2009/10 £
Cabinet Member for Clean and Green Environment	4,620
Cabinet Member for Health, Safety and Well-Being	15,120
Cabinet Member for Resources	4,920
TOTAL BROUGHT FORWARD TO 2009/10	24,660
NET CARRY OVER TO 2010/11	683,420

- 6.11 The reasons for the slippage in the capital investment programme have been analysed in Appendix 13:
- 6.12 The remaining usable capital receipts held at 31st March, 2010 totalled £1,727,496. To be utilised as follows:
- General Capital Financing £571,124
 - Ring-fenced – Wellbeing Centre £29,000
 - Shoreham Renaissance £986,896
 - Affordable Housing (LASHG) £140,476
- 6.13 Proceeds from sale of assets in 2009/10 are analysed in Appendix 12.

7.0 FINANCIAL IMPLICATIONS

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

8. MINIMUM REVENUE PROVISION (MRP) REQUIREMENT 2009/10

- 8.1 The allowable options for making the MRP determination for 2009/10 were considered and approved by Cabinet on 26th February, 2009 and by full Council on 21st April 2009, and no change has been made to the methodology for 2010/11.
- 8.2 The approved methodology follows the arrangements set out in the Annual Treasury Management and Annual Investment Strategy Report. The reports for 2009/10 and 2010/11 were approved by Cabinet on 26th February, 2009 and 26th January, 2010 respectively. These reports fulfilled the requirement under regulations from the Department of Communities and Local Government (DCLG) to formally approve before the start of the financial year an Annual Statement of Minimum Revenue Provision (MRP).
- 8.3 The Annual Statement determines the basis for calculating the MRP to be set aside in the accounts of the Council for repayment of debt. The approved methodology allows for Option 3, Asset Life Method, to be applied for all capital expenditure funded by borrowing from 1st April, 2007 onwards. For all borrowing in respect of capital expenditure before this date, Option 2 of the guidance has been adopted, whereby MRP is calculated as 4% of the Capital Financing Requirement.
- 8.4 Under the Asset Life methodology, MRP is calculated as the annual amount required to repay borrowing in equal instalments over the life of the assets acquired. This option also allows additional voluntary revenue contributions to be made, or capital receipts to be used, to repay debt earlier if the Council so wishes.
- 8.5 As MRP is applied in the year after which capital expenditure is funded from borrowing, the MRP for 2009/10 relates to borrowing incurred up to and including 31st March, 2009. By applying the approved methodology, described in paragraph 8.3, an MRP determination of £655,057 has been provided for in the 2009/10 accounts.

9.0 AUDIT OF ACCOUNTS

- 9.1 The Council's External Auditors are scheduled to commence their audit of the accounts in July, 2010. 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.

10.0 CONCLUSION

- 10.1 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 2010/11.
- 10.2 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

11.0 RECOMMENDATIONS

11.1 It is proposed that Cabinet RECOMMEND to Full Council that:

- (i) The carry forward requests identified in paragraph 3.8 be approved**
- (ii) The transfers to and from reserves identified in paragraph 3.10 be approved**
- (iii) The overall General Fund revenue outturn and variance analysis as outlined in paragraphs 3.3, 3.4 and Appendix 1 and Appendices 3 to 10 be noted**
- (iv) The overall Housing Revenue Account outturn and variance analysis as outlined in section 5 and Appendices 11 and 12 be noted.**
- (v) The Capital Expenditure outturn and financing as outlined in section 6 and Appendix 13 be noted.**
- (vi) Net Capital slippage of £683,420 be approved as detailed in Appendix 13.**
- (vii) The Virements and amendments to the 2009/10 Capital Investment Programme be approved as outlined in paragraphs 6.5, 6.6 and 6.7 be approved.**

SARAH GOBEY
Executive Head of Financial Services

Local Government Act 1972

Background Papers:

2008/09 Final Accounts working papers

2009/10 Budget

Contact Officer:

Jo-Anne Chang-Rogers

Finance Officer (Worthing), Rm. 6 Worthing Town Hall

Telephone: (01903) 221232

e-mail: jo-anne.chang-rogers@worthing.gov.uk

SCHEDULE OF OTHER MATTERS**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.

OVERALL FINAL ACCOUNTS 2009/2010 - APPENDICES

APPENDIX NUMBER

APPENDIX DESCRIPTION

- | | |
|----|--|
| 1 | Budget 2009/2010 – Summary of Final Outturn |
| 2 | Movements in Reserve Accounts 2009/2010 |
| | <u>2009/10 Revenue Variation Summaries</u> |
| 3 | CM for Clean and Green Environment |
| 4 | CM for Health and Safety Wellbeing |
| 5 | CM for Improved Customer Services |
| 6 | CM for Leader |
| 7 | CM for Regeneration |
| 8 | CM for Resources |
| 9 | Trading Accounts |
| 10 | Support Services |
| 11 | Housing Revenue Account |
| 12 | Housing Repairs Account |
| 13 | Capital Outturn – details of major variations to budget and analysis of slippage |
| 14 | Analysis of Capital Receipts |
| 15 | 2009/10 Capital Scheme Overspends |



ADUR GENERAL FUND 2009/10

APPENDIX 1

SUMMARY OF REVENUE OUTTURN REPORT

Outturn 2008/09	CABINET MEMBER PORTFOLIOS	Original Estimate 2009/10	Current Estimate 2009/10	Draft Outturn 2009/10	Forecast Over/(Under)	
3,248,372	CM for Clean & Green Environment	4,198,490	4,198,490	4,158,343	(40,147)	Appendix 3
642,399	CM for Health & Safety Wellbeing	930,380	1,004,030	959,423	(44,607)	Appendix 4
2,468,491	CM for Improved Customer Services	2,353,730	2,373,260	1,968,147	(405,113)	Appendix 5
547,193	CM for Leader	636,240	640,140	555,022	(85,118)	Appendix 6
1,971,233	CM for Regeneration	1,889,610	1,914,410	1,741,076	(173,334)	Appendix 7
	CM for Resources	1,009,860	2,192,800	1,717,492	(475,308)	Appendix 8
0	Support services	0	(201,860)	0	201,860	Appendix 9
8,877,688	Total Cabinet Member	11,018,310	12,121,270	11,099,503	(1,021,767)	
(114,669)	Trading Accounts *	0	0	(163,737)	(163,737)	Appendix 10
145,512	Interest /Treasury Management**	1,333,010	0	0	0	Appendix 8
	Capital Charges	(1,364,560)	(1,364,560)	(1,571,546)	(206,986)	Appendix 13
	Minimum Revenue Provision***		627,000	655,057	28,057	Appendix 13
	Revenue Contributions to Capital	0	0	11,030	11,030	
	Contribution to/(from reserves)	(30,000)	(426,950)	(272,867)	154,083	Appendix 2
	Net Underspend Recommended For Transfer To Reserves			1,199,321	1,199,321	
9,023,200	Net Expenditure	10,956,760	10,956,760	10,956,760	0	

(0)

*Trading accounts are treated as zero budget for general fund revenue outturn

**Treasury management is now held in Resources Portfolio

***Minimum Revenue Provision previously included with Interest/Treasury Management

Recommended Carry Forwards	100,050
Recommended transfer to the Partnership Development Fund	250,000
Additional Concessionary Fares Provision for potential liability	70,000
Recommended transfer to insurance fund	50,000
Balance of Net Underspend available to transfer to Capacity Issues Reserve	729,271
	1,199,321

APPENDIX 2

Earmarked Revenue Reserve Accounts	Opening Balance 2009/10	Estimate Decrease in 2009/10	Actual Reserves used in 2009/10	Contribution to Reserves 2009/10	Closing Balance 2009/10
Capacity Issues Fund (formerly discount fund) - Golden Sands legal claim - Participatory budgeting - small pot - Ropetack trust 2009/10 support - Contribution from anticipated underspend	650,000	(40,000) (20,000) (20,000)	(40,000) (16,600)	729,270	1,322,670
Insurance Fund	145,000		(23,333)	50,000	171,667
New Technology Fund	37,000				37,000
Partnership Development Fund - capital contribution - accomodation strategy - accomodation Moves - redundancies - Environmental health redundancies - Backfilling - Technical Services - Business Transformation - Contribution from anticipated underspend	425,000	(200,000) (25,000) (12,166) (46,700) (67,500) (40,000) (68,350)	(200,000) (25,000) (12,166) (46,700) (38,368)	250,000	352,766
Community Alarm	7,000				7,000
Health & Safety	32,000				32,000
Investment Property Maintenance Fund - Revenue maintenance programme	69,000	(47,000)			69,000
Building Maintenance Fund - Capital contribution - Revenue maintenance programme	145,000	(54,000) (3,000)	(24,730)		120,270
Leisure Centre Maintenance Fund - Capital contribution	46,000	(46,000)	(21,362)		24,638
Performance Reward Grant Fund	26,000				26,000
Carry Forward Reserve - planning policy - community grants - community health - community health - human resources - legal services - members allowances - sustainable development	117,750	(27,800) (30,150) (8,000) (5,000) (19,400) (7,000) (2,900) (17,500)	(20,000) (27,525) (8,000) (5,000) (3,000) (2,900) (4,275)	100,050	147,100
Others (all under £10,000)	23,000				23,000
TOTALS	1,722,750		(518,959)	1,129,320	2,333,111

Service Description	Expenditure - Income	Current Estimate 2009/10	Draft Outturn 2009/10	Forecast Over/(Under)	Comment
Environmental Health - Domestic	Service Costs	287,780	280,556	(7,224)	
Environmental Health - Domestic	Income	(9,960)	(19,739)	(9,779)	
Environmental Health - Domestic Total		277,820	260,816	(17,004)	Underspend of Support Service allocation £8,000-. Additional income due to reimbursement by residents for major drainage works £8,000-
Environmental Health - Commercial	Service Costs	301,860	292,015	(9,845)	
Environmental Health - Commercial	Income	(600)	(1,060)	(460)	
Environmental Health - Commercial Total		301,260	290,955	(10,305)	Underspend of Support Service allocation £8,000- and other net underspends.
Licensing					
Licensing	Service Costs	198,320	183,153	(15,167)	
Licensing	Income	(94,130)	(119,811)	(25,681)	
Licensing Total		104,190	63,342	(40,848)	Increased income for licensing and small underspends on several other areas within Licensing.
Allotments	Service Costs	85,330	86,131	801	
Allotments	Income	(24,120)	(29,811)	(5,691)	
Allotments Total		61,210	56,320	(4,890)	Allotment Rentals increased during the year
Countryside & Open Spaces	Service Costs	208,980	214,263	5,283	
Countryside & Open Spaces	Income	(8,770)	(19,887)	(11,117)	
Countryside & Open Spaces Total		200,210	194,377	(5,833)	The amount of ad hoc work undertaken this year was higher than anticipated £5,250+. Increased income mainly relates to new tenant (Shoreham Football Club) at Middle Road of £10,300-. Additional income towards Dutch Elm Disease treatment received and extra fair income not previously budgeted
Cemeteries & Churchyards	Service Costs	280,730	280,084	(646)	
Cemeteries & Churchyards	Income	(131,450)	(113,156)	18,294	
Cemeteries & Churchyards Total		149,280	166,928	17,648	Reduced income of £18,000+ due to falling death rate.
Dog Warden	Service Costs	54,380	50,954	(3,426)	
Dog Warden	Income	(1,830)	(1,088)	742	
Dog Warden Total		52,550	49,866	(2,684)	
Parks	Service Costs	477,960	453,619	(24,341)	
Parks	Income	(54,160)	(52,512)	1,648	
Parks Total		423,800	401,107	(22,693)	Underspend mainly relates to a reduced recharge of Adur Watch of £20,300-
Pest Control	Service Costs	55,380	60,482	5,102	
Pest Control	Income	(4,720)	(4,092)	628	
Pest Control Total		50,660	56,390	5,730	Private contractors employed to cover sick leave £5,000+

Service Description	Expenditure - Income	Current Estimate 2009/10	Draft Outturn 2009/10	Forecast Over/(Under)	Comment
Recreation Grounds	Service Costs	345,160	332,332	(12,828)	
Recreation Grounds	Income	(49,310)	(60,431)	(11,121)	
Recreation Grounds Total		295,850	271,900	(23,950)	Underspend includes reduction in vandalism, Adur watch and grounds maintenance recharges. Extra income mainly relates to increased lettings for Bowls and Junior Football during the year
Abandoned Vehicles	Service Costs	44,450	41,791	(2,659)	
Abandoned Vehicles	Income	(17,320)	(11,100)	6,220	
Abandoned Vehicles Total		27,130	30,691	3,561	
Adur & Worthing Council Services	Service Costs	0	414,051	414,051	
Adur & Worthing Council Services	Income	0	(414,096)	(414,096)	
Adur & Worthing Council Services Total		0	(45)	(45)	
Refuse Collection - Adur	Service Costs	1,224,630	1,317,650	93,020	
Refuse Collection - Adur	Income	(161,750)	(213,918)	(52,168)	
Refuse Collection - Adur Total		1,062,880	1,103,732	40,852	Increased Asset Hire recharge to the Joint Committee as calculated proportionally to number of vehicles not split 50:50 with as per Recycling budget. In addition, increase in support costs previously charged to recycling.
Recycling - Adur	Service Costs	517,510	354,302	(163,208)	
Recycling - Adur	Income	(274,890)	(137,248)	137,642	
Recycling - Adur Total		242,620	217,054	(25,566)	Higher than budgeted Green Garden waste income offset by lower than budgeted Asset Hire Charge to Joint service now calculated on number of vehicles used and not 50:50 with as per Refuse budget, which is offset by reduction in support costs (see refuse collection).

Service Description	Expenditure - Income	Current Estimate 2009/10	Draft Outturn 2009/10	Forecast Over/(Under)	Comment
Street Sweeping Cleansing - Adur	Service Costs	775,800	738,172	(37,628)	
Street Sweeping Cleansing - Adur	Income	(171,410)	(163,780)	7,630	
Street Sweeping Cleansing - Adur Total		604,390	574,392	(29,998)	Underspend of £30,000- relates to lease vehicles and hire charges.
Trade Refuse Collection - Adur	Service Costs	442,770	505,259	62,489	
Trade Refuse Collection - Adur	Income	(381,810)	(422,632)	(40,822)	
Trade Refuse Collection - Adur Total		60,960	82,627	21,667	Increased income has been offset by the support services charge to this service from WBC, which was previously charged to Corporate Management.
Clinical Waste Collection - Adur	Service Costs	42,930	64,828	21,898	
Clinical Waste Collection - Adur	Income	0	5,520	5,520	
Clinical Waste Collection - Adur Total		42,930	70,348	27,418	Spend higher than anticipated . Income expected from PCT is lower than expected following negotiations. The support services charge had previously been charged to Corporate Management.
Visual Quality Initiative	Service Costs	25,400	25,355	(45)	
Visual Quality Initiative	Income	0	0	0	
Visual Quality Initiative Total		25,400	25,355	(45)	
Car parks	Service Costs	281,290	409,343	128,053	
Car parks	Income	(348,200)	(462,174)	(113,974)	
Car parks Total		(66,910)	(52,831)	14,079	Employee overspend £20,000+ partially offset by an underspend in Printing & Stationery of £6,000-
Highways	Service Costs	9,960	13,519	3,559	
Highways	Income	(6,000)	(3,750)	2,250	
Highways Total		3,960	9,769	5,809	
Streetscene	Service Costs	102,040	117,264	15,224	
Streetscene	Income	(34,000)	(58,850)	(24,850)	
Streetscene Total		68,040	58,415	(9,625)	Reduction of bad debt provision from previous years £26,900-. Also a reduction in revenue and sponsorship income, due to weather conditions and the economy. This together with increasing costs relating to maintenance, watering of planters, maintenance of Christmas lights, advertising and increased expenditure on the Summer and Christmas Food & Drink Festivals have attributed to the overspend of £17,300+

CLEAN & GREEN ENVIRONMENT

APPENDIX 3

Service Description	Expenditure - Income	Current Estimate 2009/10	Draft Outturn 2009/10	Forecast Over/(Under)	Comment
Street Lighting	Service Costs	19,180	13,920	(5,260)	
Street Lighting Total		19,180	13,920	(5,260)	Underspend on Electricity costs
Transportation	Service Costs	50,860	52,588	1,728	
Transportation	Income	(12,100)	(5,750)	6,350	
Transportation Total		38,760	46,838	8,078	Increased cost of Electricity to Shelters £1,730+ and reduction in income for advertising in shelters £6,300-
Public Toilets	Service Costs	142,920	172,038	29,118	
Public Toilets	Income	(280)	0	280	
Public Toilets Total		142,640	172,038	29,398	Overspend on Repairs & Maintenance of £13,000+, Water supply £6,000+, Electricity £3,000+ and Cleaning £7,000+
Land Charges	Service Costs	83,050	69,298	(13,752)	
Land Charges	Income	(73,370)	(75,261)	(1,891)	
Land Charges Total		9,680	(5,963)	(15,643)	Underspend on miscellaneous expenses for new computerised system for land charges of £17,000-.
Grand Total Clean & Green Environment		4,198,490	4,158,343	(40,147)	

HEALTH SAFETY & WELLBEING

APPENDIX 4

Service Description	Expenditure - Income	Current Estimate 2009/10	Draft Outturn 2009/10	Forecast Over/(Under)	Comment
Community Safety		0	0	0	
Community Safety	Service Costs	163,120	229,212	66,092	
Community Safety	Income	0	(71,088)	(71,088)	
Community Safety Total		163,120	158,125	(4,995)	
CCTV	Service Costs	12,130	11,846	(284)	
CCTV Total		12,130	11,846	(284)	
Community Planning	Service Costs	100,690	109,711	9,021	
Community Planning	Income	(49,130)	(75,682)	(26,552)	
Community Planning Total		51,560	34,029	(17,531)	There is external funding to cover the costs of all the projects within this service and the corresponding saving can be seen within the support costs.
Community and Welfare Grants	Service Costs	338,480	324,415	(14,065)	
Community and Welfare Grants	Income	0	(7,228)	(7,228)	
Community and Welfare Grants Total		338,480	317,186	(21,294)	Grants pot under utilised this financial year £21,300-
Community and Health Development	Service Costs	153,890	240,509	86,619	
Community and Health Development	Income	(38,010)	(113,498)	(75,488)	
Community and Health Development Total		115,880	127,011	11,131	Salary overspend in this service area of £11,000+ which is reflected in the support costs section of this report. During the year there has been additional earmarked income received and also spent on community projects.

Service Description	Expenditure - Income	Current Estimate 2009/10	Draft Outturn 2009/10	Forecast Over/(Under)	Comment
Sustainable Development	Service Costs	46,450	28,663	(17,787)	
Sustainable Development	Income	0	(22,811)	(22,811)	
Sustainable Development Total		46,450	5,852	(40,598)	This is Area Based Grant income of £13,220 & £18,540 of the balance has been requested as a carry forwards as there are plans to use this for the climate change strategy. The remainder is an underspend on service costs.
Leisure Development		0	0	0	
Leisure Development	Service Costs	276,260	286,503	10,243	
Leisure Development	Income	(8,600)	(22,528)	(13,928)	
Leisure Development Total		267,660	263,975	(3,685)	
Land Drainage and Coast Protection	Service Costs	69,900	113,485	43,585	
Land Drainage and Coast Protection	Income	0	(1,450)	(1,450)	
Land Drainage and Coast Protection Total		69,900	112,035	42,135	Increased cost of Engineers Fees from Worthing Borough Council £44,000.
Community Alarm	Service Costs	194,950	198,397	3,447	
Community Alarm	Income	(256,100)	(269,032)	(12,932)	
Community Alarm	Financing Costs	0	0	0	
Community Alarm Total		(61,150)	(70,635)	(9,485)	Unbudgeted income from Operation in Road grant
Grand Total Health, Safety and Wellbeing		1,004,030	959,423	(44,607)	

IMPROVED CUSTOMER SERVICES

APPENDIX 5

Service Description	Expenditure - Income	Current Estimate 2009/10	Draft Outturn 2009/10	Forecast Over/(Under)	Comment
Collection of Revenues		20,560	14,291	(6,269)	
Collection of Revenues	Service Costs	726,080	719,011	(7,069)	
Collection of Revenues	Income	(229,890)	(249,796)	(19,906)	
Collection of Revenues Total		516,750	483,506	(33,244)	Salary underspend of £27,000-. Savings target within CenSus budget only partially achieved, leaving an overspend £7,630+. Underspend of support service recharges of £14,000-.
Council Tax Benefits		4,512,160	4,973,116	460,956	
Council Tax Benefits	Service Costs	215,980	379,639	163,659	
Council Tax Benefits	Income	(4,805,750)	(5,311,107)	(505,357)	
Council Tax Benefits Total		(77,610)	41,648	119,258	Overspend of CENSUS partnership costs of £133,000+ has been offset by reductions of support services. Overspend of consultancy budget of £32,000+. Increased volume of council tax benefit cases due largely to the current economic climate resulting in a higher volume of overpayments on which subsidy is received, which are subsequently recovered by overpayments section giving a favourable variance £40,000-. Decrease in support service allocation £5,000-
Rent Allowances	Service Costs	14,747,800	18,274,810	3,527,010	
Rent Allowances	Income	(14,374,690)	(18,005,197)	(3,630,507)	
Rent Allowances Total		373,110	269,612	(103,498)	Overspend of CENSUS partnership costs £120,000+ has been offset by reductions of support services. Increased bad debt provision for Housing Benefit overpayments of £37,000+, offset by an increased volume of Housing Benefit cases due largely to the current economic climate resulting in a higher volume of overpayments on which subsidy is received, which are subsequently recovered by overpayments section giving a favourable variance £238,000-. Decrease in support service allocation £22,000-.
Concessionary Travel	Service Costs	1,237,840	874,270	(363,570)	
Concessionary Travel	Income	(178,500)	(175,201)	3,299	
Concessionary Travel	Appropriations	0	0	0	
Concessionary Travel Total		1,059,340	699,069	(360,271)	The number of journeys originating from Adur is less than anticipated and the net underspend is £363,570-

IMPROVED CUSTOMER SERVICES
APPENDIX 5

Service Description	Expenditure - Income	Current Estimate 2009/10	Draft Outturn 2009/10	Forecast Over/(Under)	Comment
Leisure Centres Management	Service Costs	521,640	486,801	(34,839)	
Leisure Centres Management	Income	(19,970)	(12,489)	7,481	
Leisure Centres Management Total		501,670	474,312	(27,358)	Underspend on repairs and maintenance due to capital works being carried out on the building £34,840-. Reduced rental income from Impulse Leisure for leased equipment £7,480+.
Grand Total Improved Customer Services		2,373,260	1,968,147	(405,113)	

Service Description	Expenditure - Income	Current Estimate 2009/10	Draft Outturn 2009/10	Forecast Over/(Under)	Comment
Elections	Service Costs	234,150	303,886	69,736	
Elections	Income	(3,000)	(80,727)	(77,727)	
Elections Total		231,150	223,159	(7,991)	£8,000 additional income received from the government for local & parliamentary elections
Member Support	Service Costs	390,820	377,763	(13,057)	
Member Support	Income	(95,800)	(95,800)	0	
Member Support Total		295,020	281,963	(13,057)	Reduction in support charges £11,500
Members Expenses & Allowances		0	0	0	
Members Expenses & Allowances	Service Costs	155,070	92,329	(62,741)	
Members Expenses & Allowances	Income	(41,100)	(42,429)	(1,329)	
Members Expenses & Allowances Total		113,970	49,900	(64,070)	Members expenditure continues over to Mid May 2010. Carry forwards have been requested £11,300- . Additional income of £14,000- received from a secondment to Brighton & Hove City Council, however work was picked up by current members of staff who were given an honorarium £2,000+. Reduced salary cost £17,000- due to partnership working, however this will change as pay and grading is implemented within this service during 2010/11. Underspend on equipment and furniture , printing and stationery during year £23,700-.
Grand Total		640,140	555,022	(85,118)	

Service Description	Expenditure - Income	Current Estimate 2009/10	Draft Outturn 2009/10	Forecast Over/(Under)	Comment
Building Control Building Control	Service Costs Income	380,690 (177,200)	315,776 (150,808)	(64,914) 26,392	
Building Control Total		203,490	164,969	(38,521)	£26,390+ reduction in income but there were consultancy savings of £48,000- and subscription and conference savings of £5,000- to offset this and give a service saving and a £10,000- reduction in support service recharges.
Development Control Development Control	Service Costs Income	533,930 (234,500)	515,440 (183,776)	(18,490) 50,724	
Development Control Total		299,430	331,664	32,234	£10,000+ saving not achieved as department did not implement charging for planning advice in 2009/10. .Due to several savings throughout the service the planning delivery grant has not been needed to support staff cost this year. £32,200
Planning Policy & Implementation Planning Policy & Implementation	Service Costs Income	307,190 (118,500)	688,861 (552,811)	381,671 (434,311)	
Planning Policy & Implementation Total		188,690	136,049	(52,641)	Underspends on Consultancy fees £19,200-, Underspend on the Adur Framework Development £14,100-. Underspend on Advertising £1,100-. Underspend on Printing £18,240- Most areas on planning policy have been requested to carry forward £52,640 as the departments time has been used progressing Shoreham Harbour Project during 2009/10
Economic Regeneration Economic Regeneration	Service Costs Income	156,220 (19,500)	115,304 (31,652)	(40,916) (12,152)	
Economic Regeneration Total		136,720	83,653	(53,067)	Additional LABGI income funding partially offset by unbudgeted expenditure on Adur site regeneration £6,386-. Salary underspend due to joint post £36,290-. Other net underspends £10,391-.
Renaissance Renaissance	Service Costs Income	84,770 0	86,185 (4,007)	1,415 (4,007)	
Renaissance Total		84,770	82,178	(2,592)	
Five Town Centre Network Five Town Centre Network	Service Costs Income	0 0	1,920 (4,492)	1,920 (4,492)	
Five Town Centre Network Total		0	(2,571)	(2,571)	
Drain Clearing Drain Clearing	Service Costs Income	4,410 (1,230)	2,901 (927)	(1,509) 303	
Drain Clearing Total		3,180	1,974	(1,206)	

Service Description	Expenditure - Income	Current Estimate 2009/10	Draft Outturn 2009/10	Forecast Over/(Under)	Comment
Housing General District		0	0	0	
Housing General District	Service Costs	526,410	517,271	(9,139)	
Housing General District	Income	(80,700)	(107,158)	(26,458)	
Housing General District		445,710	410,113	(35,597)	Reduction in Grounds Maintenance recharge from HRA £6,000- due to reduced overall expenditure. Reduction in Support Services cost allocation £5,000-. Increase in admin fee receipts £9,000- due to an increase in Care & Repair work. Underspend on contribution to Housing Assessment consultancy costs of £11,000- as requirements vary depending on frequency of assessment e.g. ad-hoc, annually, 5 yearly etc. Other net underspends £4,500-
Homelessness		0	1,529	1,529	
Homelessness	Service Costs	1,191,860	1,172,586	(19,274)	
Homelessness	Income	(639,440)	(641,067)	(1,627)	
Homelessness Total		552,420	533,048	(19,372)	Underspend of £47,000- due to a fall in demand for bed and breakfast accommodation. Increase in leasehold property income & offset by an increase in leasehold property expenditure with a net additional income of £24,000-. Unable to recruit in 2009/10 to Housing Advisor post funded by reserves, request to carry forward salary underspend of £30,000- to 2010/11 Unbudgeted provision for bad debts overspend £94,000+. Reduction in Support Services cost allocation £9,000-. Other net underspends £3,000-.
Grant Total Regeneration		1,914,410	1,741,076	(173,334)	

Service Description	Expenditure - Income	Current Estimate 2009/10	Current Estimate 2009/10	Forecast Over/(Under)	Comment
Corporate Management - General					
Corporate Management - General	Service Costs	1,073,106	1,292,298	219,192	
Corporate Management - General	Income	(545,816)	(770,094)	(224,278)	
Corporate Management - General	Financing Costs	56,840	0	(56,840)	
Corporate Management - General	Appropriations	0	0	0	
Corporate Management - General Total		584,130	522,204	(61,926)	Reduction of general bad debt provision underspend of £80,000-. Reduction in debt management expenses and other services underspend £64,000-. This is offset by the removal of the recharge to capital following the recommendation of external audit (£35,000+) and a reduced charge to the HRA as there was little treasury management activity on behalf of the HRA this year (£47,000+)
Corporate Management - Executive Office		0	0	0	
Corporate Management - Executive Office	Service Costs	46,610	39,605	(7,005)	
Corporate Management - Executive Office	Income	(4,300)	(8,690)	(4,390)	
Corporate Management - Executive Office Total		42,310	30,916	(11,394)	Bi-annual Place Survey not completed this year underspend of £10,000-
Miscellaneous		22,100	20,332	(1,768)	
Miscellaneous	Service Costs	5,260	31,525	26,265	
Miscellaneous	Income	(13,520)	(11,400)	2,120	
Miscellaneous Total		13,840	40,457	26,617	Under estimated of impact of budgets for 2009/10 salary increase
Non Distributed Costs	Service Costs	1,106,600	1,064,021	(42,579)	
Non Distributed Costs	Income	(233,400)	(356,655)	(123,255)	
Non Distributed Costs Total		873,200	707,366	(165,834)	£128,000- 'windfall' income from Fleming VAT claim and underspend in severance costs funded from reserves
Treasury Management	Service Costs	43,960	67,290	23,330	£6,000+ cost attributable to purchase of Logotech TM System, and further £6,000+ attributable to payment of 08/09 TM Consultancy fee not accrued in 2008/09.
Treasury Management	Income	(1,239,270)	(1,402,469)	(163,199)	Remainder of cost attributable to changes in Cost allocations £11,000+.
Treasury Management	Financing Costs	1,901,320	1,877,117	(24,203)	£125,000- interest on Fleming VAT Claim . Reduction in interest received
Treasury Management	Appropriations	0	0	0	£38,000+, largely offset by reduced borrowing costs below.
Treasury Management Total		706,010	541,938	(164,072)	Reduced borrowing costs.

Service Description	Expenditure - Income	Current Estimate 2009/10	Draft Outturn 2009/10	Forecast Over/(Under)	Comment
Beaches and Amenities	Service Costs	37,800	32,437	(5,363)	
Beaches and Amenities	Income	(66,010)	(58,482)	7,528	
Beaches and Amenities Total		(28,210)	(26,045)	2,165	
Community Buildings	Service Costs	186,690	153,542	(33,148)	
Community Buildings	Income	0	0	0	
Community Buildings Total		186,690	153,542	(33,148)	This underspend represents small variances over a number of buildings but is primarily due to underspends on Maintenance of £24,000- and Insurance £4,000-. A carry forward of £3,400 in respect of Ropetackle maintenance has been requested.
Property Management	Service Costs	357,370	262,139	(95,231)	
Property Management	Income	(542,540)	(515,024)	27,516	
Property Management Total		(185,170)	(252,886)	(67,716)	Underspend on maintenance £68,000- of which a carry forward of £20,000 has been requested.
Grand Total Resources		2,192,800	1,717,492	(475,308)	

TRADING ACCOUNTS

APPENDIX 9

Service Description	Expenditure - Income	Current Estimate 2009/10	Draft Outturn 2009/10	Forecast Over/(Under)	Comment
Grounds Maintenance	Service Costs	807,390	699,887	(107,503)	
Grounds Maintenance	Income	(737,110)	(763,854)	(26,744)	
Grounds Maintenance Total		70,280	(63,966)	(134,246)	Increase in income £27,000- due to beaches and coastal work improvements. Underspend on Agency staff costs and other vacant posts £99,300; one vacant post expected to be filled in June 2010. Additional stock moved to balance sheet £6,000-
Building Maintenance	Service Costs	670,500	638,964	(31,536)	
Building Maintenance	Income	(754,100)	(738,735)	15,365	
Building Maintenance Total		(83,600)	(99,771)	(16,171)	Underspend on transport cost £16,000 by not replacing one vehicle which was disposed of.
Grand Total Trading Accounts		(13,320)	(163,737)	(150,417)	

Service Description	Current Estimate 2009/10	Current Estimate 2009/10	Forecast Over/(Under)	Comment
Strategic Directors & Chief Executive	385,440	319,473	(2,577)	
Corporate Strategy	620,930	520,129	(96,051)	£14,000- overall underspend on salaries. £19,400 carry forward on Employment Training not spent. £75,000- underspend on Training cost centre due to recharge adjustment.
Financial Services	1,472,830	1,201,142	(245,908)	Not a 'true' variance. Insurance costs of £260,000 as now charged direct to services.
Legal and Democratic Services	831,430	803,914	22,654	Outstanding legal court costs £23,650-.for insurance clam Note that this amount is funded from Insurance Reserve. However the Council may be able to reclaim this at a later date
Refuse and Recycling	189,180	231,241	67,321	Double count of accrual from 2008/09 has created an overspend on this area
Customer Services	1,294,030	714,734	(256,476)	Not a 'true' variance - salaries are now paid by Mid Sussex as part of Census Partnership and charged direct to services
Technical Services	2,169,680	1,872,859	(81,542)	Employee savings £40,000-, and underspend on Print Room Leasing costs £24,000- due to equipment replacement being deferred. Underspend on Repairs and Maintenance £23,400- for which two carry forward requests have been submitted.
Leisure & cultural Services	171,460	168,944	4,984	
Planning & Regeneration	1,288,440	1,018,235	(166,115)	Saving in Building Control manager post as now joint post £54,000-. Vacant posts within Community Wellbing serivcie Leisure Development £30,000-, Savings on salaries in Economic Development £53,000-
Housing , Health and Community Safety	1,207,780	863,350	(33,531)	Vacant Housing Officer post £30,000- carry forward request agreed
Adur Homes	1,714,800	1,182,449	(301,851)	Not a 'true' variance as a number of support costs centres are now charged direct to services
Total Salaries and Support Costs	11,346,000	8,896,468	(1,089,093)	

Service Description	Original Budget	Projected Outturn	Forecast Over/(Under)	Comment	Comment
---------------------	-----------------	-------------------	-----------------------	---------	---------

Dept Salaries	0	(3,400,516)	(3,400,516)	
Support	63,160	(5,495,952)	(5,526,582)	
Support Services				
Allocation of Departmental Cost	63,160	(8,896,468)	(8,927,098)	

HOUSING REVENUE ACCOUNT			
	CURRENT ESTIMATE 2009/10	DRAFT OUTTURN 2009/10	OVER / (UNDER) SPEND 2009/10
	£	£	£
EXPENDITURE			
General Management	2,253,330	2,194,335	(58,995)
Special Services	1,093,280	1,058,957	(34,323)
Rent, Rates, Taxes & Other Charges	19,290	22,074	2,784
Contribution to Repairs Account	1,770,000	1,770,000	-
Revenue Contribution to Capital	200,000	200,000	-
Charges for Capital	3,192,930	3,188,064	(4,866)
HRA Subsidy Payable	4,436,580	4,442,142	5,562
Bad/Doubtful Debt	-	(13,130)	(13,130)
TOTAL EXPENDITURE	12,965,410	12,862,442	(102,968)
INCOME			
Dwelling Rents	(9,636,170)	(9,602,495)	33,675
Non-Dwelling Rents	(437,020)	(447,060)	(10,040)
Heating Charges	(54,300)	(91,026)	(36,726)
Leaseholder's Service Charges	(84,000)	(103,482)	(19,482)
Other Service Charges	(536,430)	(601,568)	(65,138)
Contributions towards Expenditure	(13,520)	(13,482)	38
Interest Received	(59,990)	(26,571)	33,419
HRA Subsidy Receivable	-	-	-
Major Repairs Allowance	(1,962,600)	(1,962,486)	114
Transfer re: Shared Amenities	(59,160)	(53,185)	5,975
TOTAL INCOME	(12,843,190)	(12,901,354)	(58,164)
NET (SURPLUS)/DEFICIENCY	122,220	(38,912)	(161,132)
BALANCES			
1st April	(1,417,614)	(1,417,614)	-
31st March	(1,295,394)	(1,456,526)	(161,132)

HOUSING REPAIRS ACCOUNT			
	CURRENT ESTIMATE 2009/10	DRAFT OUTTURN 2009/10	ESTIMATE 2010/11
	£	£	£
CONTRIBUTION FROM REVENUE ACCOUNT	1,770,000	1,770,000	-
EXPENDITURE			
Repairs	2,014,900	1,868,984	(145,916)
Direct Salary Costs	99,900	96,845	(3,055)
Less Service charges & other income	(81,000)	(161,313)	(80,313)
NET EXPENDITURE	2,033,800	1,804,516	(229,284)
(SURPLUS)/DEFICIENCY	263,800	34,516	(229,284)
BALANCES			
1st April	(337,391)	(337,591)	-
31st March	(73,591)	(303,075)	(229,284)

ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2009/2010
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2009/2010						
	(Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Problems £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2010 Schemes £	7 TOTAL £
CABINET MEMBER FOR CLEAN AND GREEN ENVIRONMENT Allotments Fencing and Other Improvements at Allotment Sites All identified projects completed. Slippage requested to be carried forward for the new allotment site at Hailwick Road in order to provide as many new plots as possible within the funding available.	(12,145)	12,150			12,150				12,150
AWCS Refuse/Recycling Service Data and Communication System (Partnership Scheme with Adur District Council) There has been a delay in implementing the new vehicle communication system due to technical issues and the system still needs to be connected and tested. Subject to the I.T. Department accommodating the system, the project should be completed by the end of May 2010.	(6,986)	6,990				6,990			6,990

ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2009/2010
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2009/2010						
	(Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Problems £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2010 Schemes £	7 TOTAL £
<p>AWCS Refuse/Recycling Service Vehicle Safety Cameras (Partnership Scheme with Adur District Council) Delay in finalising the project due to the 24 hour cameras flattening the vehicles' batteries when the vehicles are parked for extended periods, i.e. over the weekend. Modification to be fitted to resolve the problem. Anticipated completion end May 2010</p>	(25,310)	25,310				25,310			25,310
<p>AWCS Vehicle Workshop Replacement of Workshop Guttering (Partnership Scheme with Adur District Council) Works in progress. Estimated completion date mid July 2010.</p>	(19,700)	19,700			19,700				19,700
<p>Cemeteries Southwick Cemetery Extension - Phase 2 Scheme has now completed. Underspend to be used to part fund overspend on Ham Recreation Ground Skateboard Park.</p>	(38,158)								

ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2009/2010
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2009/2010						
	(Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Problems £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2010 Schemes £	7 TOTAL £
<p>Operational Vehicles 2 Adur Watch vehicles delivered April 2010. Gang Mower to be procured May 2010. Cabinet Member decision awaited on the replacement of 2 Grounds Maintenance vehicles and 1 further Adur Watch vehicle.</p>	(58,840)	58,840			58,840				58,840
<p>Parks Ham Recreation Ground - Skateboard Park Contractual issues delayed the start of this scheme, which was further delayed by the cold weather creating problems with the concreting of the remaining areas. This together with new perimeter fencing, required to meet the latest safety guidelines has increased the cost. Completion anticipated end June 2010. Full details of the overspend are included in Appendix 15.</p>	56,996	33,000		18,000		15,000			33,000

ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2009/2010
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2009/2010						
	(Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Problems £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2010 Schemes £	7 TOTAL £
Parks Play Area Improvements 2009/10 The 3 schemes at Southwick Recreation Ground, Middle Road Recreation Ground and Shoreham Beach Green have all completed. However, at year end some minor works were still outstanding - perimeter fencing, benches, bins and also one piece of equipment for Southwick Recreation Ground is on hold as this will be linked into next years MUGA project.	(15,163)	15,160			15,160				15,160
Public Conveniences Sompting Recreation Ground Public Convenience Demolition Negotiations ongoing with Sompting Parish Council regarding responsibility for the public convenience.	(10,000)	10,000	10,000						10,000
Miscellaneous Minor Variations	(11,685)	480			480				480
TOTAL - Clean and Green Environment	(173,991)	181,630	10,000	18,000	106,330	47,300	-	-	181,630
Slippage C/f to 2010/11	186,250								
Budget B/f from 2010/11	(4,620)								
Net (Underspend)/Overspend	7,639								

ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2009/2010
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2009/2010						
	(Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Problems £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2010 Schemes £	7 TOTAL £
CABINET MEMBER FOR HEALTH, SAFETY AND WELL-BEING Community Safety CCTV Equipment Overhaul The Council's responsibility was discussed at the Crime and Disorder Partnership Meeting on 24th April and the Council is now awaiting advice from the Police as to priority works required and the Council's contribution to any works.	(16,250)	16,250	16,250						16,250
Disability Discrimination Act Improvements 2008/09 and 2009/10 2009/10 works completed. Slippage requested for future DDA requirements.	(33,565)	33,570	33,570						33,570
Foreshore Management Beach Marker Buoys and Signage Requirements were reviewed during the Summer 2009 and further equipment was purchased, but the review identified that further essential demarcation of the inshore speed restriction area/byelaw control was required and a virement was approved for additional equipment to be purchased prior to the 2010 season.	(13,526)	13,530			13,530				13,530

ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2009/2010
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2009/2010						
	(Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Problems £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2010 Schemes £	7 TOTAL £
Foreshore Management Southwick Beach - Replacement of Septic Tanks with Storage Tanks Estimates are that this scheme will exceed the budget by £19,000 due to existing seepage of fluid from existing tanks and the ground needs to be stabilized. Virement requested from underspends in the 2009/10 capital programme in order to fund works in 2010/11. Full details of the overspend are included in Appendix 15.	3,502	15,500				15,500			15,500
Miscellaneous Minor Variations	8,615	(10,280)	1,340	(3,670)	(7,950)				(10,280)
TOTAL - Health, Safety & Well-Being	(51,224)	68,570	51,160	(3,670)	5,580	15,500	-	-	68,570
Slippage C/f to 2010/11	83,690								
Budget B/f from 2010/11	(15,120)								
Net (Underspend)/Overspend	17,346								

ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2009/2010
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2009/2010						
	(Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Problems £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2010 Schemes £	7 TOTAL £
CABINET MEMBER FOR IMPROVED CUSTOMER SERVICES Information and Communications Technology <i>CenSus Unallocated Provision for Partnership Working</i> The Cabinet agreed virements to the following ICT schemes to be undertaken in 2010/11: Shared Content Management System £26,400. Corporate ICT Hardware £40,000 to be added to the 2010/11 budget provision.	(66,563)	66,400						66,400	66,400
Southwick Leisure Centre <i>Replacement of Sports Hall Flooring</i> Scheme initially delayed by the need to replace the floor rather than refurbish. Further delays have resulted from decisions outstanding regarding the type of flooring required.	(15,000)	15,000			15,000				15,000
Adur Homes Capital Investment Programme Underspend has resulted from a revised professional fee allocation and slippage is requested to fund the anticipated additional costs of the works to the communal areas at Fishersgate.	(41,343)	41,340						41,340	41,340

**ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2009/2010
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE**

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2009/2010						
	(Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Problems £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2010 Schemes £	7 TOTAL £
Miscellaneous Minor Variations	(1,138)	4,640			4,640				4,640
TOTAL - Improved Customer Services	(124,044)	127,380	-	-	19,640	-	-	107,740	127,380
Slippage C/f to 2010/11	127,380								
Budget B/f from 2010/11	-								
Net (Underspend)/Overspend	3,336								

ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2009/2010
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2009/2010						
	(Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Problems £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2010 Schemes £	7 TOTAL £
CABINET MEMBER FOR REGENERATION									
Housing <i>Affordable Housing (LASHG) - Orme Road Development</i> Scheme completed slightly behind schedule on 12th April 2010. Invoice awaited for Practical Completion Tranche.	(97,500)	97,500	97,500						97,500
Housing Renewal Assistance <i>Mandatory Disabled Facilities Grants</i> These grants are mandatory and the Council has to approve eligible grants. All approvals are for 12 months and works can be undertaken at any time in this period. Slippage of £64,570 requested for outstanding commitments for grants approved.	(160,590)	64,570	64,570						64,570
Regeneration <i>Shoreham Harbour Regeneration</i> Contribution to Brighton and Hove Transport schemes. 100% funded from the Shoreham Harbour Growth Point Grant.	387,025								
Miscellaneous Minor Variations	(17,936)	8,420	8,420						8,420
TOTAL - Regeneration	110,999	170,490	170,490	-	-	-	-	-	170,490
Slippage C/f to 2010/11	170,490								
Budget B/f from 2010/11	-								
Net (Underspend)/Overspend	281,489								

ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2009/2010
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2009/2010						
	(Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Problems £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2010 Schemes £	7 TOTAL £
CABINET MEMBER FOR RESOURCES Information and Communications Technology <i>Financial Information System Replacement</i> <i>(Partnership Scheme with Adur District Council)</i> System went live 1.4.10. Budget modelling module to be implemented in 2010/11. Estimated completion August 2010.	(18,177)	18,180						18,180	18,180
Information and Communications Technology <i>Integrated Human Resources System</i> <i>(Partnership Scheme with Adur District Council)</i> Scheme profiled over 2 years. Good progress being made. Project completion anticipated April 2011.	(12,936)	12,940						12,940	12,940
Information and Communications Technology <i>Local, Wide and Storage Area Networks</i> Scheme delayed by expanding the scope of the scheme to look at a possible procurement framework for 5 West Sussex Authorities, which delayed the choice of a preferred solution. Technical solution now identified and short listing and selection of supplier now completed.	(20,000)	20,000			20,000				20,000

ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2009/2010
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2009/2010						
	(Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Problems £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2010 Schemes £	7 TOTAL £
Information and Communications Technology ICT Investment Required for Partnership Working with Adur District Council (Partnership Scheme with Adur District Council) AWCS VoIP Telephony - complete. ICT at Commerce Way - complete. Email Convergence - complete. Slippage requested for consolidation of the email archiving service across both Councils which has been delayed by 2 months due to procurement issues, anticipated completion June 2010.	(14,694)	14,690		14,690					14,690
Office Accommodation Civic Centre - Electrical Upgrade Scheme delayed by decisions regarding the future of the Civic Centre, anticipated completion now September 2010.	(27,143)	27,140			27,140				27,140
Properties Southwick Square - Garages Re-roofing Delay in tendering, start on site May 2010. Estimated completion June 2010.	(44,000)	44,000			44,000				44,000

ADUR DISTRICT COUNCIL FINAL ACCOUNTS 2009/2010
CAPITAL OUTTURN - DETAILS OF MAJOR VARIATIONS TO BUDGET AND ANALYSIS OF SLIPPAGE

Scheme	Variations		Analysis of Slippage Carried Forward to and (Brought Forward) From 2009/2010						
	(Under-spend)/ Overspend £	Slippage C/F (Budget B/F) £	1 Schemes Outside The Council's Control £	2 Supplier/ Contractor Problems £	3 Internal Delays £	4 Technical Problems £	5 Works Completed In Advance of Budget Profile £	6 Slippage Required for 2010 Schemes £	7 TOTAL £
Properties Southwick Square - Repairs to Housing Decks Scheme complete. Underspend identified when works were tendered.	(24,111)								
Miscellaneous Minor Variations	10,167	(1,600)			3,320		(4,920)		(1,600)
TOTAL - Resources	(150,894)	135,350	-	14,690	94,460	-	(4,920)	31,120	135,350
Slippage C/f to 2010/11	140,270								
Budget B/f from 2010/11	(4,920)								
Net (Underspend)/Overspend	(15,544)								
TOTALS - ALL CABINETS	(389,154)	683,420	231,650	29,020	226,010	62,800	(4,920)	138,860	683,420
Slippage C/f to 2010/11	708,080								
Budget B/f from 2010/11	(24,660)								
Net (Underspend)/Overspend	294,266								

FINAL ACCOUNTS 2009/10		
Analysis of Capital Receipts		
	£	£
A. General Fund		
1. Sales:		
Land and Other Assets *	155,000	
		155,000
B. Housing Receipts		
1. Council House Sales:		
Houses	232,000	
Flats	92,000	
		324,000
2. Loan Repayments:		
Council House Mortgages	2,121	
Housing Act Advances	2,879	
		5,000
3. Grant Repayments:		
Housing Renewal Grants	9,285	
		9,285
TOTAL CAPITAL RECEIPTS		493,285
* Sale of Land and Other Assets:		
Sale of land at Surrey Street		

2009/10 CAPITAL SCHEME OVERSPENDS**1. Clean and Green Environment****Ham Recreation Ground – Provision of a Skateboard Park £56,996
Overspend**

- 1.1 The budget for the above scheme was £165,000, funded £135,000 from the BIG Lottery and £30,000 from Viridor Credits Landfill Communities Fund, and the estimated total cost is now £221,996, representing an overspend of £56,996.
- 1.2 The bids made did not allow for any internal professional fees. However, the complexity of the scheme has meant that there has had to be substantial input from the engineering section to ensure that the scheme was delivered to appropriate standards.
- 1.3 Therefore the overspend is principally attributable to professional fees linked to exceptional levels of client input to supervise the contractor as advised below.
- 1.4 ***Design and Specification***
The original design of the scheme was Canadian and details and specifications given to the Engineering team were to the Canadian standards. Long drawn out exchanges of email discussion regarding a number of design issues prior to tendering prolonged this element of the project.
- 1.5 ***The Main Construction***
The contract period was 12 weeks extended to 17 weeks due to additional work and design changes i.e. to be completed by the last week in November 2009. Substantial completion was given on the 7th May 2010 to allow the opening of the bowl area on the 8th. This 23 week delay can be accredited to weather delays and various contractual issues i.e. corrections to defect works, poor communications between sub-contractors and main contractor and lack of organisation on behalf of the contractor. These issues meant that a high level of supervision was required throughout the contract period to ensure the scheme was delivered to the required standard. The level of supervision means that any potential claims by the contractor can be dealt with swiftly.
- 1.6 ***The User Group Input to Scheme***
The influence of the user group on this project has been important. However, site meetings and out of hour's meetings with them has again attributed to officer's time. This Group also expressed their concerns over the construction especially the finish within the bowl section; they wanted some guarantees that the contractor could achieve a the finish detailed within the original design. To ensure that the facilities were of an appropriate standard, Andy Peerless of Fearless ramps was employed to oversee part of the construction, in particular the transitions, which was a worthwhile exercise based on the feedback from the users since opening.

2009/10 CAPITAL SCHEME OVERSPENDS (Continued)

- 1.6 It has been acknowledged that without the additional supervision by the Engineers the scheme would not have completed and construction costs may have increased.
- 1.7 The additional costs can be met from underspends in the 2009/10 capital investment programme.

2. Health, Safety and Wellbeing**Southwick Beach – Replacement of Septic Tanks £19,002 Overspend**

- 2.1 The original budget for the replacement of the tanks was £34,000. The estimate has been revised to £53,000, resulting in an anticipated overspend of £19,000.
- 2.2 The main reasons for the expected increase in cost are as follows:
- 2.3 A contractor has advised that the ground conditions are unfavourable due to the proximity of the sea and hence flooding of the excavation is a major concern.
- 2.4 The existing tanks are not being emptied as frequently as they should be, and this can only mean that fluid is escaping and will have contaminated the surrounding soil, which is to be excavated under the project. Working in contaminated land and the disposal of any surplus material will increase the costs.
- 2.5 Despite the recession construction costs have risen, concrete and fuel fairly steeply, and these rises have been factored in to the revised cost. Also due to the above the volume of concrete required has increased.
- 2.6 The additional costs can be funded from underspends in the 2009/10 capital investment programme.

3. Regeneration**Contribution to Brighton and Hove Transport Schemes £387,025**

- 3.1 Brighton and Hove City Council are the lead Authority for the Transport Schemes around Shoreham Harbour and all contributions from the Council are funded from the Shoreham Harbour Growth Point Fund.
- 3.2 The Council was previously advised of, and paid a 2009/10 contribution of £130,000 to Brighton and Hove City Council. This was reported to the Cabinet in the 3rd Quarter Monitoring Report.
- 3.3 The Council has been advised of further 2009/10 contributions totalling £387,025 which need to be included in the 2009/10 Capital Investment Programme funded from the Shoreham Harbour Growth Point Fund.