

CHIEF EXECUTIVE'S OFFICE	Gross Expenditure	Gross Income	Recharges	Total
Position as at 31 December 2010	£	£	£	£
Annual Budget	1,595,300	(99,500)	(1,020,400)	475,400
Budget to Date	1,183,950	(74,636)	(765,414)	343,900
Total Actual	1,142,973	(80,431)	(762,092)	300,450
Variance	(40,977)	(5,795)	3,322	(43,450)

Analysis of Variances		Expenditure Variance	Income Variance	Total Variance
Service	Note	£	£	£
Miscellaneous	1	(40,977)	(2,473)	(43,450)
Total Variance to date		(40,977)	(2,473)	(43,450)

Note	Director's Comments
1.	There are no major variances on which to comment.

GOVERNANCE	Gross Expenditure	Gross Income	Recharges	Total
Position as at 31 December 2010	£	£	£	£
Annual Budget	3,983,200	(483,800)	(954,600)	2,544,800
Budget to Date	3,080,235	(419,663)	(716,062)	1,944,510
Total Actual	3,065,070	(475,005)	(716,060)	1,874,006
Variance	(15,165)	(55,342)	2	(70,504)

Analysis of Variances		Expenditure Variance	Income Variance	Total Variance
Service	Note	£	£	£
Land Charges	1	(834)	(23,612)	(24,446)
Miscellaneous	2	(14,331)	(31,727)	(46,058)
Total Variance to date		(15,165)	(55,339)	(70,504)

Note	Director's Comments
1.	Increased income on search fees, the annual budget was reduced by £241,000 in anticipation of a downturn that has been lower than expected.
2.	Underspend on various items, including costs of printing, reference materials and subscriptions.

RESOURCES	Gross Expenditure	Gross Income	Recharges	Total
Position as at 31 December 2010	£	£	£	£
Annual Budget	48,636,700	(41,866,600)	(7,147,100)	(377,000)
Budget to Date	36,844,856	(32,126,455)	(5,458,794)	(740,393)
Total Actual	36,725,724	(31,916,601)	(5,424,177)	(615,054)
Variance	(119,132)	209,854	34,617	125,339

Analysis of Variances		Expenditure Variance	Income Variance	Total Variance
Service	Note	£	£	£
CMS Administration	1	(41,496)	(107)	(41,603)
Treasury & Debt Management	2	46,890	61,818	108,708
Other Financial Costs	3	(20,144)	28,551	8,407
ICT Services	4	10,009	24,977	34,986
Garage	5	(31,207)	27,417	(3,790)
Building Maintenance	6	29,470	1,559	31,029
Public Conveniences	7	(20,051)	61	(19,990)
Property Services	8	21,667	379	22,046
The Lanes	9	1	236,405	236,406
Concessionary Fares	10	(148,655)	(8,288)	(156,943)
Miscellaneous		34,384	(128,301)	(93,917)
Total Variance to date		(119,132)	244,471	125,339

Note	Director's Comments
1.	Underspend on recruitment, internal training costs etc. held centrally for staff formerly employed at Bousteads Grassing under the previous management arrangements. Once the Transformation process is complete these costs will be transferred, predominantly to Local Environment and Resources.
2.	Overspend on MRP due to Capital Programme utilising more than expected receipts and shortfall on investment interest income.
3.	Surplus on Salary Turnover Savings and shortfall on income for Second Homes Council Tax discount.
4.	Income shortfall from printing and photocopying service
5.	Underspend on vehicle repairs offset by reduced income from charges to all services.
6.	Overspend on sub contractors, however Municipal Maintenance budgets; programmed and reactive premises repairs and maintenance expenses charged to all services, are underspent by (£50,000) to date.
7.	Underspend on premises maintenance costs and refund of water rates for the Superloo at Devonshire Walk
8.	Overspend on expenses relating to retail planning applications for Morton Development.
9.	Reduced rental income receipts due to vacant units, voids and discounts.
10.	Underspend on contractor payments and surplus income from railcard charges.

COMMUNITY ENGAGEMENT	Gross Expenditure	Gross Income	Recharges	Total
Position as at 31 December 2010	£	£	£	£
Annual Budget	14,653,200	(4,919,000)	(1,133,600)	8,600,600
Budget to Date	10,582,322	(4,339,098)	(849,671)	5,393,553
Total Actual	11,087,958	(4,959,641)	(850,438)	5,277,879
Variance	505,636	(620,543)	(767)	(115,674)

Analysis of Variances		Expenditure Variance	Income Variance	Total Variance
Service	Note	£	£	£
Hostels and Homeshares	1	(26,077)	24,212	(1,865)
Housing Regeneration	2	12,578	32,991	45,569
Revenues & Benefits	3	(56,012)	(1,439)	(57,451)
Tullie House	4	645,246	(635,753)	9,493
Miscellaneous		(70,099)	(41,321)	(111,420)
Total Variance to date		505,636	(621,310)	(115,674)

Note	Director's Comments
1.	Underspend on premises maintenance and repairs and shortfall in income due to hostel closure for refurbishment.
2.	Overspend on Fuel Poverty project and shortfall on fees income.
3.	Underspend on staffing due to vacancies and maternity leave
4.	Over budget expenses on projects particularly Hub and the Roman Gateway, offset by over budget grant income and contributions.

ECONOMIC DEVELOPMENT	Gross Expenditure	Gross Income	Recharges	Total
Position as at 31 December 2010	£	£	£	£
Annual Budget	5,550,400	(2,004,400)	(500,500)	3,045,500
Budget to Date	3,618,712	(1,563,884)	(375,435)	1,679,393
Total Actual	3,554,219	(1,441,942)	(375,479)	1,736,799
Variance	(64,493)	121,942	(44)	57,406

Analysis of Variances		Expenditure Variance	Income Variance	Total Variance
Service	Note	£	£	£
Carlisle TIC	1	(1,712)	29,771	28,059
Carlisle Renaissance	2	(90,326)	(637)	(90,963)
Development Control	3	20,563	61,854	82,417
Building Control	4	1,335	28,693	30,028
Miscellaneous		5,647	2,218	7,865
Total Variance to date		(64,493)	121,899	57,406

Note	Director's Comments
1.	Shortfall on sales income and commission for accommodation bookings.
2.	Under budget expenses on projects
3.	Underspent expenses Standards Bid (£42,900) offset by £64,100 overspend on advertising planning applications, consultations and shortfall in fee income.
4.	Shortfall in inspection and notice fees income

LOCAL ENVIRONMENT	Gross Expenditure	Gross Income	Recharges	Total
Position as at 31 December 2010	£	£	£	£
Annual Budget	18,827,200	(10,062,400)	(2,136,900)	6,627,900
Budget to Date	14,456,992	(7,598,057)	(1,602,898)	5,256,037
Total Actual	14,230,861	(8,088,959)	(1,603,086)	4,538,817
Variance	(226,131)	(490,902)	(188)	(717,220)

Analysis of Variances		Expenditure Variance	Income Variance	Total Variance
Service	Note	£	£	£
CCTV	1	(36,855)	23,927	(12,928)
Pest Control	2	(4,371)	23,747	19,376
Talkin Tam	3	(10,462)	(37,456)	(47,918)
Miscellaneous Highways Agency Schemes	4	28,457	(40,620)	(12,163)
Parking	5	(106,029)	(108,285)	(214,314)
Street Cleaning	6	23,693	1,727	25,420
Highways & Area Maintenance	7	282,891	(203,113)	79,778
Highways Claimed Rights	8	(126,275)	71,948	(54,327)
Miscellaneous Highways Schemes	9	(57,088)	0	(57,088)
City Lighting	10	(26,075)	(2,035)	(28,110)
Recycling & Waste Collection	11	(124,400)	(207,696)	(332,096)
Miscellaneous		(69,617)	(13,233)	(82,850)
Total Variance to date		(226,131)	(491,089)	(717,220)

Note	Director's Comments
1.	Underspend on equipment repairs and unachieved contributions towards Pubwatch and Shopwatch schemes.
2.	Income shortfall
3.	Underspend on premises and equipment partly offset by overspend on staff. The investment in more staffing has increased sales and parking income. It was previously agreed that any operational surpluses would be reinvested to maintain the current budget level in future years and that these would replace Cumbria County Council's £40,000 p.a. contribution. The strategy to incur a net surplus by increasing the level of operations, employing extra casual staff and generating more income, has been successful and the indications are that this will meet the shortfall when the County's funding ceases in 2011/12.
4.	Over budget expenses on schemes, offset by income recovered from Cumbria County Council.
5.	Underspend (£29,700) on administration and patrolling expenses, (£22,100) Viaduct car park NNDR adjustment. Off Street parking over achieved ticket sales (£153,900) offset by £31,400 shortfall on contract parking and PCN's. On Street parking (£51,300) underspend on traffic signage and other expenses and £7,700 income deficit
6.	Employees savings are offset by overspent supplies £11,800 and £27,200 transport costs, including £9,700 diesel
7.	Over budget sub contractors and materials, partly offset by over budget income from recharged project expenses and maintenance costs.
8.	Underspend on schemes partly offset by a reduction in income claimed.
9.	Underspent Small Scales Wards schemes
10.	Underspend reactive maintenance and new lighting expenses
11.	Underspent employees and management expenses (£52,200). Continuing underspend on transport with savings of (£110,800) on vehicle hire and repairs due to the purchase of new fleet of collection vehicles, offset by £29,900 increased fuel costs. Surplus income from collections includes (£125,210) receipt from client list sale following the end of the Trade Waste collection service on 30th June 2010.

CSR07 - 2007/08 Baseline Expenditure

Total Baseline Expenditure £32,672,000

<u>Cumulative Targets for period 2008/09 to 2010/11 as a percentage of above Baseline</u>			<u>Identified</u>	
2008/09 CSR07 Efficiency Target = 3%	£980,160	3%	£1,095,000	3.4%
2009/10 CSR07 Efficiency Target = 6.10%	£1,992,992	6.10%	£2,195,600	6.72%
2010/11 CSR07 Efficiency Target = 10.30% (#)	£3,365,216	10.30%	£3,448,300	10.55%

(#) = increase in 2010/11 by 1% point to be added to the total savings target

CSR07/National Indicator 179 - Cash Releasing Value for Money Gains	Savings Strategy Criteria	2008/09	2009/10	2010/11	2010/11	2010/11	Notes: How Obtained?
		<u>Actual</u>	<u>Actual</u>	<u>Forecast</u>	<u>Apl-Dec</u>	<u>Apl - Dec</u>	
		£	£	£	£	£	
Energy Efficiency Advice Centre	Eff Review	35,000	35,000	35,000	26,250	26,250	Same service by different provider. TUPE Transfer
Review Operation of TIC	Eff Review	23,000	46,000	43,000	32,250	32,250	Increased capacity obtained through joint working
Community Development Review	Eff Review	37,000	57,000	28,000	21,000	21,000	Initial efficiency obtained via staff deletion - Action plan produced for future years
Printing & Copying Review	Eff Review	0	0	0	0	0	Review Print Strategy including equipment - Capital based bid included in 2011/12
Conference Group	Eff Review	15,000	29,000	20,000	15,000	15,000	Through revised working practices aims to be self funding
Carbon Trust - Invest to Save	Eff Review	0	0	1,500	1,125	1,125	Capital Investment - efficiency achieved through lower energy useage/consumption
Stores	Eff Review	0	0	11,000	8,250	0	Based on 5% of 2008/09 Budget = (£48,600+ £96,400)
Customer Services	Eff Review	0	0	0	0	0	Based on 5% of 2008/09 Budget = £724,000 (Revised due to Shared Service Exercise)
ICT Shared Service	Eff Review	0	3,000	75,000	56,250	56,250	Based on September 2008 Business Case
1a Procurement - phase 1	Eff Review	100,000	100,000	100,000	75,000	75,000	Smarter Procurement reduction at source included in Base Budget 2008/09
Sub total:		210,000	270,000	313,500	235,125	226,875	
Shared Service income (Revs & Bens Management Copeland)	Eff Review	25,000	25,000	0	0	6,250	Increased income from management arrangement with Copeland BC. No additional R&B resources employed. Arrangement extended due to Shared Service delay
6 Shared Service Revenues & Benefits	Eff Review	0	0	42,000	31,500	31,500	Business Plan savings from Shared service (Amended due to revised implementation date)
ICT Shared Service - Capital Expenditure	Eff Review	0	163,000	0	0	0	Based on September 2008 Business Case
Renewals Reserve Savings	Budget Saving	206,000	245,000	245,000	183,750	183,750	Alternative method of financing
Asset Disposals - interest on Capital Receipts	Budget Saving	2,000	0	0	0	0	Now considered CSR07 compliant
Cash Limited Budgets - General Inflation	Budget Saving	0	0	503,000	377,250	377,250	January 2010
Salary Turnover	Budget Saving	499,000	785,600	544,200	408,205	428,400	Positions temporarily vacant prior to recruitment.
Transformation/Vacancy Management	Transformation	153,000	402,000	440,000	440,000	440,000	Posts Permanently Deleted from Establishment
Transformation/Restructure - Applicable Efficiencies	Transformation	0	305,000	1,360,600	1,020,450	1,020,450	Transformation Programme
Sub total:		885,000	1,925,600	3,134,800	2,461,155	2,487,600	

CSR07/NI179 Total :

1,095,000 2,195,600 3,448,300 2,696,280 2,714,475

L:\Gershon\2010-11 CSR07