

CHIEF EXECUTIVE'S OFFICE	Gross Expenditure	Gross Income	Recharges	Total
Position as at 30 September 2010	£	£	£	£
Annual Budget	1,674,600	0	(1,119,900)	554,700
Budget to Date	802,786	0	(549,124)	253,662
Total Actual	784,413	(2,549)	(545,353)	236,511
Variance	(18,373)	(2,549)	3,771	(17,151)

Analysis of Variances		Expenditure Variance	Income Variance	Total Variance
Service	Note	£	£	£
Miscellaneous	1	(18,373)	1,222	(17,151)
Total Variance to date		(18,373)	1,222	(17,151)

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

GOVERNANCE	Gross Expenditure	Gross Income	Recharges	Total
Position as at 30 September 2010	£	£	£	£
Annual Budget	4,014,700	(483,800)	(954,600)	2,576,300
Budget to Date	2,138,201	(305,745)	(477,502)	1,354,954
Total Actual	2,090,385	(328,160)	(477,518)	1,284,707
Variance	(47,816)	(22,415)	(16)	(70,247)

Analysis of Variances		Expenditure Variance	Income Variance	Total Variance
Service	Note	£	£	£
Land Charges	1	(28,079)	(13,179)	(41,258)
Miscellaneous	2	(19,737)	(9,252)	(28,989)
Total Variance to date		(47,816)	(22,431)	(70,247)

Note	Director's Comments
1.	Underspent expenses on search fees due to the decline in the housing market. The annual income budget was reduced by £241,000 in anticipation of a downturn that has been lower than expected.
2.	Underspends on various items, including costs of legal services, reference materials and printing.

RESOURCES	Gross Expenditure	Gross Income	Recharges	Total
Position as at 30 September 2010	£	£	£	£
Annual Budget	47,949,700	(41,614,500)	(7,217,800)	(882,600)
Budget to Date	25,497,036	(21,344,352)	(3,799,618)	353,066
Total Actual	25,472,122	(21,187,845)	(3,779,067)	505,210
Variance	(24,914)	156,507	20,551	152,144

Analysis of Variances		Expenditure Variance	Income Variance	Total Variance
Service	Note	£	£	£
CMS Administration	1	(24,851)	(68)	(24,919)
Treasury & Debt Management	2	47,258	59,594	106,852
Other Financial Costs	3	4,384	25,499	29,883
Garage	4	(25,528)	21,279	(4,249)
Building Maintenance	5	12,655	17,184	29,839
Stores & Stock Account	6	100,764	(103,682)	(2,918)
The Lanes	7	(1,412)	155,005	153,593
Concessionary Fares	8	(50,763)	(7,302)	(58,065)
Miscellaneous		(112,272)	9,481	(102,791)
Total Variance to date		(49,765)	176,990	127,225

Note	Director's Comments
1.	Underspends 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.	Shortfalls on Salary Turnover Savings, income for Area Based Grant and Second Homes Council Tax discount.
4.	Underspends on vehicle repairs offset by reduced costs recharged to all services.
5.	Overspend on sub contractors, however Municipal Maintenance budgets; programmed and reactive premises repairs and maintenance expenses charged to all services, are underspent by (£39,000) to date.
6.	Over budget expenses on purchase of materials and supplies, offset by over budget income from recharged costs.
7.	Reduced rental income receipts due to vacant units, voids and discounts.
8.	Underspend on contractor payments and surplus income from railcard charges.

COMMUNITY ENGAGEMENT	Gross Expenditure	Gross Income	Recharges	Total
Position as at 30 September 2010	£	£	£	£
Annual Budget	13,367,700	(3,774,300)	(1,133,600)	8,459,800
Budget to Date	7,316,171	(2,610,662)	(567,036)	4,138,473
Total Actual	7,610,626	(3,043,410)	(567,038)	4,000,178
Variance	294,455	(432,748)	(2)	(138,295)

Analysis of Variances		Expenditure Variance	Income Variance	Total Variance
Service	Note	£	£	£
Hostels and Homeshares	1	(17,283)	(20,022)	(37,305)
Low Harker Dene Travellers Site	2	34,779	(42,708)	(7,929)
Housing Regeneration	3	1,913	35,736	37,649
Revenues & Benefits	4	(4,858)	(38,227)	(43,085)
Tullie House	5	343,269	(339,354)	3,915
Miscellaneous		(63,365)	(28,175)	(91,540)
Total Variance to date		294,455	(432,750)	(138,295)

Note	Director's Comments
1.	Underspend on premises repairs and maintenance and additional income due to high occupancy levels.
2.	The budgets require adjustment to reflect actual expenses and income levels.
3.	Shortfall on fees income.
4.	The budget forecasts for expenses and income levels for this service have yet to be formalised.
5.	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 30 September 2010	£	£	£	£
Annual Budget	5,306,500	(1,625,700)	(500,500)	3,180,300
Budget to Date	2,377,834	(870,206)	(250,368)	1,257,260
Total Actual	2,389,766	(797,376)	(250,354)	1,342,036
Variance	11,932	72,830	14	84,776

Analysis of Variances		Expenditure Variance	Income Variance	Total Variance
Service	Note	£	£	£
Cumbria Sub Regional Employment Sites	1	(4,999)	46,463	41,464
Carlisle Renaissance	2	44,481	(91,306)	(46,825)
Development Control	3	(36,689)	138,236	101,547
Miscellaneous		9,139	(20,548)	(11,410)
Total Variance to date		11,932	72,845	84,776

Note	Director's Comments
1.	External funding for this scheme was declined and an alternative source has yet to be identified.
2.	Over budget expenses on projects and external funding, budgets for which have yet to be allocated.
3.	Underspent expenses Standards Bid (£60,700) offset by £24,000 overspend on advertising planning applications and shortfall in fee income.

LOCAL ENVIRONMENT	Gross Expenditure	Gross Income	Recharges	Total
Position as at 30 September 2010	£	£	£	£
Annual Budget	18,841,900	(10,001,300)	(2,136,900)	6,703,700
Budget to Date	10,122,920	(5,192,020)	(1,068,896)	3,862,004
Total Actual	10,208,406	(5,746,822)	(1,068,877)	3,392,707
Variance	85,486	(554,802)	19	(469,297)

Analysis of Variances		Expenditure Variance	Income Variance	Total Variance
Service	Note	£	£	£
Grounds Maintenance	1	46,899	16,350	63,249
Play Areas	2	(24,154)	0	(24,154)
Talkin Tarn	3	12,705	(45,422)	(32,717)
Miscellaneous Highways Agency Schemes	4	52,391	(50,666)	1,725
Parking	5	(81,177)	(57,772)	(138,949)
Street Cleaning	6	22,854	1,152	24,006
Highways & Area Maintenance	7	265,923	(231,684)	34,239
Highways Claimed Rights	8	31,648	(41,524)	(9,876)
Miscellaneous Highways Schemes	9	(45,530)	0	(45,530)
City Lighting	10	(18,057)	0	(18,057)
Recycling & Waste Collection	11	(89,956)	(155,141)	(245,097)
Miscellaneous		(88,060)	9,924	(78,136)
Total Variance to date		85,486	(554,783)	(469,297)

Note	Director's Comments
1.	Overspend on materials and supplies, however Grounds Maintenance budgets for expenses charged to all services throughout the Council are underspent by (£25,600) to date.
2.	Underspend on equipment.
3.	Overspend on materials and supplies offset by increased sales and parking income
4.	Over budget expenses on schemes, offset by income recovered from Cumbria County Council.
5.	Underspend (£18,900) on administration and patrolling expenses, (£22,100) Viaduct car park NNDR adjustment. Off Street parking over achieved ticket sales (£66,800) offset by £25,500 shortfall on contract parking income. On Street parking (£36,900) underspend on traffic signage and other expenses and (£19,000) surplus income
6.	Employees savings are offset by overspent supplies £8,300 and £17,800 transport costs, including £6,700 diesel.
7.	Over budget sub contractors and materials, partly offset by over budget income from recharged project expenses and maintenance costs.
8.	Overspend on schemes offset by additional income claimed.
9.	Underspent Small Scales Wards schemes
10.	Underspend reactive maintenance and new lighting expenses
11.	Reduced transport repair and hire costs (£73,100) due to purchase of new fleet of collection vehicles. Savings of (£16,100) on Green Box collections prior to the new contract agreed with FOCSA from 1st June 2010 and (£125,200) receipt from sale of client list for the Trade Waste collection service ended on 30th June 2010.

CSR07 - 2007/08 Baseline Expenditure

Total Baseline Expenditure **£32,672,000**

Cumulative Targets for period 2008/09 to 2010/11 as a percentage of above Baseline

2008/09 CSR07 Efficiency Target = 3%	£980,160	3%	Identified	£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%		£3,464,200	10.60%

(#) = 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 Actual	2009/10 Actual	2010/11 Forecast	2010/11 Apl: Sept Forecast	2010/11 Apl: Sept Actual	Notes: How Obtained?
			£	£	£	£	£	
1a	Energy Efficiency Advice Centre	Eff Review	35,000	35,000	35,000	17,500	17,500	Same service by different provider. TUPE Transfer
	Review Operation of TIC	Eff Review	23,000	46,000	43,000	21,500	21,500	Increased capacity obtained through joint working
	Community Development Review	Eff Review	37,000	57,000	28,000	14,000	14,000	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 required for 2011-12
	Conference Group	Eff Review	15,000	29,000	20,000	10,000	10,000	Through revised working practices aims to be self funding
	Carbon Trust - Invest to Save	Eff Review	0	0	1,500	750	750	Capital Investment - efficiency achieved through lower energy useage/consumption
	Stores	Eff Review	0	0	11,000	5,500	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	37,500	37,500	Based on September 2008 Business Case
	Procurement - phase 1	Eff Review	100,000	100,000	100,000	50,000	50,000	Smarter Procurement reduction at source included in Base Budget 2008/09
Sub total:			210,000	270,000	313,500	156,750	151,250	
6	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
	Shared Service Revenues & Benefits	Eff Review	0	0	42,000	21,000	0	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	122,500	122,500	Alternative method of financing required
	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	251,500	251,500	January 2010 - Now included - as instructed by Finance Manager.
	Salary Turnover	Budget Saving	499,000	785,600	544,200	272,100	268,000	Positions temporarily vacant prior to recruitment.
	Transformation/Vacancy Management	Transformation	153,000	402,000	440,000	220,000	260,800	Posts Deleted from Establishment
	Transformation/Restructure	Transformation	0	305,000	1,376,500	688,250	692,000	Shared Management arrangements - better use of resources through more efficient structure
	Sub total:		885,000	1,925,600	3,150,700	1,575,350	1,601,050	
CSR07/NI179 Total :			1,095,000	2,195,600	3,464,200	1,732,100	1,752,300	

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