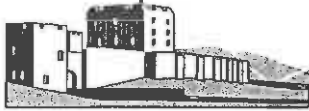


**CARLISLE
CITY COUNCIL**



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RESOURCES OVERVIEW AND SCRUTINY PANEL

Panel Report

Public

Date of Meeting: 16 June 2011

Title: PROVISIONAL GENERAL FUND REVENUE OUTTURN 2010/11
REPORT

Report of: Assistant Director (Resources)

Report reference: RD12/11

Summary:

This report summarises the 2010/11 provisional outturn for the General Fund revenue budget and will be considered by the Executive on 27 June 2011.

Questions for / input required from Scrutiny:

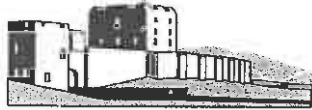
To scrutinise and provide feedback on the options available to the Council as set out in the report relating to the carry forward requests, noting the implications on Council Reserves and 2011/12 Directorate budgets.

Recommendations:

Members of the Resources Overview and Scrutiny Panel are asked to consider this report.

Contact Officer:Maureen McCartney Ext: 7291

Note: in compliance with section 100d of the Local Government (Access to Information) Act 1985 the report has been prepared in part from the following papers: None



REPORT TO EXECUTIVE

PORTFOLIO AREA: GOVERNANCE AND RESOURCES

Date of Meeting: 27 June 2011

Public

Key Decision: Yes

Recorded in Forward Plan: Yes

Inside Policy Framework

Title: PROVISIONAL GENERAL FUND REVENUE OUTTURN 2010/11
Report of: THE ASSISTANT DIRECTOR [RESOURCES]
Report reference: RD12/11

Summary:

This report summarises the 2010/11 provisional out-turn for the General Fund revenue budget and gives reasons for variances.

The out-turn position shows that:

- (i) the net underspend for Council Services as at 31 March 2011 once committed expenditure totalling £1,776,900 is taken into account, is £246,063,
- (ii) in addition, there are requests to carry forward £119,200 in respect of new items of expenditure, which if approved, would result in a final underspend to the Council in 2010/11 of £126,863.

It should be noted that the information contained in this report is provisional, subject to the formal audit process. The Statement of Accounts for 2010/11 will be presented to the Audit Committee on 5 July, followed by a three-month audit process.

Recommendations:

The Executive is asked to:

- (i) Note the net underspend as at 31 March 2011 of £246,063 after committed expenditure totalling £1,776,900 (£1,009,700 to be met in 2011/12, £644,100 in 2012/13 and £123,100 in 2013/14) which has been approved by the Assistant Director (Resources) under delegated powers;
- (ii) To consider supporting carry forward requests for new items of expenditure totalling £119,200, (noted as category "B" in Appendix B, of which £116,700 to be met in 2011/12 and £2,500 in 2012/13), and make recommendations thereon to Council on 19 July.
- (iii) Make recommendations to Council to approve the transfer of the Job Evaluation reserve into the Transformation reserve, as detailed in paragraph 3.3.

- (iv) Make recommendations to Council to approve the provision of £74,400 set aside to cover potential refunds of personal search fees as detailed in paragraph 3.4.

Contact Officer: Maureen McCartney

Ext: 7291

CITY OF CARLISLE

To: The Executive
27 June 2011

RD09/10

PROVISIONAL GENERAL FUND REVENUE OUTTURN 2010/11

1. BACKGROUND INFORMATION AND OPTIONS

- 1.1 This report shows the provisional out-turn position for the General Fund Revenue budgets for 2010/11.
- 1.2 A summary of the overall position is shown at paragraph 2.2. Further details for each directorate are included in **Appendices A1 - A6** as follows:
- (i) A comparison of the outturn position against the budget
 - (ii) An analysis of the major variances relating to both income and expenditure, with comments from the Assistant Director.
 - (iii) The items of carry forwards to cover committed expenditure to be expended in line with the original purpose. These requests follow the procedure agreed by Council with every form being signed off by the relevant Assistant Director and Portfolio holder, and the Assistant Director (Resources).
- 1.3 Members should note that the information contained in this report is provisional and subject to the formal audit process. The formal Statement of Accounts for 2010/11 will be presented to the Audit Committee on 5 July, followed by a three-month audit period. Any significant changes required following the approval of the 2010/11 accounts will, if necessary, be reported to a future Executive meeting.
- 1.4 Please note that throughout this report
- (i) the use of a bracket represents a favourable position i.e. either an underspend or additional income received
 - (ii) the term 'underspend' is taken to include both reduced expenditure and/or increased income
 - (iii) the term 'overspend' includes both spending above budget and/or reduced income levels

2. SUMMARY REVENUE OUTTURN 2010/11

2.1 The following table shows the revised 2010/11 budget for the General Fund:

2010/11 Revenue Budget	£
Approved Budget (Council resolution – February 2010)	18,673,000
Carry forward requests (2009/10 out-turn)	1,518,000
Revised Budget 2010/11 at February 2011	20,191,000
Non-Recurring Expenditure (note 1)	
Fuel Poverty (EEAC Reserve)	40,000
Career Development Support Package (Job Evaluation Reserve)	75,000
Transformation Costs (Transformation Reserve)	1,025,100
Revised Budget 2010/11	21,331,100

Note (1) use of earmarked reserves to fund 2010/11 expenditure.

2.2 The provisional out-turn position for the General Fund is summarised below and explanations for the main variances are provided in the appendices. The key issues are highlighted in paragraphs 3.5:

Directorate / Appendix	Annual Net Budget	Total Expenditure	Net Variance as at 31/3/11	Carry Forwards Committed	Adjusted Variance
	(£)	(£)	(£)	(£)	(£)
Chief Executive's Office A1	513,100	423,619	(89,481)	0	(89,481)
Governance A2	2,526,700	2,435,456	(91,244)	32,000	(59,244)
Resources A3	(648,500)	(899,301)	(250,801)	413,200	162,399
Community Engagement A4	8,845,400	8,335,184	(510,216)	296,600	(213,616)
Economic Development A5	3,551,000	2,702,620	(848,380)	1,001,300	152,920
Local Environment A6	6,543,400	6,310,559	(232,841)	33,800	(199,041)
Total	21,331,100	19,308,137	(2,022,963)	1,776,900	(246,063)

2.3 Carry forwards for new items of expenditure, totalling £119,200, are shown in Appendix B, that will, if approved by Members, reduce the underspend to be returned to reserves to £126,863.

2.4 The above table details the net Council budget. The Council's original gross budget for 2010/11 was £68.9m and although there are many individual variances as detailed by Directorates in **Appendices A1 – A6**, the underspend equates to 0.36% of this budget.

3. EXPLANATION OF MAJOR VARIANCES

3.1 The provisional outturn position for 2010/11 results in an underspend of £246,608 after taking into account potential carry forward requests of £1,776,900 as set out in paragraph 6.

3.2 The reallocation of central departments' balances to service areas still has to be carried out, which explains many of the balances held on some management and support services cost centres. This reallocation is part of the final accounts process and will be completed before the Statement of Accounts is prepared.

3.3 The cost of Job Evaluation was fully provided for and funded by the earmarked Job Evaluation Reserve. The balance on the reserve at the end of 2012/13 will be £430,309 after taking account of any on-going commitments and it is recommended that this is returned to the Transformation Reserve to fund any one-off costs associated with the transformation process in 2011/12. The details are provided in the table below.

Job Evaluation Reserve	2010/11	2011/12	2012/13
	£	£	£
Opening Balance as at 31st March	493,109	548,609	455,309
Movements (In)/Out - see note*	(55,500)	93,300	25,000
Available Balance	548,609	455,309	430,309
Note* - examples of movements:			
Career Development Support Package	75,000	50,000	25,000
Additional requirement for Career grades	8,200	11,100	0

3.4 Members were advised at the Executive meeting on 14th February 2011 of the advice received from DEFRA regarding changes to the statutory regulations for the charges made for personal searches of the local land charges register. A request is made for a provision of £74,400 to be set up in 2010/11, £40,000 from under spent survey costs and the balance from Government grants, to cover the potential refunds arising from these changes.

- 3.5 Currently included in the Revenue Outturn is £829,900 of Highways Claimed Rights Expenditure and £829,900 Highways Claimed Rights income that relates to capital schemes. In accordance with Capital Finance Regulations, this expenditure and income should be included in the Council's Capital Programme. There will be no impact on the overall bottom line in the Revenue and Capital Outturn as the expenditure is fully funded, however, this needs to be reflected correctly in the accounts.
- 3.6 Members are regularly updated on the budget position throughout the year, with quarterly reports being considered by the Executive and scrutinised by Resources Overview and Scrutiny Panel. Many of the variances shown in the Appendices have previously been reported with any necessary steps to mitigate the impact on the future budget position dealt with as part of the 2011/12 budget. However, some pressures still have an on-going impact which must be addressed during the forthcoming budget process. These include income shortfalls in respect of Highways, parking, crematorium and increases in energy and fuel costs.
- 3.7 Some of the main service expenditure variances are set out below. Many of these have been reported throughout the year in budget monitoring reports, and further explanations are provided in the appendices.

Additional Costs/Shortfall in Income	Recurring	Non Recurring	App/ Para.
	£	£	
Building Maintenance sub-contractor costs		38,500	A3
LABGI grant income shortfall		33,000	A3
Council Tax 2nd Home discount - grant income shortfall		31,200	A3
Transformation savings unallocated		87,200	A3
The Lanes - guaranteed rent income shortfall		208,000	A3
John Street Hostel - security costs and income shortfall		22,900	A4
Tullie House - obsolete stock w/o & shop income shortfall		39,600	A4
Carlisle TIC - shortfall on sales		21,800	A5
Development Control - advertising & professional consultations		24,700	A5
Building Control shortfall in income		63,200	A5
Bereavement Services - income shortfall	24,500		A6
Highways & Area Maintenance - unrecoverable overhead expenses		27,400	A6
Highways Claimed Rights - bad debt provision		43,100	A6
Total additional costs/income shortfalls	24,500	640,600	

Reduction in costs/Additional income	£	£	
Post JE Career Development Package underspent		(59,200)	A1
Land Charges lower search costs and surplus income	(44,500)		A2
ICT Connect - shared service contract costs		(30,000)	A3
Concessionary Fares - contractor payments		(172,800)	A3
Customer Contact surplus income		(28,600)	A4
Revenues & Benefits costs prior to shared services		(152,400)	A4
London Road Hostel - under spent repairs		(16,500)	A5
Low Harker Dene - site maintenance		(19,000)	A5
Housing Regeneration - Fuel Poverty and DFG Pilot Group		(16,900)	A5
Management & Support Services		(26,700)	A6
CCTV - equipment and transmission costs		(27,000)	A6
Food Safety - temporary staff costs		(27,900)	A6
Grounds Maintenance costs		(45,000)	A6
Parking - significantly ticket sales	(79,600)		A6
Miscellaneous Highways Expenses - under spent schemes		(48,800)	A6
Recycling & Waste Collection - staffing and transport repairs		(53,500)	A6
Other Miscellaneous underspends		(62,763)	A1-6
Total reduced costs/additional income	(124,100)	(787,063)	
Net saving to be returned to Reserves	(99,600)	(146,463)	
Combined Non-Recurring and Recurring Net Saving		(246,063)	

4 TRANSFORMATION

- 4.1 There is a balance of £454,100 on the Transformation Earmarked Reserve to fund any future one-off costs associated with the Transformation programme. This is the remainder on 31st March 2011 after providing for redundancy and compensatory payments and transferring redundancy costs to capital in 2010/11. There will be further call on this reserve in 2011/12, and the current balance stands at £146,200. However, this fund will be replenished, subject to Council agreement, using the balance on the Job Evaluation Reserve, as recommended in paragraph 3.3.
- 4.2 Salary Turnover Savings were introduced in 2003/04 as a means of contributing towards the corporate savings target and initially set at a level of 1.5% of the gross core staffing budgets. This target rate rose to 2.9% in 2010/11 and whilst the savings have over achieved their budgeted level over the last two years this has been significantly due to the Transformation Programme. As the gross salary budgets contract to a post restructure figure, the ability to maintain this rate of saving is likely to be unsustainable and the ongoing budget expectation will need to be addressed

as part of the budget process in 2012/13 and continue to be monitored closely in 2011/12. Details of the salary turnover savings and the corporate achievement rates are provided in the following table.

Year	Core Salary Budget £	Salary Turnover Savings:			
		Budget £	Achieved £	Budget Rate	Achieved Rate
2003/04	15,793,230	230,000	100,330	1.46%	0.64%
2004/05	15,274,080	246,900	271,880	1.62%	1.78%
2005/06	16,860,100	454,200	492,900	2.69%	2.92%
2006/07	19,073,100	473,600	409,900	2.48%	2.15%
2007/08	19,468,600	575,600	231,600	2.96%	1.19%
2008/09	20,381,800	592,900	498,500	2.91%	2.45%
2009/10	20,281,100	537,100	785,600	2.65%	3.87%
2010/11	18,938,100	544,200	544,000	2.87%	2.87%
2011/12	18,602,500	537,100	-	2.89%	-

5. RECESSION PLANNING

As advised to members on the 22 December 2010 and 14 February 2011 the recession has continued to lead to significant income shortfalls in bereavement services, development control, parking, the Lanes and returns from investment and some budgets were again adjusted during 2010/11 to reflect revised 'post recession' income trends (RD54/10).

The Council has increased its bad debt provision in respect of sundry debtors and housing benefit overpayments and this has been allocated directly to the services.

6. CARRY FORWARD REQUESTS

6.1 In accordance with the Council's Constitution, any net underspending/savings on service estimates under the control of the Assistant Director may be carried forward. This is to facilitate the achievement of more strategic five year budgeting which requires greater flexibility of budgets between years as set out in the Medium Term Financial Plan. Approval of carry forwards is subject to the following as contained in the Council's Constitution:

- *the authorisation of the Assistant Director of Resources where the request relates to a specific committed item of expenditure where, due to external or other factors, the Assistant director has been unable to spend the approved budget by 31 March. The use of the resource will be restricted to the purpose for which the estimate was originally intended. The carry forward will only be approved by the Assistant Director of Resources if the expenditure is within both the Directorate's*

and the Authority's budget as approved for that year. Any carry forward which would result in an overspend for the Authority will require authorisation by the Council.

- any overspending on service estimates in total on budgets under the control of the Assistant Director must be carried forward to the following year, and will constitute the first call on service budgets in the following year, unless the Council determines otherwise by way of a supplementary estimate. The Assistant Director of Resources will report the extent of overspending carried forward to the Executive, Resources Overview and Scrutiny Panel and to the Council.

The delegated power applies only in so far as the carry forwards do not take the Council into an overspend position.

6.2 Details of the carry forward requests, which itemise committed expenditure, are contained within **Appendix B**. The requests have been subject to the scrutiny of the relevant Assistant Director and Portfolio Holder prior to formal consideration by the Assistant Director of Resources, who is satisfied that budgets of £1,776,900 should be carried forward to 2011/12 and to future years. All Directorates have expended less than their budgets and once the committed expenditure is taken into account there remains an overall underspend across the whole authority. These amounts have therefore been included in the carry forward. The relevant Assistant Director will be able to give further details of carry forward requests if required at the meeting.

6.3 For illustrative purposes, the table below provides details of the out-turn position (excluding funding) and level of carry forward requests over the last 5 years:

	2010/11 provisional £	2009/10 £	2008/09 £	2007/08 £	2006/07 £
Variance at 31 March	(2,022,963)	(2,367,534)	(3,577,380)	(367,808)	(1,308,523)
Carry forward requests	1,776,900	1,552,000	1,005,600	787,100	1,553,500
Final variance less in year budget initiatives	(246,063)	(815,534)	(2,571,780)	419,292	244,977
Service Expenditure variance			(2,326,192)		
			(245,588)		
Percentage variance on service expenditure of original gross budget	(0.36)%	(1.23)%	(0.37)%	0.68%	0.41%

6.4 The Assistant Director of Resources does not have delegated authority to approve the carry forward requests relating to the new items of expenditure, items noted as category "B" in **Appendix B**, totalling £119,200. However, the Executive is asked to consider supporting the approval of the carry forward requests for recommendation to Council, and to note that, if all are approved, this will result in a revised contribution to reserves of £126,863.

7. BALANCE SHEET

7.1 In line with suggested best practice, information relating to significant items on the Council's balance sheet has been reported regularly to Members during the course of the year. The Council's balance sheet as at 31 March 2011 forms part of the annual Statement of Accounts that will be considered by the Audit Committee on 5 July, followed by a three month process.

7.2 The VAT partial exemption calculation continues to be monitored and has still to be finalised for 2010/11.

7.3 The 2010/11 collection fund projected surplus has increased from £39,313 (Council share £5,191) to £327,959 (Council share £43,302). The Council Tax and NNDR Provisional out-turn report provides further details which is considered elsewhere on the agenda (RD16/11).

7.4 The level of Council reserves was approved by Council in February 2011 and showed that there was significant pressure on reserves from 2011/12 onwards. Due to the level of underspend identified within this report and if all carry forward requests are approved, approximately £0.127m will be returned to the Projects Reserve. This will replenish the usable revenue balances by 31 March 2015 to the minimum required, however there will still be a projected shortfall against this minimum reserve from 2011/12 to 2013/14.

	31/03/2011 £'000	31/03/2012 £'000	31/03/2013 £'000	31/03/2014 £'000	31/03/2015 £'000	31/03/2016 £'000
Prudent Level of Reserves	(3,800)	(3,800)	(3,800)	(3,800)	(3,800)	(3,800)
Council Resolution General Fund Reserve	(1,710)	(1,577)	(2,870)	(3,473)	(4,256)	(4,266)
Underspend position returned to Reserves	(2,023)	0	0	0	0	0
Committed Carry Forwards	0	1,010	644	123	0	0
Revised Reserves Balance	(3,733)	(2,590)	(3,239)	(3,719)	(4,502)	(4,512)
New Items of Expenditure	0	117	3	0	0	0
Revised Balance if New Items Approved	(3,733)	(2,474)	(3,120)	(3,600)	(4,383)	(4,393)

8. EFFICIENCY SAVINGS

Comprehensive Spending Review (CSR07)

8.1 This section provides an explanation of the Council Annual Efficiency Statement requirement and further illustrates the progress of the efficiency projects originally identified for the year ending 31st March 2011.

8.2 Efficiency Savings

The Comprehensive Spending Review (CSR07) has identified that Local Government is expected to achieve at least 3% per annum net cash-releasing value for money (VfM) gains over the 3 year period which commenced in 2008/09. (This figure was subsequently revised in 2010/11 by an additional 1%). The target is now multiplicative (i.e. 3%, 6.1%, 10.3%) and by using the baseline expenditure figure, as prescribed by DCLG, this identifies the value of efficiencies required to be found by the Council over the 3 year period.

The basis of the DCLG calculation is as follows: -

		£
2007/08 Baseline	Total Net Service Expenditure	23,363,000
	Total Capital Expenditure	9,309,000
	Total Baseline =	32,672,000
2008/09 Target	3.00%	980,160
2009/10 Target	6.10%	1,992,992
2010/11 Target	10.30%	3,365,216

The CSR07 VfM delivery plan states that, unlike the previous efficiency programme under Gershon, there will be no mandatory VfM target for all Councils. However, the Council has calculated its own efficiency target as a means to accurately monitor its progress and to identify a number of projects for review throughout this period.

8.3 The 2010/11 monitoring report can be found at **Appendix C** and provides comparative information regarding the target set by DCLG and the City Council's programme of actual savings achieved. The table illustrates that the Council has exceeded the 10.3% efficiency target by 0.4% or £140,000 approximately which is a significant achievement during a period of continuous change throughout the organisation. These results will be submitted to the DCLG in July as National Indicator 179.

9. CONSULTATION

9.1 Consultation to Date.

Portfolio Holders and SMT have considered the issues raised in this report.

9.2 Consultation proposed.

Resources Overview & Scrutiny Panel considered the report on 16th June 2011

10. RECOMMENDATION

The Executive is asked to:

- (i) Note the net underspend as at 31 March 2011 of £246,063 after committed expenditure totalling £1,776,900 (£1,009,700 to be met in 2011/12, £644,100 in 2012/13 and £123,100 in 2013/14) which has been approved by the Assistant Director (Resources) under delegated powers;
- (ii) To consider supporting carry forward requests for new items of expenditure totalling £119,200 (noted as category "B" in Appendix B, of which £116,700 to be met in 2011/12 and £2,500 in 2012/13), and make recommendations thereon to Council on 19 July.
- (iii) Make recommendations to Council to approve the transfer of the Job Evaluation reserve into the Transformation reserve, as detailed in paragraph 3.3.
- (iv) Make recommendations to Council to approve the provision of £74,400 set aside to cover potential refunds of personal search fees as detailed in paragraph 3.4.

11. REASONS FOR RECOMMENDATIONS

As stated above.

12. IMPLICATIONS

- Staffing/Resources – Not applicable
- Financial – Contained within the main body of the report
- Legal – Not applicable
- Corporate – SMT have been involved in the preparation of this report.
- Risk Management – Risk to future years budget and development of ongoing impact of issues identified will be monitored carefully in budget monitoring reports and appropriate action taken
- Equality Issues – Not applicable
- Environmental – Not applicable
- Crime and Disorder – Not applicable

13 IMPACT ASSESSMENTS

Does the change have an impact on the following?

Equality Impact Screening	Impact Yes/No?	Is the impact positive or negative?
Does the policy/service impact on the following?		
Age	No	N/A
Disability	No	N/A
Race	No	N/A
Gender/ Transgender	No	N/A
Sexual Orientation	No	N/A
Religion or belief	No	N/A
Human Rights	No	N/A
Social exclusion	No	N/A
Health inequalities	No	N/A
Rurality	No	N/A

If you consider there is either no impact or no negative impact, please give reasons:

This report summarises the 2010/11 provisional out-turn for the General Fund revenue budget and gives reasons for variances and has no negative impact on the above.

PETER MASON
Assistant Director (Resources)

Contact Officer: Maureen McCartney

Ext: 7291

PROVISIONAL GENERAL FUND REVENUE OUTTURN 2010/11

CHIEF EXECUTIVES OFFICE									
Position as at 31 March 2011									
	Gross Expenditure	Gross Income	Recharges	Carry Forward (Committed)	Total	Carry Forward (New Items)	Total		
	£	£	£	£	£	£	£	£	£
Annual Budget	1,637,500	(101,700)	(1,022,700)		513,100		513,100		513,100
Total Actual	1,550,879	(105,591)	(1,021,668)		423,619		423,619		423,619
Variance	(86,621)	(3,891)	1,032		(89,481)		(89,481)		(89,481)
Carry Forwards					0	14,000	14,000		14,000
Adjusted Variance	(86,621)	(3,891)	1,032	0	(89,481)	14,000	(75,481)		(75,481)

Analysis of Variances									
Service	Note	Expenditure Variance	Income Variance	Total Variance	Carry Forward (Committed)	Adjusted Variance	Carry Forward (New Items)	Adjusted Variance	
		£	£	£	£	£	£	£	£
Organisational Development	1	(59,196)	27	(59,169)		(59,169)	14,000	(45,169)	
Miscellaneous	2	(27,425)	(2,886)	(30,312)	0	(30,312)	0	(30,312)	
Total Variance to date		(86,621)	(2,859)	(89,481)	0	(89,481)	14,000	(75,481)	

Notes Chief Executive's Comments	
1.	Underspends on training and development, particularly Post JE Career Development Package. This budget was set aside on a 3 years reducing basis: £75,000 in 2010/11, £50,000 for 2011/12 and £25,000 for 2012/13 and the carry forward is to be used to provide support and development for staff in redundancy situations.
2.	Underspends on expenses in the newly established teams including Communications and Policy Performance.

PROVISIONAL GENERAL FUND REVENUE OUTTURN 2010/11

GOVERNANCE	Gross Expenditure £	Gross Income £	Recharges £	Carry Forward (Committed) £	Total £	Carry Forward (New Items) £	Total £
Position as at 31 March 2011							
Annual Budget	3,970,800	(489,500)	(954,600)		2,526,700		2,526,700
Total Actual	3,968,461	(578,296)	(954,710)		2,435,456		2,435,456
Variance	(2,339)	(88,796)	(110)		(91,244)		(91,244)
Carry Forwards				32,000	32,000	0	32,000
Adjusted Variance	(2,339)	(88,796)	(110)	32,000	(59,244)	0	(59,244)

Analysis of Variances	Expenditure Variance £	Income Variance £	Total Variance £	Carry Forward (Committed) £	Adjusted Variance £	Carry Forward (New Items) £	Adjusted Variance £
Service							
Town Twinning	(32,020)	0	(32,020)	32,000	(20)	0	(20)
Land Charges	(14,541)	(29,932)	(44,473)	0	(44,473)	0	(44,473)
Miscellaneous	44,222	(58,974)	(14,752)	0	(14,752)	0	(14,752)
Total Variance to date	(2,339)	(88,906)	(91,244)	32,000	(59,244)	0	(59,244)

Note: Governance Assistant Director's Comments

- This is a rolling 3 years programme budget and will be used to fund the Council's Town Twinning activities agreed at the Annual 3 Way meeting
- Reduced highways search costs and increased income on search fees, the annual budgets were reduced in anticipation of a downturn in the housing market that has been less severe than expected. A provision of £74,400 is set aside to cover potential refunds of searches fees following changes to regulations that revoked the statutory charge that had been made for personal property searches. £34,400 of the provision is funded by Government grant and the balance from underspends on survey costs budgets in 2010/11.
- Underspends on various items, including costs of printing, reference materials and subscriptions.

PROVISIONAL GENERAL FUND REVENUE OUTTURN 2010/11

RESOURCES		Gross Expenditure	Gross Income	Recharges	Carry Forward (Committed)	Total	Carry Forward (New Items)	Total
Position as at 31 March 2011		£	£	£	£	£	£	£
Annual Budget		46,938,200	(40,777,200)	(6,809,500)		(648,500)		(648,500)
Total Actual		46,618,818	(40,751,223)	(6,766,896)		(899,301)		(899,301)
Variance		(319,382)	25,977	42,604		(250,801)		(250,801)
Carry Forwards					413,200	413,200	0	413,200
Adjusted Variance		(319,382)	25,977	42,604	413,200	162,399	0	162,399
Analysis of Variances		Expenditure Variance	Income Variance	Total Variance	Carry Forward (Committed)	Adjusted Variance	Carry Forward (New Items)	Adjusted Variance
Service	Note	£	£	£	£	£	£	£
Garage	1	(38,716)	40,225	1,509		1,509		1,509
Building Cleaning	2	(21,540)	33,081	11,541		11,541		11,541
Building Maintenance	3	253,583	(215,062)	38,521		38,521		38,521
Stores & Stock Account	4	181,398	(181,699)	(301)		(301)		(301)
Finance Team	5	(12,805)	(1,516)	(14,321)	11,300	(3,021)		(3,021)
Direct Revenue Financing	6	(63,929)	0	(63,929)	63,900	(29)		(29)
Other Financial Costs	7	75,990	60,578	136,568		136,568		136,568
RBS Shared Service (ICT costs)	8	(100,000)	0	(100,000)	100,000	0		0
Insurance	9	(13,606)	3,980	(9,625)	9,100	(525)		(525)
ICT Services	10	(65,605)	35,585	(30,020)		(30,020)		(30,020)
Corporate Recruitment & Staff Benefits	11	(68,193)	68,492	299		299		299
Property Services	12	(167,442)	1,261	(166,181)	161,700	(4,481)		(4,481)
The Lanes	13	470	207,505	207,975		207,975		207,975
Miscellaneous Properties	14	(21,370)	(4,313)	(25,682)	14,000	(11,682)		(11,682)
Asst Director Resources	15	(47,667)	(31)	(47,698)	43,700	(3,998)		(3,998)
Concessionary Fares	16	(127,141)	(45,705)	(172,846)		(172,846)		(172,846)
Council Tax Benefit Payments & Subsidies	17	(63,317)	(1,145)	(64,462)		(64,462)		(64,462)
Benefit Payments & Subsidies	18	(14)	66,116	66,102		66,102		66,102
Miscellaneous	19	(19,478)	1,228	(18,250)	9,500	(8,750)	0	(8,750)
Total Variance to date		(319,382)	68,581	(250,801)	413,200	162,399	0	162,399

Note	Resources - Assistant Director's Comments
1.	Underspend on vehicle repairs offset by reduced income from charges to all services.
2.	Underspend on staffing and operational costs offset by reduced income from contract charges to all services. The underspend is reduced by £5,000 contribution to corporate salary turnovers savings target.
3.	Overspend on sub contractors, partly offset by increased income from maintenance contract charges to all services.
4.	Overspend on materials and supplies purchased on stores account, offset by recharges to services for stock issued.
5.	Underspend on staffing, net of salary turnover savings contribution and a carry forward request is submitted to provide Transformation and Shared Service initiatives support from this.
6.	Carry forward requests include funding for Resource Centre furnishings and to match County funding for new Plastics and Cardboard recycling vehicle.
7.	Overspend includes unallocated savings of £87,000 from Transformation and shortfall on grant income £33,000 LABGI and £31,200 Council Tax 2nd Home Discount. An increase in insurance provision has also been charged to this budget heading.
8.	Shared Services efficiency savings have been earmarked as a carry forward to deliver the e-government and customer focused improvements to Benefits service.
9.	Budget savings are set aside to fund research to establish Carlisle's employer's liability commitment
10.	Underspend on contract charges, these have been lower than expected in the first full year of the shared service.
11.	Recruitment and staff benefit costs are recharged across all services, the level of funding required and method of recharge for these costs is to be addressed from 2011/12
12.	Underspend to be carried forward to assist the delivery of the review of the property portfolio agreed by Council on 1st February 2011.
13.	Income shortfall following reduction in guaranteed rental income due for 2009/10
14.	Underspend to be carried forward for signage and other work at Kingstown Industrial Estate
15.	Underspent budgets have been earmarked to be carried forward - see details of the request in note 5 above.
16.	Underspend on contractor payments. This service transferred to Cumbria County Council on 1st April 2011.
17.	Reduced benefit payments.
18.	Reduction in both benefit payments and income from overpayment recovery.
19.	Various underspends including the Audit service and the carry forward is to fund IT investment in the Audit function.

PROVISIONAL GENERAL FUND REVENUE OUTTURN 2010/11

COMMUNITY ENGAGEMENT						
	Gross Expenditure	Gross Income	Recharges	Carry Forward (Committed)	Total	Total
	£	£	£	£	£	£
Position as at 31 March 2011						
Annual Budget	14,919,700	(4,940,700)	(1,133,600)		8,845,400	8,845,400
Total Actual	14,995,713	(5,526,691)	(1,133,837)		8,335,184	8,335,184
Variance	76,013	(585,991)	(237)		(510,216)	(510,216)
Carry Forwards				296,600	296,600	369,400
Adjusted Variance	76,013	(585,991)	(237)	296,600	(213,616)	(140,816)

Analysis of Variances		Expenditure Variance	Income Variance	Total Variance	Carry Forward (Committed)	Adjusted Variance	Carry Forward (New Items)	Adjusted Variance
Service	Note	£	£	£	£	£	£	£
Community Support	1	(21,259)	1,666	(19,593)	16,600	(2,993)		(2,993)
Children & Young People	2	(39,585)	16,648	(22,937)	17,000	(5,937)		(5,937)
Culture, Leisure & Sport Management	3	(62,040)	(5)	(62,045)	61,900	(145)		(145)
Customer Contact	4	(10,665)	(17,952)	(28,617)		(28,617)		(28,617)
Community, Health & Housing Management	5	22,863	0	22,863		22,863		22,863
London Road Hostel	6	(12,124)	(4,344)	(16,469)		(16,469)	16,300*	(169)
John Street Hostel	7	12,841	10,066	22,907		22,907		22,907
Supporting Vulnerable People	8	(8,766)	(684)	(9,450)		(9,450)	9,300*	(150)
Low Harker Dene Gypsy & Travellers Site	9	(16,066)	(2,927)	(18,993)		(18,993)	10,000*	(8,993)
Housing, Health Management & Support	10	(15,725)	0	(15,725)		(15,725)	15,700*	(25)
Affordable Housing	11	(34,446)	0	(34,446)	31,900	(2,546)	2,500*	(46)
Housing Regeneration	12	(150,535)	133,637	(16,898)		(16,898)		(16,898)
Revenues & Benefits Shared Services	13	(234,353)	(60,482)	(294,835)	142,400	(152,435)		(152,435)
Discretionary Rate Relief	14	0	0	0	18,000	18,000		18,000
Sport and Leisure	15	(205,816)	186,656	(19,160)	8,800	(10,360)	17,500	7,140
Tullie House	16	843,732	(820,389)	23,343		23,343		23,343
Miscellaneous	17	7,957	(28,118)	(20,161)	0	(20,161)	1,500*	(18,661)
Total Variance to date		76,013	(585,229)	(510,216)	296,600	(213,616)	72,800	(140,816)

Notes	Community Engagement Assistant Director's Comments
*	The figures above and comments below marked with an asterisk denote budgets to be carried forward to contribute towards £55,300 Carlisle's total element of the countywide Housing Condition Survey.
1.	Underspends on employees and other budgets have been committed to provide for the following carry forwards: a) £7,600 to fund a temporary Monitoring and Evaluation officer post (one year) within Communities Housing and Health. b) £9,000 to fund community events including the Spring Event/Royal Garden Party that was held at the end of April.
2.	Carry forward to address gaps in youth provision during Spring/Summer 2011 (including ASB and diversionary activity) and in part responding to delayed establishment of CYZ.
3.	Carry forwards required for the unused but committed funding for the transfer of Tullie House to trust status and other arts and culture provision.
4.	Overspend on software purchase offset by underspends on equipment and furniture and reimbursed income from other authorities
5.	Overspend on Communities Housing and Health Manager's post linked to Transformation.
6.	Underspend from hostel's unused repairs budget, £16,300* to be carried forward.
7.	Overspend on security and other costs and reduced income during closure of Shaddongate hostel for refurbishment.
8.	Underspend on rent support to homeless clients, £9,300* to carry forward.
9.	Unused budget initially allocated for site maintenance, £10,000* to carry forward.
10.	Unused element of the Housing Strategy Bid monies, £15,700* to be carried forward.
11.	Carry forwards required for committed £31,900, following delays due to the census in completing City Council's Housing Needs Survey, and £2,500* miscellaneous underspends in Affordable Housing.
12.	Income in advance for externally funded Fuel Poverty and DFG Pilot Group.
13.	Savings on costs prior to shared service commencement, e.g. vacant posts, vehicle disposals etc. and underspends on shared service staffing (£24,000). The budget levels for this service will be reviewed during 2011/12.
14.	Carry forward required for consideration of appeals against Discretionary Rate Relief policy changes.
15.	Carry forward of £8,800 committed match funding for programme delivery across local communities including Safe Brampton.
16.	Carry forward request for £17,500 underspent funds for costs linked to the planning application for the Sands Centre development.
17.	Over budget expenses on projects particularly Hub and the Roman Gateway, offset by over budget grant income and contributions. The overspent balance includes £32,500 shortfall on shop sales and £16,900 obsolete stock written-off as agreed.
17.	Unused budgets across services, £1,500* balance to carry forward.

PROVISIONAL GENERAL FUND REVENUE OUTTURN 2010/11

ECONOMIC DEVELOPMENT							
Positions as at 31 March 2011							
	Gross Expenditure	Gross Income	Recharges	Carry Forward (Committed)	Total	Carry Forward (New Items)	Total
	£	£	£	£	£	£	£
Annual Budget	5,850,200	(1,798,700)	(500,500)		3,551,000		3,551,000
Total Actual	4,819,156	(1,615,932)	(500,604)		2,702,620		2,702,620
Variance	(1,031,044)	182,768	(104)		(848,380)		(848,380)
Carry Forwards				1,001,300	1,001,300	2,400	1,003,700
Adjusted Variance	(1,031,044)	182,768	(104)	1,001,300	152,920	2,400	155,320

Analysis of Variances								
Service	Note	Expenditure Variance	Income Variance	Total Variance	Carry Forward (Committed)	Adjusted Variance	Carry Forward (New Items)	Adjusted Variance
		£	£	£	£	£	£	£
LABGI	1	(378,534)	58,429	(320,104)	321,700	1,596		1,596
Carlisle TIC	2	6,426	21,768	28,194		28,194		28,194
Business & Employment Development	3	(3,029)	(16,135)	(19,164)	11,900	(7,264)		(7,264)
Enterprise Centre	4	(1,740)	19,496	17,756		17,756		17,756
Carlisle Renaissance	5	(566,350)	42,568	(523,781)	524,000	219		219
Development Control	6	28,908	(4,131)	24,777		24,777		24,777
Planning Standards Bid	7	(109,123)	0	(109,123)	109,000	(123)		(123)
Conservation	8	(32,291)	0	(32,291)	34,700	2,409		2,409
Building Control	9	(3,379)	66,569	63,190		63,190		63,190
Miscellaneous	10	28,067	(5,901)	22,166	0	22,166	2,400	24,566
Total Variance to date		(1,031,044)	182,664	(848,380)	1,001,300	152,920	2,400	155,320

	Notes: Economic Development - Assistant Director's Comments
1.	Unused budgets to be carried forward to fulfil contracted works and delivery of priority support action.
2.	Overspend on ticket costs and shortfall on information centre sales and income from accommodation bookings
3.	Committed grant income to be carried forward to provide Logistics Forum and Business Mentoring support
4.	Shortfall on unit rental income
5.	Underspent project expenses to be carried forward to develop various projects including Carlisle's Visitor Economy and City Centre Management BID and to provide a Regeneration Officer for the next 3 years.
6.	Overspend on purchase of IT software, costs of advertising planning applications, consultations and professional fees.
7.	Unspent balance of Planning Standards Bid funding to be carried forward to enable 3 years staff training programme.
8.	Committed Historic Buildings grant income to be carried forward and to provide matched projects funding, including Citadel Station, the Old Town Hall and Central Plaza
9.	Shortfall in inspection, plan deposit and notice fees income. This is a ring fenced account and any profit generated should not contribute to other City Council Services. The level of budget set aside for Building Control operations is to be investigated as part of the budget setting process in
10.	Overspends on various items including reference books and publications. Carry forward request for underspent Tourism expenses to develop marketing materials for Radio 1's Big Weekend

PROVISIONAL GENERAL FUND REVENUE OUTTURN 2010/11

LOCAL ENVIRONMENT		Gross Expenditure	Gross Income	Recharges	Carry Forward (Committed)	Total	Carry Forward (New Items)	Total
		£	£	£	£	£	£	£
Position as at 31 March 2011								
Annual Budget		19,422,900	(10,405,000)	(2,474,500)		6,543,400		6,543,400
Total Actual		19,530,312	(10,738,716)	(2,481,037)		6,310,559		6,310,559
Variance		107,412	(333,716)	(6,537)		(232,841)		(232,841)
Carry Forwards					33,800	33,800	30,000	63,800
Adjusted Variance		107,412	(333,716)	(6,537)	33,800	(199,041)	30,000	(169,041)

Analysis of Variances		Expenditure Variance	Income Variance	Total Variance	Carry Forward (Committed)	Adjusted Variance	Carry Forward (New Items)	Adjusted Variance
Service	Note	£	£	£	£	£	£	£
Management & Administration	1	(47,848)	(143)	(47,991)	21,300	(26,691)		(26,691)
Bereavement Services	2	7,506	24,466	31,972		31,972		31,972
CCTV	3	(18,946)	(8,064)	(27,010)		(27,010)		(27,010)
Environmental Protection	4	(28,168)	40,072	11,903		11,903		11,903
Food Safety	5	(22,925)	(5,003)	(27,928)		(27,928)		(27,928)
Grounds Maintenance	6	(20,157)	(24,852)	(45,009)		(45,009)		(45,009)
Green Spaces Operations	7	(127,626)	113,793	(13,833)	1,100	(12,733)		(12,733)
Talkin Tarn	8	31,953	(31,953)	(0)		(0)		(0)
Right of Way	9	52,298	(42,979)	9,319		9,319		9,319
Parking	10	(107,684)	28,095	(79,589)		(79,589)		(79,589)
Miscellaneous Environmental Expenses	11	(36,921)	(6)	(36,927)		(36,927)		(36,927)
Highways & Area Maintenance	12	438,270	(410,842)	27,428	11,400	27,428		27,428
Misc. Highways Maintenance	13	(21,256)	(2,035)	(23,291)		(23,291)		(23,291)
Highways Claimed Rights	14	95,190	(52,084)	43,106		43,106		43,106
Recycling & Waste Collection	15	(101,472)	48,021	(53,451)		(53,451)	30,000	(23,451)
Miscellaneous		15,198	(16,738)	(1,540)	0	(1,540)	0	(1,540)
Total Variance to date		107,412	(340,253)	(232,841)	33,800	(199,041)	30,000	(169,041)

PROVISIONAL GENERAL FUND REVENUE OUTTURN 2010/11

Note Local Environment - Assistant Director's Comments

1. Underspend on IT software to be carried forward to procure a management and operations information system.
 2. Income shortfall of £49,323 from crematorium is partly offset by (£24,000) surplus on cemeteries fees. The unrealistic income targets for Bereavement Services will be addressed as part of the 2012/13 budget process.
 3. Underspend on various expenses including equipment and transmission costs.
 4. Underspent expenses, including (£5,100) sample analysis and (£3,400) IT software purchase. Pest control fees £40,000 under achieved on the income budget following loss of housing and rural contracts. Unrealistic income targets are addressed from 2011/12.
 5. Underspend on administration expenses and surplus licence fee income.
 6. Underspend on employees and transport costs partly offset by overspent materials and light plant, and surplus fees income
 7. Unspent balance of HLF funding for 3 years programme at Chances Park and equivalent grant income, to be carried forward to enable project completion in 2011/12
 8. 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 the operational surplus 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 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.
 9. Budgets to be established for various Public Rights of Way schemes and the recoverable expenses
 10. Underspend on administration and cost of patrols (£57,300), and traffic signage (£28,600). Other major variances within the Parking Service include; Off Street Parking: increased ticket sales and other income (£72,200); On Street Parking: £42,300 net shortfall on PCN and other income; and Eden DC Parking: £38,800 shortfall on budgeted contract income and fees.
 11. Underspent various Small Scales Ward schemes, carry forward requests are submitted for projects to complete in 2011/12.
 12. Net overspend due to overhead expenses for highways maintenance not being recoverable from capital and claimed rights works. Overhead expenses can only be fully recovered from revenue schemes. This overspend is offset by the underspend on revenue schemes, see note 13 below.
 13. Underspend on city highways, road and footpath maintenance, including Lighting, Drop Kerbs, Highways Seats, Traffic Calming and the Bandstand
 14. Over budget claimed costs including bad debt provision in lieu of labour and overhead expenses claim that may be rejected by Cumbria County Council.
 15. Over budget £25,000 due to saving approved in advance of Willowholme depot closure that did not materialise. A separate report with proposals on how these savings can be delivered will be submitted in 2011/12.
- Net underspent refuse and recycling collection costs, including (£60,900) employees and (£40,700) transport repair and maintenance, £14,400 overspend on tipping charges and (£19,900) improved income.
- Carry forward requests totalling £30,000 have been submitted against this; £10,000 for replacement wheeled bins and £20,000 to cover any collection costs attributed to Radio 1's Big Weekend. However, contributions towards the latter are expected and it is anticipated that all costs will be recovered.
- Net overspend of £31,100 on Green Box collection includes outstanding items due to pricing changes for prior years under the old contract

CARRY FORWARD REQUESTS 2010/11		Requests info				Total £	Category (Notes)
		2011/12 £	2012/13 £	2013/14 £			
Director/Section	Description						
Chief Executive's Office Organisational Development	To provide support and career development for staff in potentially redundant situations.	14,000				14,000	B
Governance Town Twinning	Rolling 3 years programme to fund the Council's Town Twinning activities, including Civic and Youth Delegations and annual visits and projects.	14,000	0	0		14,000	
Resources Finance Team/Assistant Director	To fund temporary post providing support to transformational, efficiency and future shared service initiatives within the Council	32,000	0	0		32,000	
Audit Shared Services	To fund IT investment in the Audit function as agreed by all partners in accordance with the shared service business case	55,000	0	0		55,000	A
DRF: Sheepmount playing fields	To fund additional work required by BT to main scheme which is funded from reserve	9,500				9,500	A
DRF: Vehicle replacement	To fund additional work required by BT to main scheme which is funded from reserve	6,000				6,000	A
DRF: Keenan Park	Match funding for contribution from Cumbria County Council for purchase of new Plastics and Cardboard recycling vehicle	37,000				37,000	A
DRF: Resource Centre	Contribution from SSCP towards Keenan Park play area to match external funding received	1,000				1,000	A
Shared Services Efficiencies	To provide funding for the supply of furnishing to the Resource Centre	19,900				19,900	A
Insurance	Earmarked to deliver the e-government and customer focused improvements to Benefits Service.	100,000				100,000	A
Property	To fund an insurance archaeology research to establish Carlisle's employer's liability commitment	9,100				9,100	A
Property	To fund engagement of specialist consultant advice to assist with delivery of the Council's property portfolio review programme	80,700	81,000			161,700	A
Property	To repair and upgrade illuminated tenant locational signage on Kingstown Industrial Estate	14,000				14,000	A
Community Engagement Theatre/Arts Centre		332,200	81,000	0		413,200	
Tullie House Trust	Original project to research and investigate supporting arts and culture facility development and remainder to be used to enable provision.	15,900				15,900	A
Sport & Recreation	To facilitate the transfer of Tullie House museum to trust status as agreed by the Executive	46,000				46,000	A
Sands Centre Development	Match funding received from external partners towards specific programmes enabling delivery across local communities (including Safe Brampton)	8,800	0	0		8,800	A
Children & Young People	Prolonged advertising planning application review	17,500				17,500	B
Community Support	To fund Monitoring & Evaluation Administrator post to end of temporary contract 31.03.12	7,600				7,600	A
Community Events	To fund summer play scheme in 2011 and to work in conjunction with community safety to provide a more tailored programme aimed at reducing anti social behaviour figures.	17,000				17,000	A
Homelessness and Hostels	Underspend on various events budgets intended to fund Royal Garden Party in 2011/12.	9,000				9,000	A
	Remaining balance of Housing Strategy monies retained to contribute towards Carlisle's total element of countywide Housing Condition Survey	45,300				45,300	B

CARRY FORWARD REQUESTS 2010/11		Request's Info			Total £	Category (Notes)
Directorate/Section	Description	2011/12 £	2012/13 £	2013/14 £		
Housing	Surplus funding for site setup of Low Harker Dene to contribute towards Carlisle's element of countywide Housing Condition Survey	7,500	2,500		10,000	B
Affordable Housing	Housing Needs Demand Study - resident survey work to be undertaken post Census	31,900			31,900	A
NNDR	To enable Executive to consider appeals from Charity organisations against Discretionary Rate Relief policy changes.	18,000			18,000	A
RBS	Redundancy payments for RBS shared services	0	142,400		142,400	A
		224,500	144,900	0	369,400	
Economic Development						
Env Agency services	To honour commitment to support Logistics Forum (£10,000) and Business Mentoring/Question Time (£1,500) - Corporate Plan Key Actions 9 & 10.	11,900			11,900	A
Carlisle Tourism Partnership	Design & development of marketing materials for Radio One's Big Weekend.	2,400			2,400	B
Carlisle Renaissance	To fund post of regeneration officer, City Centre Management BID development, salary support to June 2011 for postholders working notice periods, signage and map dispensers for City Centre/Historic Quarter.	67,500	45,000	59,500	172,000	A
Carlisle Renaissance	To develop Carlisle's Visitor Economy	75,000	75,000		150,000	A
Development Control	Planning Standards training posts. 3 years bid to train 3 members of staff in order to raise standards in Planning Services. To extend one active post so trained member of staff is not lost.	37,200	38,200	33,600	109,000	A
Historic Building Grants	Committed grants £10,900 and match funding £23,800 required for projects including Citadel Station, Old Town Hall and Central Plaza.	34,700			34,700	A
Roman Gateway	To complete contracted works within Roman Gateway project (LABGI)	131,200			131,200	A
Employment Projects	To support priority action for Directorate by delivering skills development therefore meeting Corporate Plan Economy key actions 10, 12 & 17. To support identified priorities as part of agreed Community Plan for Carlisle (LABGI).	29,000	30,000	30,000	89,000	A
Business Sector Support	To support priority action for Directorate of delivering Business Support to deliver ED&E Group Economic Action Plan & meet Corporate Plan key actions 9 & 10 (LABGI)	25,000	76,500		101,500	A
Old Town Hall	Match funding as part of overall package comprising English Heritage grants of £255,000 (LABGI)	46,000	156,000		202,000	A
		459,900	420,700	123,100	1,003,700	
Local Environment						
Management & Administration	Procurement of management and operations information system	21,300			21,300	A
Waste Services	To fund additional waste collection costs arising from Radio 1's Big Weekend. Contributions towards this are expected and it is anticipated that all costs will be recovered.	20,000			20,000	B
Waste Services	Replacement of wheeled bins for the collection of refuse to be funded from overachieved income from 2010/11.	10,000			10,000	B
Misc Expenses	Funding required to complete Small Scale Community Projects committed by Members	11,400			11,400	A
Allotments	Contribution from Neighbourhood Forum for installation of water supply to assist Barmardos project at allotments. Funding provided in winter months when ground unsuitable for works to be carried out.	1,100			1,100	A
Chances Park	3 year grant programme funded by HLF. First year complete and carry forward required to continue project to conclusion	60,000	52,200		112,200	A
Chances Park	3 year grant programme funded by HLF. First year complete and carry forward required to continue project to conclusion	(60,000)	(52,200)		(112,200)	A
		63,800	0	0	63,800	
Total General Fund Carry Forward Requests		1,126,400	646,800	123,100	1,896,100	
Note 1:						
A - Committed expenditure (to be used for original purpose/externally funded)		1,009,700	644,100	123,100	1,776,900	
B - New items of Expenditure		116,700	2,500	0	119,200	

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	2009/10	2010/11	2008/09	2009/10	2010/11	2008/09	2009/10	2010/11	Identified	
£980,160	£1,992,992	£3,365,216	3.0%	6.1%	10.3%	£1,095,000	£2,195,600	£3,504,900	3.4%	
3.0%	6.1%	10.3%	3.0%	6.1%	10.3%	3.4%	6.7%	10.73%	6.7%	
2010/11 CSR07 Efficiency Target = 10.30% (#)										
(#) = increase in 2010/11 by 1% point to be added to the total savings target.										
Savings										
CSR07/National Indicator 179 - Cash Releasing Value for Strategy Criteria										
Money Gains	2008/09 Actual	2009/10 Actual	2010/11 Forecast	2008/09 Actual	2009/10 Actual	2010/11 Forecast	2008/09 Actual	2009/10 Actual	2010/11 Actual	Notes: How Obtained?
Energy Efficiency Advice Centre Review Operation of TIC	35,000	23,000	35,000	35,000	46,000	43,000	35,000	43,000	35,000	Same service by different provider. TUPE Transfer Increased capacity obtained through joint working
Community Development Review	37,000	0	28,000	57,000	0	28,000	28,000	0	28,000	Initial efficiency obtained via staff deletion - Action plan produced for future years Review Print Strategy including equipment - Capital based bid included in 2011-12
Printing & Copying Review	0	15,000	29,000	0	29,000	20,000	0	20,000	0	Through revised working practices aims to be self funding
Conference Group	15,000	0	20,000	29,000	0	20,000	20,000	0	20,000	Capital investment - efficiency achieved through lower energy useage/consumption
Carbon Trust - Invest to Save Stores	0	0	1,500	0	0	1,500	1,500	0	1,500	Based on 5% of 2008/09 Budget = (£48,600+ £96,400)
Customer Services	0	0	11,000	0	0	11,000	0	0	0	Based on 5% of 2008/09 Budget = £724,000 (Revised due to Shared Service Exercise)
ICT Shared Service	0	0	3,000	0	0	3,000	75,000	75,000	75,000	Based on September 2008 Business Case
Procurement - phase 1	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	Smarter Procurement reduction at source included in Base Budget 2008/09
Sub total:										
	210,000	270,000	313,500	270,000	270,000	313,500	302,500	302,500	302,500	
Shared Service Income (Revs & Bens Management Copeland Eff Review	25,000	25,000	0	25,000	0	0	0	0	3,000	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	0	0	42,000	0	0	42,000	64,900	64,900	64,900	Business Plan savings from Shared service (Amended due to revised implementation date and Copeland SLA Deficit)
ICT Shared Service - Capital Expenditure	0	163,000	0	163,000	0	0	0	0	0	Based on September 2008 Business Case
Renewals Reserve Savings	206,000	245,000	245,000	206,000	245,000	245,000	245,000	245,000	245,000	Alternative method of financing
Asset Disposals - interest on Capital Receipts	2,000	0	0	2,000	0	0	0	0	0	Now considered CSR07 compliant
Cash Limited Budgets - General Inflation	0	0	503,000	0	0	503,000	503,000	503,000	503,000	January 2010 - Now included - as instructed by Finance Manager.
Salary Turnover	499,000	785,600	544,200	499,000	785,600	544,200	544,000	544,000	544,000	Positions temporarily vacant prior to recruitment.
Transformation/Vacancy Management	153,000	402,000	440,000	153,000	402,000	440,000	440,000	440,000	440,000	Posts Permanently Deleted from Establishment
Transformation/Restructure - Applicable Efficiencies	0	305,000	1,360,600	0	305,000	1,360,600	1,402,500	1,402,500	1,402,500	Transformation Programme: see attached worksheet
Sub total:										
	885,000	1,925,600	3,134,800	885,000	1,925,600	3,134,800	3,202,400	3,202,400	3,202,400	
CSR07/NI179 Total:										
	1,095,000	2,195,600	3,448,300	1,095,000	2,195,600	3,448,300	3,504,900	3,504,900	3,504,900	

CSR7/National Indicator 179 - Cash Releasing Value for Money Gains	2008/09 Actual	2009/10 Actual	2010/11 Forecast	2011/12 Forecast	2012/13 Forecast	2013/14 Forecast	2014/15 Forecast	2015/16 Forecast	Notes: How Obtained?
Transformation/Vacancy Management	£	£	£	£	£	£	£	£	
Improvement & Efficiency Reviews	153,000	402,000	440,000	440,000	440,000	440,000	440,000	440,000	Posts deleted from Establishment - Budget for 2010/11 onwards: Deleted posts (£1,040,000) in 2008/09 Add back cost of new posts £400,000 in 2009/10 & £200,000 in 2010/11
Chief Executive Office									The following form part of Corporate Transformation programme included in the above.
Removal of Project Managers Post	0	0	24,000	37,000	37,000	37,000	37,000	37,000	less temp contract for Transformation
Removal of 1 FTE post in Policy & Performance	0	0	38,000	38,000	38,000	38,000	38,000	38,000	
Removal of 1.5 FTE post in Communications	0	0	44,000	44,000	44,000	44,000	44,000	44,000	
Carlisle Focus editions(min) - reduction	0	0	8,000	8,000	8,000	8,000	8,000	8,000	
Internal Communications savings	0	0	2,000	2,000	2,000	2,000	2,000	2,000	Reduction of budgets (min)
Use of Graphic Designer	0	0	10,000	10,000	10,000	10,000	10,000	10,000	Undertake work currently commissioned externally
Reduce Corporate Marketing Budget	0	0	2,000	2,000	2,000	2,000	2,000	2,000	
Reduce IT Hardware Budget	0	0	4,000	4,000	4,000	4,000	4,000	4,000	
Reduce Payments to Consultants	0	0	10,000	10,000	10,000	10,000	10,000	10,000	
15% Reduction for member group training	0	0	3,000	3,000	3,000	3,000	3,000	3,000	
Emergency Planning stationery/gen exp budget reductions	0	0	4,000	4,000	4,000	4,000	4,000	4,000	
Reductions to bottom of grades and start dates	0	0	12,000	2,000	0	0	0	0	
Additional Posts - OD and JE	0	0	(69,000)	(73,000)	(73,000)	(73,000)	(73,000)	(73,000)	
Post Deletion - Learning City Manager	0	0	39,000	0	0	0	0	0	
Additional Budget for OD	0	0	0	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	
Post Changes to Policy & Performance	0	0	(20,000)	(22,000)	(23,000)	(23,000)	(23,000)	(23,000)	
Further Reductions in Policy & Performance/Comms	0	0	0	75,000	75,000	75,000	75,000	75,000	
Add Back Consultancy Costs	0	0	(50,000)	0	0	0	0	0	
Chief Executive Office Sub total:	0	0	61,000	139,000	136,000	136,000	136,000	136,000	
Governance									
Removal of Posts	0	0	159,000	171,000	171,000	171,000	171,000	171,000	
Additional Posts	0	0	(77,000)	(83,000)	(83,000)	(83,000)	(83,000)	(83,000)	
Executive/Member Support Officers	0	0	0	35,000	35,000	35,000	35,000	35,000	
Town Twinning	0	0	0	9,000	9,000	9,000	9,000	9,000	
Revised Staffing Arrangements	0	0	(10,000)	(7,000)	(9,000)	(9,000)	(9,000)	(9,000)	
Governance Sub total:	0	0	72,000	125,000	123,000	123,000	123,000	123,000	

CSR07/National Indicator 179 - Cash Releasing Value for Money Gains	2008/09 Actual	2009/10 Actual	2010/11 Forecast	2011/12 Forecast	2012/13 Forecast	2013/14 Forecast	2014/15 Forecast	2015/16 Forecast	Notes: How Obtained?
	£	£	£	£	£	£	£	£	
Resources									
Service Support Team - Centralise service Phase 1	0	0	32,000	56,000	56,000	56,000	56,000	56,000	Business Case Accepted - PID underway
Service Support Team - Centralise service Phase 2	0	0	0	50,000	50,000	50,000	50,000	50,000	links to Creditor & DIP review
Internal Audit Shared Service	0	0	0	0	0	0	0	0	Implementation target 2010
Office Accommodation / Depot Review	0	0	10,000	40,000	40,000	40,000	40,000	40,000	Review current usage and agree space standards
Reduction in Discretionary Rate Relief	0	0	0	15,000	50,000	50,000	50,000	50,000	
Removal/Reduction of Staff	0	0	164,000	206,000	206,000	206,000	206,000	206,000	
Corporate Subscriptions	0	0	0	26,000	50,000	50,000	50,000	50,000	
Invest to save Capital Schemes	0	0	0	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	
Addition of Financial Services Manager	0	0	(59,000)	(64,000)	(64,000)	(64,000)	(64,000)	(64,000)	
Procurement - Shared Service Exercise phase 2	0	0	0	0	0	0	0	0	Implementation target 2011/12
Boutleads Stores - Material provision Review	0	0	0	0	0	0	0	0	Evaluation of alternative provision underway
Cleaning Function Review	0	0	0	65,000	65,000	65,000	65,000	65,000	Alternative Service Delivery
Resource Planning - Capitalisation of Salaries	0	0	0	30,000	30,000	30,000	30,000	30,000	Subject to clarification by Finance
Buildings & Facilities Review	0	0	0	28,000	34,000	34,000	34,000	34,000	
Payroll - Shared Service/Outsourced	0	0	0	0	0	0	0	0	Exercise yet to be undertaken
Personnel/HR - Shared Service/Outsourced	0	0	0	0	0	0	0	0	Exercise yet to be undertaken
Property Services - Asset Review	0	0	0	(55,000)	(69,000)	16,000	696,000	678,000	10 year programme - initial revenue saving
Keepers	0	0	0	0	0	0	0	0	
Concessionary Bus Fares	0	0	0	284,000	340,000	397,000	455,000	515,000	
Energy Management	0	0	0	0	0	0	0	0	
Public Conveniences	0	0	0	50,000	72,000	72,000	72,000	72,000	Review and Close
Deletion of Efficiencies Team Post	0	0	0	32,000	32,000	32,000	32,000	32,000	Due to de-Centralisation of BPI/Efficiencies
Resources Sub total:	0	0	147,000	748,000	877,000	1,019,000	1,157,000	1,799,000	
Community Engagement									
Customer Contact Centre/CRM shared service	0	0	0	0	0	0	0	0	Preparatory Stage estimate £1.3m over 5 years
Community Engagement - Staffing Review	0	0	0	102,000	102,000	102,000	102,000	102,000	
Tullie House Trust	0	0	0	101,000	172,000	230,000	230,000	230,000	
Community Engagement DMT Restructure	0	0	11,000	44,000	44,000	44,000	44,000	44,000	
Delivery Infrastructure cost reductions	0	0	0	25,000	25,000	25,000	25,000	25,000	
Facilities Contribution	0	0	0	6,000	6,000	6,000	6,000	6,000	
Charges for Servicing Landlords	0	0	0	2,000	2,000	2,000	2,000	2,000	
Anchorage Centre - Withdraw Support	0	0	0	29,000	29,000	29,000	29,000	29,000	
CAB, Law Centre, Benefits Advice, Centres savings	0	0	0	41,000	82,000	82,000	123,000	164,000	Reduce grants
Visual Arts, Playschemes, Play Raffles	0	0	0	16,000	24,000	24,000	24,000	24,000	
Community Engagement Sub total:	0	0	11,000	325,000	445,000	544,000	585,000	626,000	See CRM Entry
Economic Development									
Economic Development Restructure	0	0	0	132,000	142,000	142,000	142,000	142,000	
Enterprise Centre	0	0	0	0	0	0	0	0	Evaluate alternative uses
Environment Grant Budget	0	0	0	10,000	10,000	10,000	10,000	10,000	
Historic Grants Budget	0	0	0	37,000	37,000	37,000	37,000	37,000	
Shopmobility Income	0	0	1,000	1,000	1,000	1,000	1,000	1,000	
Conference Group	0	0	0	28,000	28,000	28,000	28,000	28,000	
Carlisle & Brampton TIC	0	0	0	23,000	23,000	23,000	23,000	23,000	
Economic Development Sub total:	0	0	1,000	208,000	241,000	241,000	241,000	241,000	

CSR07/National Indicator 179 - Cash Releasing Value for Money Gains	2008/09 Actual	2009/10 Actual	2010/11 Forecast	2011/12 Forecast	2012/13 Forecast	2013/14 Forecast	2014/15 Forecast	2015/16 Forecast	Notes: How Obtained?
	£	£	£	£	£	£	£	£	
Local Environment									
Area Working - Neighbourhoods & Clean Spaces	0	0	0	52,000	52,000	52,000	52,000	52,000	Review of Service.
Waste Services - Green Box New Contract	0	0	304,000	363,000	363,000	363,000	363,000	363,000	Alternative service Provider
Highways Service Expenses Review	0	0	10,000	10,000	10,000	10,000	10,000	10,000	Whole Service incl. Highways Agency issue - ASD
Claimed Rights	0	0	0	0	0	0	0	0	
Car Park Management	0	0	0	0	0	0	0	0	Countywide collaborative proposed - Option appraisal underway
CCTV Cumbria Wide	0	0	0	30,000	30,000	30,000	30,000	30,000	Countywide Systems and Hardware review
Vehicle Hire	0	0	65,000	60,000	50,000	25,000	25,000	25,000	Annual sum will diminish as fleet gets older
Deletion of P/T Secretarial Post	0	0	8,000	12,000	12,000	12,000	12,000	12,000	
Terminate Free Purple Sacks	0	0	0	0	0	0	0	0	Decision Reversed April 2011
DMT Restructure	0	0	18,000	71,000	71,000	71,000	71,000	71,000	
Efficiency & Savings Review	0	0	0	100,000	250,000	250,000	250,000	250,000	
Organist, Gas, Food, H&S Sampling	0	0	18,000	18,000	18,000	18,000	18,000	18,000	
Pedestrianisation Area Fees & Charges	0	0	14,000	14,000	14,000	14,000	14,000	14,000	
Reduced Grounds Materials & Plants	0	0	0	15,000	15,000	15,000	15,000	15,000	
Countryside Recreation & Allotments	0	0	0	24,000	24,000	24,000	24,000	24,000	
Play Areas - Reduced Inspection & Maintenance	0	0	0	45,000	45,000	45,000	45,000	45,000	
Park Rangers	0	0	0	35,000	35,000	35,000	35,000	35,000	
Local Environment Sub total:	0	0	437,000	849,000	989,000	984,000	984,000	984,000	
Vacant Posts & Management Restructure									
Vacant Posts - deleted from Establishment	0	0	179,100	179,100	179,100	179,100	179,100	179,100	Due to Transformation Programme
Senior Management Restructure	0	305,000	647,400	625,000	614,000	614,000	614,000	614,000	Budget for 2010/11 - Remove old structure (£1,232,700) Add back cost of new structure £585,300
Vacancies & Management Restructure Sub total:	0	305,000	826,500	804,100	793,100	793,100	793,100	793,100	Included in Transformation figures above
Analysis of Transformation Schemes Total:	0	0	729,000	2,394,000	2,811,000	3,027,000	3,806,000	3,889,000	
Vacant Posts & Management Restructure Total:	0	305,000	826,500	804,100	793,100	793,100	793,100	793,100	Includes CRM and Internal Audit shared service
Transformation Overall Total:	0	305,000	1,555,500	3,198,100	3,604,100	3,820,100	4,599,100	4,682,100	Items not on Transformation Savings Plan
Refers to CSR07 - These items Meet Efficiency Criteria									
Does not meet CSR07 Criteria									
									153,000