

FOR PUBLICATION

EXECUTIVE MEMBER FOR ENVIRONMENT ACCOUNTS 2014/15

MEETING: (1) CABINET
(2) CABINET MEMBER FOR HEALTH AND WELLBEING IN CONSULTATION WITH CABINET MEMBER FOR TOWN CENTRE AND VISITOR ECONOMY

DATE: (1) 16 JUNE, 2015
(2) 5 JUNE 2015

REPORT BY: CHIEF FINANCE OFFICER

WARD: ALL

COMMUNITY ASSEMBLY: ALL

KEY DECISION 520

FOR PUBLICATION

BACKGROUND PAPERS: NONE

1.0 PURPOSE OF REPORT

- 1.1 To report on the Revenue Outturn for 2014/15 to provide explanations for significant variations from the Revised Estimates approved by Cabinet on 17 February, 2015.
- 1.2 To report on the Capital Outturn for 2014/15.

2.0 RECOMMENDATIONS

- 2.1 That the report be noted.
- 2.2 That the carry forward request be considered.

3.0 REVENUE OUTTURN

3.1 The revenue outturn for 2014/15 is as follows:

	<u>£ 000</u>
Original Budget	£5,268
Revised Budget	£5,061
Outturn	£4,953 See 3.4 below

3.2 The main variations from the Original to the Revised budget, a decrease of £207K included:

Table 1 - Significant Variances Original to Revised 2014/15

Description	Increase / (Decrease) £'000
Changes to Controllable Budgets :-	
Employees :-	
- Staff Costs	(10)
- Staff Vacancy - Parks	(12)
- Redundancy Pay	47
- Redundant Post	(34)
Premises :-	
- Car Parks	
- NNDR & Rents – Car Parks	(139)
- Parks	
- Energy, Water & NNDR	(45)
- Grounds Maintenance	55
- Repairs & Maintenance	53
Transport	(20)
- Car Allowances & Petrol	
Supplies & Services :-	
- DCC Charge re Refuse Disposal	(21)
- Outdoor Gym Equipment	21
- Software Licences	(19)
Agency :-	
- Street Cleaning Recharges	20
- Grounds Maint. - Cont. Services	(35)
- Parks Security Services	(31)
- Amenity Maintenance Highways	(11)
- Refuse Collection	(6)

Income :-	
- Recycling Credit	(15)
- Commercial Waste Charges	35
- Bereavement	15
- Licence Fees	60
- Car Parks	45
- Highways Agency	(20)
- Cemeteries	(25)
- Parks & Open Spaces	(49)
- Other Fees & Charges	(23)
Controllable Budget Variances	(164)
Central & Departmental Support	(21)
Asset Charges	(22)
Overall Decrease	(207)

3.3 The Revenue Outturn of £4,952,944 represents:

- An decrease of £315,116 or 6.0% against the Original Budget; and
- A decrease of £107,786 or 2.1% against the Revised Budget.

3.4 The table below sets out the main variations between the revised budget and the actual outturn separating capital charges and support service recharges, items which are not controllable. This highlights a decrease of (£79K) or (2.2%) on controllable expenditure.

Table 2 – Summary of Controllable / Non-Controllable Budgets

	Original Estimate £'000	Revised Estimate £'000	Actual Outturn £'000	Variance £'000	%
Capital Charges	585	563	543	(20)	(3.6%)
Support Services	1,010	989	980	(9)	(0.9%)
Non Control Expd	1,595	1,552	1,523	(29)	(1.9%)
Controllable Expd	3,673	3,509	3,430	(79)	(2.2%)
Portfolio Total	5,268	5,061	4,953	(108)	(2.1%)

A more detailed analysis of controllable and non-controllable expenditure by Programme Area is shown at **Annexe 1B**.

3.5 A detailed analysis of the variances from the revised budget to the outturn is shown in **Annexe 4** but the most significant variances are summarised below:

Table 3 - Significant Variances Revised to Outturn 2014/15

Description	Increase / (Decrease) £'000
Changes to Controllable Budgets :-	
Employees :-	
- Staff Costs	(30)
- Overtime	(6)
- Current Service Cost Pension Adj.	150
Premises :-	
- Repairs & Demolition	(28)
- Electricity	(35)
- Water & Sewerage	(13)
- NNDR & Rents	(8)
Transport :-	
- Car Allowances & Petrol	(9)
Supplies & Services :-	
- Equipment:-	
- Recycling (Funded by Grant)	36
- Street Cleaning	(7)
- Car Parks	(8)
- Grant to Chesterfield FC	(7)
- Advertising\Promotion	(7)
Agency :-	
- Refuse Collection Contract	86
- Grounds Maintenance	(17)
- Cont. to Market Hall Conveniences	2
Income :-	
- Grants - Recycling	(57)
- Grants – Eastwood Park	(13)
- Sale of Bins	(4)
- Trade Waste Charges	(11)
- Domestic Waste Charges	(13)
- Bulky Household\Garden Waste	(29)
- Recycling Credit	(18)
- Licence Fees	(11)
- Section 106 Contribution	15
- Car Parks	(43)
- Other Fees & Charges	10

Bad Debts Provision	(7)
Miscellaneous changes	3
Controllable Budget Variances	(79)
Change in Support Service Recharges	(9)
Change in Capital Charges	(20)
Overall Decrease	(108)
Carry F\wd	18
Current Service Cost Pension Adj.	(150)
Short Term Accumulated Absences	4
Adjusted Overall Decrease	(236)

3.6 In order to comply with accounting standards, the employee accumulated absences listed in the variances at **Annexe 4** must be shown in the revenue accounts. This is only an internal adjustment which is reversed elsewhere in the accounts and therefore has no impact on the level of surplus or reserves available to the Council. Similarly, the over-spend described as Current Service Pension Adjustment is an internal accounting adjustment which is matched by an underspend in the Governance Portfolio.

3.6 Recurring Variances – further work will be undertaken by the appropriate budget officers to identify which of the variances are likely to be recurring.

The following information is attached :-

Annexe 1 Summary by Programme Area

Annexe 2 Detailed by Programme Area and Cost Centre

Annexe 3 Subjective Analysis

Annexe 4 Variations – Revised Budget 2014-15 to Actual 2014-15

Annexe 5 Capital Programme

4.0 CARRY FORWARDS

4.1 There are two carry forward requests to consider. Details of these are included in Annex 6.

5.0 CAPITAL OUTTURN

5.1 **Annexe 5** provides a summary of expenditure on capital schemes in the year.

6.0 RECOMMENDATIONS

6.1 That the report be noted.

6.2 That the carry forward requests be considered.

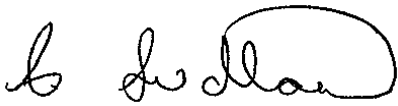
7.0 REASON FOR RECOMMENDATIONS

7.1 To enable the portfolio's Revenue Outturn to be included in the Council's overall Statement of Accounts.

BARRY DAWSON – CHIEF FINANCE OFFICER
H BOWEN – CHIEF EXECUTIVE

Officer recommendation supported.

Signed:



Cabinet Member



Consultee Cabinet Member

Date: 5 June 2015

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