

Executive

Tuesday 16 June 2015

A meeting of the Executive will be held at the Town Hall, Royal Leamington Spa on Tuesday 16 June 2015 at 6.00pm.

Membership:

Councillor A Mobbs (Chairman)	
Councillor M Coker	Councillor P Phillips
Councillor S Cross	Councillor D Shilton
Councillor Mrs S Gallagher	Councillor P Whiting
Councillor Mrs M Grainger	

Also attending (but not members of the Executive):

Whitnash Residents Association (Independent) Group Observer

Labour Group Observer

Liberal Democrat Group Observer

Chair of the Overview & Scrutiny Committee

To be appointed

Chair of the Finance & Audit Scrutiny Committee

To be appointed

Emergency Procedure

At the commencement of the meeting, the Chairman will announce the emergency procedure for the Town Hall.

Agenda

1. Declarations of Interest

Members to declare the existence and nature of interests in items on the agenda in accordance with the adopted Code of Conduct.

Declarations should be entered on the form to be circulated with the attendance sheet and declared during this item. However, the existence and nature of any interest that subsequently becomes apparent during the course of the meeting must be disclosed immediately. If the interest is not registered, Members must notify the Monitoring Officer of the interest within 28 days.

Members are also reminded of the need to declare predetermination on any matter.

If Members are unsure about whether or not they have an interest, or about its nature, they are strongly advised to seek advice from officers prior to the meeting.

Part 1

(Items upon which a decision by Council is required)

None.

Part 2

(Items upon which the approval of the Council is not required)

2. **Final Accounts 2014/15**

To consider a report from Finance

(Item 2/Page 1)

Agenda published Thursday 4 June 2015

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Details of all the Council's committees, Councillors and agenda papers are available via our website www.warwickdc.gov.uk/committees

Please note that the majority of the meetings are held on the first floor at the Town Hall. If you feel that this may restrict you attending this meeting, please call (01926) 353362 prior to this meeting, so that we can assist you and make any necessary arrangements to help you attend the meeting.

The agenda is also available in large print, on request, prior to the meeting by calling 01926 353362.

 Executive 16 June 2015		Agenda Item No. 2
Title	Final Accounts 2014/15	
For further information about this report please contact	Marcus Miskinis Tel 01926 456804 marcus.miskinis@warwickdc.gov.uk	
Wards of the District directly affected	None	
Is the report private and confidential and not for publication by virtue of a paragraph of schedule 12A of the Local Government Act 1972, following the Local Government (Access to Information) (Variation) Order 2006?	No	
Date and meeting when issue was last considered and relevant minute number		
Background Papers	30 July 2014: Budget Review to 30 June 2014 1 October 2014: Fees and Charges 2015/16 5 November 2014: Budget Review to 30 September 2014 3 December 2014: General Fund Base Budgets latest 2014/15 and Original 2015/16 3 December 2014: Housing Revenue Account Base Budgets latest 2014/15 and Original 2015/16 11 February 2015: Budget 2015/16 And Council Tax – Revenue & Capital	
Contrary to the policy framework:	No	
Contrary to the budgetary framework:	No	
Key Decision?	Yes	
Included within the Forward Plan? (If yes include reference number)	Yes Ref 669	
Equality & Sustainability Impact Assessment Undertaken	N/A	

Officer/Councillor Approval		
Officer Approval	Date	Name
Chief Executive/Deputy Chief Executive	1 June 2015	Andrew Jones
Head of Service	29 May 2015	Mike Snow
CMT	1 June 2015	
Section 151 Officer	29 May 2015	Mike Snow
Monitoring Officer	N/A	
Finance	N/A	Finance Report
Portfolio Holder(s)	29 May 2015	Councillor Whiting
Consultation & Community Engagement		
Insert details of any consultation undertaken or proposed to be undertaken with regard to this report.		
Final Decision?		Yes
Suggested next steps (if not final decision please set out below)		

1. SUMMARY

1.1 The report provides details of the Council's final account position for the year ended 31st March 2015. The highlights from the accounts are:

- The Capital Programme was underspent by £5.31m, of which £5.00m is due to slippage to 2015/16.
- For the General Fund the final accounts show a surplus of £600,800 against the latest Budget after allowing for a further £407,300 of planned expenditure to be carried forward to 2015/16.
- In addition there is a further £422,000 in respect of Business Rates Retention which has been appropriated to the Business Rates Volatility Reserve as previously agreed by Council.
- The Housing Revenue Account (HRA) balance is as budgeted; a contribution of £4.9m has been made into the HRA Capital Investment Reserve, £0.4m less than the budgeted £5.3m.
- The Council Tax collection rate was 98.5% and 99.1% for Business Rates, both of which are excellent.

2. RECOMMENDATIONS

2.1 It is recommended that the Executive:

- (a) Note the outturn positions summarised below:
 - The Capital Programme was underspent by £5.31m, of which £5.00m is due to slippage to 2015/16;
 - The General Fund revenue account shows a surplus of £600,800 which is after allowing for a further £407,300 of planned expenditure to be carried forward to 2015/16;
 - The Housing Revenue Account balance is as budgeted; the HRA Capital Investment reserve available for major developments has increased by £3.8m to £21.6m, £4.0m more than projected;
 - The Council Tax collection rate was 98.5% and 99.1% for Business Rates.
- (b) Agree that future years Capital Programmes be amended by £4,997,700 comprising the following elements:
 - +£4,314,600 for Housing Investment Programme slippage;
 - +£683,100 for Other Services Capital Programme slippage;
 - -£57,100 in respect of resources brought forward from the Other Services Capital Programme from future years to 2014/15 to cover expenditure on Broadband UK and Recycling.
- (c) Agree that the Other Services Capital Programme budget for the Victoria Park Bowls Improvements be increased by £19,900 in respect of additional Health and Safety works, irrigation tank fencing and retention on the pavilion to be financed from the Capital Investment Reserve.
- (d) Agree that the £200,000 2014/15 New Homes Bonus originally earmarked for financing the Council's contribution towards the Warwick Fire Station Registered Provider scheme be appropriated to the Capital Investment Reserve.
- (e) Agree the requests to carry £407,300 earmarked balances forward in respect of General Fund revenue slippage to 2015/16, and increase 2015/16 HRA budgets by £180,400 in respect of planned HRA maintenance not completed in 2015/16, which will reduce the amount that can be contributed to the HRA Capital Investment reserve in 2015/16 by £180,400.
- (f) Agree that the resulting change of the above decisions, amounting to £600,800 be appropriated £200,000 to top up the 2015/16 Contingency Budget, £150,000 to reduce the 2015/16 Crematorium Fee Income Budget and £250,800 to the General Fund Balance at this point. The position will be reviewed as part of the Budget Review report due to be presented to the Executive in late July.

3. REASONS FOR THE RECOMMENDATIONS

- 3.1 The recommendations above will allow the accounts for the financial year 2014/15 to be closed on time and have been used as the basis for drafting the Statement of Accounts. The resultant decisions will be fed into the Financial

Strategy. The Accounts and Audit Regulations 2011 require that the Head of Finance, as the responsible financial officer must, no later than 30th June immediately following the end of a year, sign and date the Statement of Accounts.

- 3.2 Appendix 'C' identifies £4,314,600 in respect of Housing Investment Programme schemes not completed in 2014/15 and £683,100 for Other Services Capital schemes. Slippage of these budgets to 2015/16 is being requested together with the bringing forward of £57,400 from future years' Other Services Capital Programmes in respect of Broadband UK and Recycling. The relevant Capital Programmes need to be varied accordingly to accommodate these changes together with the associated financing.
- 3.3 Earlier in 2014/15, the Victoria Park Bowls project capital budget was reduced by £24,000 as a result of potential savings. However since that time it has become necessary to carry out additional Health and Safety works to the areas around the greens (£2,800) and also to provide fencing around the irrigation tank and pumping station (£11,300). The savings previously identified failed to take account of the need to pay retention monies on the Pavilion which have become due (£5,800). An additional £19,900 is therefore being requested in order to meet these costs.
- 3.4 As part of its 2014/15 Housing Investment Programme, the Council undertook to make a contribution of £200,000 to the Waterloo HA scheme for the ex-Warwick Fire Station. This contribution was to be financed by an allocation from the Council's 2014/15 New Homes Bonus. It became apparent that two S106 Affordable Housing Contributions (Woodwards and Kenilworth Road) must be utilised by the end of July 2015 or be repaid to the developers. In order to avoid the repayment it has been decided to fund the £200,000 from these s106 contributions instead of the New Homes Bonus. However, in order to preserve the funds available to support the Council's Registered Providers capital programme it is necessary to transfer the £200,000 New Homes Bonus to the Capital Investment Reserve thus making it available to fund future Registered Provider capital schemes in place of the S106 contributions used on Warwick Fire Station.
- 3.5 Requests comprising items of General Fund slippage earmarked for 2015/16 totalling £407,300 have been submitted. These requests relate to revenue expenditure that has been unavoidably delayed, and for which finance is still required. By adopting this approach of carrying forward slippage, the Council seeks to avoid an end of year spending spree which often does not result in good value for money. Furthermore, without the associated funding these projects would not be achieved in 2015/16. Appendix 'F' lists the items in more detail. Expenditure against these Reserves will be closely monitored during 2015/16 with progress being reported to the Senior Management Team (monthly) and Executive (quarterly). In addition there is £180,400 of HRA revenue slippage requested, as detailed in section 13.
- 3.6 The surplus for the year needs to be appropriated in order to balance the accounts. Although £221,000 was allocated to the 2015/16 Contingency Budget £195,000 was subsequently used per decisions from the March 2015 Executive meeting, leaving only £26,000 for the remainder of the new year, of which a further £10,000 has already been allocated. The 2014/15 budgets allowed for a loss of income at the Crematorium whilst improvement works were carried out. These works have been delayed and, hence, the 2015/16 income budget will be overstated once the works commence. Transferring the

remaining balance of £250,800 to the General Fund Balance now and reviewing it in July will enable Members to consider this further alongside the latest Financial Projections.

4. POLICY FRAMEWORK

- 4.1 **Policy Framework** – The Final Accounts for 2014/15 represent a historic account of the financial performance for that year and, therefore, identifies how well, or otherwise, the Budget and Policy frameworks have been complied with.
- 4.2 **Fit for the Future** – Any variations impacting on Fit For the Future projects will be incorporated into those projects. This report is looking into the previous year, only savings already achieved will be included in these figures.
- 4.3 **Impact Assessments** - The Council's Final Account covers the community throughout the District. It is a statement of fact and officers will have considered any impact when amending their budgets.

5. BUDGETARY FRAMEWORK

- 5.1 The Final Accounts for 2014/15 represent a historic account of the financial performance for that year and, therefore, identifies how well, or otherwise, the Budget and Policy frameworks have been complied with.

6. RISKS

- 6.1 The main risk is that External Audit identifies significant errors in the accounts that require amendment.

7. ALTERNATIVE OPTION(S) CONSIDERED

- 7.1 The report is a statement of fact. However, how the outcomes might be treated can be dealt with in a variety of ways, mainly the alternatives are not to allow any, or only some of the earmarked reserve requests and to allow the General Fund balance to vary from the £1.5m level, along with how the 2014/15 surplus is allocated.

8. BACKGROUND

- 8.1 The accounts have been compiled so as to comply with the appropriate accounting standards and the Code of Practice on Local Authority Accounting in the United Kingdom 2014/15.
- 8.2 The Accounts and Audit Regulations 2011 require that the responsible financial officer must, no later than 30th June immediately following the end of a year, sign and date the statement of accounts.
- 8.3 The draft (unaudited) Statement of Accounts is currently being prepared to be audited by the Council's external auditors, Grant Thornton. The Statement is due to be considered by Finance and Audit Scrutiny Committee on 28th July 2015.

- 8.4 An advertisement will be placed in local newspapers on 19th June informing electors of their rights to inspect the accounts during July and August and to question the auditor about those accounts up to the conclusion of the Audit.
- 8.5 The Regulations require that members should approve the audited accounts by no later than 30th September. Consequently, a meeting has been set up in September for both the Finance and Audit Scrutiny Committee and the Council to meet this requirement.
- 8.6 2013/14 saw the introduction of the Business Rate Retention Scheme. From 1 April 2013 Councils keep a proportion of the business rates revenue as well as a proportion of growth on the revenue that is generated in their area. It is intended to provide a direct link between business rates growth and the amount of money councils have to spend on local people and local services. Regulations control how the different elements of Business Rates need to be accounted for. These requirements are complex, especially with regard to the timing of receipts and the year in which these need to be reflected in the accounts.
- 8.7 This is a complex report that brings together details of all of the Council's income and expenditure in 2014/15. The Report is structured in the following format:

- Section 9 - Capital Expenditure
- Section 10 - General Fund Revenue Expenditure
- Section 11 - Treatment of General Fund Surplus
- Section 12 - Reserves and Provisions
- Section 13 - Housing Revenue Account
- Section 14 - Housing Capital Investment and Major Repairs Reserves
- Section 15 - Collection Fund
- Section 16 - Conclusion

- Appendix A - Capital Expenditure
- Appendix B - Capital Funding
- Appendix C - Capital Expenditure Reasons for Major Variations
- Appendix D - Prudential Indicators
- Appendix E - General Fund Expenditure
- Appendix F - Earmarked Reserves Requests
- Appendix G - Reserves and Provisions
- Appendix H - Housing Revenue Account
- Appendix I - Housing Reserves and Balances
- Appendix J - Collection Fund Income and Expenditure Account
- Appendix K - Collection Fund Statistics
- Appendix L - Glossary of Terms

9. CAPITAL EXPENDITURE

- 9.1 The Council's latest plans for capital expenditure in 2014/15 totalled £15.522m as set out below. The capital programme has been financed in accordance with the funding approved in the 2014/15 Treasury Management Strategy Document. The overall position is summarised below and in Appendix A:

TABLE A: Capital Expenditure Summary 2014/15

	Latest Budget 2014/15 £'000	Actual 2014/15 £'000	Variation 2014/15 £'000
Housing Investment Programme	12,584	8,059	(4,525)
Other Services	2,938	2,157	(781)
TOTAL	15,522	10,216	(5,306)

9.2 Appendices 'A', 'B' and 'C' compare actual capital expenditure for the year with revised budgets, sources of capital financing and details variances.

9.3 Variations of individual Capital Schemes

Appendix 'C' details the explanations for the variance in expenditure from the revised Capital Budget. In terms of expenditure, the most significant variations in the General Fund Capital Programme were in respect of:

- West Midlands Reserve & Cadet Force New Building (-£200,000). Scheme delayed due to third party involvement.
- Play Area Improvement Programme (-£168,300). This has been delayed due to the lack of staff resources.
- Cubbington Flood Alleviation Scheme (-£120,100). Scheme continuing into 2015/16 due to the need to install a concrete pipe and make further compensation payments.
- Recycling (+£57,300). It is necessary to bring forward resources from future years allocations for this project due to the need to provide additional bins etc. in 2014/15.

Overall Housing Landlord related Housing Investment Programme works are £204,100 underspent, after £4.3m of slippage related to specific projects. The only sizable variance is a saving of £111,700 due to fewer than projected void Kitchens and Bathrooms being capitalised.

The most significant items of slippage requested are:

- £2.87m: The redevelopment of Fetherston Court site (to construct Sayer Court) encountered significant delays prior to the start of the main works contract as the result of legal complications surrounding the rooftop agreement (relating to telecommunications equipment) that the council inherited when it purchased the Sun and Splendour public house. These delays have resulted in the site access date for the main works being pushed back to 2015/16.
- £890,200: accounting changes in the profiling of expenditure across years for the acquisition of housing in SW Warwick, no effect on overall cost.
- £287,300: Electrical upgrades to communal areas, smoke detectors, etc. delayed due to lack of staff resource during service redesign.

All slippage requested is detailed in Appendix C.

The HRA related Capital slippage into 2015/16 includes £59,500 funded from HRA revenue contributions, for Environmental Improvements and Lettings

Incentive Grants. Therefore this will reduce the budgeted 2015/16 contribution to the HRA Capital Investment Reserve by £59,500.

Within the 'general fund related' Housing Investment Programme there is an underspend of £181,500 on Private Sector Housing Grants, of which £153,700 needs to be slipped to 2015/16 for agreed Disabled Facilities Grants.

9.4 Variations in Sources of Capital Funding

There have been significant variations between the latest budget and the actual in the various resources utilised to finance the capital programmes as shown in Appendix 'B'.

9.5 Delay to the Fetherston Court redevelopment project and slippage in the South West Warwick Housing acquisitions has resulted in an increased Housing Capital Investment Reserve balance being carried forward to 2015/16.

9.6 Slippage in the Other Services Capital Programme has resulted in increased balances on the Capital Investment Reserve and other reserves, with these increases being required to fund capital schemes slipped to 2015/16.

9.7 Appendix 'B' also shows the Capital funding balances held by the Council as at 31st March 2015 totalling £37.428m. Once financing of capital slippage (see 9.3 above) has been allowed for, there is £32.310m available to finance the future Capital Programme, which is £0.204m more than the latest budgeted figure to be held as at 31 March 2015. Much of this is already committed towards future Capital Programmes. The table below illustrates the decrease in General Fund Capital Resources between the latest budget and actual:

Table 'B': General Fund Capital Programme Resources

	Latest Budget £000	Actual £000
Capital Resources 1 April 2014	8,233	8,277
Additions in the year	988	984
Funding of Capital Programme	(2,938)	(2,157)
Capital Resources 31 March 2015	6,283	7,104

The £7.104m in Table B above does not include the expected capital receipt for 10/14 Chapel Street (£400,000) and reflects the impact of the slippage in the 2014/15 Other Services Capital Programme. The overall Capital funding, including the possible requirement to borrow, will be further reviewed during the year and reported to members.

9.8 The Prudential Indicators

Under the Prudential Capital Finance system Local Authorities are required to produce and report on a set of Prudential Indicators. The 2014/15 indicators are included within Appendix 'D', along with relevant explanations.

10. GENERAL FUND REVENUE ACCOUNT

- 10.1 The Council's budget plans were formulated during the period July 2013 to February 2014 when the Executive considered reports on:
- (a) budget prospects;
 - (b) service plans;
 - (c) proposed levels of fees and charges;
 - (d) capital programme;
 - (e) detailed revenue budgets; and
 - (f) identification of savings proposals for services.
- 10.2 Plans were finalised on 26th February 2014 when the Council approved total budgeted net expenditure of £16,043,744 and set a band D council tax for District purposes of £146.86.
- 10.3 The revenue accounts relating to 2014/15 have now been finalised.
- 10.4 Details of actual net expenditure for General Fund services are summarised in Appendix 'E', together with comparisons against the Council's latest budgets for the year and explanations of the major variations. The latest budgets are those approved in December 2014 amended for any subsequent Executive decisions and the virements permitted under the Code of Financial Practice. Due to the size of Appendix 'E' it has been broken down into two parts – Appendix 'E1' and Appendix 'E2'. Appendix 'E1' is the summarised version of Appendix 'E2'. Due to the size of Appendix 'E2' it will only be available to download from the Committee Papers and will not be printed otherwise.
- 10.5 A summary of the General Fund performance for 2014/15 is as follows:

TABLE 'C': General Fund 2014/15

	See Para.	Latest Budget £'000	Actual £'000	Variance £'000
Net Cost of General Fund Services	10.6	22,159	18,220	(3,939)
Add: Earmarked Reserves		-	407	407
Adjusted Cost of General Fund Services		22,159	18,627	(3,532)
Financing Adjustments				
Replacement of Notional with Actual Cost of Capital				
- Less Capital Charges in Service Estimates	10.9	(4,985)	(3,507)	1,478
- Add Loan Repayments, Revenue Contributions and Interest Paid	10.10	35	40	5
Net External Investment Interest Received	10.11	(234)	(261)	(27)
Revenue Contributions to Capital	10.12	331	1,525	1,194
Contributions to / (from) Reserves	10.13	1,364	2,126	762
IAS 19 Pensions Adjustment	10.15	(556)	(564)	(8)
Transfer to Accumulated Absences Reserve	10.16	-	(3)	(3)
Total Financing Adjustments		(4,045)	(644)	3,401
Net Expenditure for District Purposes		18,114	17,983	(131)
Less Financing from Council Tax, RSG and NNDR		(16,607)	(17,029)	(422)
General Grants		(1,396)	(1,413)	(17)
Prior year Collection Fund (Surplus) / Deficit		(142)	(142)	-
Deficit / (Surplus) for Year	10.19	(31)	(601)	(570)

- 10.6 The first row of Table C, above, shows that the net cost of providing the General Fund Services was £18.2m against a budget of £22.2m, a variance of £4.0m. The expenditure is broken down over Services within Appendix 'E'. A summary of the variations is shown below and explained in later paragraphs:

TABLE 'D': General Fund Service Variations 2014/15

	£'000	£'000
General Fund Services' Variations (paragraph 10.5)		(3,939)
Less: Financing Adjustments included in above figure		
- Capital Financing Charges	1,478	
- Revenue Contributions to Capital	1,194	
- Reserve funding, interest and grants	286	
- IAS 19 Pension Adjustments	(8)	
- Transfer to Accumulated Absences Reserve	(3)	2,947
		(992)
Items of Slippage: Earmarked Reserve Requests		407
Adjusted General Fund Services' Variations		(585)

This shows that there was actually a net variance of £585,000 in the service expenditure.

10.7 Other Items

Other items include a large variety of under- and overspendings. These are detailed against individual services in Appendix 'E2'. Some of the notable variations are:

Adverse:

- Increase in Housing Benefits Bad Debts Provision (+£95,000).

Favourable:

- Car Parking Fees and Charges income (-£237,200);
- Changes in Housing Benefit payments net of subsidy (-£222,100);
- Cemeteries and Crematorium income – delay in closure for improvement works(-£150,000);
- General contingency budgets (inflation and cleaning contract) not utilised (-£90,000).

10.8 Capital Financing Charges

The Capital Financing Charges in respect of depreciation and Intangible Assets /REFCUS (Revenue Expenditure Financed from Capital Under Statute) charged to the service accounts has decreased by £1.2m which reflects the Capital Programme being underspent as identified in Section 9. As the capital spend has reduced, so have the charges that need to be made to services in respect of this expenditure.

10.9 Financing Adjustments

The largest component of the Financing Adjustments is income shown in respect of Capital Charges (£3.804m actual). This income reflects the Capital

Financing Charges made to services as discussed in paragraph 10.8 being reversed out so that they do not impact on the Council Tax.

- 10.10 Borrowing costs including Minimum Revenue Provision has increased by £5,200 mainly due to the 2014/15 accrued interest on refunded overpayments of service charges (£4,800) and interest paid (£400) on a VAT assessment.
- 10.11 Gross investment interest receipts were £439,500 which is £38,700 more than the latest budget of £400,800. This is apportioned to the General Fund and HRA, giving the former an additional £27,000 above the budgeted £234, and the HRA £11,300 more than the latest budget of £167,000.
- 10.12 The revenue financing of the Capital Programme (Revenue Contributions to Capital) includes Government Grants financing expenditure to be accounted for as REFCUS (see paragraph 10.8 above) within the Service Accounts. These grants relate to Private Sector Housing Disabled Facilities Grants.
- 10.13 An increase in contributions to Reserves of £1,169,000 reflects the actual financing requirements of the Council. (This figure comprises the £407,000 Earmarked Reserves in row 2 of table C, and also the further £269,000 contributions to/from reserves shown.) This also reflects an additional £493,000 Retained Business Rates being allocated to the Business Rate Volatility Reserve.
- 10.14 Under International Financial Reporting Standards (IFRS) specific grants and contributions that have been received but are unused at the year end need to be transferred to an earmarked balance for future financing decisions. Previously, they would have been treated as "income in advance" and removed from the service accounts for the year under review and, effectively, slipped to the new financial year. £173,900 was released from this reserve to fund expenditure within service accounts and £179,900 was transferred to the reserve in respect of contributions towards future expenditure (see Appendix 'G' for the overall balance).
- 10.15 IFRS requires an authority to recognise the cost of retirement benefits in the net cost of services when they are earned by employees, rather than when the benefits are eventually paid as pensions. However, the charge we are required to make against council tax is based on the cash payable in the year, so the real cost of retirement benefits is reversed out 'below the line'. Current service costs are based on the actuarial assumptions which apply at the start of the accounting year.
- 10.16 IFRS also requires an authority to accrue for the cost of any time owing to officers (e.g. untaken leave, balance of flexi-time hours, time off in lieu, etc.), that is carried forward to the new financial year, since they relate to entitlements earned during the old financial year, rather than when the absences are eventually taken. However, the costs required to be made against council tax is based on the cash payable in the year, so the real cost of absence accruals is reversed out 'below the line'. The amount included in the accounts (£3,400) is the change between the reversal of the accrual carried forward from 2013/14 (£251,200) and the new accrual brought forward from 2015/16 (£254,600). This is shown as the Accumulated Absences Reserve in the table above.
- 10.17 Most of the variances in the financing adjustments shown in paragraphs 10.8 - 10.16 have no impact upon the overall finances of the Council. In many cases

they reflect items which need to be charged to the costs of services (so as to ensure that services show the full cost of their provision for comparability) being reversed out so as to have no overall impact upon the Council's resources. This notably includes Capital Charges and the pension adjustments. The one variance which does directly impact upon the Council's overall net spend is investment interest (paragraph 10.10) where the income received was above the figure included within the budgets.

10.18 General Fund Balance

The Council Tax Setting report in February 2015 identified a surplus of £221,000 for the year, which was subsequently allocated to the Contingency Budget 2015/16 and is reflected in the latest budget figures.

10.19 Taking all of the above items into account there is a net surplus for the year of £600,800.

11. TREATMENT OF GENERAL FUND SURPLUS

11.1 In February 2015 it was anticipated that there would be a surplus of £221,000 on the General Fund, which was subsequently appropriated to the 2015/16 Contingency Budget. The final position is a further surplus of £600,800 as referred to in paragraph 10.19.

11.2 It is recommended that of the surplus £200,000 be allocated to the Contingency Budget 2015/16, £150,000 be allocated to reduce the Crematorium income budgets in 2015/16 and the remaining balance of £250,800 be appropriated to General Fund Balance for where its use will be considered further as part of the July Executive Budget Review report.

11.3 In July it is intended to present a detailed update on the financial projections, including a fuller analysis of the impact of the Business Rates Retention scheme.

12. RESERVES AND PROVISIONS

12.1 There are no other changes to the Council's reserves or provisions. A full list of the Council's Reserves and Provisions and their balances at 31st March 2015 can be found in Appendix 'G'. These balances include the above appropriations.

13. HOUSING REVENUE ACCOUNT

13.1 Housing Revenue Account Budgets for 2014/15 were approved by Council on 26th February 2014 when rents were increased by an average of £3.15 per week.

13.2 The HRA for 2014/15 has now been finalised and is summarised in Appendix 'H'. This shows a balance on the HRA at 31st March 2015 of £1,353,400, as per the latest budget.

13.3 Within the HRA there are a number of variances, the most significant overspends being on the contract for Void Repairs £668,900(A) and Responsive Repairs £617,500(A). These budgets were reduced £353,100 to reflect the

savings that consultants projected from Open Book processes, however despite reported savings in unit costs the total cost of works has increased significantly. HHSRS (housing health and safety rating system) rules have increased void work necessary, especially garden works. Also as in 2013/14 capital and planned works have been carried out on this contract but not charged out to other budgets when paid. Measures are being taken to increase control of works, including reintroducing pre-inspections by WDC staff.

- 13.4 The most significant underspend is asbestos surveys and removals, £448,500(F), as only essential works have been carried out whilst contracts were being tendered.
- 13.5 More detailed information on the major variances between latest estimates and actual performance can be seen in Appendix 'H'.
- 13.6 In addition there are three areas where budgeted expenditure was committed to in 2014/15 but will not be incurred until 2015/16: £71,000 for Sheltered Scheme Fire Alarm system replacement & upgrade, £29,000 for Legionella testing following the development of a legionella management programme, £80,400 for planned electrical upgrades to proceed now the contract has been extended and the service redesign completed. These are all areas where not carrying out the required work would impact on health and safety. Therefore it is recommended that the 2015/16 HRA budget is increased by £180,400.
- 13.7 It should be noted that although the specific budgets for these items were not spent in 2014/15, overall the HRA overspent in 2014/15, primarily due to void & responsive repairs. This means that there is no overall underspend to 'slip' so funding these works will reduce the amount that can be contributed to the HRA Capital Investment reserve in 2015/16 by £180,400. The overall position will be monitored throughout the year. Should it become apparent that further funding is required to meet the works required, this will be reported to Executive with a recommendation for such works to be funded from HRA Reserves.

Overall there is a net adverse variance of £379,800 on HRA services, which has reduced the contribution to the HRA Capital Investment from the budgeted £5.32m to £4.94m.

- 13.8 The budgeted 2015/16 contribution to the HRA Capital Investment Reserve will be reduced by £239,500: £59,500 for Capital slippage funded from HRA revenue contributions as described in section 9, and £180,400 for Revenue maintenance as described in section 13.

14. HOUSING CAPITAL INVESTMENT AND MAJOR REPAIRS RESERVES

- 14.1 In addition to the HRA there are other reserves available to fund HRA related expenditure; these reserves are summarised in Appendix 'I'.
- 14.2 The Major Repairs Reserve (MRR) is a statutory account into which at least the annual depreciation of the HRA dwelling stock is transferred. This reserve is used to fund capital repairs and maintenance; it could also be used to repay debt. In this transitional period within the first 5 years of self-financing, the Major Repairs Allowance specified under the former Housing Subsidy system is used as a proxy to calculate amount to transfer.

- 14.3 After funding all relevant Capital expenditure the Major Repairs Reserve has increased from £0.764m to £2.599m.
- 14.4 The HRA Capital Investment Reserve was set up for the funding of major future developments, for example the redevelopment of Fetherston Court. The balance at 1st April 2014 was £17.731m. During 2014/15 £4.941m was contributed from the HRA and £1.113m was used to fund expenditure acquiring and constructing housing, giving £21.558m in the reserve at 31st March 2015.

15. COLLECTION FUND

- 15.1 The Collection Fund Income and Expenditure Account is set out in Appendix 'J'. This is the statutory account that contains the transactions with respect to the collection and distribution of council tax and business rates.
- 15.2 As at 31st March 2015, the surplus on the Council Tax Collection Fund was £500,900 a reduction of £693,100 from the opening surplus of £1,194,000. During 2014/15 £1,258,200 of the anticipated surplus on the Collection Fund was paid to the three main recipients of Council Tax. Excluding the above payments there was an operational surplus for the year of £565,100. This surplus for the year arises from where the Council Tax due is greater than originally anticipated. This large increase is primarily due to the change to the level of Council Tax Reduction claims (replacing council tax benefits), with the associated change in accounting. The cost of the new Council Tax Reduction scheme was less than had been allowed for when the tax base was set at the end of 2013. In addition, the net effect of the changes to council tax discounts and new properties have all contributed to the net surplus. This surplus arose on Council Tax income of £77.3m.
- 15.3 Following the statutory mid-January review of the Collection Fund it was estimated that it would be in balance at 31st March 2015. Following a review of the outstanding Council Tax arrears the Bad Debts provision has been left at £750,000. The surplus balance on the Collection Fund which will be assessed later in the year as part of the Budget Setting process. The Council's share of this surplus amounts to £54,900.
- 15.4 2013/14 saw the introduction of a new Business Rate Retention Scheme. Under the former arrangements the Council acted as an agent of the Government whereby all net income collected was passed to the Government for them to distribute nationally.
- 15.5 Under the scheme initial estimates for the collectable income for the year are used. 50% is forwarded to the Government, 10% to the Warwickshire and Coventry Local Pool and 40% retained by Warwick District Council.
- 15.6 The Council's share is approximately £27.5m. This is clearly far in excess of the Government's assessment of the Council's requirements. Consequently, the Government then takes a further tariff payment (£22.5m) leaving the Council with £5m. Initial estimates suggested that income would still exceed the Government's assessment of the Council's requirements and a further Levy of £695,000 was calculated. The outturn for the year is less than originally forecast resulting in a deficit £9.4m on the Collection Fund against the £66m due. The levy due has been reduced by £578,600. This, with the balance due for Small Business Rate Relief Grant and reduced surplus has resulted in an

increase in the Business Rates credited to the General Fund for 2014/15 of £422,000. The deficit will be apportioned over the relevant bodies in 2015/16 and 2016/17.

- 15.7 The downturn in the amount of business rates retained reflects the large level of backdated appeals outstanding. Whilst many appeals have been processed by the Valuation Office Agency during the year, many new appeals were lodged towards the end of 2014/15. It is necessary for a prudent approach to be adopted in closing the accounts and reflecting the potential success of these appeals. As referred to in paragraph 11.3 more details on the business rates retention scheme will be included within the July Budget Review report.
- 15.8 Figures relating to collectable amounts, arrears and bad debts provision are set out in Appendix 'K'. The bad debts provision, as a proportion of the amount collectable plus gross arrears, has reduced from 1.03% to 0.85%. The Council Tax collection rate for 2014/15 was 98.5% (2013/14 98.5%) and 99.1% (2013/14 98.7%) for Business Rates, the latter being an improvement on the previous year.

16. CONCLUSION

- 16.1 Whilst the Council can carry forward its capital underspend of £5.3m, this underspend represents 36% of the latest Housing Investment Programme and 27% of the latest Other Services Capital Programme for 2014/15. In reviewing and planning future programmes officers need to consider how they can achieve planned levels of expenditure more closely.
- 16.2 The general fund showed a surplus of £600,800. After stripping out the capital financing changes, which have no net effect, the main reasons for this change are:

Adverse:

- Increase in Benefits Bad Debts Provision (+£95,000).

Favourable:

- Car Parking Fees and Charges income (-£237,200);
- Changes in Housing Benefit payments net of subsidy (-£222,100);
- Cemeteries and Crematorium income – delay in closure for improvement works(-£150,000);
- General contingency budgets (inflation and cleaning contract) not utilised (-£90,000).

There are also a number of other revenue variances as set out in Appendix 'E'.

- 16.3 The Council has a robust set of reserves and provisions as shown in Appendix 'G'. Further consideration will need to be given to the reserves and provisions when considering the development of future years' budgets.
- 16.4 The Housing Revenue Account balance is as budgeted. The HRA Capital Investment Reserve balance is £4.03m more than projected due to the contribution from the HRA being £0.38m less than budgeted, £3.76m of works funded from the HRA-CIR being slipped into 2015/16, and £0.65m of project costs being met from alternative funding.

- 16.5 The Council Tax element of the Collection Fund opening surplus balance of £1,194,000 was increased by a surplus in the year of £565,100 less a redistribution of the estimated opening balance to leave a closing surplus balance of £500,900 of which £54,900 is due to this Council. The Business Rates element of the Collection Fund shows a deficit balance of £9.4m at the year end.
- 16.6 Overall, the Council is in a strong financial position, having accommodated expenditure within the agreed budget and been able to make contributions to reserves in excess of amounts originally budgeted for 2014/15. However, as with the rest of the public sector, the medium/long term outlook still requires the Council to make further financial savings. An updated position on this will be presented to the Executive later in the summer.

CAPITAL EXPENDITURE 2014/2015

	Latest 2014/15 £	Actual 2014/15 £	Variation 2014/15 £
<u>HOUSING INVESTMENT PROGRAMME</u>			
<u>Housing Revenue Account (HRA) related HIP</u>			
New Build/Reprovision of Housing	6,614,800	2,855,281	(3,759,519)
Improvement/Renewal Works	4,808,800	4,236,083	(572,717)
Lettings Incentive Scheme	100,000	80,525	(19,475)
Total HRA related HIP	11,523,600	7,171,889	(4,351,711)
<u>General Fund (GF) Housing related HIP</u>			
Registered Providers	450,000	458,073	8,073
Private Sector Housing	610,200	428,682	(181,518)
Total GF Housing related HIP	1,060,200	886,755	(173,445)
TOTAL HOUSING INVESTMENT PROGRAMME	12,583,800	8,058,644	(4,525,156)
<u>OTHER SERVICES PROGRAMME</u>			
Chief Executive & CWLEP	138,500	96,615	(41,885)
Health & Community Protection Services	518,500	387,844	(130,656)
Culture Services	296,900	290,909	(5,991)
Development Services	521,400	215,252	(306,148)
Finance	76,400	47,122	(29,278)
Neighbourhood Services	1,385,900	1,119,494	(266,406)
TOTAL OTHER SERVICES PROGRAMME	2,937,600	2,157,236	(780,364)
TOTAL CAPITAL PROGRAMME	15,521,400	10,215,880	(5,305,520)

Capital Funding 2014/15

	Latest 2014/15 £	Actual 2014/15 £	Variation 2014/15 £
Housing Investment Programme 'HIP'			
Prudential Borrowing	-	-	-
Capital Receipts	496,900	475,181	(21,719)
Capital Receipts: One for One replacement	379,100	378,872	
External Contributions - (RP/Other GF Housing)	713,800	1,418,223	704,423
Major Repairs Reserve	4,717,700	4,187,809	(529,891)
Capital Grant	362,300	338,541	(23,759)
RCCO - Housing Revenue Account	187,100	124,801	(62,299)
Housing Capital Investment Reserve	5,522,900	1,131,219	(4,391,681)
Planning Public Open Space Reserve	4,000	3,998	(2)
New Homes Bonus	200,000	-	(200,000)
Total HIP Funding	12,583,800	8,058,644	(4,524,928)
Other Services Programme			
Capital Receipts	490,600	461,350	(29,250)
Revenue Contributions to Capital Outlay	27,300	23,226	(4,074)
Service Transformation Reserve	6,200	5,998	(202)
External Contributions	600,200	486,583	(113,617)
Capital Investment Reserve	1,360,300	968,910	(391,390)
Contribution from Equipment Renewal Reserve	12,600	3,953	(8,647)
Car Parks R&M Reserve	40,000	-	(40,000)
ICT Replacement Reserve	31,700	14,112	(17,588)
Gym Equipment Reserve	60,000	59,136	(864)
Public Amenity Reserve	308,700	133,968	(174,732)
Total "Other Services" Funding	2,937,600	2,157,236	(780,364)
Total Capital Funding	15,521,400	10,215,880	(5,305,292)

	Projected Balance 31-Mar-15 £	Balance c/fwd 31-Mar-15 £	Variation 2014/15 £	Financing of 2014/15 Slippage £	Balances c/fwd after Slippage £
Total Balances Carried Forward					
Housing Investment Programme 'HIP'					
MRA Balance carried forward	2,058,820	2,598,818	539,998	341,900	2,256,918
Housing Capital Investment Reserve	17,514,915	21,558,832	4,043,917	3,759,500	17,799,332
Revenue Contributions to Capital Outlay from HRA	-	-	-	59,500	-
Any Purpose Usable Capital Receipts carried forward	4,448,839	4,470,558	21,719	153,700	4,316,858
New Build Usable Capital Receipts carried forward	585,252	775,774	190,522	-	775,774
Capital Grant - (RP) carried forward	138,000	138,000	-	-	138,000
Capital Grant - Other carried forward	275,402	249,168	(26,234)	-	249,168
External Contributions - (RP) carried forward	795,802	347,543	(448,259)	-	347,543
External Contributions - Other carried forward	5,778	5,778	-	-	5,778
Total HIP Balances Carried Forward	25,822,808	30,144,471	4,321,663	4,314,600	25,889,371
Other Services					
Capital Receipts	293,000	337,965	44,965	21,526	316,439
External Contributions & Grants	618,400	700,215	81,815	60,221	639,994
Capital Investment Reserve	3,061,700	3,550,948	489,248	378,776	3,172,172
Other Capital Reserves	2,310,100	2,514,507	204,407	222,611	2,291,896
Total Other Capital Balances Carried Forward	6,283,200	7,103,635	820,435	683,134	6,420,501
Prudential Borrowing not utilised in 2014/15	-	-	-	-	-
Slippage to be met from grants and external contributions to be received in 2015/16	-	-	-	-	-
Total Capital Resources Carried Forward	32,106,008	37,248,106	5,142,098	4,997,734	32,309,872

Capital Expenditure - Reasons for Major Variations 2014/15

Housing Investment Programme 2014/15

£

£

Slippage to 2015/16

Housing Landlord

C248	Electrical Fitments	Delays in programme whilst awaiting completion of service redesign and extension of contract	(287,300)
C239	HRA Aids & Adaptations	Agreed works to be completed within ongoing programme	(45,800)
C261	Environmental Improvements	Agreed project to be completed 2015/16	(40,000)
C267	Lettings Incentive Scheme	Tenants Incentive Grants agreed but not yet payable	(19,500)
C399	Tannery Court Biomass Boiler	Completion of project	(8,800)

Housing Landlord - Major Redevelopment

C388/	Sayer Court Development	Unavoidable delays in programme due to rooftop agreement	(2,869,300)
C389	(Fetherston Court site)		
C421	SW Warwick Housing Acquisition	Expenditure profile in line with final programme, no change to overall cost	(890,200)

Private Sector Housing Grants

C277	Disabled Facilities Grants	Grants to be paid 2015/16	(153,700)
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Total Slippage to 2015/16

(4,314,600)

Savings

Housing Landlord

C246	Kitchen & Bathroom Replacement	Capitalisable Void Kitchen & Bathroom replacements significantly lower than budgeted for	(111,684)
C244	Window & Door Replacement	Small saving on programme	(21,862)
C399	Tannery Court Biomass Boiler	Saving on project, after slippage above	(12,734)
C242	Defective Flooring	Reactive budget	(20,652)
C263	Thermal Insulation	No planned programme, small budget kept for responsive works not required	(11,650)
C240	Roof Covering	No planned programme, small budget kept for responsive works not fully spent	(8,336)
	Improvements & Renewals	Total of smaller underspends	(17,159)

Housing Landlord - Major Redevelopment

	Slippage above rounded to nearest £100		(19)
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Private Sector Housing Grants

	Private Sector Housing Loans	reduced take up	(14,144)
	Private Sector Housing Grants	reduced take up	(13,692)

Total Savings

(231,932)

Overspends

Housing Landlord

C249	Central Heating Replacement	Predominantly reactive works. This is only 1% of budget, and more than offset by savings above	13,303
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Housing Strategy

C417	W2 Bowling Green Street	Small increase in cost plus capitalised fees	8,073
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Total Overspends

21,376

Total Housing Investment Programme

(4,525,156)

Housing Investment Programme in Summary:

Slippage to 2015/16	(4,314,600)
Savings	(231,932)
Overspends	21,376
Total Variances	(4,525,156)

Other Services Capital Programme 2014/15

Resources b/fwd from future

C377	Broadband UK	Variation in phasing of expenditure.	152	152
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Slippage to 2015/16

C222	Replacement P.C's & Printers	Scheme continuing in 2015/16.	(10,476)	
C407	Public Service Network Changes	Scheme continuing in 2015/16.	(2,950)	(13,426)

Saving

C409	Public Service Network-Councillors' Ipads	Scheme complete.	(202)	(202)
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Items charged to revenue				(28,364)
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TOTAL CHIEF EXECUTIVE & CWLEP PORTFOLIO				(41,840)
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HEALTH & COMMUNITY PROTECTION SERVICES

Slippage to 2015/16

C347	Cubbington Flood Alleviation Partnership	Further expenditure in 2015/16 including a concrete pipe and compensation payments. Final savings in 2015/16 will be earmarked for maintenance payments.	(120,177)	(120,177)
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Items charged to revenue				(10,479)
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TOTAL COMMUNITY PROTECTION SERVICES				(130,656)
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CULTURE SERVICES

Slippage to 2015/16

C331	New Gym Equipment	Scheme continuing in 2015/16.	(864)	(864)
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Saving

C400	Town Hall Refurbishment	Scheme complete.	(8,152)	(8,152)
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Overspend

C390	Victoria Park Bowling Green	Unforeseen works to meet Health & Safety regulations re sloping around green and retention on the pavilion.	8,585	8,585
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Items charged to revenue				(5,542)
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TOTAL CULTURE SERVICES				(5,973)
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DEVELOPMENT SERVICES

Slippage to 2015/16

C079	Conservation Action Programme	Required for committed grants.	(48,275)	
	26 Hamilton Terrace Gaming		(1,054)	
C418	Incubation Hub	Final furniture expenditure in 2015/16		
C419	4 Jury Street, Warwick	Completion works in April 2015.	(7,000)	
C411	West Midlands Reserve & Cadet Force - New Building	Planning permission granted but scheme delayed due to third party involvement.	(200,000)	
C368	Jubilee House	Scheme continuing in 2015/16.	(21,526)	(277,855)

Overspend

C410	2nd Warwick Sea Scouts' Headquarters	Legal fees in 2014/15.	175	175
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Items charged to revenue				(28,448)
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TOTAL DEVELOPMENT SERVICES				(306,128)
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FINANCE SERVICES**Slippage to 2015/16**

C101 Rural Initiatives	Budget required for committed schemes yet to be paid out.	(29,278)	(29,278)
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TOTAL FINANCE SERVICES			(29,278)
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NEIGHBOURHOOD SERVICES**Slippage to 2015/16**

C023 St Nicholas Park Warwick Improvements	Delayed due to consultation with Ward Councillors and then Friends of St. Nicholas Park. The budget will be used for landscaping.	(15,397)	
C204 Enhancement of Other Car Parks	Scheme continuing in 2015/16.	(40,000)	
C381 Play Area Improvement Programme	Scheme continuing in 2015/16. Delayed due to lack of staff resources.	(168,321)	
C366 Leamington Cemetery Extension	Seeding, mowing and miscellaneous works in 2015/16.	(6,761)	
C375 Oakley Wood Crematorium Improvements	Scheme continuing in 2015/16.	(11,055)	(241,534)

Resources b/fwd from future years

C367 Recycling	Variation in phasing of expenditure	57,271	57,271
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Overspend

C412 Land off Radford Road	Stamp Duty Land Tax of £1,900 and legal fees of £1,267.	3,167	3,167
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Items charged to revenue			(85,266)
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TOTAL NEIGHBOURHOOD SERVICES			(266,362)
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OTHER SERVICES CAPITAL PROGRAMME IN SUMMARY:

Total of Slippage to 2015/16	(683,134)
Total Savings	(8,354)
Overspends	11,927
Minor over/underspends not included in analysis above	(127)
Resources b/fwd from future years	57,423
Total of Items Charged to Revenue	(158,099)
	(780,364)

2014/15 ACTUAL PRUDENTIAL INDICATORS

- 1.1 The Prudential Capital Finance system which came into force on 1st April 2004 allows authorities to borrow as much as they can prudently afford to pay back from their revenue resources (subject to national safeguards).
- 1.2 The Council set its original Prudential Indicators for 2014/15 in February 2014 and then revised them in February 2015. It is a requirement of the Prudential Code for Capital Finance in Local Authorities that the Council calculates actuals for certain of the indicators and reports upon them after the end of the year to which the indicators relate. The actuals for the relevant indicators are shown below together with a comparison, where appropriate, with the indicator revised in February 2015.

1.3 **Actual ratio of financing costs to net revenue stream**

This ratio sets an upper limit on the proportion of the Council's net revenue streams both for GF and HRA which goes to service debt.

	2014/15 Revised	2014/15 Actual
General Fund	+2.00% to -3.00%	-1.20%
Housing Revenue Account	37.00% to 42.00%	39.41%
Overall	20.00% to 25.00%	22.91%

It can therefore be seen that all three ratios for 2014/15 Actual are within range.

1.4 **Actual capital expenditure for 2014/15**

It should be noted that the General Fund Capital Programme and the General Fund Housing (Registered Providers and Improvement Grants) part of the Housing Investment Programme are to be considered as one.

	2014/15 Revised	2014/15 Actual
General Fund	£3,997,815	£3,043,991
Housing Revenue Account	£11,543,600	£7,171,889
Overall	£15,541,415	£10,215,880

The 2014/15 revised indicator for GF capital expenditure included £1.060m in respect of grants to Registered Providers and Environmental Health Improvement Schemes. In the event, only £0.887m was spent in 2014/15 on these grants. In addition, slippage of £0.683m was incurred in the General Fund Capital programme itself and £0.158m expenditure was charged to revenue as it did not satisfy the criteria required for inclusion as capital expenditure. The most significant items accounting for the underspend on the Housing Revenue Account relate to slippage on the Fetherston Court project of £2.976m and slippage in respect of the acquisition of houses on the South West Warwick

APPENDIX 'D' (Continued)

development which amounted to £0.890m. In addition there were savings within the HRA which accounted for a further £0.489m

1.5 Actual capital financing requirement at 31/3/2015

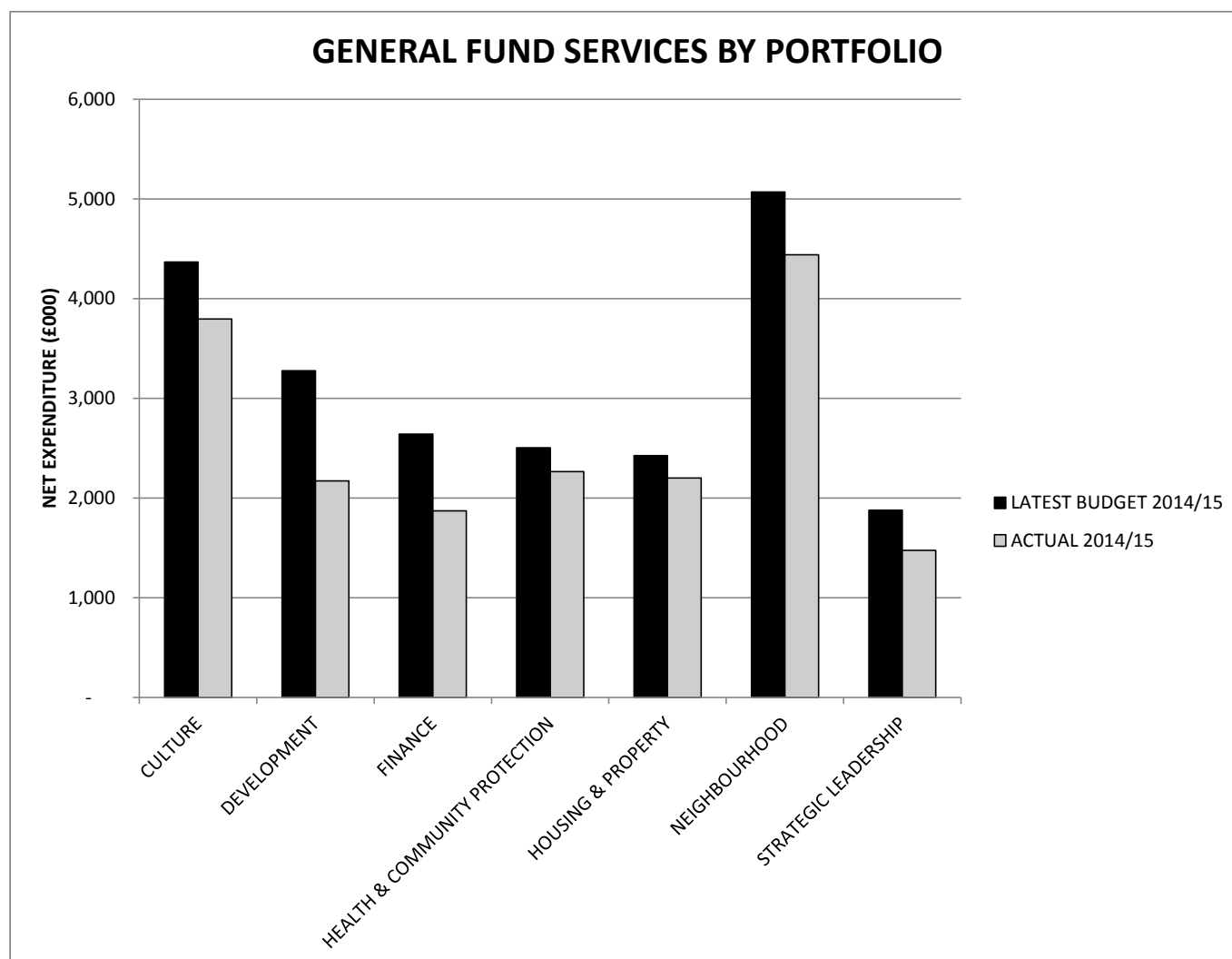
This is a key measure in that it measures the underlying need for an authority to borrow for capital purposes.

	2014/15 Revised	2014/15 Actual
General Fund	-£1,326,896	-£1,326,896
Housing Revenue Account	£135,786,796	£135,786,796
Overall	£134,459,900	£134,459,900

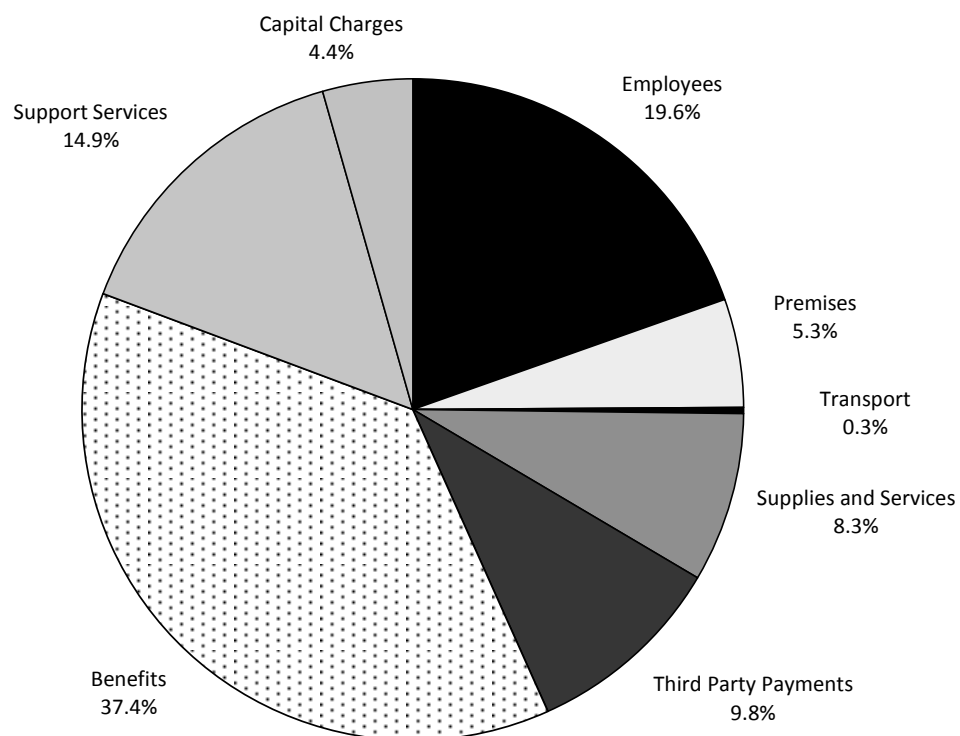
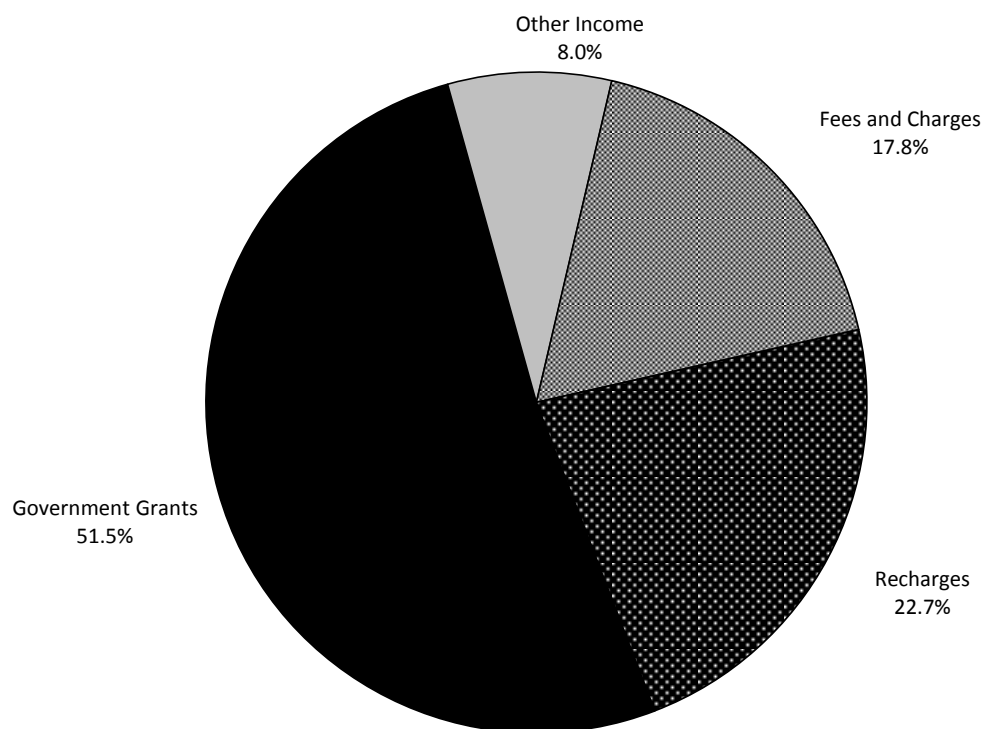
The Council was able to finance its capital expenditure in 2014/15 from within its own means and did not generate any requirement to borrow.

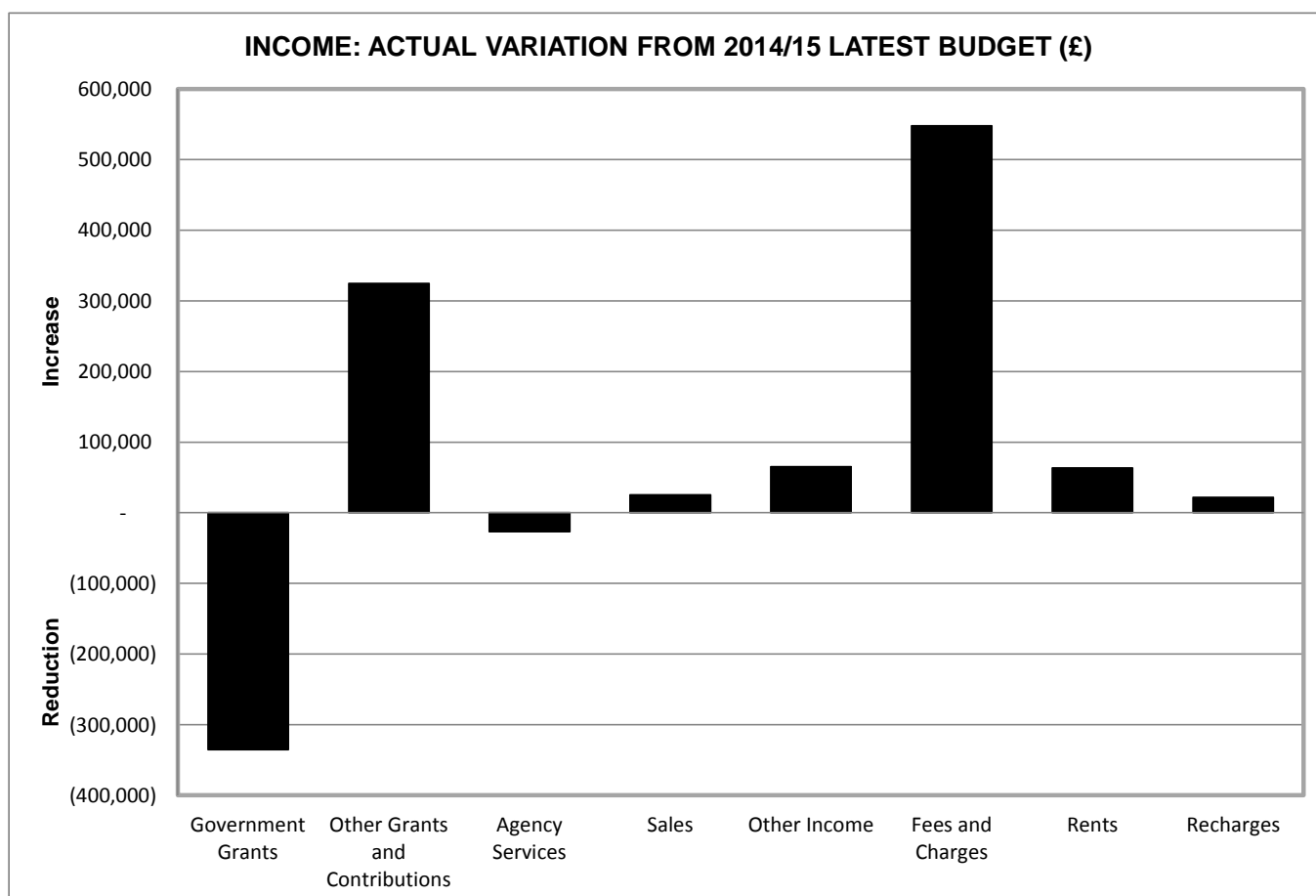
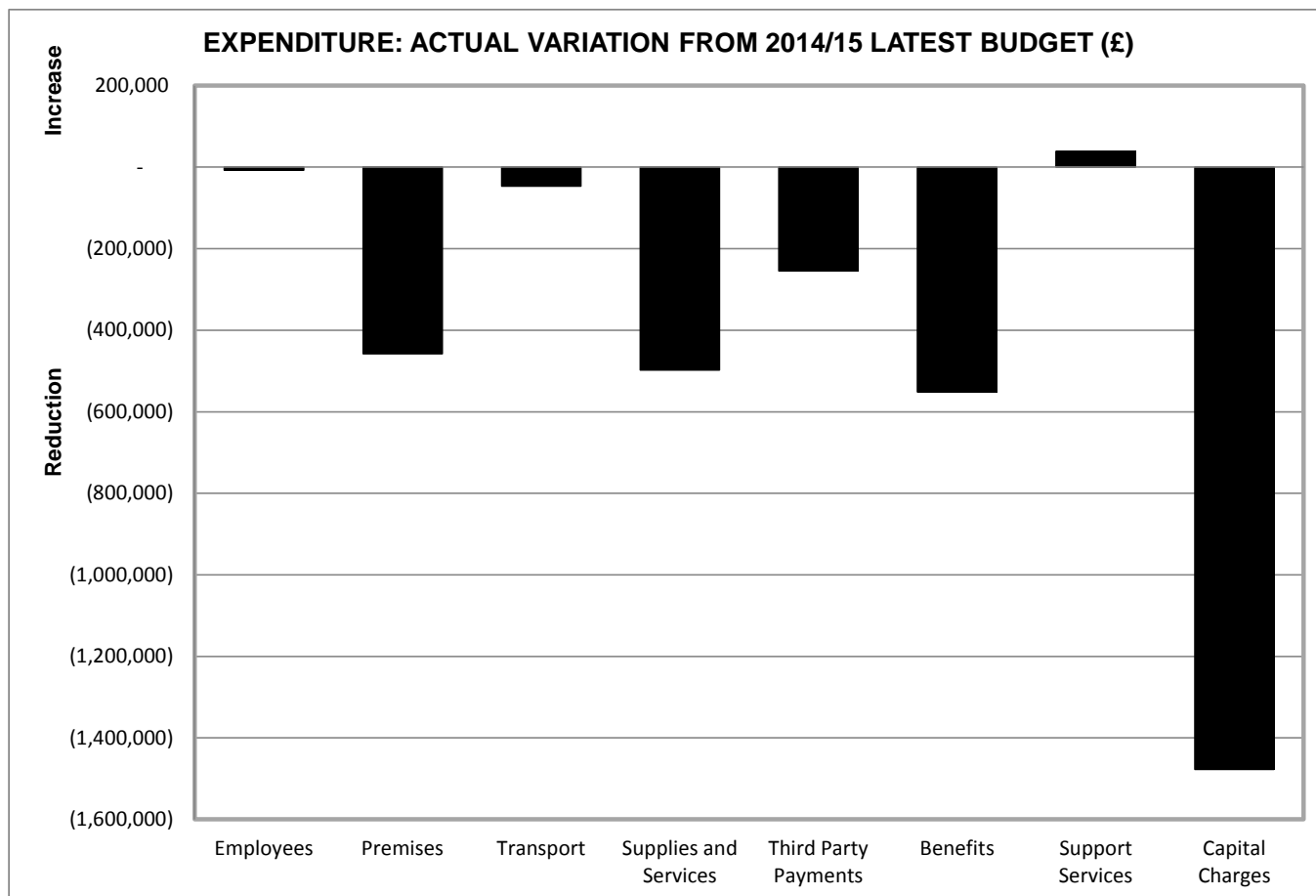
- 1.6 The final indicator that requires reporting at the year end is the amount of external debt outstanding at the year end. The HRA Self Financing debt outstanding at 31st March 2015 was £136,157,000. The principal outstanding at 31st March 2015 on all Finance leases was £44,479 which when added to the external borrowing of £136,157,000 gives £136,201,479 total debt outstanding at 31st March 2015.

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
CULTURE PORTFOLIO	4,365,600	3,796,386	(569,214)	(F)
DEVELOPMENT PORTFOLIO	3,275,900	2,171,225	(1,104,675)	(F)
FINANCE PORTFOLIO	2,642,400	1,872,291	(770,109)	(F)
HEALTH & COMMUNITY PROTECTION PORTFOLIO	2,503,100	2,265,122	(237,978)	(F)
HOUSING & PROPERTY PORTFOLIO	2,426,300	2,198,924	(227,376)	(F)
NEIGHBOURHOOD PORTFOLIO	5,069,300	4,440,643	(628,657)	(F)
STRATEGIC LEADERSHIP PORTFOLIO	1,876,600	1,475,133	(401,467)	(F)
TOTAL GENERAL FUND SERVICES	22,159,200	18,219,724	(3,939,476)	(F)
Replacement of Notional with Actual Cost of Capital				
- Deduct Notional Capital Financing Charges in Estimates	(4,984,700)	(3,506,842)	1,477,858	(A)
- Add Cost of Loan Repayments, Revenue Contributions and Interest Paid	34,944	40,083	5,139	(A)
Net External Investment Interest Received	(233,807)	(261,200)	(27,393)	(F)
Revenue Contributions to Capital	330,721	1,525,607	1,194,886	(A)
Contributions to / (from) Reserves	1,364,379	2,533,232	1,168,853	(A)
IAS19 Adjustments	(555,600)	(563,680)	(8,080)	(F)
Accumulated Absences Account	-	(3,430)	(3,430)	(F)
NET EXPENDITURE FOR DISTRICT PURPOSES	18,115,137	17,983,494	(131,643)	(F)
Less: Revenue Support Grant	(3,514,848)	(3,514,848)	-	
Less: Business Rates Retention	(5,773,318)	(6,195,341)	(422,023)	(F)
Less: General Grants:				
Council Tax Freeze Grant	(78,490)	(78,414)	76	(A)
New Homes Bonus	(1,221,767)	(1,221,765)	2	(A)
Right To Challenge New Burdens Grant	(8,547)	(8,547)	-	
Right To Bid New Burdens Grant	(7,855)	(7,855)	-	
Transparency Setup Grant	-	(5,615)	(5,615)	(F)
Council Tax Support Grant	(79,625)	(79,625)	-	
Council Tax Annex Discount Grant	-	(900)	(900)	(F)
Topsliced Grant Returned (NHB)	-	(10,358)	(10,358)	(F)
Collection Fund (Surplus) / Deficit	(142,000)	(142,000)		
Surplus / (Deficit)	30,357	600,818	570,461	(F)
EXPENDITURE BORNE BY COUNCIL TAX - WARWICK DISTRICT COUNCIL	7,319,044	7,319,044	-	

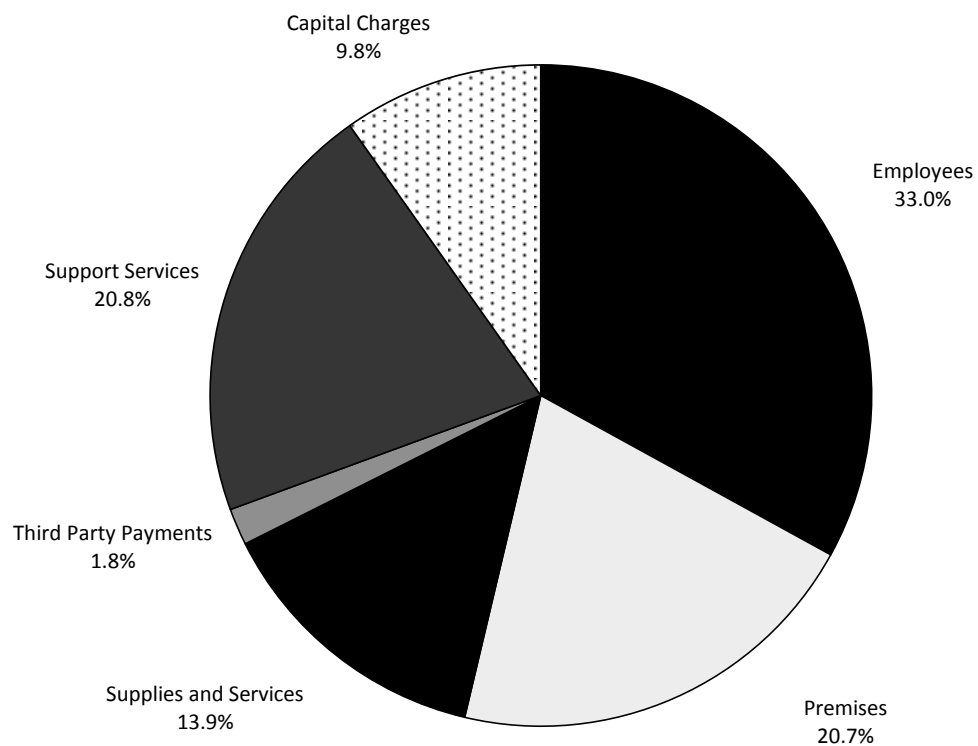
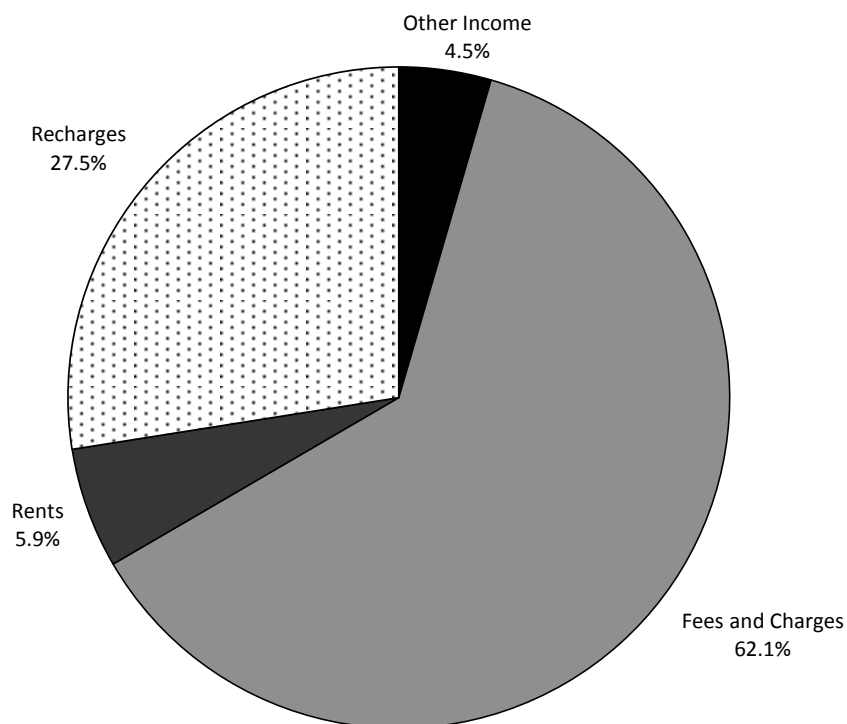


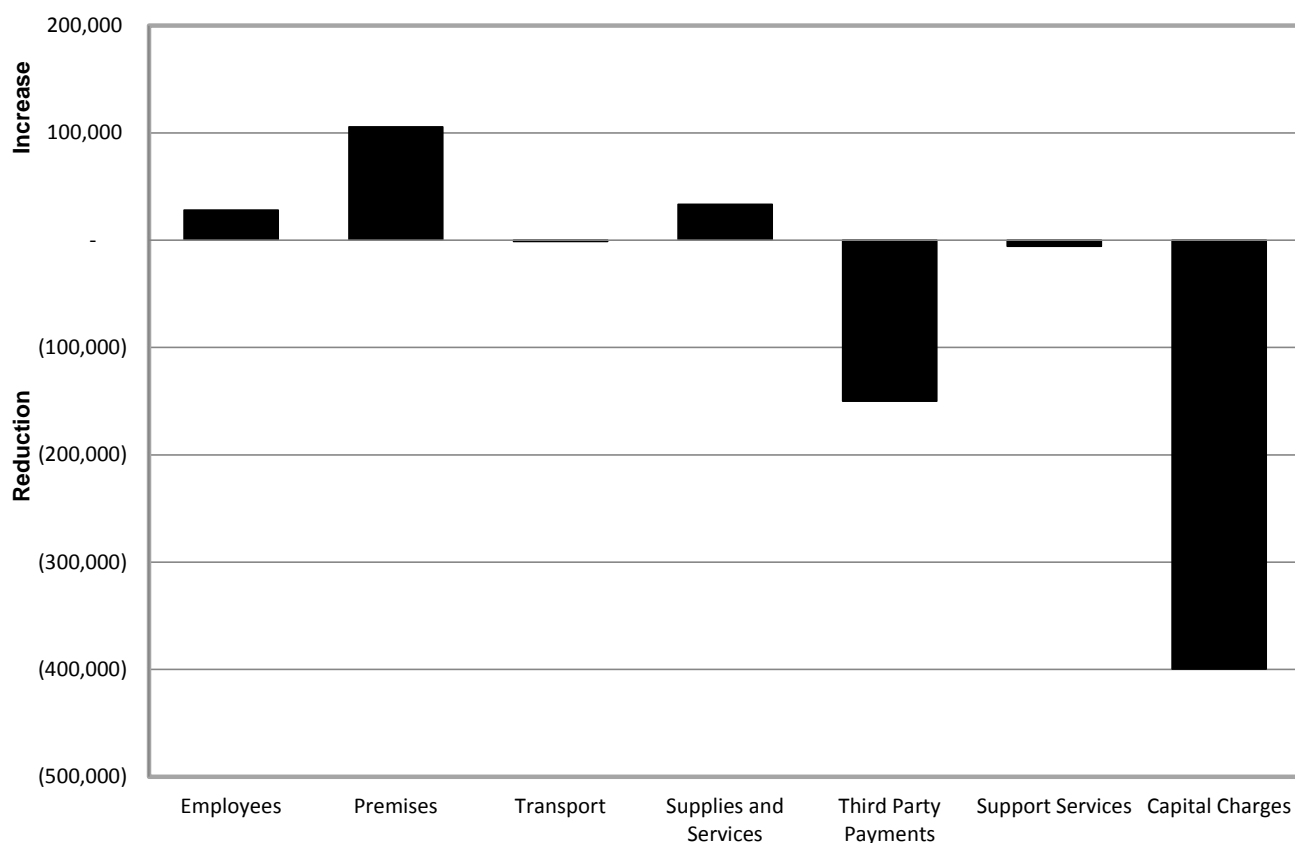
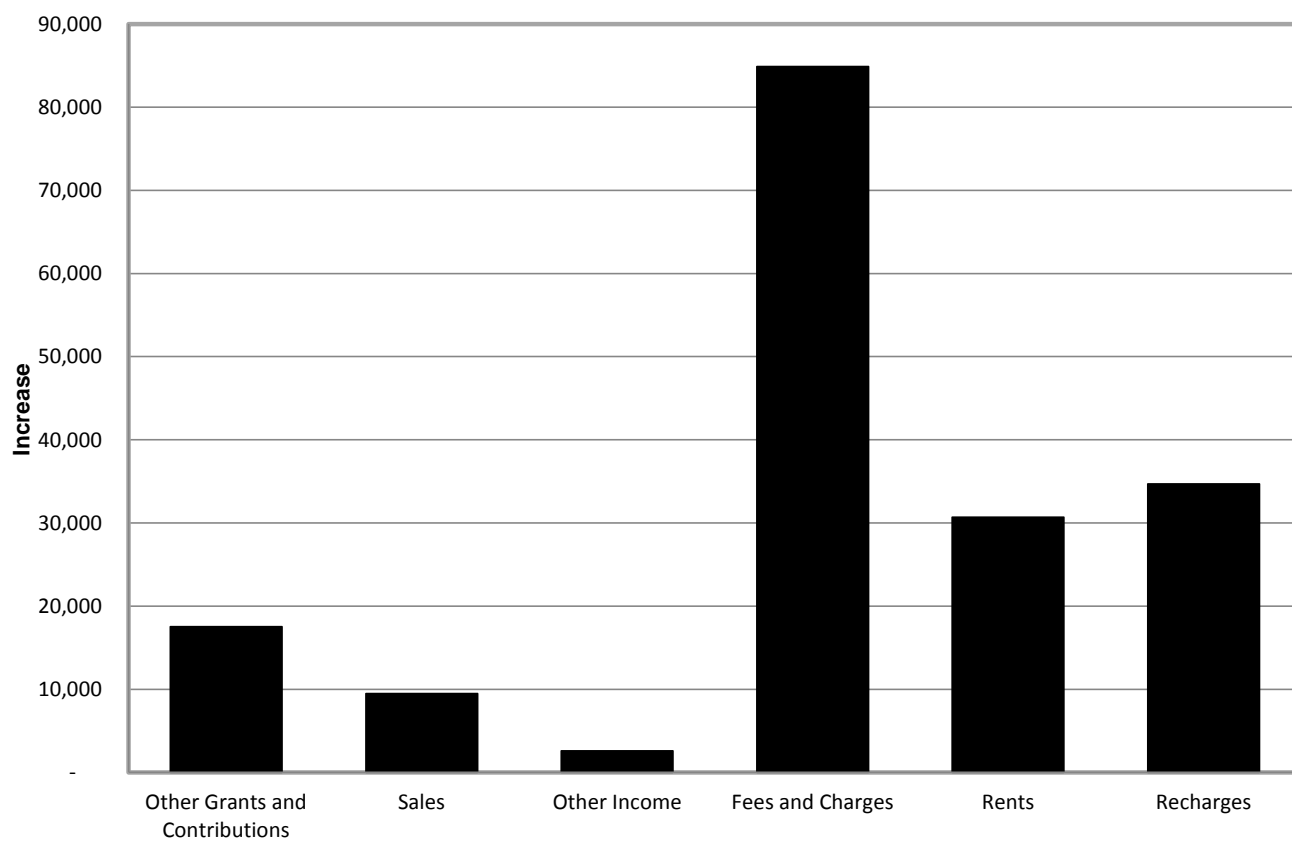
	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £
GENERAL FUND SUBJECTIVE ANALYSIS:			
EXPENDITURE:			
Employees	15,540,700	15,533,258	(7,442) (F)
Premises	4,628,600	4,171,248	(457,352) (F)
Transport	269,600	223,237	(46,363) (F)
Supplies and Services	7,046,300	6,549,007	(497,293) (F)
Third Party Payments	7,987,100	7,732,564	(254,536) (F)
Benefits	30,216,700	29,665,055	(551,645) (F)
Support Services	11,794,400	11,833,281	38,881 (A)
Capital Charges	4,984,700	3,507,399	(1,477,301) (F)
TOTAL EXPENDITURE	82,468,100	79,215,049	(3,253,051) (F)
INCOME:			
Government Grants	(31,755,100)	(31,419,730)	335,370 (A)
Other Grants and Contributions	(1,646,700)	(1,971,438)	(324,738) (F)
Agency Services	(496,000)	(469,061)	26,939 (A)
Sales	(171,100)	(196,424)	(25,324) (F)
Other Income	(919,100)	(984,262)	(65,162) (F)
Fees and Charges	(10,279,400)	(10,827,463)	(548,063) (F)
Rents	(1,220,400)	(1,283,773)	(63,373) (F)
Recharges	(13,821,100)	(13,843,174)	(22,074) (F)
TOTAL INCOME	(60,308,900)	(60,995,325)	(686,425) (F)
NET EXPENDITURE / (INCOME) TO SUMMARY	22,159,200	18,219,724	(7,192,527) (F)

ACTUAL GENERAL FUND SERVICES EXPENDITURE 2014/15**ACTUAL GENERAL FUND SERVICES INCOME 2014/15**

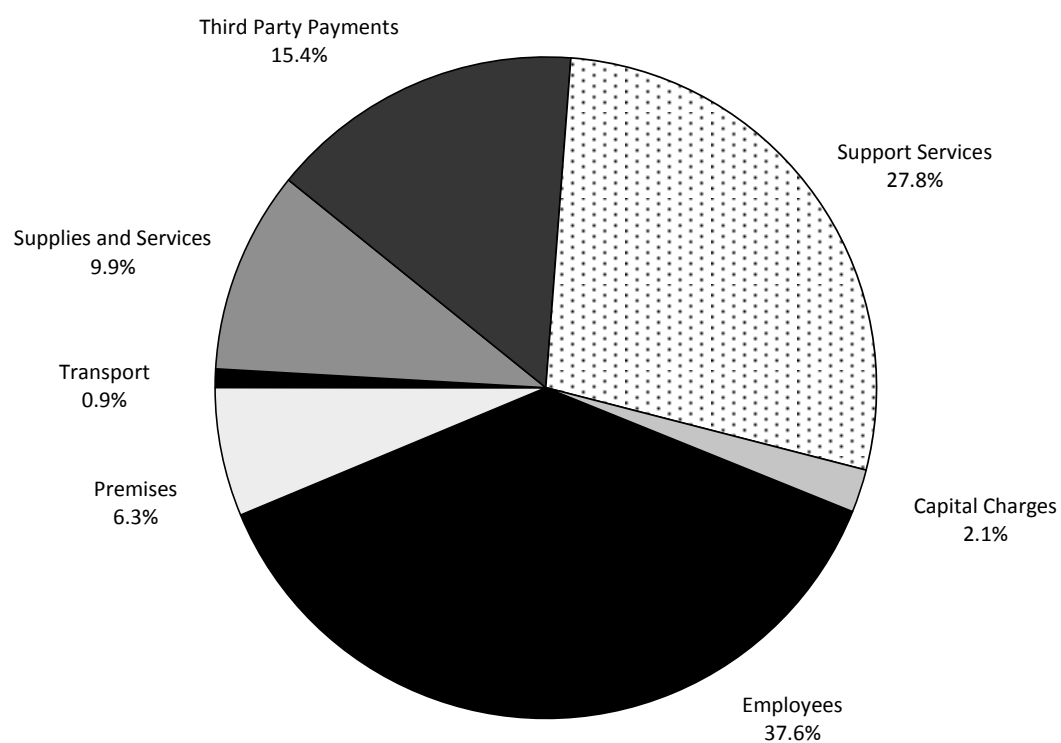
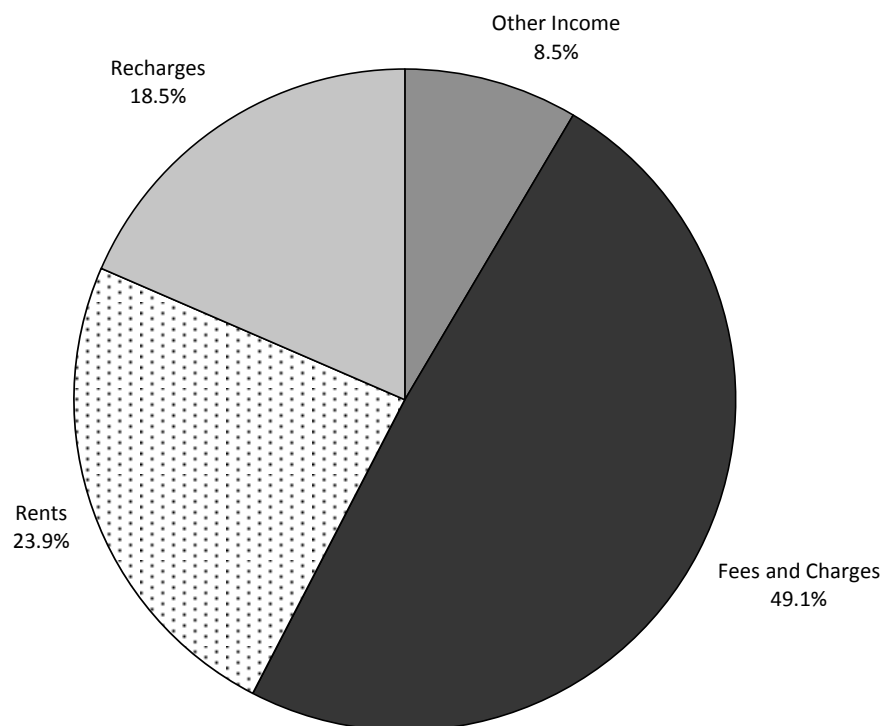


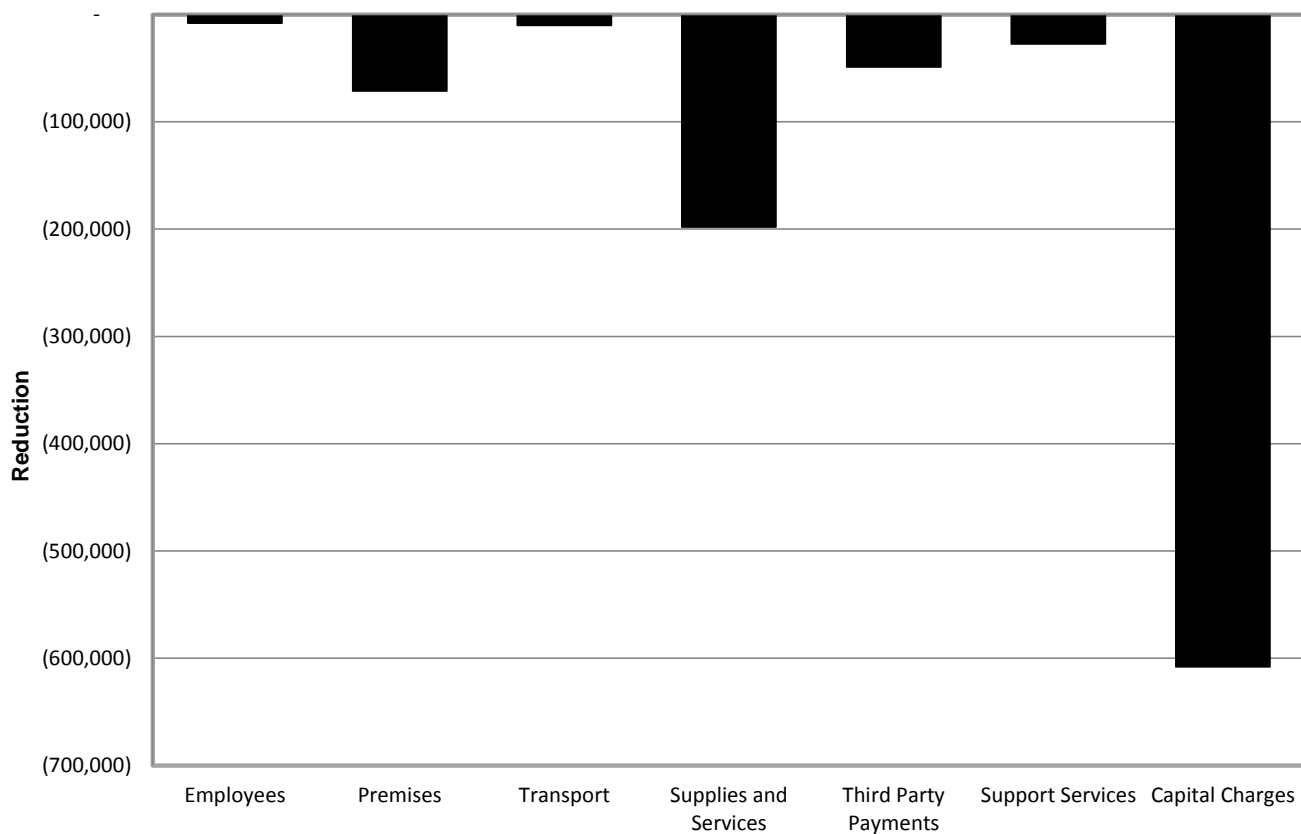
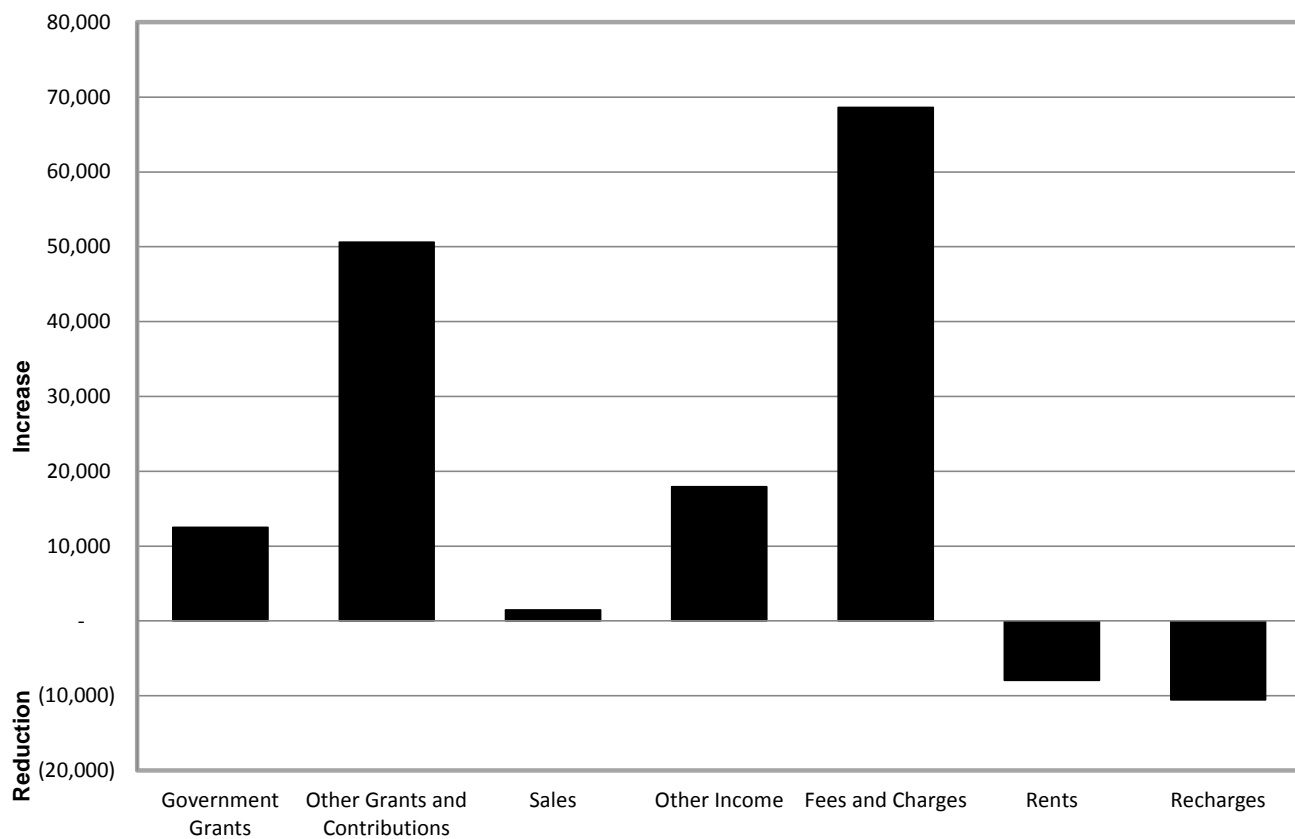
	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
CULTURE PORTFOLIO				
S1275 GOLF COURSE	10,900	49,008	38,108	(A)
S1278 BOWLING FACILITIES	132,200	147,744	15,544	(A)
S1280 EDMONDSCOTE SPORTS TRACK	92,900	111,137	18,237	(A)
S1289 OPEN SPACES EVENTS	501,600	70,831	(430,769)	(F)
S1295 LILLINGTON COMM CENTRE	5,400	4,457	(943)	(F)
S1305 YOUTH SPORT DEVELOPMENT	174,800	165,926	(8,874)	(F)
S1310 CULTURAL SERVICES TECHNICAL SUPPORT TEAM	3,400	-	(3,400)	(F)
S1330 TOWN HALL FACILITIES	96,300	-	(96,300)	(F)
S1335 ROYAL SPA CENTRE	723,800	766,932	43,132	(A)
S1356 CATERING CONTRACT	(37,400)	(33,332)	4,068	(A)
S1365 SPORTS FACILITIES ADMIN	110,200	30	(110,170)	(F)
S1370 ST. NICHOLAS PARK	451,800	523,336	71,536	(A)
S1375 ABBEY FIELDS	369,500	376,776	7,276	(A)
S1380 NEWBOLD COMYN	457,300	519,494	62,194	(A)
S1385 CASTLE FARM	126,200	169,372	43,172	(A)
S1390 MYTON SCHOOL DUAL USE	48,800	18,264	(30,536)	(F)
S1400 MEADOW COMMUNITY SPORTS CENTRE	63,600	44,319	(19,281)	(F)
S1405 ROYAL PUMP ROOMS	1,034,300	862,092	(172,208)	(F)
TOTAL CULTURE PORTFOLIO	4,365,600	3,796,386	(569,214)	(F)
<u>SUBJECTIVE ANALYSIS:</u>				
<u>EXPENDITURE:</u>				
Employees	2,780,500	2,808,674	28,174	(A)
Premises	1,662,300	1,767,953	105,653	(A)
Transport	11,800	10,562	(1,238)	(F)
Supplies and Services	1,153,800	1,187,138	33,338	(A)
Third Party Payments	289,200	139,320	(149,880)	(F)
Support Services	1,776,500	1,770,755	(5,745)	(F)
Capital Charges	1,237,200	837,538	(399,662)	(F)
TOTAL EXPENDITURE	8,911,300	8,521,940	(389,360)	(F)
<u>INCOME:</u>				
Other Grants and Contributions	(21,100)	(38,616)	(17,516)	(F)
Sales	(154,200)	(163,695)	(9,495)	(F)
Other Income	(8,000)	(10,577)	(2,577)	(F)
Fees and Charges	(2,851,200)	(2,936,092)	(84,892)	(F)
Rents	(247,100)	(277,787)	(30,687)	(F)
Recharges	(1,264,100)	(1,298,787)	(34,687)	(F)
TOTAL INCOME	(4,545,700)	(4,725,554)	(179,854)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	4,365,600	3,796,386	(569,214)	(F)

ACTUAL CULTURE EXPENDITURE 2014/15**ACTUAL CULTURE INCOME 2014/15**

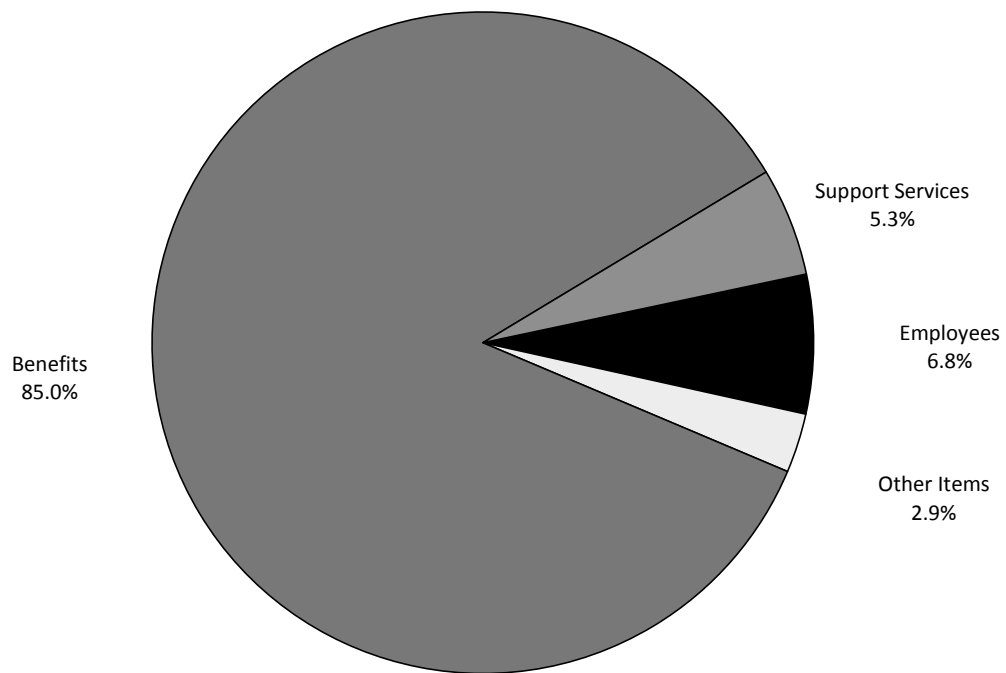
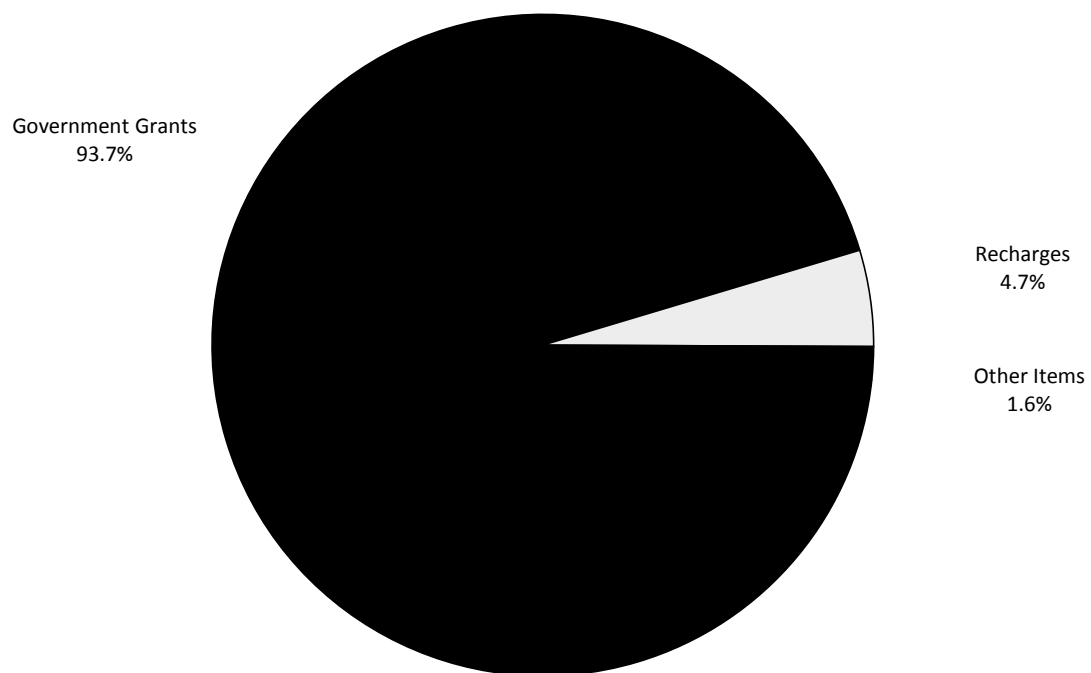
EXPENDITURE: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**INCOME: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**

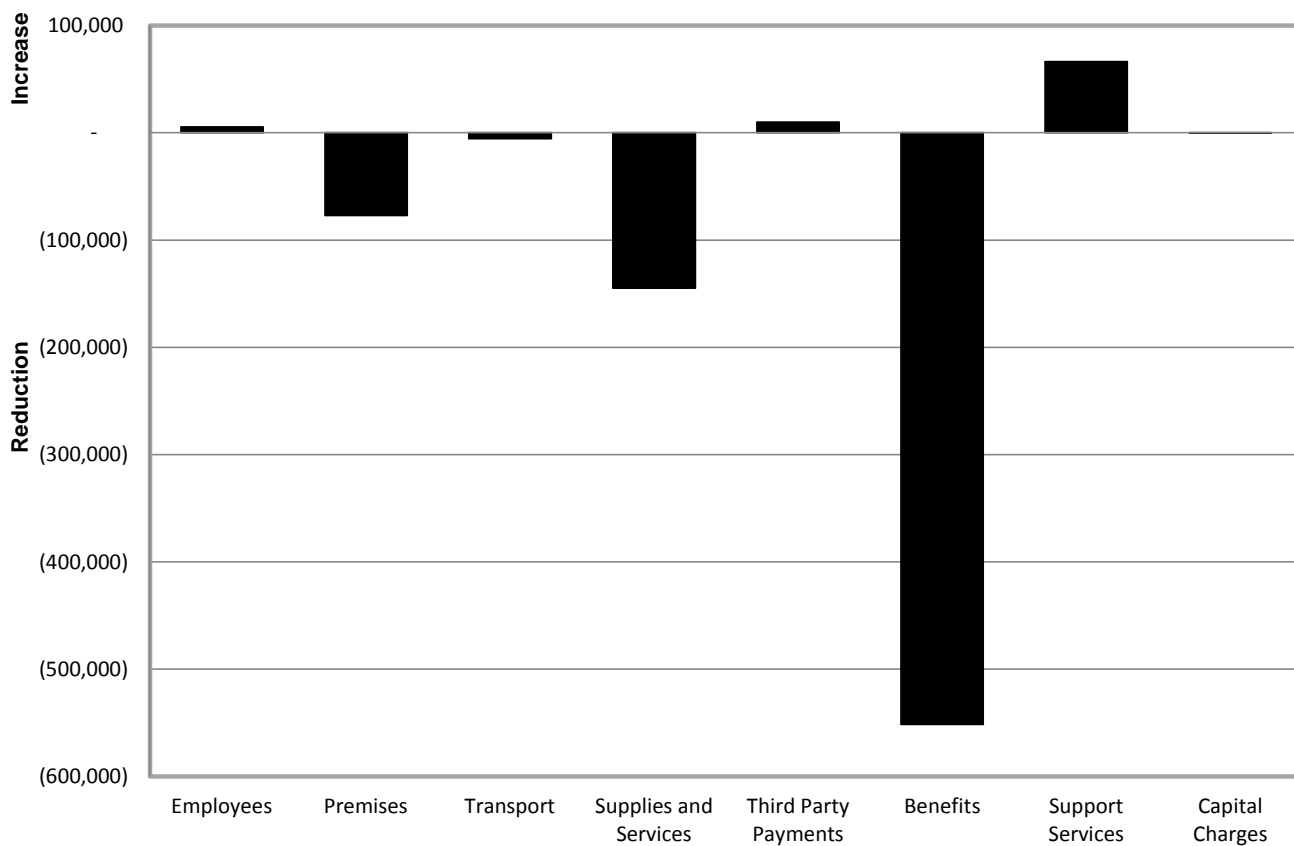
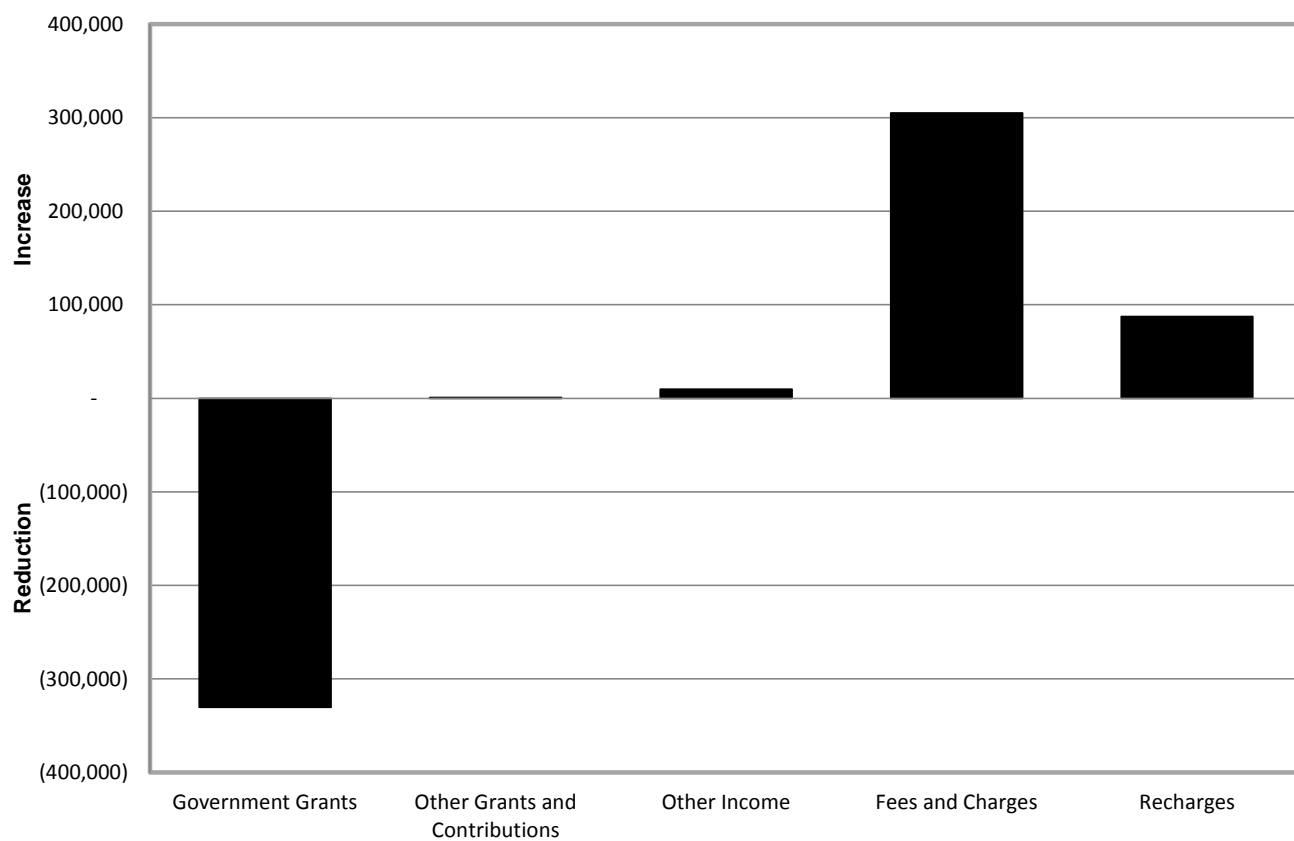
	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
DEVELOPMENT PORTFOLIO				
S1025 TCM - LEAMINGTON	52,500	57,493	4,993	(A)
S1030 TCM - KENILWORTH	48,400	50,125	1,725	(A)
S1035 CHRISTMAS ILLUMINATIONS	41,800	58,976	17,176	(A)
S1040 TCM - WARWICK	66,500	72,721	6,221	(A)
S1240 MARKETS	(18,300)	(11,938)	6,362	(A)
S1650 ESTATE MANAGEMENT	(62,000)	(137,397)	(75,397)	(F)
S3170 KENILWORTH PUBLIC SERVICE CENTRE	98,000	82,115	(15,885)	(F)
S3550 TOURISM	229,300	218,111	(11,189)	(F)
S3600 ECONOMIC DEVELOPMENT	719,100	204,650	(514,450)	(F)
S3650 ECONOMIC REGENERATION	209,500	139,378	(70,122)	(F)
S3660 ENTERPRISE DEVELOPMENT	32,000	32,393	393	(A)
S4510 DEVELOPMENT SERVICES MGT	(11,500)	-	11,500	(A)
S4540 DEVELOPMENT CONTROL	816,800	692,125	(124,675)	(F)
S4570 POLICY, PROJECTS & CONSERVATION	897,800	584,564	(313,236)	(F)
S4600 BUILDING CONTROL	222,100	200,023	(22,077)	(F)
S4840 LOCAL LAND CHARGES	(66,100)	(72,114)	(6,014)	(F)
TOTAL DEVELOPMENT PORTFOLIO	3,275,900	2,171,225	(1,104,675)	(F)
 SUBJECTIVE ANALYSIS:				
<u>EXPENDITURE:</u>				
Employees	2,048,400	2,040,290	(8,110)	(F)
Premises	411,600	340,384	(71,216)	(F)
Transport	61,700	51,562	(10,138)	(F)
Supplies and Services	737,000	538,911	(198,089)	(F)
Third Party Payments	883,600	834,577	(49,023)	(F)
Support Services	1,538,800	1,511,326	(27,474)	(F)
Capital Charges	719,300	111,312	(607,988)	(F)
TOTAL EXPENDITURE	6,400,400	5,428,362	(972,038)	(F)
 <u>INCOME:</u>				
Government Grants	(55,000)	(67,500)	(12,500)	(F)
Other Grants and Contributions	(45,900)	(96,514)	(50,614)	(F)
Sales	(14,500)	(15,987)	(1,487)	(F)
Other Income	(78,500)	(96,431)	(17,931)	(F)
Fees and Charges	(1,529,400)	(1,598,000)	(68,600)	(F)
Rents	(787,200)	(779,250)	7,950	(A)
Recharges	(614,000)	(603,455)	10,545	(A)
TOTAL INCOME	(3,124,500)	(3,257,137)	(132,637)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	3,275,900	2,171,225	(1,104,675)	(F)

ACTUAL DEVELOPMENT EXPENDITURE 2014/15**ACTUAL DEVELOPMENT INCOME 2014/15**

EXPENDITURE: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**INCOME: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**

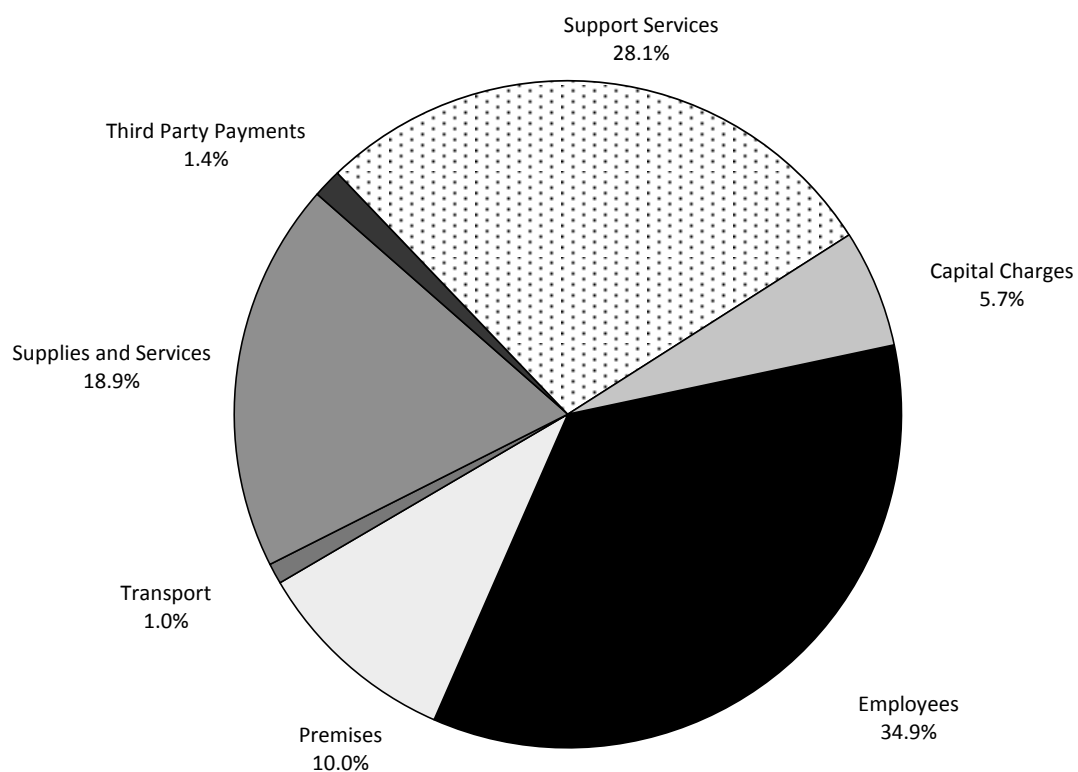
	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
FINANCE PORTFOLIO				
S1410 FINANCE MANAGEMENT	1,900	-	(1,900)	(F)
S1415 NNDR DIS RATE RELIEF	16,100	12,404	(3,696)	(F)
S1417 PROCUREMENT	(20,100)	-	20,100	(A)
S1418 FINANCIAL SERVICES TEAM	134,300	-	(134,300)	(F)
S1425 ACCOUNTANCY	(1,300)	-	1,300	(A)
S1440 NON-DISTRIBUTED COSTS	157,000	182,395	25,395	(A)
S1460 TREASURY MANAGEMENT	31,100	19,202	(11,898)	(F)
S1461 CONTINGENCIES	389,100	-	(389,100)	(F)
S1465 CORPORATE MANAGEMENT	359,600	487,219	127,619	(A)
S1468 CONCURRENT SERVICES	166,000	164,667	(1,333)	(F)
S1578 AUDIT AND RISK	(18,200)	-	18,200	(A)
S3050 REVENUES	536,300	563,252	26,952	(A)
S3250 BENEFITS	758,900	392,021	(366,879)	(F)
S3661 CUP - UNITED REFORM CHURCH	131,700	51,131	(80,569)	(F)
TOTAL FINANCE PORTFOLIO	2,642,400	1,872,291	(770,109)	(F)
 SUBJECTIVE ANALYSIS:				
<u>EXPENDITURE:</u>				
Employees	2,362,800	2,368,357	5,557	(A)
Premises	79,900	2,774	(77,126)	(F)
Transport	18,600	13,135	(5,465)	(F)
Supplies and Services	920,900	776,120	(144,780)	(F)
Third Party Payments	138,100	148,009	9,909	(A)
Benefits	30,216,700	29,665,055	(551,645)	(F)
Support Services	1,805,400	1,871,769	66,369	(A)
Capital Charges	59,700	59,693	(7)	(F)
TOTAL EXPENDITURE	35,602,100	34,904,912	(697,188)	(F)
<u>INCOME:</u>				
Government Grants	(31,286,200)	(30,955,701)	330,499	(A)
Other Grants and Contributions	(75,100)	(75,824)	(724)	(F)
Other Income	(12,600)	(22,454)	(9,854)	(F)
Fees and Charges	(135,800)	(441,022)	(305,222)	(F)
Recharges	(1,450,000)	(1,537,620)	(87,620)	(F)
TOTAL INCOME	(32,959,700)	(33,032,621)	(72,921)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	2,642,400	1,872,291	(770,109)	(F)

ACTUAL FINANCE EXPENDITURE 2014/15**ACTUAL FINANCE INCOME 2014/15**

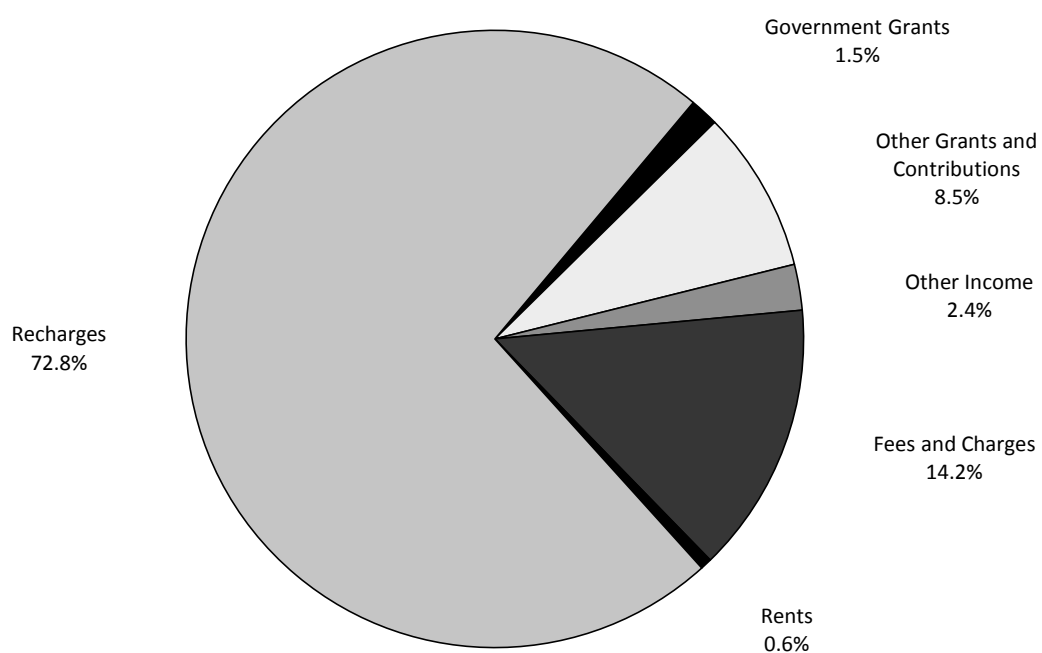
EXPENDITURE: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**INCOME: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**

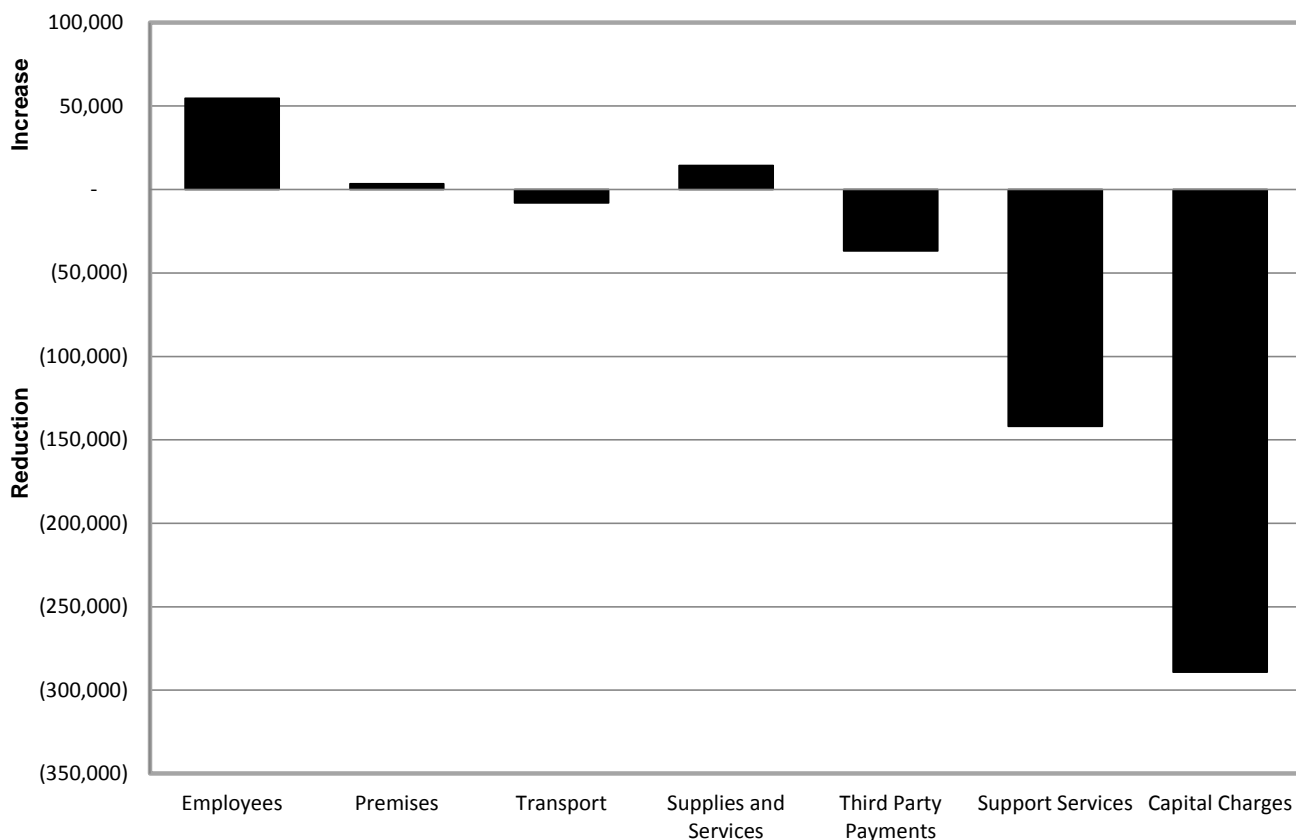
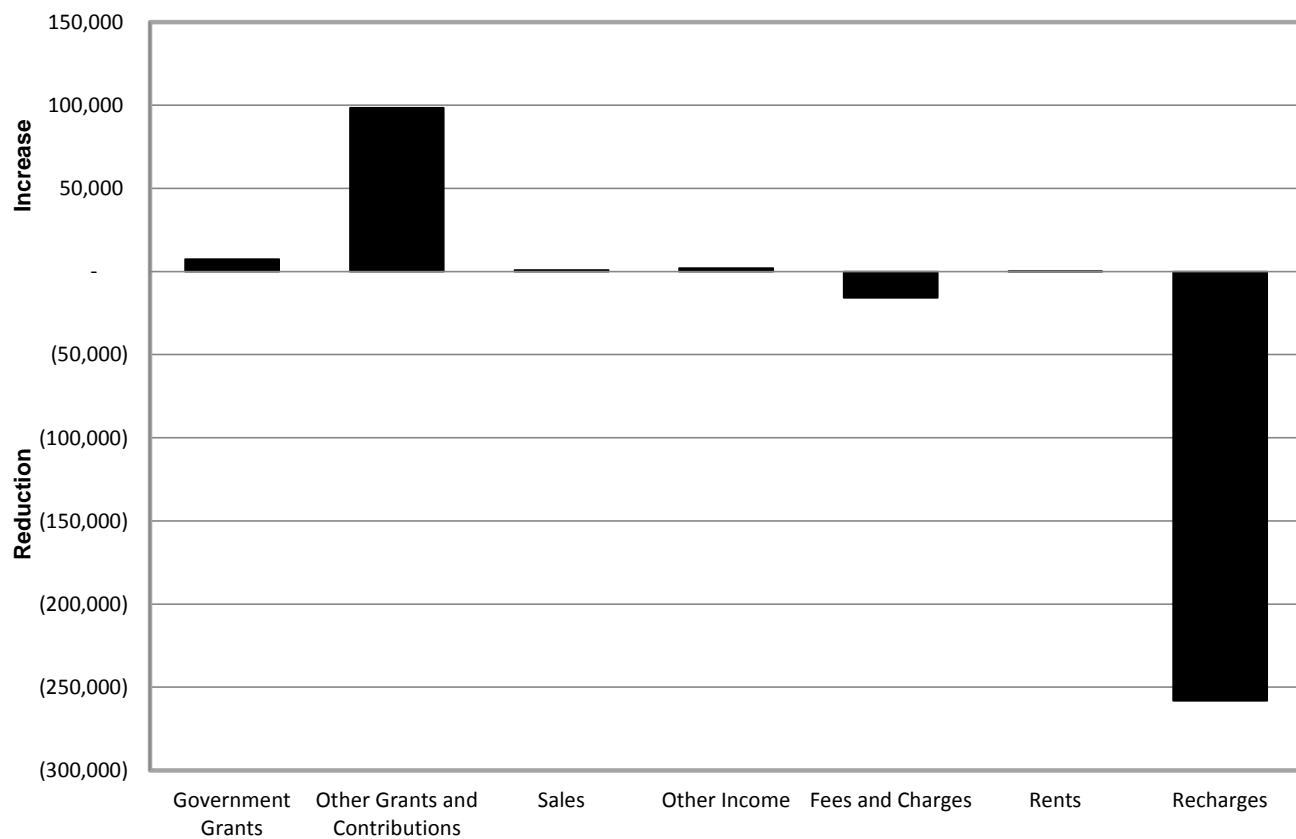
	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
HEALTH & COMMUNITY PROTECTION PORTFOLIO				
S1001 COMMUNITY DEVELOPMENT	779,700	488,849	(290,851)	(F)
S1045 CCTV	155,800	177,098	21,298	(A)
S1640 GRANTS TO VOLUNTARY BODIES	29,400	27,465	(1,935)	(F)
S2102 COMMUNITY FORUMS	71,300	58,668	(12,632)	(F)
S2110 COMMUNITY PARTNERSHIP	186,900	169,275	(17,625)	(F)
S2141 CIVIL CONTINGENCIES	98,600	101,221	2,621	(A)
S2300 OFFICE ACCOMMODATION	(132,300)	-	132,300	(A)
S2360 LICENSING & REGISTRATION	11,600	35,374	23,774	(A)
S4210 EH ENVIRONMENTAL HEALTH CORE	35,600	-	(35,600)	(F)
S4270 FOOD+OCCUPATIONAL SAFETY+HEALTH	381,000	384,426	3,426	(A)
S4300 ENVIRONMENTAL PROTECTION	627,000	573,189	(53,811)	(F)
S4350 COMMUNITY SAFETY	136,800	145,467	8,667	(A)
S4810 ALLEVIATION OF FLOODING	121,700	104,090	(17,610)	(F)
TOTAL HEALTH & COMMUNITY PROTECTION PORTFOLIO	2,503,100	2,265,122	(237,978)	(F)
 SUBJECTIVE ANALYSIS:				
<u>EXPENDITURE:</u>				
Employees	1,668,300	1,723,031	54,731	(A)
Premises	489,100	492,492	3,392	(A)
Transport	57,500	49,527	(7,973)	(F)
Supplies and Services	918,200	932,706	14,506	(A)
Third Party Payments	106,200	69,460	(36,740)	(F)
Support Services	1,530,300	1,388,438	(141,862)	(F)
Capital Charges	573,700	284,523	(289,177)	(F)
TOTAL EXPENDITURE	5,343,300	4,940,177	(403,123)	(F)
<u>INCOME:</u>				
Government Grants	(33,000)	(40,479)	(7,479)	(F)
Other Grants and Contributions	(128,700)	(227,174)	(98,474)	(F)
Sales	-	(900)	(900)	(F)
Other Income	(61,200)	(63,224)	(2,024)	(F)
Fees and Charges	(395,100)	(379,257)	15,843	(A)
Rents	(15,000)	(15,028)	(28)	(F)
Recharges	(2,207,200)	(1,948,993)	258,207	(A)
TOTAL INCOME	(2,840,200)	(2,675,055)	165,145	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	2,503,100	2,265,122	(237,978)	(F)

ACTUAL HEALTH & COMMUNITY PROTECTION EXPENDITURE 2014/15



ACTUAL HEALTH & COMMUNITY PROTECTION INCOME 2014/15



EXPENDITURE: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**INCOME: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
HOUSING & PROPERTY PORTFOLIO				
S1050 PUBLIC CONVENIENCES	206,100	181,860	(24,240)	(F)
S1590 HOMELESSNESS/HOUSING ADVICE	546,500	519,872	(26,628)	(F)
S1605 HOUSING STRATEGY	798,700	734,451	(64,249)	(F)
S1610 OTHER HOUSING PROPERTY	500	(5,077)	(5,577)	(F)
S1615 CONTRIBUTIONS TO HRA	37,900	37,900	-	
S1625 SUPPORTING PEOPLE TO HRA	-	-	-	
S1630 PRIVATE SECTOR HOUSING	672,900	558,262	(114,638)	(F)
S1645 PROPERTY SERVICES	(14,500)	-	14,500	(A)
S1660 WARWICK PLANT MAINTENANCE	9,200	-	(9,200)	(F)
S4780 WDC HIGHWAYS	169,000	171,656	2,656	(A)
SW100 CORPORATE R+M HOLDING CODE	-	-	-	
TOTAL HOUSING & PROPERTY PORTFOLIO	2,426,300	2,198,924	(227,376)	(F)

SUBJECTIVE ANALYSIS:

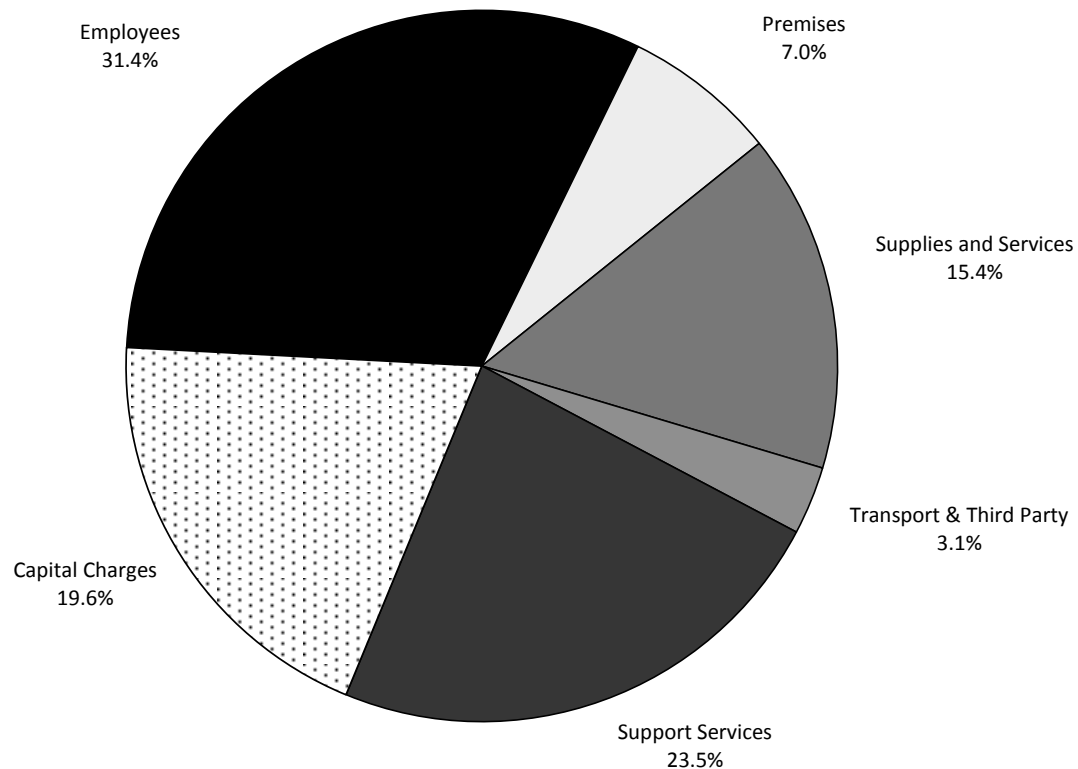
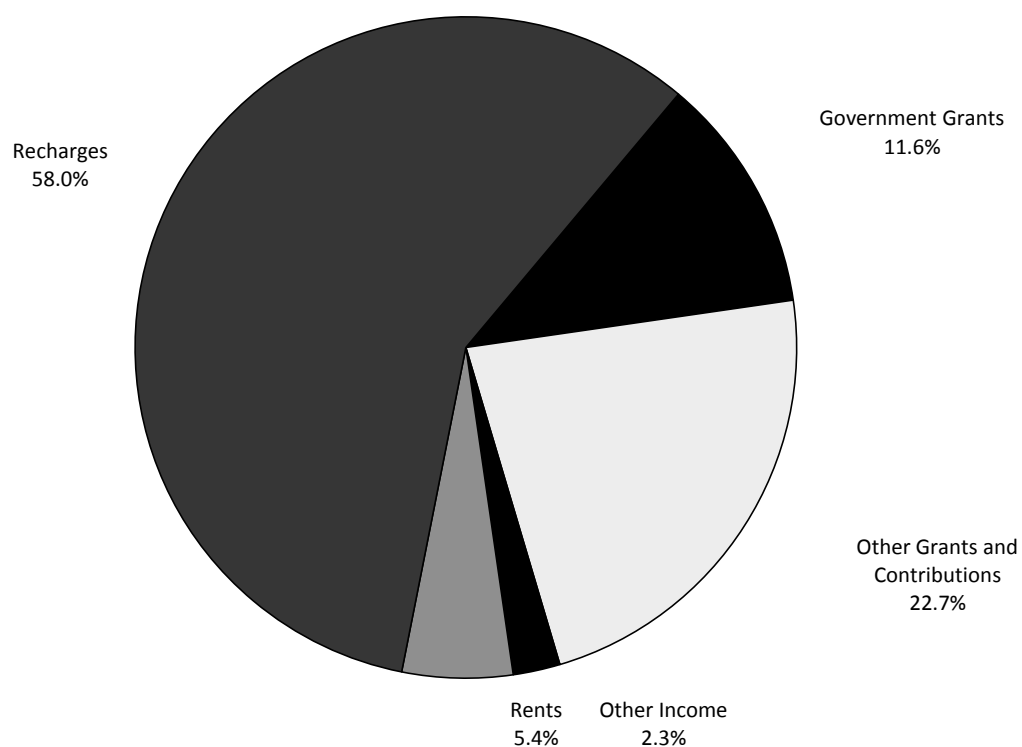
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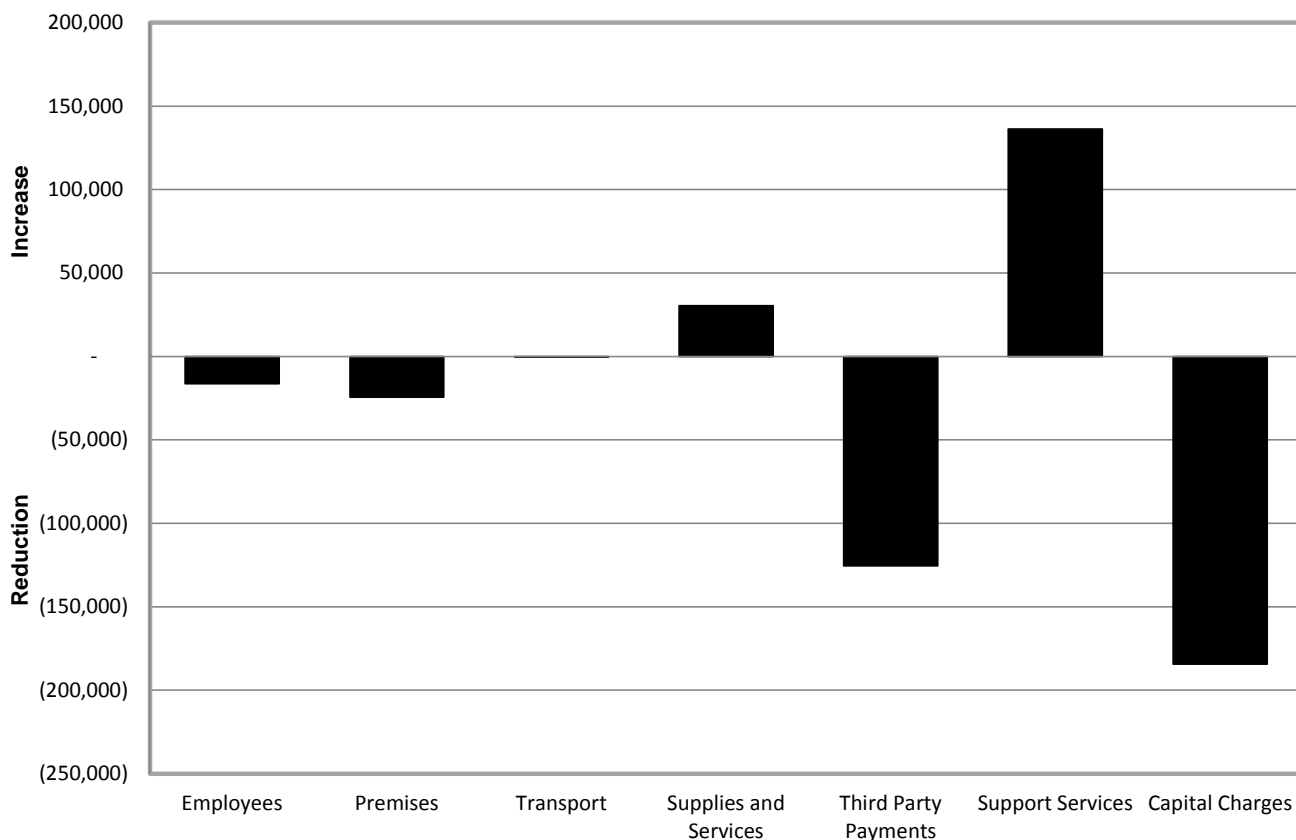
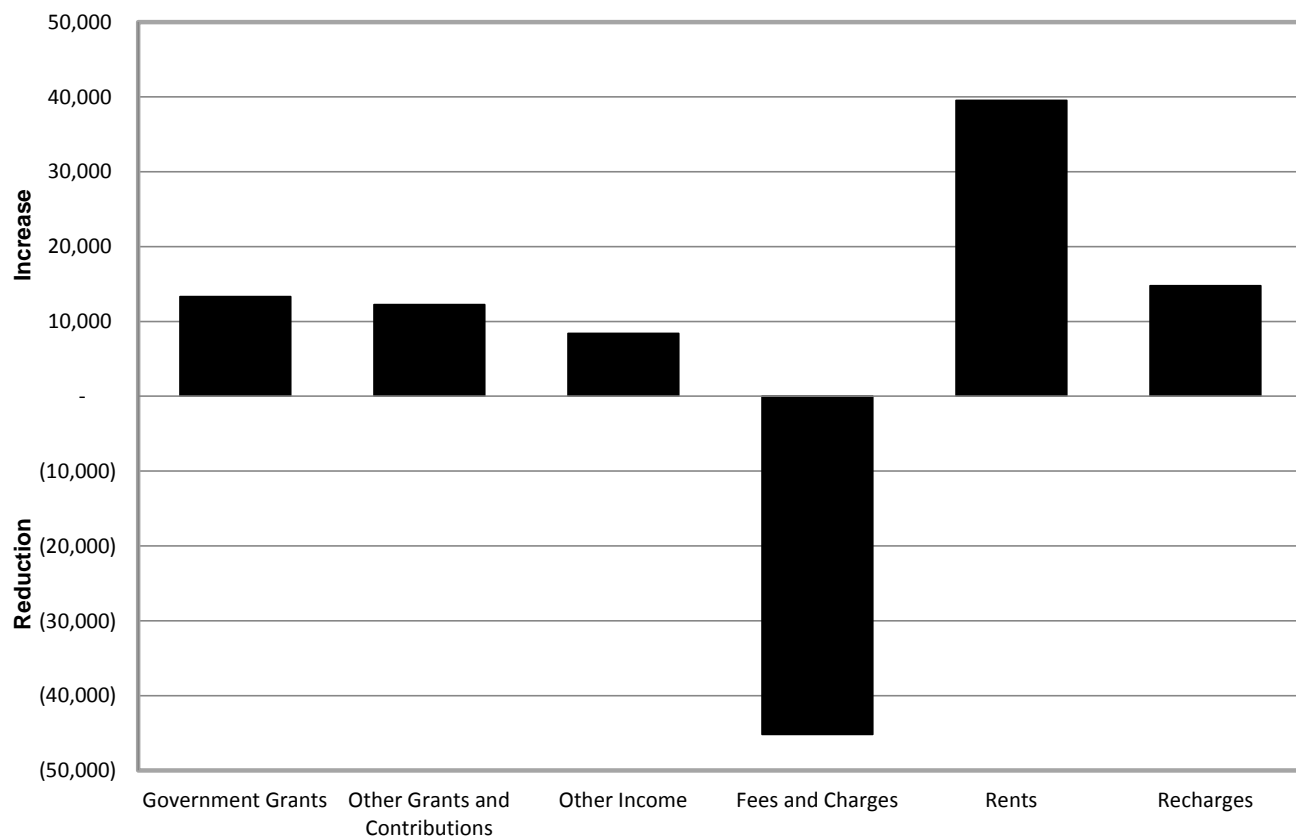
Employees	1,552,900	1,536,578	(16,322)	(F)
Premises	366,400	341,946	(24,454)	(F)
Transport	42,900	42,583	(317)	(F)
Supplies and Services	723,200	753,640	30,440	(A)
Third Party Payments	236,200	110,706	(125,494)	(F)
Support Services	1,010,800	1,147,083	136,283	(A)
Capital Charges	1,141,900	957,449	(184,451)	(F)
TOTAL EXPENDITURE	5,074,300	4,889,985	(184,315)	(F)

INCOME:

Government Grants	(299,000)	(312,306)	(13,306)	(F)
Other Grants and Contributions	(599,100)	(611,340)	(12,240)	(F)
Other Income	(2,300)	(10,706)	(8,406)	(F)
Fees and Charges	(97,500)	(52,308)	45,192	(A)
Rents	(104,800)	(144,343)	(39,543)	(F)
Recharges	(1,545,300)	(1,560,058)	(14,758)	(F)
TOTAL INCOME	(2,648,000)	(2,691,061)	(43,061)	(F)

NET EXPENDITURE / (INCOME) TO SUMMARY	2,426,300	2,198,924	(227,376)	(F)
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ACTUAL HOUSING & PROPERTY EXPENDITURE 2014/15**ACTUAL HOUSING & PROPERTY INCOME 2014/15**

EXPENDITURE: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**INCOME: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
NEIGHBOURHOOD PORTFOLIO				
S1020 NEIGHBOURHOOD SERVICES	6,500	-	(6,500)	(F)
S1105 CAR PARKS	(634,700)	(737,516)	(102,816)	(F)
S1107 DECRIM OF PARKING - WCC	-	-	-	
S1108 DECRIM OF PARKING - SHARED	(200)	-	200	(A)
S1250 WCC HIGHWAYS	20,600	21,138	538	(A)
S1258 GREEN SPACES CONTRACT MGT	1,314,700	1,310,949	(3,751)	(F)
S1270 GREEN SPACE DEVELOPMENT	1,025,600	791,586	(234,014)	(F)
S1320 BEREAVEMENT SERVICES	(205,000)	(411,673)	(206,673)	(F)
S3100 ONE STOP SHOPS	15,600	-	(15,600)	(F)
S3200 RECEPTION FACILITIES & LEAMINGTON OSS	(8,100)	-	8,100	(A)
S3400 PAYMENT CHANNELS	21,200	-	(21,200)	(F)
S3450 CUSTOMER SERVICE CENTRE	(21,800)	-	21,800	(A)
S3460 COMMUNITY & CORPORATE SERVICES	(20,800)	-	20,800	(A)
S4060 STREET CLEANSING	1,287,300	1,257,457	(29,843)	(F)
S4090 WASTE MANAGEMENT	(2,200)	-	2,200	(A)
S4130 WASTE COLLECTION	2,270,300	2,207,702	(62,598)	(F)
S4180 ABANDONED VEHICLES	300	1,000	700	(A)
TOTAL NEIGHBOURHOOD PORTFOLIO	5,069,300	4,440,643	(628,657)	(F)

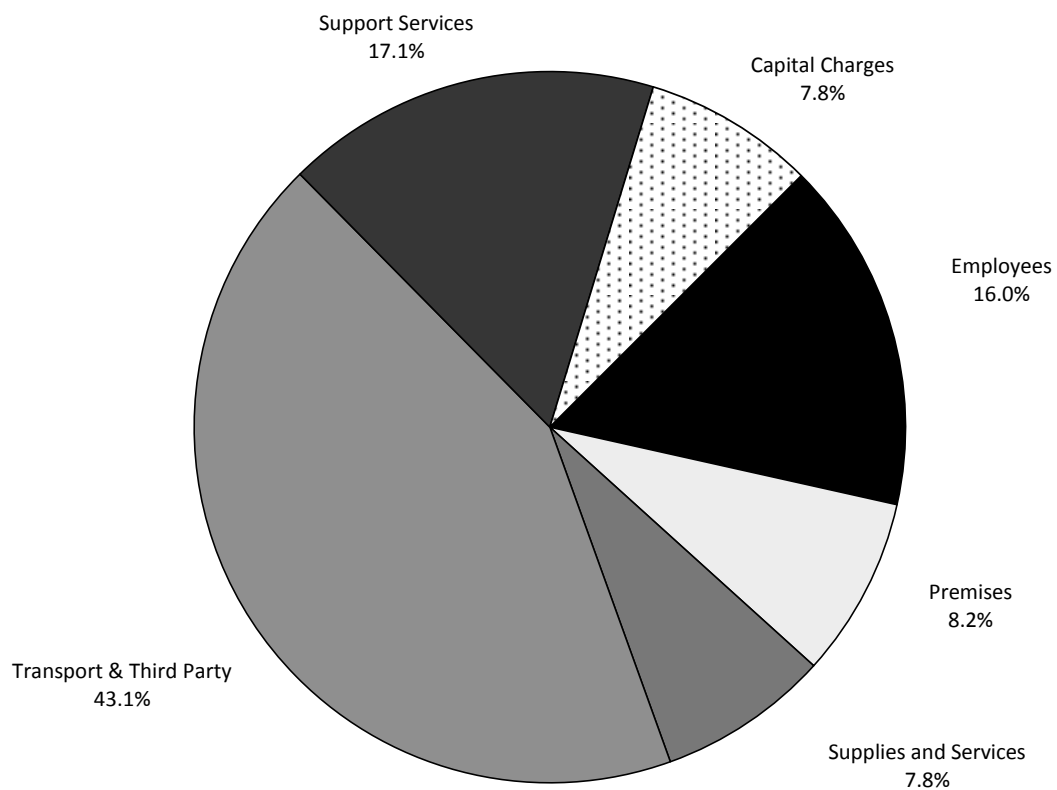
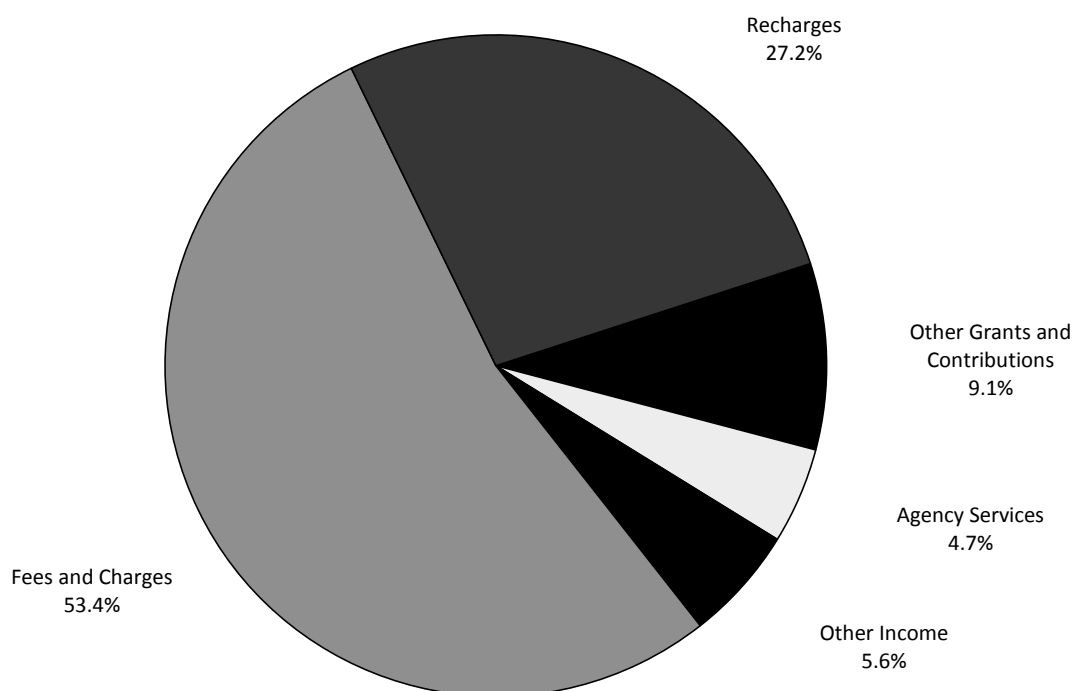
SUBJECTIVE ANALYSIS:**EXPENDITURE:**

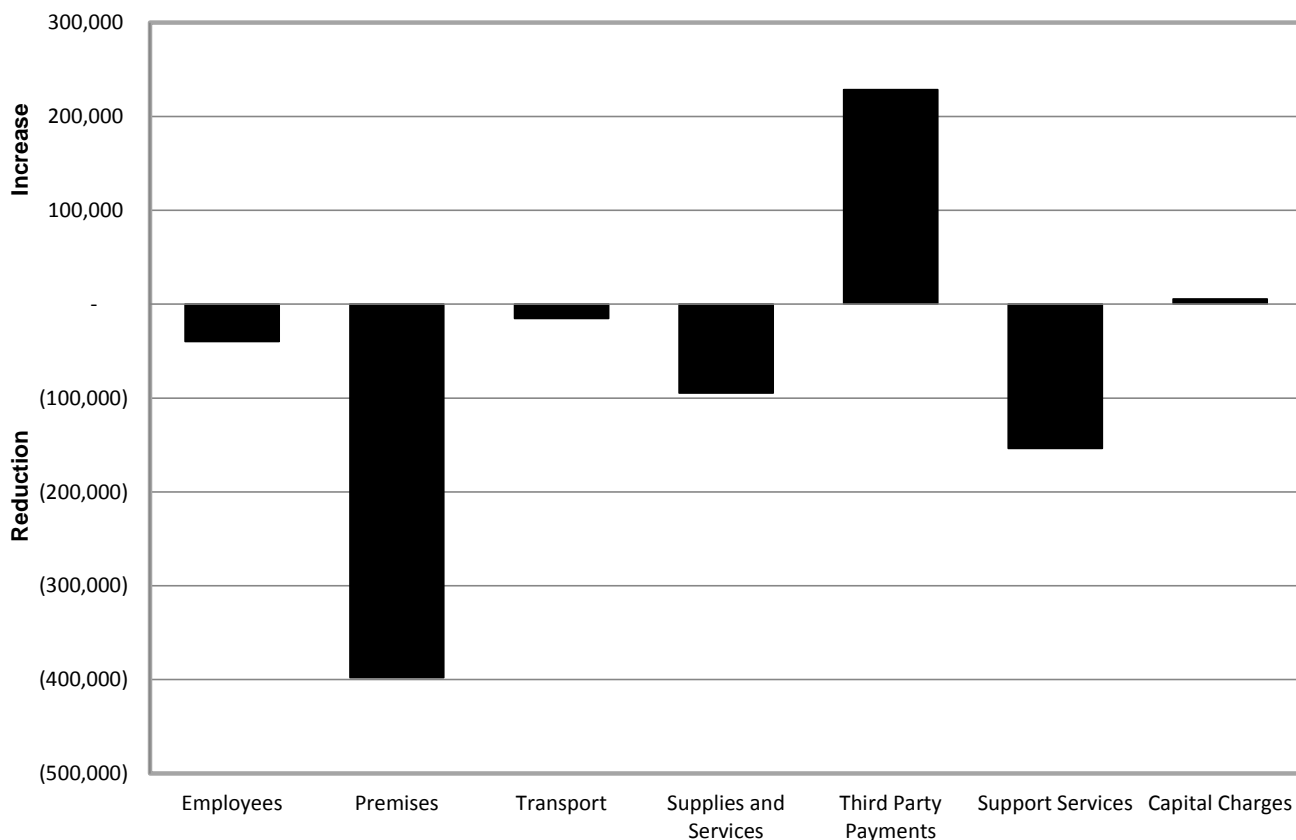
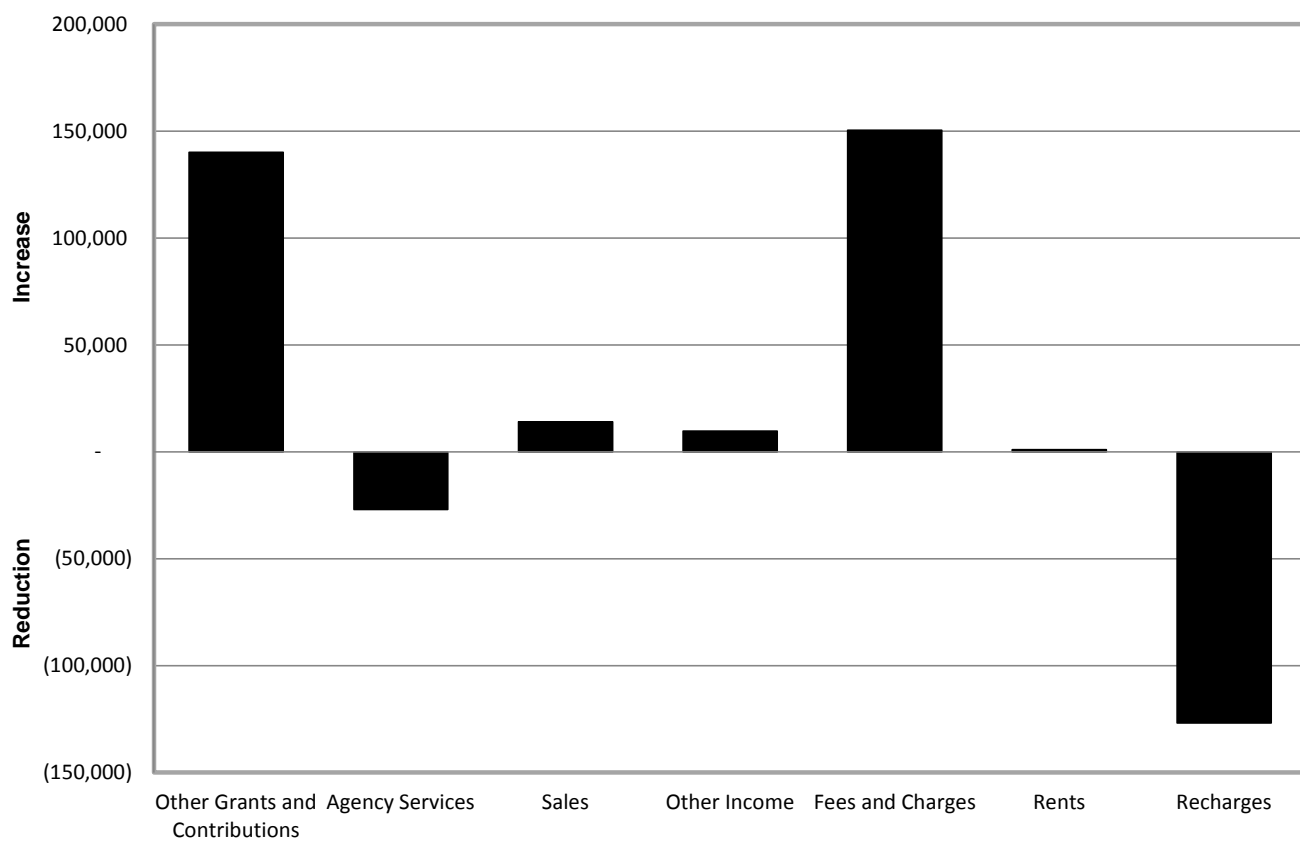
Employees	2,346,800	2,307,117	(39,683)	(F)
Premises	1,587,900	1,190,016	(397,884)	(F)
Transport	48,400	33,349	(15,051)	(F)
Supplies and Services	1,233,500	1,138,929	(94,571)	(F)
Third Party Payments	5,997,200	6,225,748	228,548	(A)
Support Services	2,635,600	2,481,835	(153,765)	(F)
Capital Charges	1,131,300	1,136,812	5,512	(A)
TOTAL EXPENDITURE	14,980,700	14,513,806	(466,894)	(F)

INCOME:

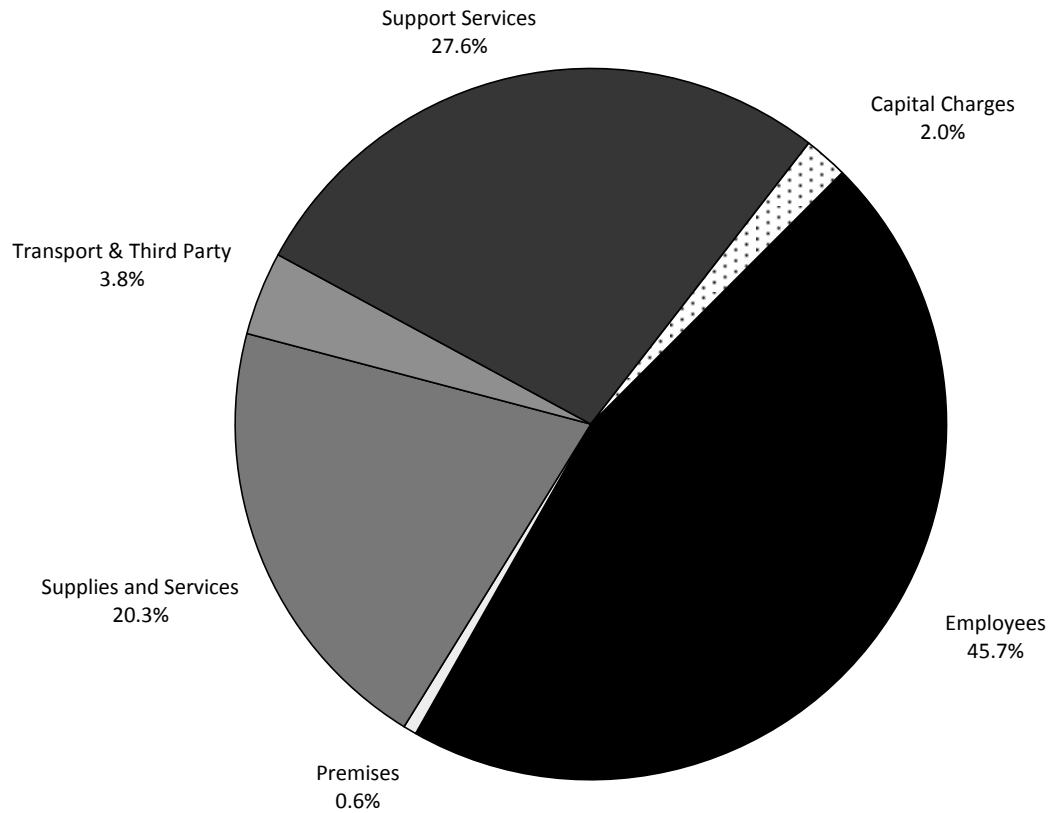
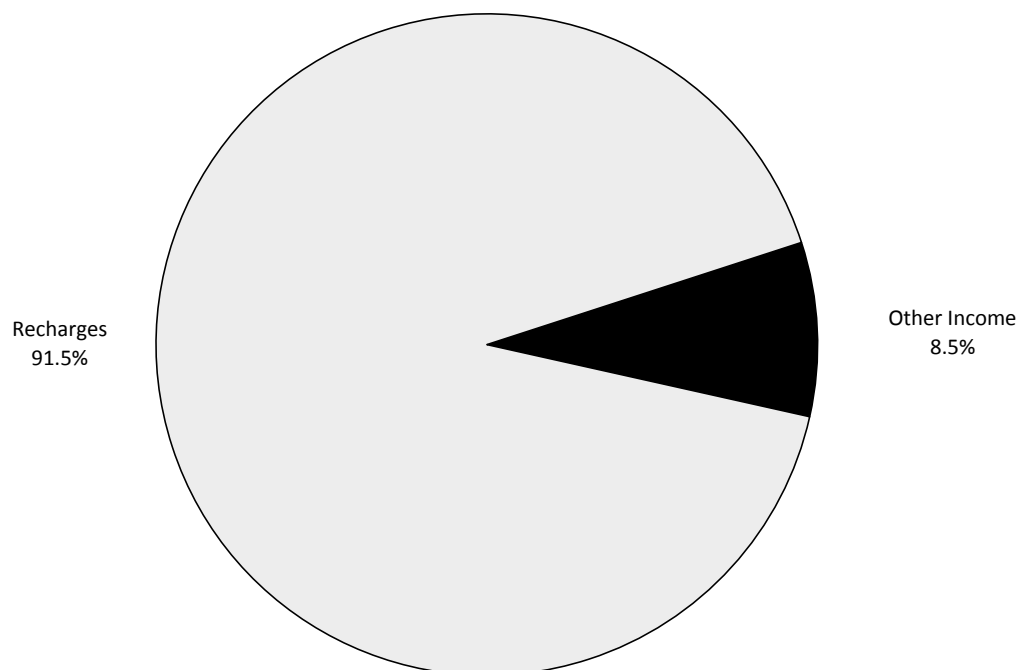
Other Grants and Contributions	(776,800)	(916,970)	(140,170)	(F)
Agency Services	(496,000)	(469,061)	26,939	(A)
Sales	-	(14,068)	(14,068)	(F)
Other Income	(476,400)	(486,153)	(9,753)	(F)
Fees and Charges	(5,229,800)	(5,380,269)	(150,469)	(F)
Rents	(66,300)	(67,365)	(1,065)	(F)
Recharges	(2,866,100)	(2,739,277)	126,823	(A)
TOTAL INCOME	(9,911,400)	(10,073,163)	(161,763)	(F)

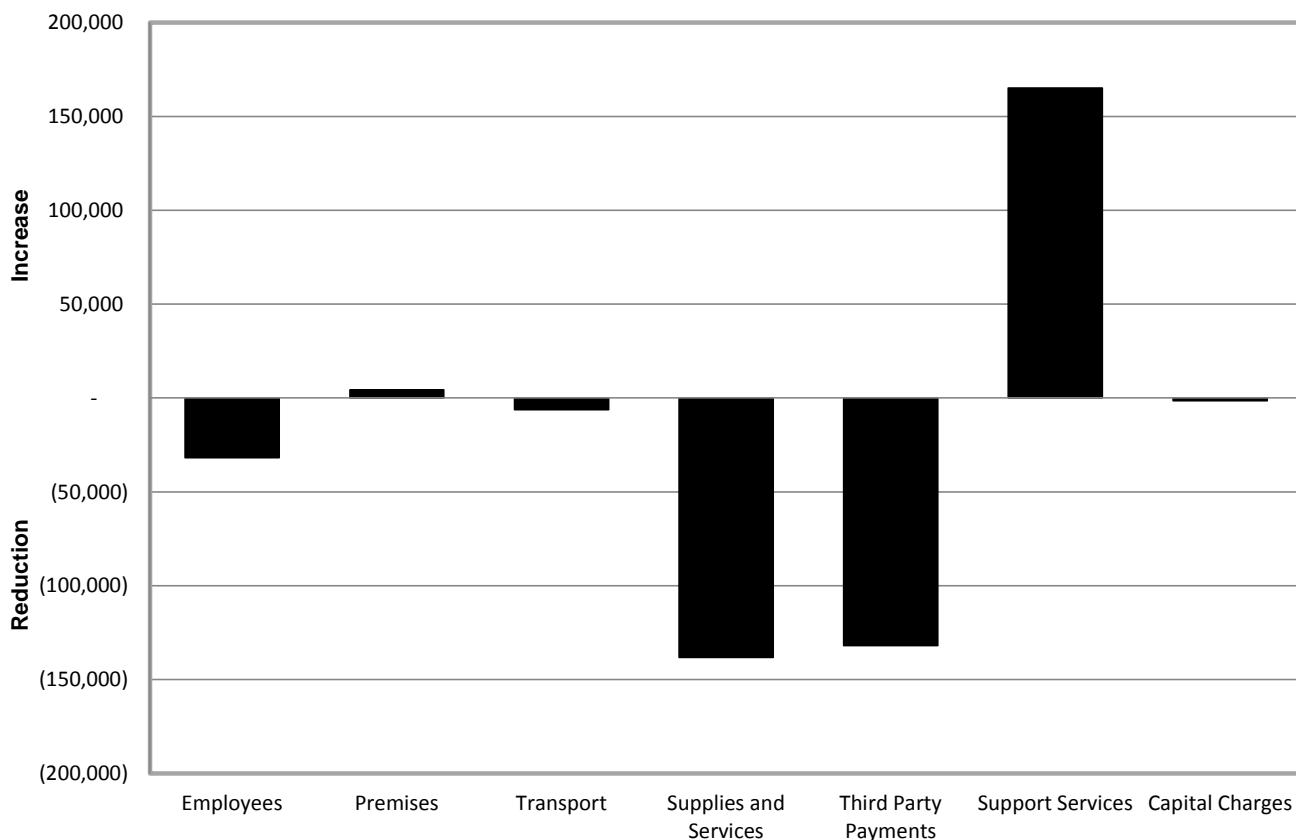
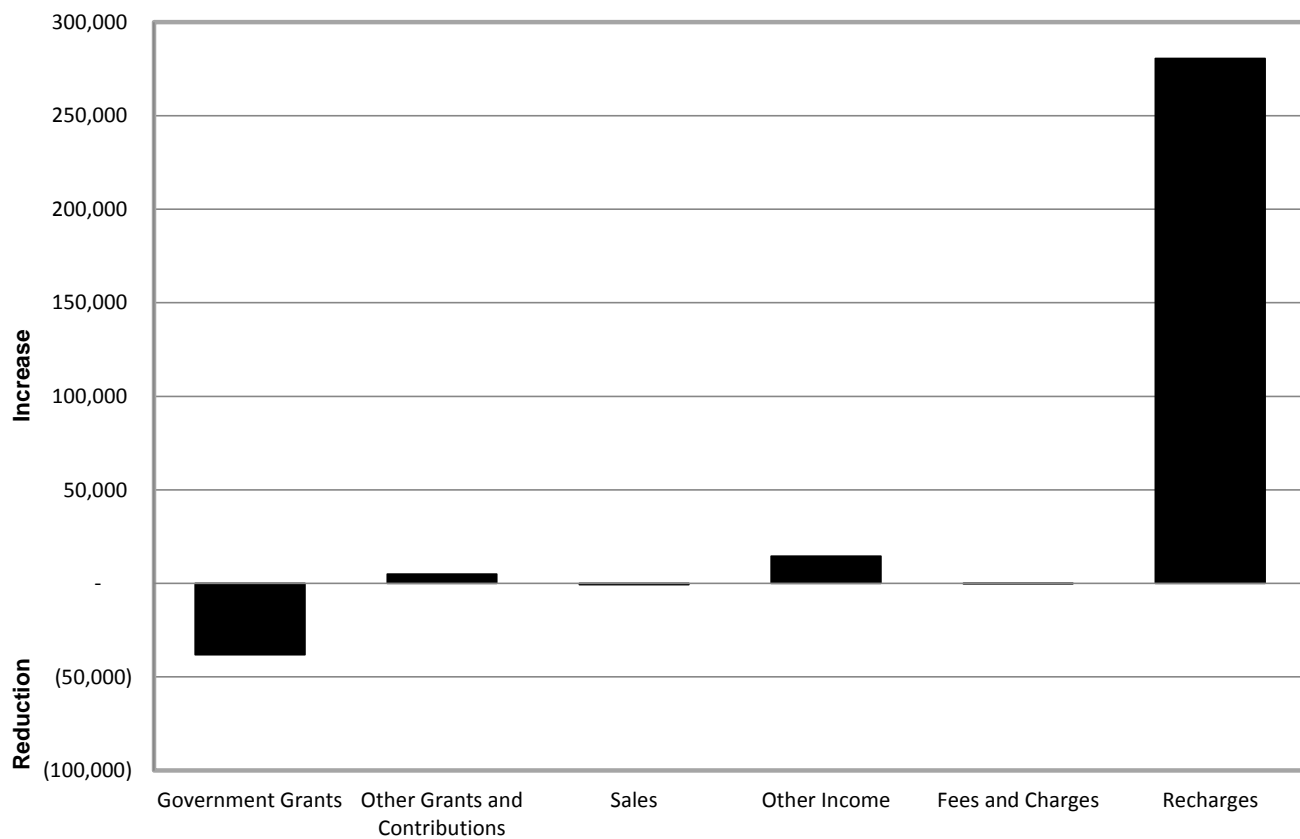
NET EXPENDITURE / (INCOME) TO SUMMARY	5,069,300	4,440,643	(628,657)	(F)
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ACTUAL NEIGHBOURHOOD EXPENDITURE 2014/15**ACTUAL NEIGHBOURHOOD INCOME 2014/15**

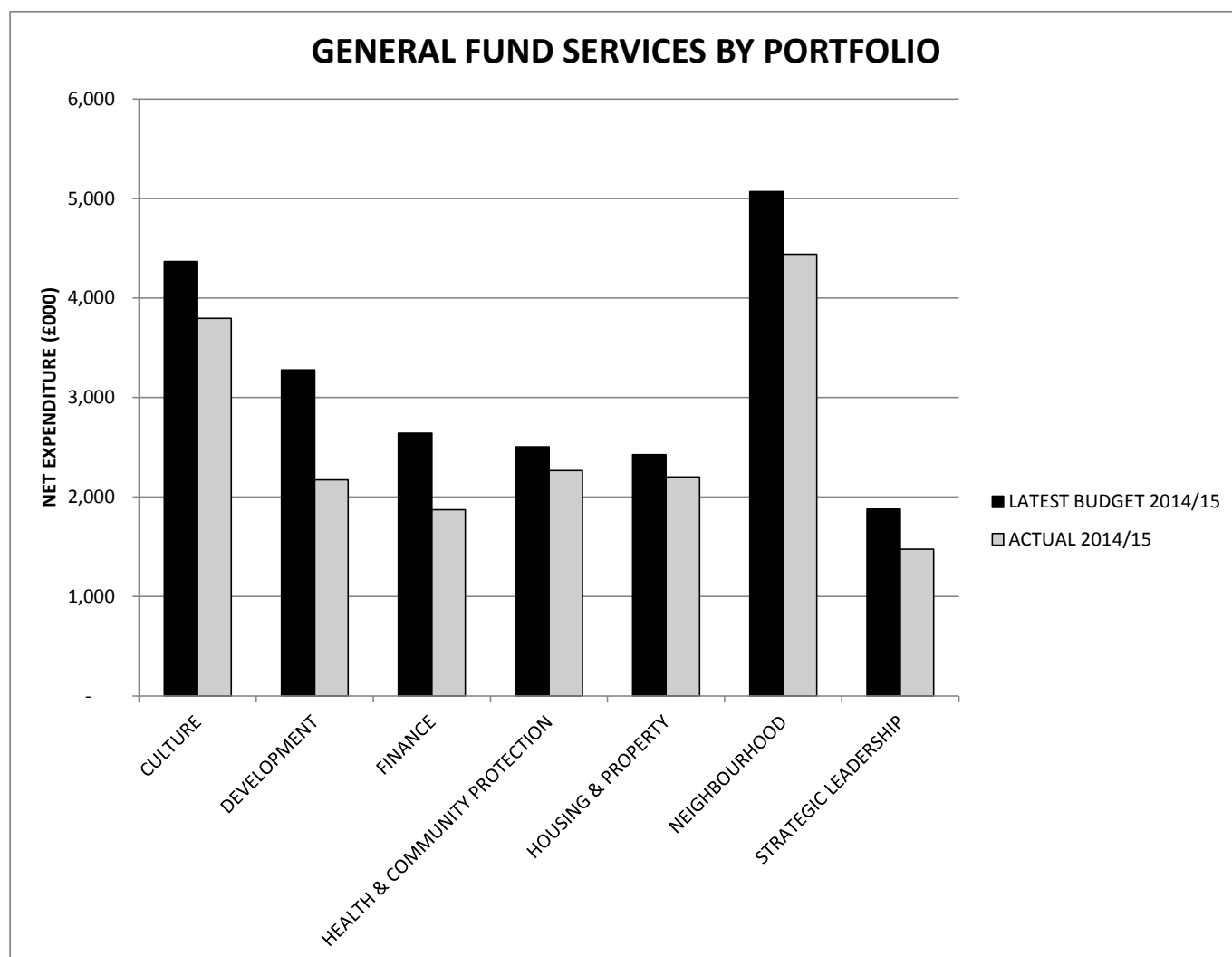
EXPENDITURE: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**INCOME: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
STRATEGIC LEADERSHIP PORTFOLIO				
S2000 CHIEF EXECUTIVE'S OFFICE	(8,100)	23,454	31,554	(A)
S2010 CORPORATE PROJECTS	277,700	5,349	(272,351)	(F)
S2020 CORPORATE MANAGEMENT - CHIEF EXECUTIVE	3,600	18,849	15,249	(A)
S2060 HUMAN RESOURCES	103,100	10,600	(92,500)	(F)
S2080 MEMBER TRAINING	5,600	3,675	(1,925)	(F)
S2100 ORGANISATIONAL DEVELOPMENT	(130,100)	10,594	140,694	(A)
S2121 CONSULTATION	5,000	395	(4,605)	(F)
S2200 COMMITTEE SERVICES	83,300	-	(83,300)	(F)
S2220 DEMOCRATIC REPRESENTATION	827,300	967,902	140,602	(A)
S2240 ELECTIONS	84,800	69,991	(14,809)	(F)
S2260 ELECTORAL REGISTRATION	248,300	230,959	(17,341)	(F)
S2280 CHAIR OF THE COUNCIL	56,700	59,991	3,291	(A)
S2340 MEDIA ROOM	25,600	-	(25,600)	(F)
S3210 ASSIST TRAVEL-TRANSPORT TOKENS	58,900	50,582	(8,318)	(F)
S3215 ASSISTED TRAVEL (WCC)	-	-	-	
S3350 DOCUMENT MANAGEMENT CENTRE	48,000	-	(48,000)	(F)
S3452 CUSTOMER CONTACT MANAGER	62,100	-	(62,100)	(F)
S3470 WEB SERVICES	4,700	-	(4,700)	(F)
S3500 ICT SERVICES	116,200	22,792	(93,408)	(F)
S4871 LEGAL SERVICES (SHARED SERVICE WCC)	3,900	-	(3,900)	(F)
TOTAL STRATEGIC LEADERSHIP PORTFOLIO	1,876,600	1,475,133	(401,467)	(F)
 SUBJECTIVE ANALYSIS:				
<u>EXPENDITURE:</u>				
Employees	2,781,000	2,749,211	(31,789)	(F)
Premises	31,400	35,683	4,283	(A)
Transport	28,700	22,519	(6,181)	(F)
Supplies and Services	1,359,700	1,221,563	(138,137)	(F)
Third Party Payments	336,600	204,744	(131,856)	(F)
Support Services	1,497,000	1,662,075	165,075	(A)
Capital Charges	121,600	120,072	(1,528)	(F)
TOTAL EXPENDITURE	6,156,000	6,015,867	(140,133)	(F)
<u>INCOME:</u>				
Government Grants	(81,900)	(43,744)	38,156	(A)
Other Grants and Contributions	-	(5,000)	(5,000)	(F)
Sales	(2,400)	(1,774)	626	(A)
Other Income	(280,100)	(294,717)	(14,617)	(F)
Fees and Charges	(40,600)	(40,515)	85	(A)
Recharges	(3,874,400)	(4,154,984)	(280,584)	(F)
TOTAL INCOME	(4,279,400)	(4,540,734)	(261,334)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	1,876,600	1,475,133	(401,467)	(F)

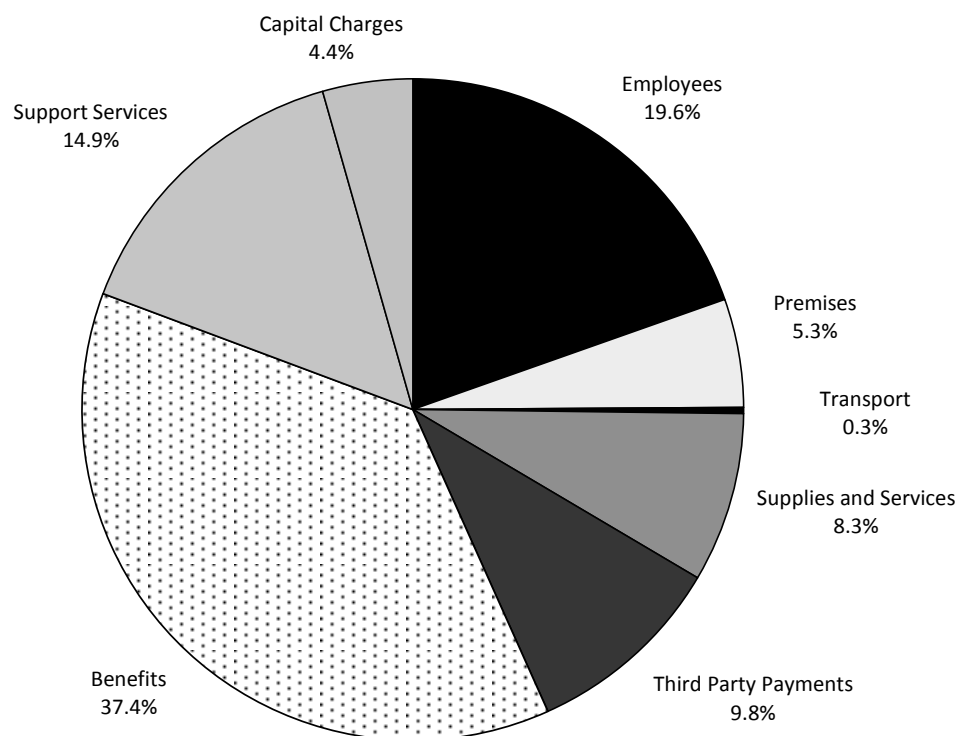
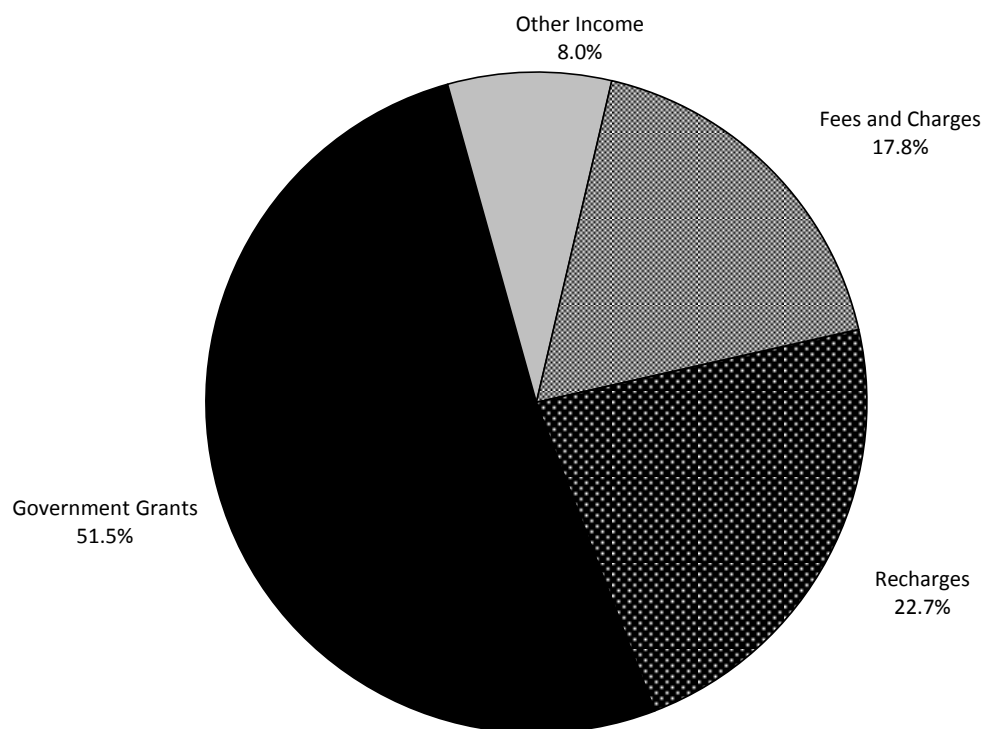
ACTUAL STRATEGIC LEADERSHIP EXPENDITURE 2014/15**ACTUAL STRATEGIC LEADERSHIP INCOME 2014/15**

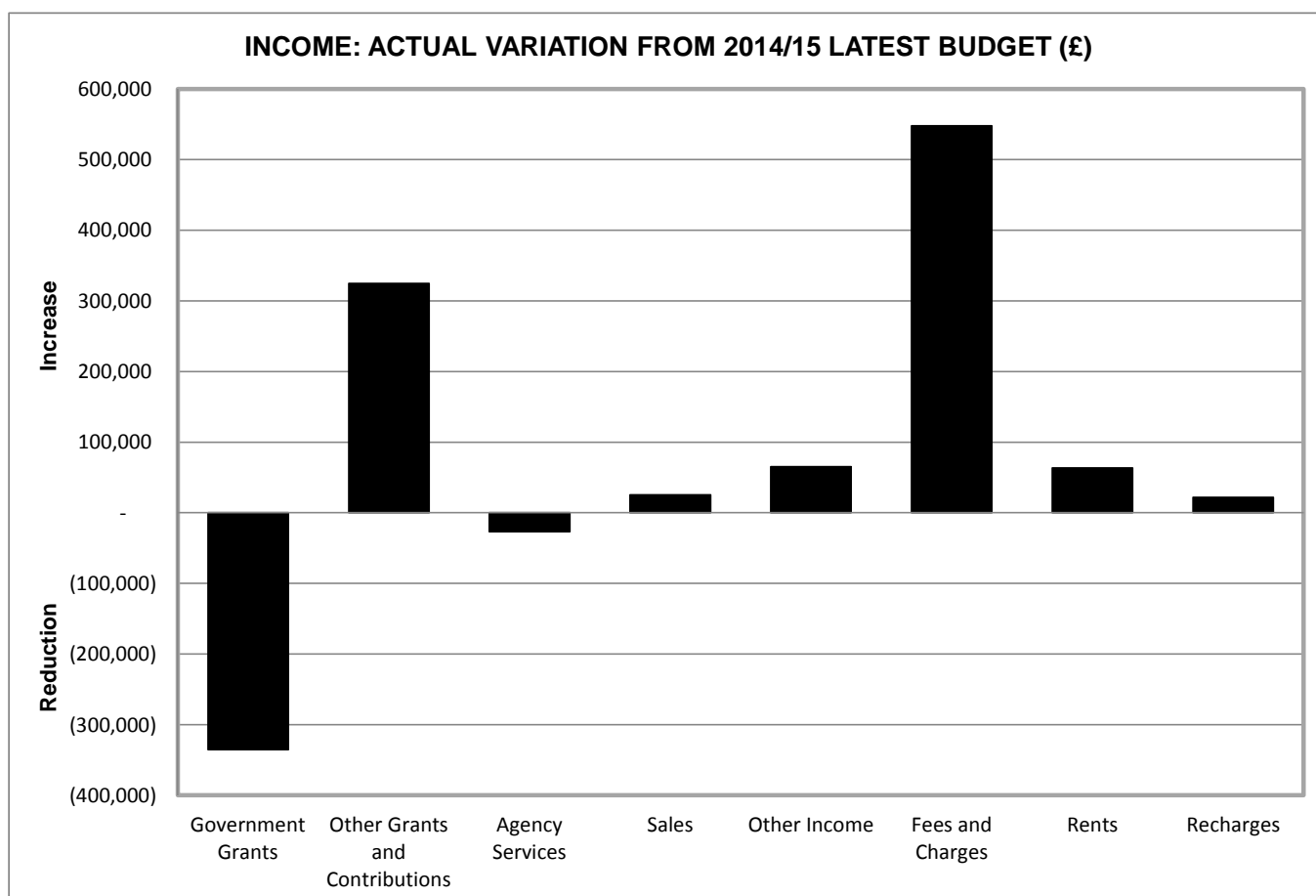
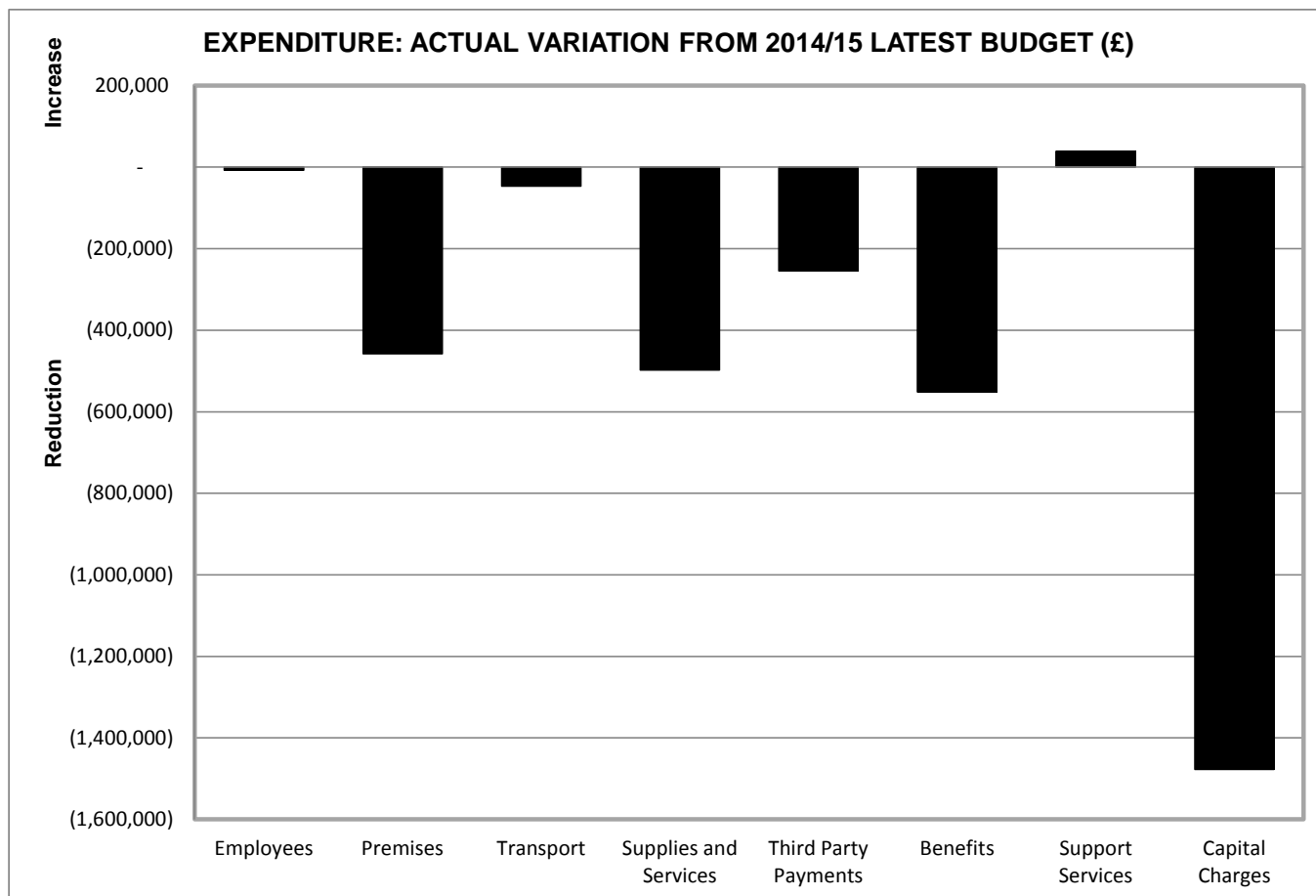
EXPENDITURE: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**INCOME: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
CULTURE PORTFOLIO	4,365,600	3,796,386	(569,214)	(F)
DEVELOPMENT PORTFOLIO	3,275,900	2,171,225	(1,104,675)	(F)
FINANCE PORTFOLIO	2,642,400	1,872,291	(770,109)	(F)
HEALTH & COMMUNITY PROTECTION PORTFOLIO	2,503,100	2,265,122	(237,978)	(F)
HOUSING & PROPERTY PORTFOLIO	2,426,300	2,198,924	(227,376)	(F)
NEIGHBOURHOOD PORTFOLIO	5,069,300	4,440,643	(628,657)	(F)
STRATEGIC LEADERSHIP PORTFOLIO	1,876,600	1,475,133	(401,467)	(F)
TOTAL GENERAL FUND SERVICES	22,159,200	18,219,724	(3,939,476)	(F)
Replacement of Notional with Actual Cost of Capital				
- Deduct Notional Capital Financing Charges in Estimates	(4,984,700)	(3,506,842)	1,477,858	(A)
- Add Cost of Loan Repayments, Revenue Contributions and Interest Paid	34,944	40,083	5,139	(A)
Net External Investment Interest Received	(233,807)	(261,200)	(27,393)	(F)
Revenue Contributions to Capital	330,721	1,525,607	1,194,886	(A)
Contributions to / (from) Reserves	1,364,379	2,533,232	1,168,853	(A)
IAS19 Adjustments	(555,600)	(563,680)	(8,080)	(F)
Accumulated Absences Account	-	(3,430)	(3,430)	(F)
NET EXPENDITURE FOR DISTRICT PURPOSES	18,115,137	17,983,494	(131,643)	(F)
Less: Revenue Support Grant	(3,514,848)	(3,514,848)	-	
Less: Business Rates Retention	(5,773,318)	(6,195,341)	(422,023)	(F)
Less: General Grants:				
Council Tax Freeze Grant	(78,490)	(78,414)	76	(A)
New Homes Bonus	(1,221,767)	(1,221,765)	2	(A)
Right To Challenge New Burdens Grant	(8,547)	(8,547)	-	
Right To Bid New Burdens Grant	(7,855)	(7,855)	-	
Transparency Setup Grant	-	(5,615)	(5,615)	(F)
Council Tax Support Grant	(79,625)	(79,625)	-	
Council Tax Annex Discount Grant	-	(900)	(900)	(F)
Topsliced Grant Returned (NHB)	-	(10,358)	(10,358)	(F)
Collection Fund (Surplus) / Deficit	(142,000)	(142,000)	-	
Surplus / (Deficit)	30,357	600,818	570,461	(F)
EXPENDITURE BORNE BY COUNCIL TAX - WARWICK DISTRICT COUNCIL	7,319,044	7,319,044	-	

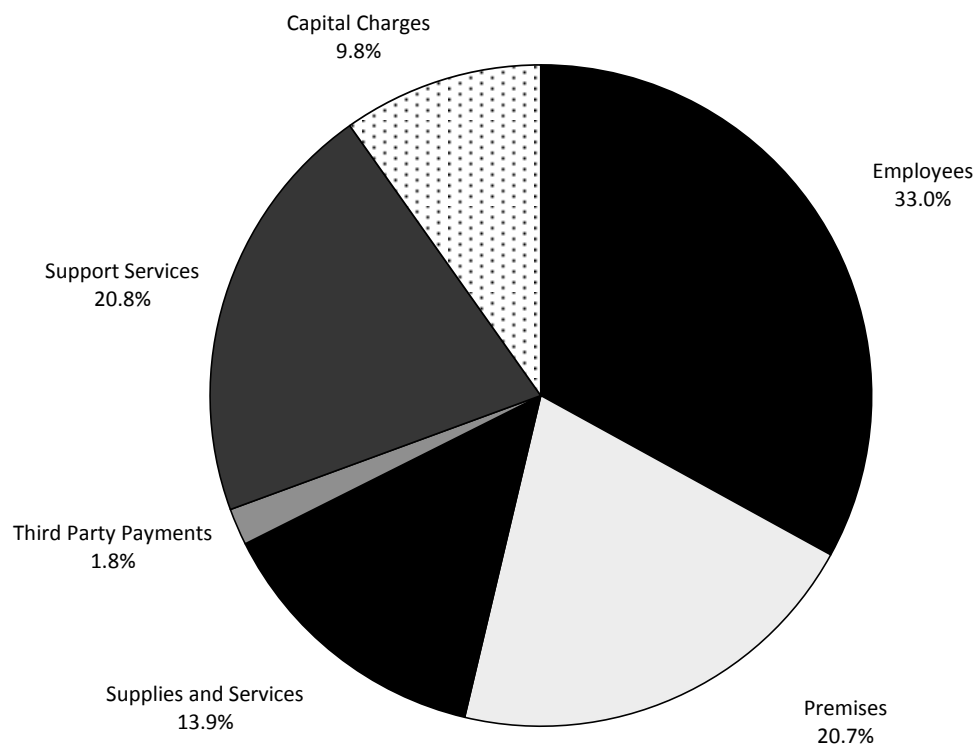
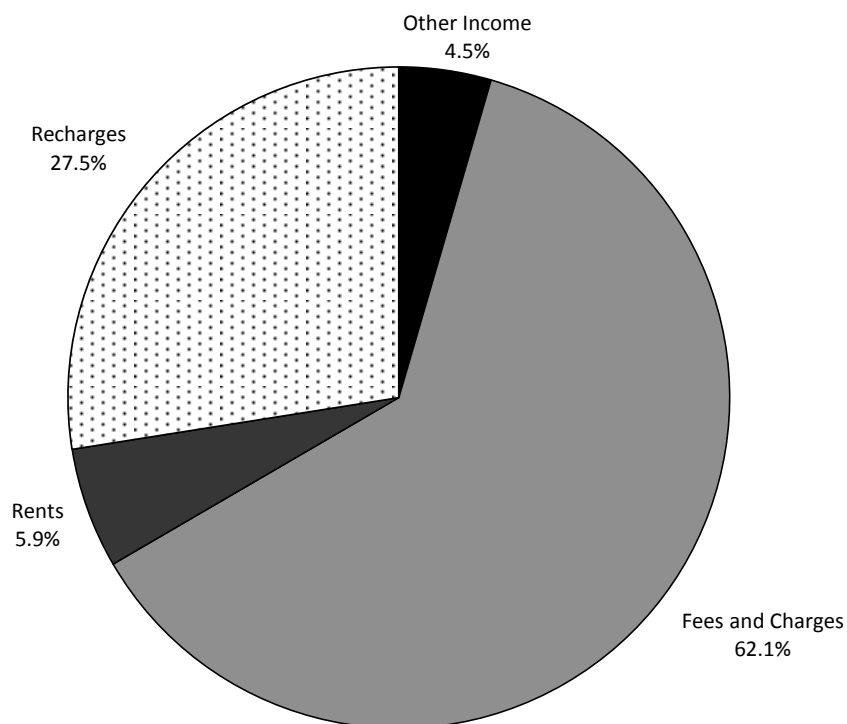


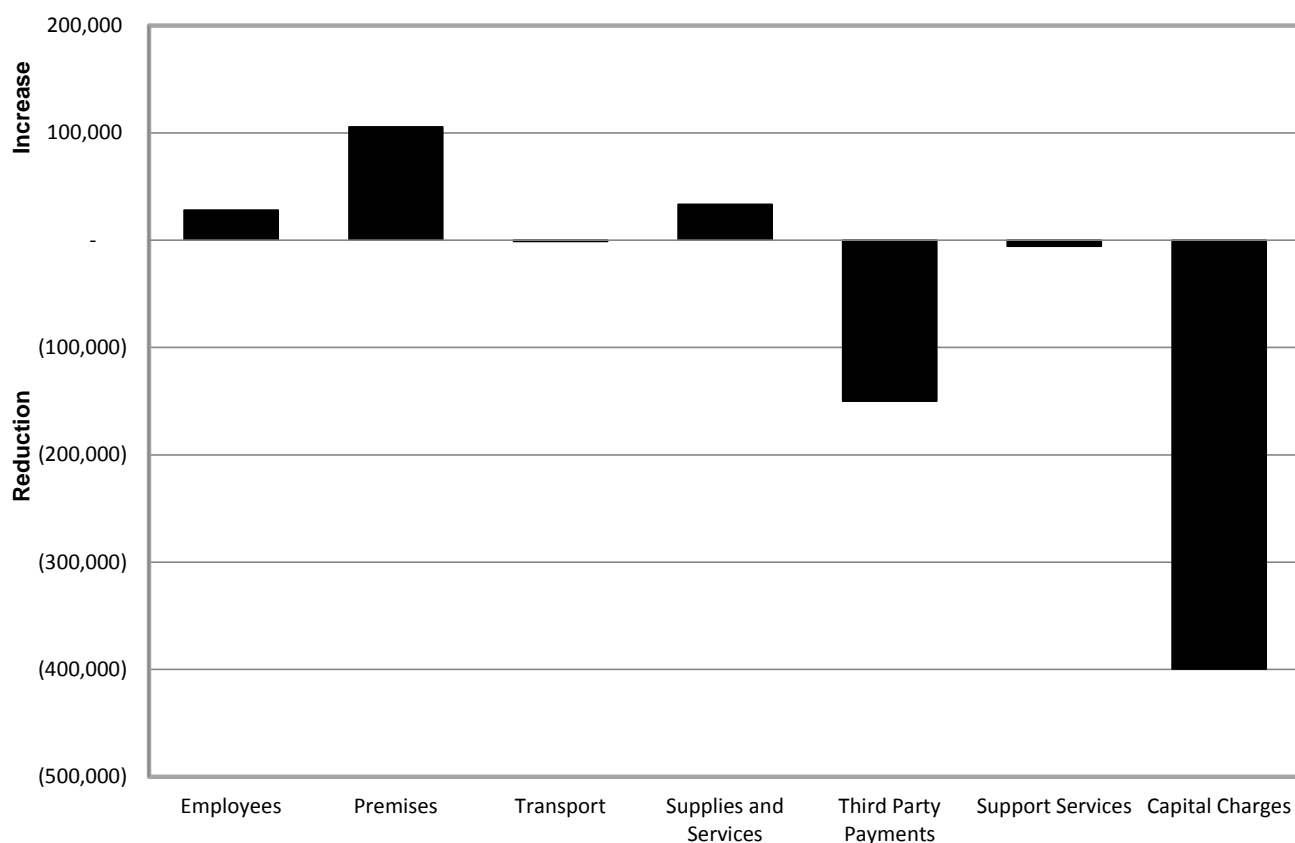
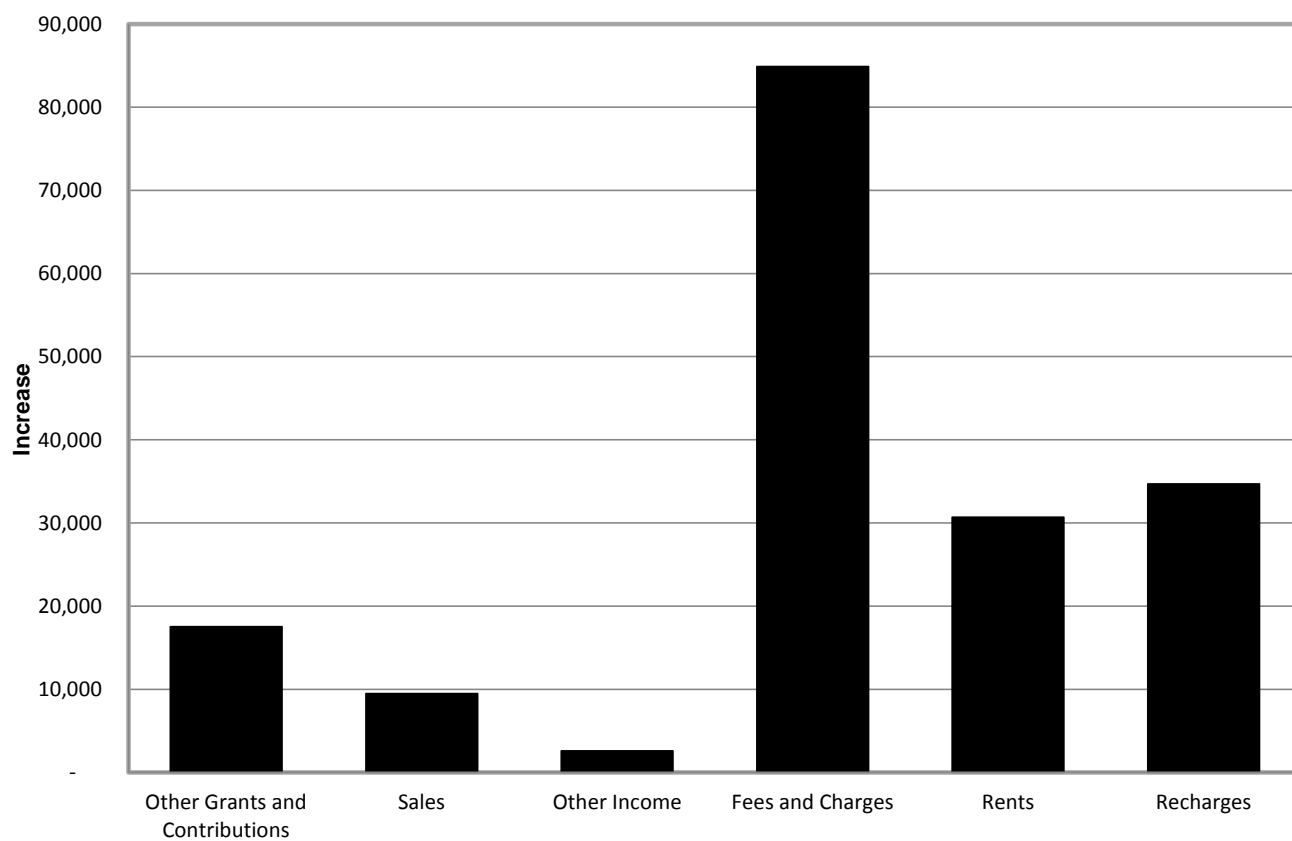
	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £
GENERAL FUND SUBJECTIVE ANALYSIS:			
EXPENDITURE:			
Employees	15,540,700	15,533,258	(7,442) (F)
Premises	4,628,600	4,171,248	(457,352) (F)
Transport	269,600	223,237	(46,363) (F)
Supplies and Services	7,046,300	6,549,007	(497,293) (F)
Third Party Payments	7,987,100	7,732,564	(254,536) (F)
Benefits	30,216,700	29,665,055	(551,645) (F)
Support Services	11,794,400	11,833,281	38,881 (A)
Capital Charges	4,984,700	3,507,399	(1,477,301) (F)
TOTAL EXPENDITURE	82,468,100	79,215,049	(3,253,051) (F)
INCOME:			
Government Grants	(31,755,100)	(31,419,730)	335,370 (A)
Other Grants and Contributions	(1,646,700)	(1,971,438)	(324,738) (F)
Agency Services	(496,000)	(469,061)	26,939 (A)
Sales	(171,100)	(196,424)	(25,324) (F)
Other Income	(919,100)	(984,262)	(65,162) (F)
Fees and Charges	(10,279,400)	(10,827,463)	(548,063) (F)
Rents	(1,220,400)	(1,283,773)	(63,373) (F)
Recharges	(13,821,100)	(13,843,174)	(22,074) (F)
TOTAL INCOME	(60,308,900)	(60,995,325)	(686,425) (F)
NET EXPENDITURE / (INCOME) TO SUMMARY	22,159,200	18,219,724	(7,192,527) (F)

ACTUAL GENERAL FUND SERVICES EXPENDITURE 2014/15**ACTUAL GENERAL FUND SERVICES INCOME 2014/15**



	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
CULTURE PORTFOLIO				
S1275 GOLF COURSE	10,900	49,008	38,108	(A)
S1278 BOWLING FACILITIES	132,200	147,744	15,544	(A)
S1280 EDMONDSCOTE SPORTS TRACK	92,900	111,137	18,237	(A)
S1289 OPEN SPACES EVENTS	501,600	70,831	(430,769)	(F)
S1295 LILLINGTON COMM CENTRE	5,400	4,457	(943)	(F)
S1305 YOUTH SPORT DEVELOPMENT	174,800	165,926	(8,874)	(F)
S1310 CULTURAL SERVICES TECHNICAL SUPPORT TEAM	3,400	-	(3,400)	(F)
S1330 TOWN HALL FACILITIES	96,300	-	(96,300)	(F)
S1335 ROYAL SPA CENTRE	723,800	766,932	43,132	(A)
S1356 CATERING CONTRACT	(37,400)	(33,332)	4,068	(A)
S1365 SPORTS FACILITIES ADMIN	110,200	30	(110,170)	(F)
S1370 ST. NICHOLAS PARK	451,800	523,336	71,536	(A)
S1375 ABBEY FIELDS	369,500	376,776	7,276	(A)
S1380 NEWBOLD COMYN	457,300	519,494	62,194	(A)
S1385 CASTLE FARM	126,200	169,372	43,172	(A)
S1390 MYTON SCHOOL DUAL USE	48,800	18,264	(30,536)	(F)
S1400 MEADOW COMMUNITY SPORTS CENTRE	63,600	44,319	(19,281)	(F)
S1405 ROYAL PUMP ROOMS	1,034,300	862,092	(172,208)	(F)
TOTAL CULTURE PORTFOLIO	4,365,600	3,796,386	(569,214)	(F)
<u>SUBJECTIVE ANALYSIS:</u>				
<u>EXPENDITURE:</u>				
Employees	2,780,500	2,808,674	28,174	(A)
Premises	1,662,300	1,767,953	105,653	(A)
Transport	11,800	10,562	(1,238)	(F)
Supplies and Services	1,153,800	1,187,138	33,338	(A)
Third Party Payments	289,200	139,320	(149,880)	(F)
Support Services	1,776,500	1,770,755	(5,745)	(F)
Capital Charges	1,237,200	837,538	(399,662)	(F)
TOTAL EXPENDITURE	8,911,300	8,521,940	(389,360)	(F)
<u>INCOME:</u>				
Other Grants and Contributions	(21,100)	(38,616)	(17,516)	(F)
Sales	(154,200)	(163,695)	(9,495)	(F)
Other Income	(8,000)	(10,577)	(2,577)	(F)
Fees and Charges	(2,851,200)	(2,936,092)	(84,892)	(F)
Rents	(247,100)	(277,787)	(30,687)	(F)
Recharges	(1,264,100)	(1,298,787)	(34,687)	(F)
TOTAL INCOME	(4,545,700)	(4,725,554)	(179,854)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	4,365,600	3,796,386	(569,214)	(F)

ACTUAL CULTURE EXPENDITURE 2014/15**ACTUAL CULTURE INCOME 2014/15**

EXPENDITURE: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**INCOME: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**

CULTURE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1275 GOLF COURSE</u>				
DIRECT EXPENDITURE				
Premises	8,400	27,718	19,318	(A)
Third Party Payments	-	442	442	(A)
TOTAL DIRECT EXPENDITURE	8,400	28,160	19,760	(A)
DIRECT INCOME				
Rents	(11,100)	7,776	18,876	(A)
TOTAL DIRECT INCOME	(11,100)	7,776	18,876	(A)
NET DIRECT EXPENDITURE / (INCOME)	(2,700)	35,936	38,636	(A)
Support Services	13,100	12,540	(560)	(F)
Capital Charges	500	532	32	(A)
NET EXPENDITURE / (INCOME)	10,900	49,008	38,108	(A)

Variations:Premises:

Electricity Costs	19,100	(A)
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Rents:

Service Charges - over estimation of amounts due	18,900	(A)
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S1278 BOWLING FACILITIES

DIRECT EXPENDITURE				
Premises	28,800	36,372	7,572	(A)
Supplies and Services	47,000	43,886	(3,114)	(F)
Third Party Payments	56,900	59,640	2,740	(A)
TOTAL DIRECT EXPENDITURE	132,700	139,898	7,198	(A)
DIRECT INCOME				
Fees and Charges	(24,500)	(24,692)	(192)	(F)
Rents	(15,100)	(14,283)	817	(A)
TOTAL DIRECT INCOME	(39,600)	(38,975)	625	(A)
NET DIRECT EXPENDITURE / (INCOME)	93,100	100,923	7,823	(A)
Support Services	15,500	23,184	7,684	(A)
Capital Charges	23,600	23,637	37	(A)
NET EXPENDITURE / (INCOME)	132,200	147,744	15,544	(A)

CULTURE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1280 EDMONDSCOTE SPORTS TRACK</u>				
DIRECT EXPENDITURE				
Premises	17,100	35,509	18,409	(A)
Supplies and Services	1,500	1,731	231	(A)
Third Party Payments	11,500	11,492	(8)	(F)
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TOTAL DIRECT EXPENDITURE	30,100	48,732	18,632	(A)
	<hr/>	<hr/>	<hr/>	
DIRECT INCOME				
Fees and Charges	(14,600)	(14,683)	(83)	(F)
Rents	(200)	(242)	(42)	(F)
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TOTAL DIRECT INCOME	(14,800)	(14,925)	(125)	(F)
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NET DIRECT EXPENDITURE / (INCOME)	15,300	33,807	18,507	(A)
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Support Services	18,900	18,580	(320)	(F)
Capital Charges	58,700	58,750	50	(A)
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NET EXPENDITURE / (INCOME) TO SUMMARY	92,900	111,137	18,237	(A)
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Variations:Premises:

Revised Corporate Repairs Programme

19,100 (A)

CULTURE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1289 OPEN SPACES EVENTS</u>				
DIRECT EXPENDITURE				
Employees	69,700	74,987	5,287	(A)
Premises	168,000	139,061	(28,939)	(F)
Transport	1,600	1,671	71	(A)
Supplies and Services	19,600	18,337	(1,263)	(F)
Third Party Payments	21,600	11,637	(9,963)	(F)
TOTAL DIRECT EXPENDITURE	280,500	245,693	(34,807)	(F)
DIRECT INCOME				
Other Grants and Contributions	(1,500)	(2,075)	(575)	(F)
Fees and Charges	(87,100)	(78,146)	8,954	(A)
Rents	(146,600)	(142,193)	4,407	(A)
TOTAL DIRECT INCOME	(235,200)	(222,414)	12,786	(A)
NET DIRECT EXPENDITURE / (INCOME)	45,300	23,279	(22,021)	(F)
Support Services	80,200	72,552	(7,648)	(F)
Capital Charges	400,000	-	(400,000)	(F)
Recharges	(23,900)	(25,000)	(1,100)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	501,600	70,831	(430,769)	(F)

Variations:**Premises:**

Reduced fuel costs	(16,100)	(F)
Earmarked Reserve Request - Marketing Function	(8,100)	(F)

Capital Charges:

WM Reserve and Cadet Force Building - slippage to 2015/16	(400,000)	(F)
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S1295 LILLINGTON COMM CENTRE

DIRECT EXPENDITURE				
Employees	3,800	4,042	242	(A)
Premises	3,000	4,014	1,014	(A)
Supplies and Services	500	45	(455)	(F)
TOTAL DIRECT EXPENDITURE	7,300	8,101	801	(A)
DIRECT INCOME				
Rents	(4,400)	(5,974)	(1,574)	(F)
TOTAL DIRECT INCOME	(4,400)	(5,974)	(1,574)	(F)
NET DIRECT EXPENDITURE / (INCOME)	2,900	2,127	(773)	(F)
Support Services	1,100	886	(214)	(F)
Capital Charges	1,400	1,444	44	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	5,400	4,457	(943)	(F)

CULTURE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1305 YOUTH SPORT DEVELOPMENT</u>				
DIRECT EXPENDITURE				
Employees	42,900	39,459	(3,441)	(F)
Transport	2,300	863	(1,437)	(F)
Supplies and Services	79,900	79,919	19	(A)
Third Party Payments	-	41	41	(A)
TOTAL DIRECT EXPENDITURE	125,100	120,282	(4,818)	(F)
DIRECT INCOME				
Fees and Charges	(1,500)	(734)	766	(A)
TOTAL DIRECT INCOME	(1,500)	(734)	766	(A)
NET DIRECT EXPENDITURE / (INCOME)	123,600	119,548	(4,052)	(F)
Support Services	51,200	46,378	(4,822)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	174,800	165,926	(8,874)	(F)

S1310 CULTURAL SERVICES TECHNICAL SUPPORT TEAM

DIRECT EXPENDITURE				
Employees	183,000	186,533	3,533	(A)
Transport	1,200	837	(363)	(F)
Supplies and Services	15,400	8,669	(6,731)	(F)
TOTAL DIRECT EXPENDITURE	199,600	196,039	(3,561)	(F)
DIRECT INCOME				
Other Income	(3,500)	(3,577)	(77)	(F)
TOTAL DIRECT INCOME	(3,500)	(3,577)	(77)	(F)
NET DIRECT EXPENDITURE / (INCOME)	196,100	192,462	(3,638)	(F)
Support Services	82,300	63,426	(18,874)	(F)
Recharges	(275,000)	(255,888)	19,112	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	3,400	-	(3,400)	(F)

Variations:Support Services:

Revised Allocations	(18,900)	(F)
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Recharges:

Changes in amount to be recharged	19,100	(A)
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CULTURE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1330 TOWN HALL FACILITIES</u>				
DIRECT EXPENDITURE				
Employees	153,400	165,414	12,014	(A)
Premises	118,600	110,669	(7,931)	(F)
Supplies and Services	12,400	14,374	1,974	(A)
Third Party Payments	1,200	5,253	4,053	(A)
TOTAL DIRECT EXPENDITURE	285,600	295,710	10,110	(A)
DIRECT INCOME				
Fees and Charges	(84,800)	(85,427)	(627)	(F)
Rents	42,400	12,079	(30,321)	(F)
TOTAL DIRECT INCOME	(42,400)	(73,348)	(30,948)	(F)
NET DIRECT EXPENDITURE / (INCOME)	243,200	222,362	(20,838)	(F)
Support Services	99,600	138,036	38,436	(A)
Capital Charges	55,900	55,882	(18)	(F)
Recharges	(302,400)	(416,280)	(113,880)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	96,300	-	(96,300)	(F)

Variations:Rents:

Refund of overcharged service charges less than budgeted for	(31,400)	(F)
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Support Services:

Revised Allocations	38,400	(A)
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Recharges:

Changes in amount to be recharged	(113,900)	(F)
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CULTURE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1335 ROYAL SPA CENTRE</u>				
DIRECT EXPENDITURE				
Employees	415,200	425,263	10,063	(A)
Premises	183,000	176,829	(6,171)	(F)
Transport	400	501	101	(A)
Supplies and Services	571,600	702,826	131,226	(A)
Third Party Payments	4,200	2,026	(2,174)	(F)
TOTAL DIRECT EXPENDITURE	1,174,400	1,307,445	133,045	(A)
DIRECT INCOME				
Sales	(126,600)	(135,616)	(9,016)	(F)
Other Income	(100)	(1,000)	(900)	(F)
Fees and Charges	(639,100)	(731,978)	(92,878)	(F)
TOTAL DIRECT INCOME	(765,800)	(868,594)	(102,794)	(F)
NET DIRECT EXPENDITURE / (INCOME)	408,600	438,851	30,251	(A)
Support Services	193,500	206,419	12,919	(A)
Capital Charges	121,700	121,662	(38)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	723,800	766,932	43,132	(A)

Variations:Supplies and Services:

Increased Bar activity	10,100	(A)
Increased Cinema costs	11,100	(A)
Increased cost of Artists' Fees: WDC shows	19,600	(A)
Increased cost of Artists' Fees: non-WDC shows	86,400	(A)

Sales:

Increased sales	(10,000)	(F)
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Fees and Charges:

Reduced WDC Admissions	9,300	(A)
Increased non-WDC Admissions	(89,800)	(F)
Increased Cinema Admissions	(17,600)	(F)

CULTURE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1356 CATERING CONTRACT</u>				
DIRECT EXPENDITURE				
Premises	24,700	29,010	4,310	(A)
Supplies and Services	-	1,596	1,596	(A)
Third Party Payments	3,400	2,953	(447)	(F)
TOTAL DIRECT EXPENDITURE	28,100	33,559	5,459	(A)
DIRECT INCOME				
Rents	(65,500)	(69,137)	(3,637)	(F)
TOTAL DIRECT INCOME	(65,500)	(69,137)	(3,637)	(F)
NET DIRECT EXPENDITURE / (INCOME)	(37,400)	(35,578)	1,822	(A)
Support Services	-	2,246	2,246	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	(37,400)	(33,332)	4,068	(A)

S1365 SPORTS FACILITIES ADMIN

DIRECT EXPENDITURE				
Employees	121,900	118,196	(3,704)	(F)
Transport	4,500	5,380	880	(A)
Supplies and Services	51,700	49,181	(2,519)	(F)
Third Party Payments	184,500	43,386	(141,114)	(F)
TOTAL DIRECT EXPENDITURE	362,600	216,143	(146,457)	(F)
Support Services	384,500	359,599	(24,901)	(F)
Capital Charges	23,200	23,207	7	(A)
Recharges	(660,100)	(598,919)	61,181	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	110,200	30	(110,170)	(F)

Variations:Third Party Payments:

Sports & Leisure Options - slippage to 2015/16 (138,900) (F)

Support Services:

Revised Allocations (24,900) (F)

Recharges:

Changes in amount to be recharged 61,200 (A)

CULTURE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1370 ST. NICHOLAS PARK</u>				
DIRECT EXPENDITURE				
Employees	413,200	411,200	(2,000)	(F)
Premises	251,500	287,129	35,629	(A)
Supplies and Services	29,800	25,134	(4,666)	(F)
Third Party Payments	1,400	-	(1,400)	(F)
TOTAL DIRECT EXPENDITURE	695,900	723,463	27,563	(A)
DIRECT INCOME				
Sales	(7,100)	(4,493)	2,607	(A)
Other Income	(900)	(669)	231	(A)
Fees and Charges	(543,600)	(545,118)	(1,518)	(F)
Rents	(2,400)	(4,217)	(1,817)	(F)
TOTAL DIRECT INCOME	(554,000)	(554,497)	(497)	(F)
NET DIRECT EXPENDITURE / (INCOME)	141,900	168,966	27,066	(A)
Support Services	170,800	215,298	44,498	(A)
Capital Charges	139,100	139,072	(28)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	451,800	523,336	71,536	(A)

Variations:Premises:

Increased fuel costs	9,600	(A)
Revised Corporate Repairs Programme	23,000	(A)

Support Services:

Revised Allocations	44,500	(A)
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CULTURE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1375 ABBEY FIELDS</u>				
DIRECT EXPENDITURE				
Employees	283,700	282,659	(1,041)	(F)
Premises	148,300	163,734	15,434	(A)
Supplies and Services	20,800	19,573	(1,227)	(F)
Third Party Payments	300	-	(300)	(F)
TOTAL DIRECT EXPENDITURE	453,100	465,966	12,866	(A)
DIRECT INCOME				
Sales	(6,200)	(5,042)	1,158	(A)
Other Income	(900)	(539)	361	(A)
Fees and Charges	(255,000)	(254,276)	724	(A)
Rents	(2,000)	(1,992)	8	(A)
TOTAL DIRECT INCOME	(264,100)	(261,849)	2,251	(A)
NET DIRECT EXPENDITURE / (INCOME)	189,000	204,117	15,117	(A)
Support Services	98,000	90,088	(7,912)	(F)
Capital Charges	82,500	82,571	71	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	369,500	376,776	7,276	(A)

Variations:Premises:

Revised Corporate Repairs Programme

11,800 (A)

CULTURE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
S1380 NEWBOLD COMYN				
DIRECT EXPENDITURE				
Employees	557,000	572,637	15,637	(A)
Premises	358,600	430,052	71,452	(A)
Supplies and Services	45,000	44,873	(127)	(F)
Third Party Payments	1,300	-	(1,300)	(F)
TOTAL DIRECT EXPENDITURE	961,900	1,047,562	85,662	(A)
DIRECT INCOME				
Sales	(12,300)	(12,155)	145	(A)
Other Income	(1,600)	(1,332)	268	(A)
Fees and Charges	(907,100)	(907,067)	33	(A)
TOTAL DIRECT INCOME	(921,000)	(920,554)	446	(A)
NET DIRECT EXPENDITURE / (INCOME)	40,900	127,008	86,108	(A)
Support Services	245,700	221,790	(23,910)	(F)
Capital Charges	170,700	170,696	(4)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	457,300	519,494	62,194	(A)

Variations:Employees:

Redundancy payments	7,500	(A)
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Premises:

Revised Corporate Repairs Programme	34,600	(A)
Increased fuel costs	29,300	(A)

Support Services:

Revised Allocations	(23,900)	(F)
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CULTURE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1385 CASTLE FARM</u>				
DIRECT EXPENDITURE				
Employees	128,400	125,416	(2,984)	(F)
Premises	54,400	60,639	6,239	(A)
Supplies and Services	7,600	9,219	1,619	(A)
Third Party Payments	400	-	(400)	(F)
TOTAL DIRECT EXPENDITURE	190,800	195,274	4,474	(A)
DIRECT INCOME				
Sales	(100)	-	100	(A)
Fees and Charges	(180,300)	(179,884)	416	(A)
Rents	(700)	(1,006)	(306)	(F)
TOTAL DIRECT INCOME	(181,100)	(180,890)	210	(A)
NET DIRECT EXPENDITURE / (INCOME)	9,700	14,384	4,684	(A)
Support Services	56,600	95,031	38,431	(A)
Capital Charges	59,900	59,957	57	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	126,200	169,372	43,172	(A)

Variations:Support Services:

Revised Allocations

38,400 (A)

S1390 MYTON SCHOOL DUAL USE

DIRECT EXPENDITURE				
Employees	43,800	37,105	(6,695)	(F)
Premises	13,200	11,608	(1,592)	(F)
Supplies and Services	3,200	2,488	(712)	(F)
TOTAL DIRECT EXPENDITURE	60,200	51,201	(8,999)	(F)
DIRECT INCOME				
Fees and Charges	(59,500)	(59,416)	84	(A)
TOTAL DIRECT INCOME	(59,500)	(59,416)	84	(A)
NET DIRECT EXPENDITURE / (INCOME)	700	(8,215)	(8,915)	(F)
Support Services	48,100	26,479	(21,621)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	48,800	18,264	(30,536)	(F)

Variations:Support Services:

Revised Allocations

(21,600) (F)

CULTURE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1400 MEADOW COMMUNITY SPORTS CENTRE</u>				
DIRECT EXPENDITURE				
Employees	60,200	62,403	2,203	(A)
Premises	15,300	17,524	2,224	(A)
Supplies and Services	4,700	2,910	(1,790)	(F)
TOTAL DIRECT EXPENDITURE	80,200	82,837	2,637	(A)
DIRECT INCOME				
Fees and Charges	(58,600)	(59,197)	(597)	(F)
TOTAL DIRECT INCOME	(58,600)	(59,197)	(597)	(F)
NET DIRECT EXPENDITURE / (INCOME)	21,600	23,640	2,040	(A)
Support Services	42,000	20,679	(21,321)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	63,600	44,319	(19,281)	(F)

Variations:

Support Services:
Revised Allocations

(21,300) (F)

CULTURE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £
<u>S1405 ROYAL PUMP ROOMS</u>			
DIRECT EXPENDITURE			
Employees	304,300	303,360	(940) (F)
Premises	269,400	238,085	(31,315) (F)
Transport	1,800	1,310	(490) (F)
Supplies and Services	243,100	162,377	(80,723) (F)
Third Party Payments	2,500	2,450	(50) (F)
TOTAL DIRECT EXPENDITURE	821,100	707,582	(113,518) (F)
DIRECT INCOME			
Other Grants and Contributions	(19,600)	(36,541)	(16,941) (F)
Sales	(1,900)	(6,389)	(4,489) (F)
Other Income	(1,000)	(3,460)	(2,460) (F)
Fees and Charges	(100)	(70)	30 (A)
Rents	(36,900)	(54,002)	(17,102) (F)
TOTAL DIRECT INCOME	(59,500)	(100,462)	(40,962) (F)
NET DIRECT EXPENDITURE / (INCOME)	761,600	607,120	(154,480) (F)
Support Services	175,400	157,544	(17,856) (F)
Capital Charges	100,000	100,128	128 (A)
Recharges	(2,700)	(2,700)	-
NET EXPENDITURE / (INCOME) TO SUMMARY	1,034,300	862,092	(172,208) (F)

Variations:Premises:

Revised Corporate Repairs Programme	(24,400) (F)
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Supplies and Services:

Exhibitions - slippage to 2015/16	(25,800) (F)
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Arts Development Programme - rolling programme slipped to 2015/16	(43,900) (F)
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Other Grants and Contributions:

Additional funding for Exhibitions	(13,900) (F)
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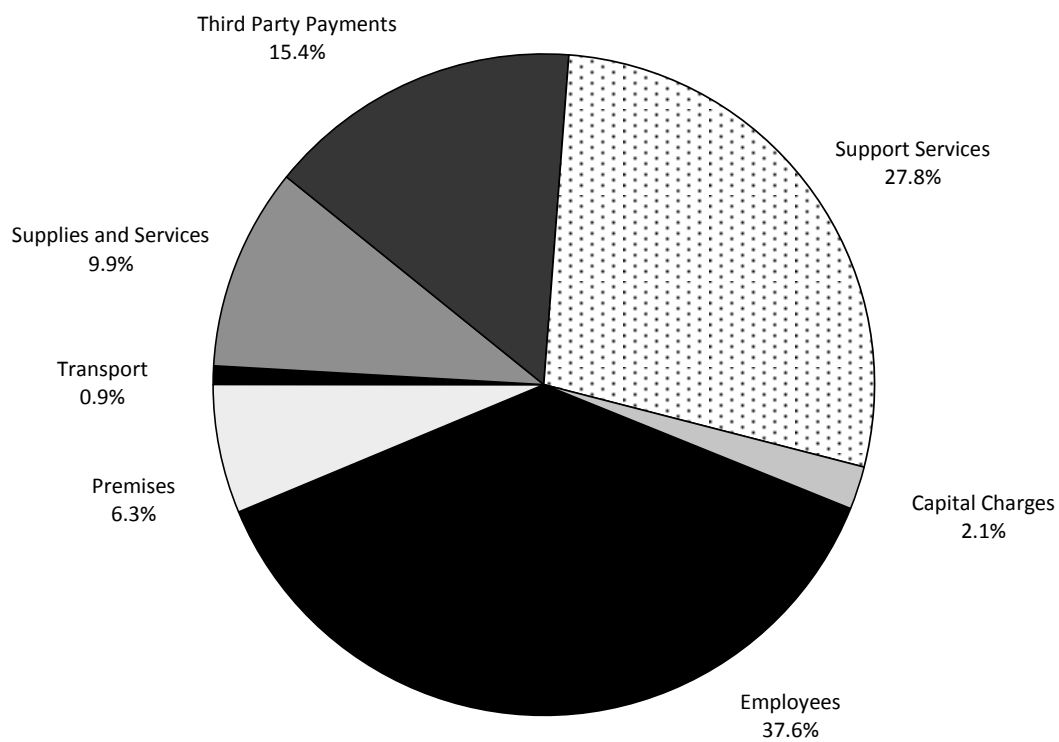
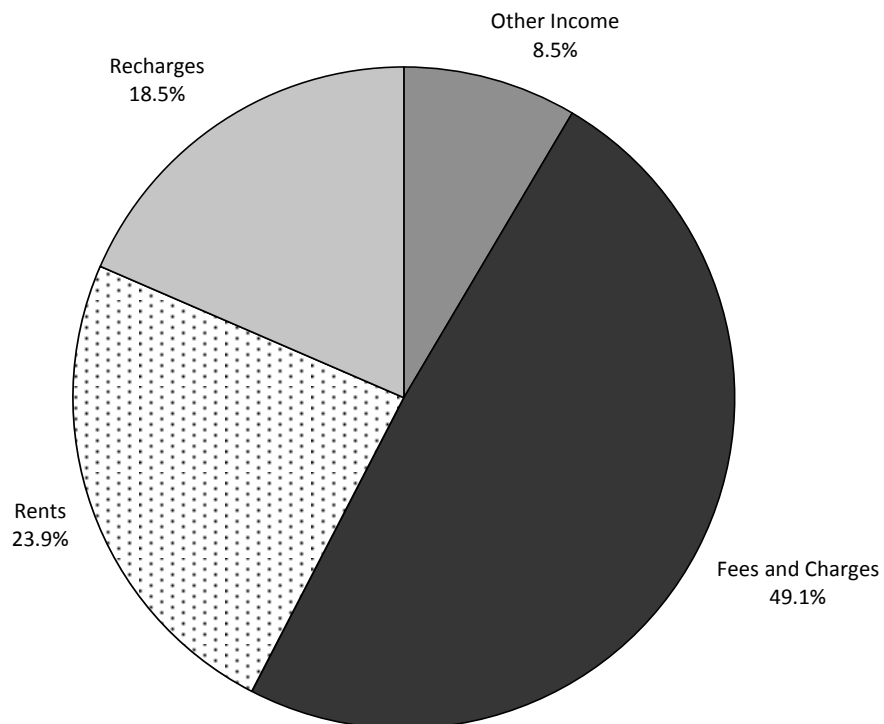
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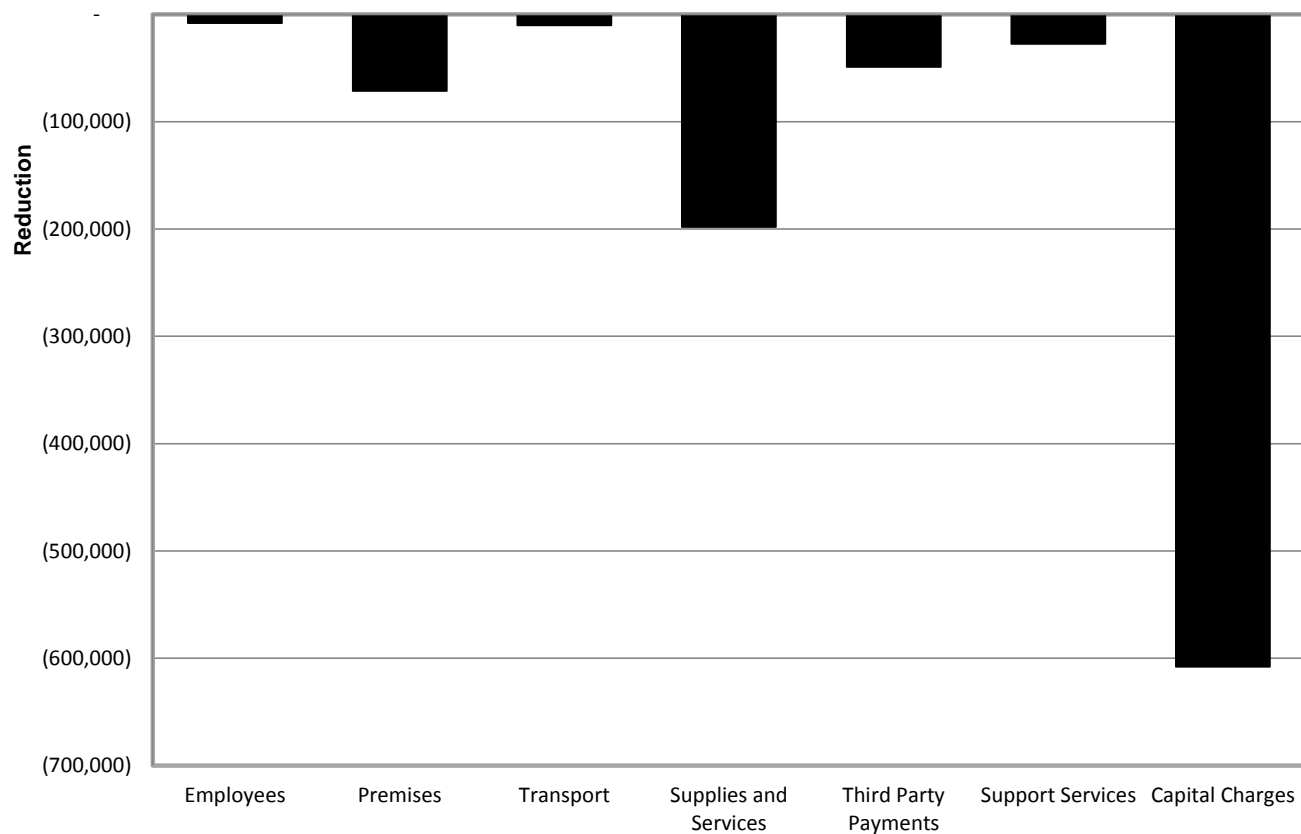
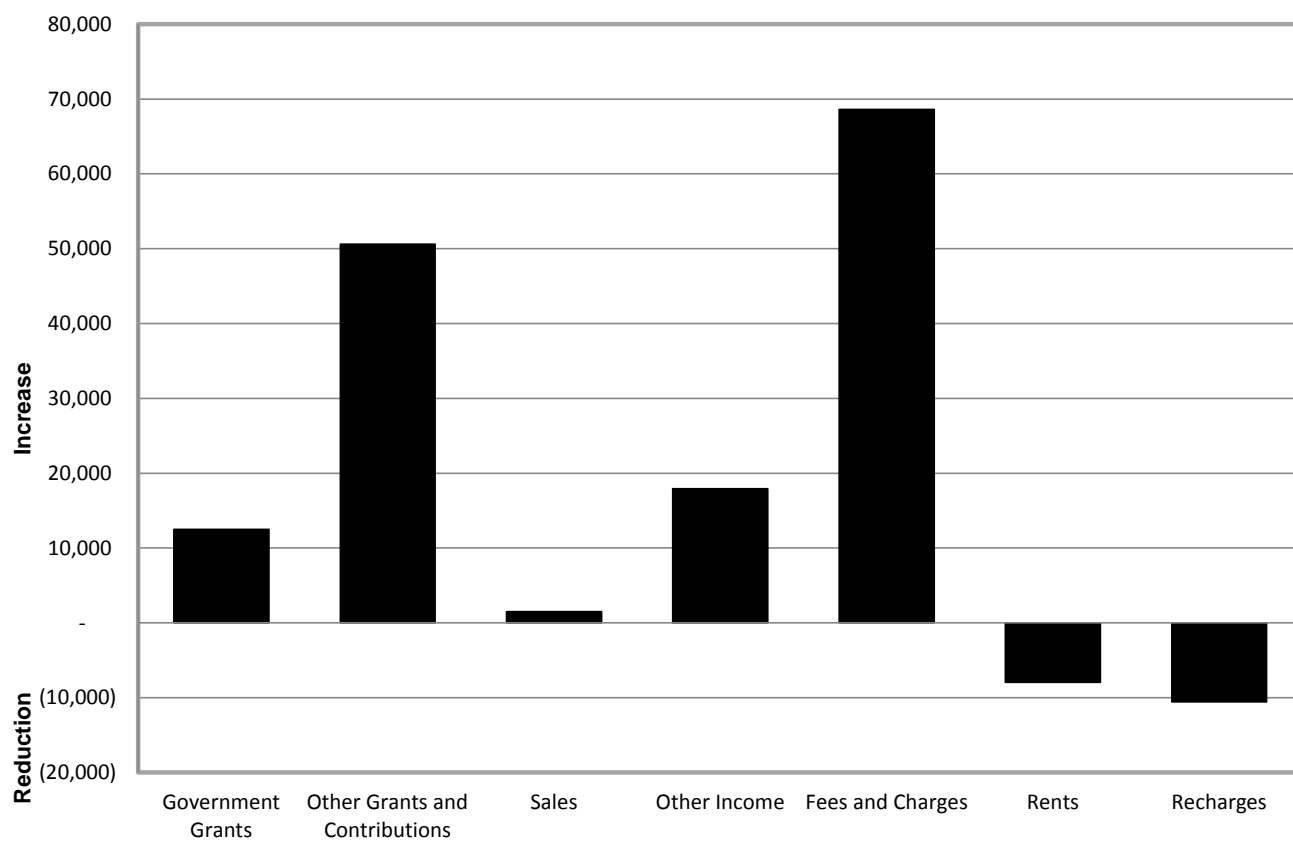
Additional Service Charges	(22,000) (F)
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Support Services:

Revised Allocations	(17,900) (F)
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	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
DEVELOPMENT PORTFOLIO				
S1025 TCM - LEAMINGTON	52,500	57,493	4,993	(A)
S1030 TCM - KENILWORTH	48,400	50,125	1,725	(A)
S1035 CHRISTMAS ILLUMINATIONS	41,800	58,976	17,176	(A)
S1040 TCM - WARWICK	66,500	72,721	6,221	(A)
S1240 MARKETS	(18,300)	(11,938)	6,362	(A)
S1650 ESTATE MANAGEMENT	(62,000)	(137,397)	(75,397)	(F)
S3170 KENILWORTH PUBLIC SERVICE CENTRE	98,000	82,115	(15,885)	(F)
S3550 TOURISM	229,300	218,111	(11,189)	(F)
S3600 ECONOMIC DEVELOPMENT	719,100	204,650	(514,450)	(F)
S3650 ECONOMIC REGENERATION	209,500	139,378	(70,122)	(F)
S3660 ENTERPRISE DEVELOPMENT	32,000	32,393	393	(A)
S4510 DEVELOPMENT SERVICES MGT	(11,500)	-	11,500	(A)
S4540 DEVELOPMENT CONTROL	816,800	692,125	(124,675)	(F)
S4570 POLICY, PROJECTS & CONSERVATION	897,800	584,564	(313,236)	(F)
S4600 BUILDING CONTROL	222,100	200,023	(22,077)	(F)
S4840 LOCAL LAND CHARGES	(66,100)	(72,114)	(6,014)	(F)
TOTAL DEVELOPMENT PORTFOLIO	3,275,900	2,171,225	(1,104,675)	(F)
 SUBJECTIVE ANALYSIS:				
<u>EXPENDITURE:</u>				
Employees	2,048,400	2,040,290	(8,110)	(F)
Premises	411,600	340,384	(71,216)	(F)
Transport	61,700	51,562	(10,138)	(F)
Supplies and Services	737,000	538,911	(198,089)	(F)
Third Party Payments	883,600	834,577	(49,023)	(F)
Support Services	1,538,800	1,511,326	(27,474)	(F)
Capital Charges	719,300	111,312	(607,988)	(F)
TOTAL EXPENDITURE	6,400,400	5,428,362	(972,038)	(F)
 <u>INCOME:</u>				
Government Grants	(55,000)	(67,500)	(12,500)	(F)
Other Grants and Contributions	(45,900)	(96,514)	(50,614)	(F)
Sales	(14,500)	(15,987)	(1,487)	(F)
Other Income	(78,500)	(96,431)	(17,931)	(F)
Fees and Charges	(1,529,400)	(1,598,000)	(68,600)	(F)
Rents	(787,200)	(779,250)	7,950	(A)
Recharges	(614,000)	(603,455)	10,545	(A)
TOTAL INCOME	(3,124,500)	(3,257,137)	(132,637)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	3,275,900	2,171,225	(1,104,675)	(F)

ACTUAL DEVELOPMENT EXPENDITURE 2014/15**ACTUAL DEVELOPMENT INCOME 2014/15**

EXPENDITURE: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**INCOME: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**

DEVELOPMENT PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1025 TCM - LEAMINGTON</u>				
DIRECT EXPENDITURE				
Employees	36,300	38,205	1,905	(A)
Premises	-	6,590	6,590	(A)
Transport	600	537	(63)	(F)
Supplies and Services	11,400	24,353	12,953	(A)
TOTAL DIRECT EXPENDITURE	48,300	69,685	21,385	(A)
DIRECT INCOME				
Other Grants and Contributions	(7,900)	(6,000)	1,900	(A)
Other Income	-	(12,827)	(12,827)	(F)
TOTAL DIRECT INCOME	(7,900)	(18,827)	(10,927)	(F)
NET DIRECT EXPENDITURE / (INCOME)	40,400	50,858	10,458	(A)
Support Services	28,000	18,935	(9,065)	(F)
Recharges	(15,900)	(12,300)	3,600	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	52,500	57,493	4,993	(A)

Variations:**Supplies and Services:**

Externally funded events 12,800 (A)

Other Income:

Additional funding for Events (12,800) (F)

Support Services:

Revised Allocations (9,100) (F)

S1030 TCM - KENILWORTH

DIRECT EXPENDITURE				
Employees	36,200	37,557	1,357	(A)
Transport	600	219	(381)	(F)
Supplies and Services	10,000	19,242	9,242	(A)
TOTAL DIRECT EXPENDITURE	46,800	57,018	10,218	(A)
DIRECT INCOME				
Other Grants and Contributions	(5,000)	(4,885)	115	(A)
Other Income	-	(3,620)	(3,620)	(F)
TOTAL DIRECT INCOME	(5,000)	(8,505)	(3,505)	(F)
NET DIRECT EXPENDITURE / (INCOME)	41,800	48,513	6,713	(A)
Support Services	24,400	18,512	(5,888)	(F)
Recharges	(17,800)	(16,900)	900	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	48,400	50,125	1,725	(A)

DEVELOPMENT PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1035 CHRISTMAS ILLUMINATIONS</u>				
DIRECT EXPENDITURE				
Premises	9,200	14,417	5,217	(A)
Supplies and Services	57,200	62,603	5,403	(A)
TOTAL DIRECT EXPENDITURE	66,400	77,020	10,620	(A)
DIRECT INCOME				
Other Grants and Contributions	(14,700)	(14,730)	(30)	(F)
Other Income	(21,700)	(18,635)	3,065	(A)
TOTAL DIRECT INCOME	(36,400)	(33,365)	3,035	(A)
NET DIRECT EXPENDITURE / (INCOME)	30,000	43,655	13,655	(A)
Support Services	11,800	15,321	3,521	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	41,800	58,976	17,176	(A)

S1040 TCM - WARWICK

DIRECT EXPENDITURE				
Employees	36,400	37,578	1,178	(A)
Transport	600	509	(91)	(F)
Supplies and Services	31,200	33,563	2,363	(A)
TOTAL DIRECT EXPENDITURE	68,200	71,650	3,450	(A)
DIRECT INCOME				
Other Grants and Contributions	(6,300)	(6,300)	-	
Other Income	-	(1,435)	(1,435)	(F)
TOTAL DIRECT INCOME	(6,300)	(7,735)	(1,435)	(F)
NET DIRECT EXPENDITURE / (INCOME)	61,900	63,915	2,015	(A)
Support Services	27,900	18,506	(9,394)	(F)
Recharges	(23,300)	(9,700)	13,600	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	66,500	72,721	6,221	(A)

Variations:Support Services:

Revised Allocations (9,400) (F)

Recharges:

Change in allocations 13,600 (A)

DEVELOPMENT PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1240 MARKETS</u>				
DIRECT EXPENDITURE				
Premises	4,700	4,687	(13)	(F)
Supplies and Services	1,500	2,322	822	(A)
Third Party Payments	-	421	421	(A)
	<hr/>	<hr/>	<hr/>	
TOTAL DIRECT EXPENDITURE	6,200	7,430	1,230	(A)
	<hr/>	<hr/>	<hr/>	
DIRECT INCOME				
Rents	(36,000)	(27,470)	8,530	(A)
	<hr/>	<hr/>	<hr/>	
TOTAL DIRECT INCOME	(36,000)	(27,470)	8,530	(A)
	<hr/>	<hr/>	<hr/>	
NET DIRECT EXPENDITURE / (INCOME)	(29,800)	(20,040)	9,760	(A)
	<hr/>	<hr/>	<hr/>	
Support Services	11,500	8,102	(3,398)	(F)
	<hr/>	<hr/>	<hr/>	
NET EXPENDITURE / (INCOME) TO SUMMARY	(18,300)	(11,938)	6,362	(A)
	<hr/>	<hr/>	<hr/>	

DEVELOPMENT PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1650 ESTATE MANAGEMENT</u>				
DIRECT EXPENDITURE				
Employees	-	75	75	(A)
Premises	210,200	145,688	(64,512)	(F)
Transport	-	32	32	(A)
Supplies and Services	5,200	2,090	(3,110)	(F)
Third Party Payments	87,100	107,985	20,885	(A)
TOTAL DIRECT EXPENDITURE	302,500	255,870	(46,630)	(F)
DIRECT INCOME				
Other Grants and Contributions	-	(22,074)	(22,074)	(F)
Other Income	(7,300)	(14,974)	(7,674)	(F)
Fees and Charges	(4,300)	(4,084)	216	(A)
Rents	(523,600)	(514,890)	8,710	(A)
TOTAL DIRECT INCOME	(535,200)	(556,022)	(20,822)	(F)
NET DIRECT EXPENDITURE / (INCOME)	(232,700)	(300,152)	(67,452)	(F)
Support Services	166,000	158,092	(7,908)	(F)
Capital Charges	4,700	4,663	(37)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	(62,000)	(137,397)	(75,397)	(F)

Variations:Premises:

Revised Corporate Repairs Programme (85,400) (F)

Third Party Payments:

Declassified capital expenditure 22,500 (A)

Other Grants and Contributions:

External contributions received to fund Declassified capital expenditure (22,100) (F)

S3170 KENILWORTH PUBLIC SERVICE CENTRE

DIRECT EXPENDITURE				
Premises	84,300	74,332	(9,968)	(F)
Supplies and Services	2,600	1,707	(893)	(F)
Third Party Payments	9,200	4,150	(5,050)	(F)
TOTAL DIRECT EXPENDITURE	96,100	80,189	(15,911)	(F)
DIRECT INCOME				
Rents	(39,300)	(39,571)	(271)	(F)
TOTAL DIRECT INCOME	(39,300)	(39,571)	(271)	(F)
NET DIRECT EXPENDITURE / (INCOME)	56,800	40,618	(16,182)	(F)
Support Services	24,500	24,830	330	(A)
Capital Charges	16,700	16,667	(33)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	98,000	82,115	(15,885)	(F)

DEVELOPMENT PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £
<u>S3550 TOURISM</u>			
DIRECT EXPENDITURE			
Employees	33,400	29,326	(4,074) (F)
Premises	15,700	14,972	(728) (F)
Supplies and Services	153,000	155,941	2,941 (A)
Third Party Payments	2,100	1,775	(325) (F)
TOTAL DIRECT EXPENDITURE	204,200	202,014	(2,186) (F)
DIRECT INCOME			
Sales	(13,000)	(14,946)	(1,946) (F)
Fees and Charges	(100)	(575)	(475) (F)
TOTAL DIRECT INCOME	(13,100)	(15,521)	(2,421) (F)
NET DIRECT EXPENDITURE / (INCOME)	191,100	186,493	(4,607) (F)
Support Services	38,200	31,618	(6,582) (F)
NET EXPENDITURE / (INCOME) TO SUMMARY	229,300	218,111	(11,189) (F)

DEVELOPMENT PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S3600 ECONOMIC DEVELOPMENT</u>				
DIRECT EXPENDITURE				
Employees	140,500	144,117	3,617	(A)
Transport	3,600	3,801	201	(A)
Supplies and Services	34,700	26,397	(8,303)	(F)
Third Party Payments	61,000	28,545	(32,455)	(F)
TOTAL DIRECT EXPENDITURE	239,800	202,860	(36,940)	(F)
DIRECT INCOME				
Other Income	(5,000)	(5,000)	-	
TOTAL DIRECT INCOME	(5,000)	(5,000)	-	
NET DIRECT EXPENDITURE / (INCOME)	234,800	197,860	(36,940)	(F)
Support Services	96,500	134,990	38,490	(A)
Capital Charges	559,000	-	(559,000)	(F)
Recharges	(171,200)	(128,200)	43,000	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	719,100	204,650	(514,450)	(F)

Variations:Third Party Payments:

Earmarked Reserve Request: Skills Initiative	(28,900)	(F)
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Support Services:

Revised Allocations	38,500	(A)
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Capital Charges:

Fen End Scheme (City Deal) slipped 2015/16	(559,000)	(F)
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Recharges:

Change in allocations	43,000	(A)
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S3650 ECONOMIC REGENERATION

DIRECT EXPENDITURE				
Supplies and Services	82,400	48,144	(34,256)	(F)
TOTAL DIRECT EXPENDITURE	82,400	48,144	(34,256)	(F)
Support Services	127,100	91,234	(35,866)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	209,500	139,378	(70,122)	(F)

Variations:Supplies and Services:

Portas Pilot Project work - slipped to 2015/16	(31,800)	(F)
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Support Services:

Revised Allocations	(35,900)	(F)
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DEVELOPMENT PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S3660 ENTERPRISE DEVELOPMENT</u>				
DIRECT EXPENDITURE				
Employees	45,400	40,877	(4,523)	(F)
Premises	87,500	79,698	(7,802)	(F)
Transport	2,500	1,577	(923)	(F)
Supplies and Services	19,800	12,637	(7,163)	(F)
Third Party Payments	2,700	8,512	5,812	(A)
TOTAL DIRECT EXPENDITURE	157,900	143,301	(14,599)	(F)
DIRECT INCOME				
Other Income	(700)	(986)	(286)	(F)
Fees and Charges	(18,700)	(20,078)	(1,378)	(F)
Rents	(188,300)	(191,111)	(2,811)	(F)
TOTAL DIRECT INCOME	(207,700)	(212,175)	(4,475)	(F)
NET DIRECT EXPENDITURE / (INCOME)	(49,800)	(68,874)	(19,074)	(F)
Support Services	28,100	47,581	19,481	(A)
Capital Charges	53,700	53,686	(14)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	32,000	32,393	393	(A)

Variations:Premises:

Revised Corporate Repairs Programme	(9,900)	(F)
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Support Services:

Revised Allocations	19,500	(A)
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S4510 DEVELOPMENT SERVICES MGT

DIRECT EXPENDITURE				
Employees	78,600	80,480	1,880	(A)
Transport	700	407	(293)	(F)
Supplies and Services	20,100	16,021	(4,079)	(F)
TOTAL DIRECT EXPENDITURE	99,400	96,908	(2,492)	(F)
Support Services	112,200	102,565	(9,635)	(F)
Capital Charges	900	847	(53)	(F)
Recharges	(224,000)	(200,320)	23,680	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	(11,500)	-	11,500	(A)

Variations:Support Services:

Revised Allocations	(9,600)	(F)
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Recharges:

Change in allocations	23,700	(A)
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DEVELOPMENT PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S4540 DEVELOPMENT CONTROL</u>				
DIRECT EXPENDITURE				
Employees	919,200	939,781	20,581	(A)
Transport	24,700	19,161	(5,539)	(F)
Supplies and Services	59,800	70,633	10,833	(A)
Third Party Payments	326,900	433,166	106,266	(A)
TOTAL DIRECT EXPENDITURE	1,330,600	1,462,741	132,141	(A)
DIRECT INCOME				
Government Grants	-	(7,500)	(7,500)	(F)
Contributions from other local authorities	(12,000)	(12,000)	-	
Sales	(1,500)	(869)	631	(A)
Other Income	-	(389)	(389)	(F)
Fees and Charges	(931,100)	(1,058,099)	(126,999)	(F)
TOTAL DIRECT INCOME	(944,600)	(1,078,857)	(134,257)	(F)
NET DIRECT EXPENDITURE / (INCOME)	386,000	383,884	(2,116)	(F)
Support Services	489,700	439,941	(49,759)	(F)
Recharges	(58,900)	(131,700)	(72,800)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	816,800	692,125	(124,675)	(F)

Variations:Employees:

Change in holiday accruals at yearend 9,500 (A)

Third Party Payments:

Increased legal fees - see increased fee income below 32,500 (A)

Increased use of consultants - see increased fee income below 67,900 (A)

Fees and Charges:

Increased planning fee income (135,400) (F)

Support Services:

Revised Allocations (49,800) (F)

Recharges:

Change in allocations (72,800) (F)

DEVELOPMENT PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S4570 POLICY, PROJECTS & CONSERVATION</u>				
DIRECT EXPENDITURE				
Employees	325,300	327,517	2,217	(A)
Transport	1,600	1,401	(199)	(F)
Supplies and Services	127,800	24,148	(103,652)	(F)
Third Party Payments	345,100	200,108	(144,992)	(F)
TOTAL DIRECT EXPENDITURE	799,800	553,174	(246,626)	(F)
DIRECT INCOME				
Government Grants	(55,000)	(60,000)	(5,000)	(F)
Other Grants and Contributions	-	(30,000)	(30,000)	(F)
Sales	-	(172)	(172)	(F)
Other Income	-	(975)	(975)	(F)
Fees and Charges	-	(50)	(50)	(F)
TOTAL DIRECT INCOME	(55,000)	(91,197)	(36,197)	(F)
NET DIRECT EXPENDITURE / (INCOME)	744,800	461,977	(282,823)	(F)
Support Services	152,900	171,338	18,438	(A)
Capital Charges	84,300	35,449	(48,851)	(F)
Recharges	(84,200)	(84,200)	-	
NET EXPENDITURE / (INCOME) TO SUMMARY	897,800	584,564	(313,236)	(F)

Variations:Supplies and Services:

Earmarked Reserve Request: Climate Control programme slippage	(16,900)	(F)
Earmarked Reserve Request: Neighbourhood Plans slippage	(35,600)	(F)
Strategic Urban Extension - slippage to 2015/16	(58,000)	(F)

Third Party Payments:

Strategic Urban Extension - slippage to 2015/16	(48,600)	(F)
HS2 Appeal	(49,000)	(F)
Local Plan slippage to 2015/16	(44,600)	(F)

Other Grants and Contributions:

Section 106 contribution received	(30,000)	(F)
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Support Services:

Revised Allocations	18,400	(A)
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Capital Charges:

Conservation Grants - slippage to 2015/16	(48,800)	(F)
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DEVELOPMENT PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S4600 BUILDING CONTROL</u>				
DIRECT EXPENDITURE				
Employees	379,400	345,949	(33,451)	(F)
Transport	26,600	23,918	(2,682)	(F)
Supplies and Services	110,000	30,293	(79,707)	(F)
Third Party Payments	2,700	2,611	(89)	(F)
TOTAL DIRECT EXPENDITURE	518,700	402,771	(115,929)	(F)
DIRECT INCOME				
Fees and Charges	(448,400)	(390,902)	57,498	(A)
TOTAL DIRECT INCOME	(448,400)	(390,902)	57,498	(A)
NET DIRECT EXPENDITURE / (INCOME)	70,300	11,869	(58,431)	(F)
Support Services	170,500	208,288	37,788	(A)
Recharges	(18,700)	(20,134)	(1,434)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	222,100	200,023	(22,077)	(F)

Variations:Employees:

Staff vacancies	(32,600)	(F)
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Supplies and Services:

Building Control Shared Service IT Software - slippage to 2015/16	(76,600)	(F)
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Fees and Charges:

Reduced applications	57,800	(A)
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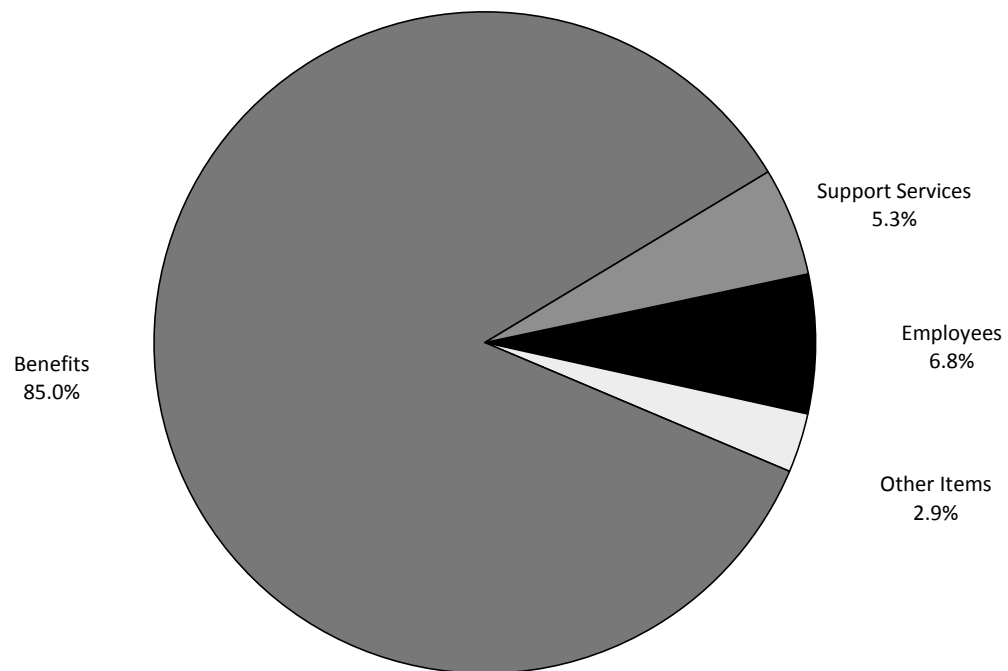
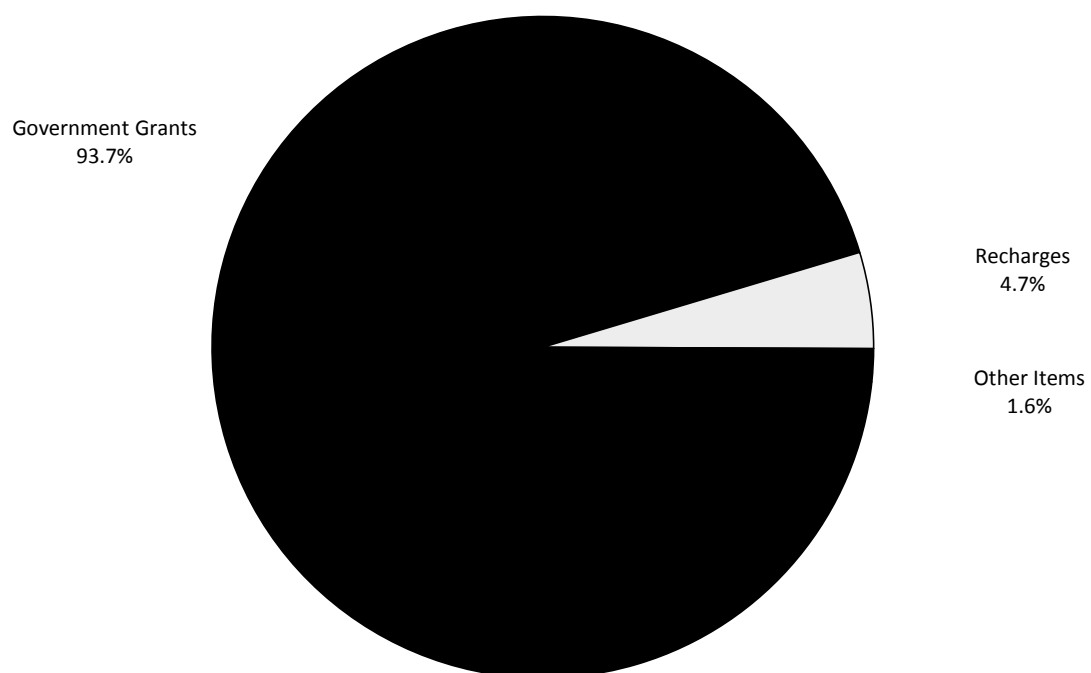
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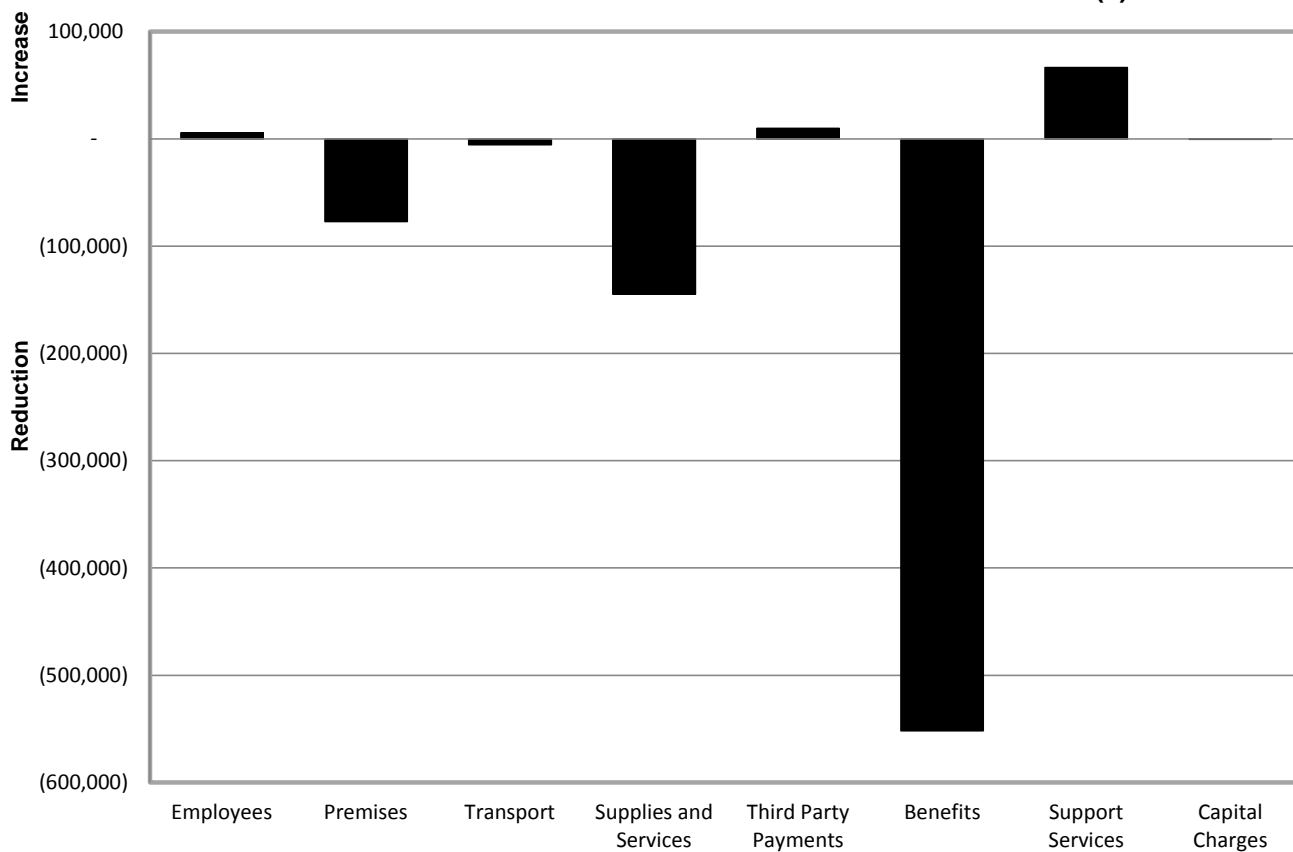
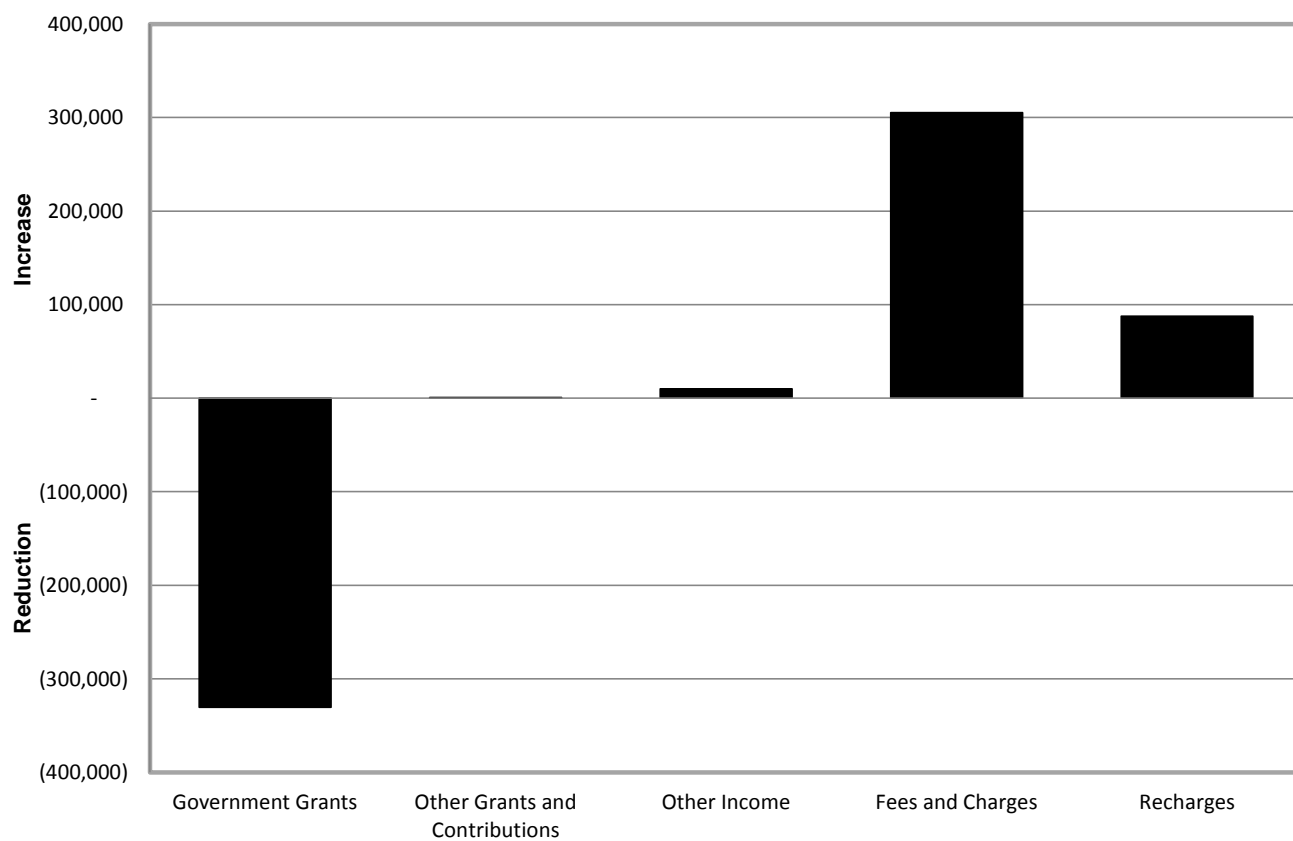
Revised Allocations	37,800	(A)
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S4840 LOCAL LAND CHARGES

DIRECT EXPENDITURE				
Employees	17,700	18,828	1,128	(A)
Transport	200	-	(200)	(F)
Supplies and Services	10,300	8,817	(1,483)	(F)
Third Party Payments	46,800	47,304	504	(A)
TOTAL DIRECT EXPENDITURE	75,000	74,949	(51)	(F)
DIRECT INCOME				
Fees and Charges	(170,600)	(168,535)	2,065	(A)
TOTAL DIRECT INCOME	(170,600)	(168,535)	2,065	(A)
NET DIRECT EXPENDITURE / (INCOME)	(95,600)	(93,586)	2,014	(A)
Support Services	29,500	21,472	(8,028)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	(66,100)	(72,114)	(6,014)	(F)

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
FINANCE PORTFOLIO				
S1410 FINANCE MANAGEMENT	1,900	-	(1,900)	(F)
S1415 NNDR DIS RATE RELIEF	16,100	12,404	(3,696)	(F)
S1417 PROCUREMENT	(20,100)	-	20,100	(A)
S1418 FINANCIAL SERVICES TEAM	134,300	-	(134,300)	(F)
S1425 ACCOUNTANCY	(1,300)	-	1,300	(A)
S1440 NON-DISTRIBUTED COSTS	157,000	182,395	25,395	(A)
S1460 TREASURY MANAGEMENT	31,100	19,202	(11,898)	(F)
S1461 CONTINGENCIES	389,100	-	(389,100)	(F)
S1465 CORPORATE MANAGEMENT	359,600	487,219	127,619	(A)
S1468 CONCURRENT SERVICES	166,000	164,667	(1,333)	(F)
S1578 AUDIT AND RISK	(18,200)	-	18,200	(A)
S3050 REVENUES	536,300	563,252	26,952	(A)
S3250 BENEFITS	758,900	392,021	(366,879)	(F)
S3661 CUP - UNITED REFORM CHURCH	131,700	51,131	(80,569)	(F)
TOTAL FINANCE PORTFOLIO	2,642,400	1,872,291	(770,109)	(F)
 SUBJECTIVE ANALYSIS:				
<u>EXPENDITURE:</u>				
Employees	2,362,800	2,368,357	5,557	(A)
Premises	79,900	2,774	(77,126)	(F)
Transport	18,600	13,135	(5,465)	(F)
Supplies and Services	920,900	776,120	(144,780)	(F)
Third Party Payments	138,100	148,009	9,909	(A)
Benefits	30,216,700	29,665,055	(551,645)	(F)
Support Services	1,805,400	1,871,769	66,369	(A)
Capital Charges	59,700	59,693	(7)	(F)
TOTAL EXPENDITURE	35,602,100	34,904,912	(697,188)	(F)
<u>INCOME:</u>				
Government Grants	(31,286,200)	(30,955,701)	330,499	(A)
Other Grants and Contributions	(75,100)	(75,824)	(724)	(F)
Other Income	(12,600)	(22,454)	(9,854)	(F)
Fees and Charges	(135,800)	(441,022)	(305,222)	(F)
Recharges	(1,450,000)	(1,537,620)	(87,620)	(F)
TOTAL INCOME	(32,959,700)	(33,032,621)	(72,921)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	2,642,400	1,872,291	(770,109)	(F)

ACTUAL FINANCE EXPENDITURE 2014/15**ACTUAL FINANCE INCOME 2014/15**

EXPENDITURE: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**INCOME: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**

FINANCE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1410 FINANCE MANAGEMENT</u>				
DIRECT EXPENDITURE				
Employees	100,700	102,425	1,725	(A)
Transport	300	179	(121)	(F)
Supplies and Services	7,400	5,882	(1,518)	(F)
Third Party Payments	-	20	20	(A)
TOTAL DIRECT EXPENDITURE	108,400	108,506	106	(A)
DIRECT INCOME				
Other Income	-	(20)	(20)	(F)
TOTAL DIRECT INCOME	-	(20)	(20)	(F)
NET DIRECT EXPENDITURE / (INCOME)	108,400	108,486	86	(A)
Support Services	55,400	45,319	(10,081)	(F)
Recharges	(161,900)	(153,805)	8,095	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	1,900	-	(1,900)	(F)

Variations:Support Services:

Revised Allocations	(10,100)	(F)
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Recharges:

Change in amount to be allocated	8,100	(A)
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S1415 NNDR DIS RATE RELIEF

INDIRECT EXPENDITURE				
Support Services	16,100	12,404	(3,696)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	16,100	12,404	(3,696)	(F)

FINANCE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1417 PROCUREMENT</u>				
DIRECT EXPENDITURE				
Employees	85,700	83,593	(2,107)	(F)
Transport	800	722	(78)	(F)
Supplies and Services	3,100	12,262	9,162	(A)
Third Party Payments	600	2,207	1,607	(A)
TOTAL DIRECT EXPENDITURE	90,200	98,784	8,584	(A)
DIRECT INCOME				
Fees and Charges	-	(912)	(912)	(F)
TOTAL DIRECT INCOME	-	(912)	(912)	(F)
NET DIRECT EXPENDITURE / (INCOME)	90,200	97,872	7,672	(A)
Support Services	14,000	14,862	862	(A)
Recharges	(124,300)	(112,734)	11,566	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	(20,100)	-	20,100	(A)
<u>Variations:</u>				
<u>Recharges:</u>				
Change in amount to be allocated			11,600	(A)

S1418 FINANCIAL SERVICES TEAM

DIRECT EXPENDITURE				
Employees	156,500	156,833	333	(A)
Transport	100	70	(30)	(F)
Supplies and Services	7,600	10,855	3,255	(A)
TOTAL DIRECT EXPENDITURE	164,200	167,758	3,558	(A)
DIRECT INCOME				
Other Grants and Contributions	(8,500)	(8,500)	-	
TOTAL DIRECT INCOME	(8,500)	(8,500)	-	
NET DIRECT EXPENDITURE / (INCOME)	155,700	159,258	3,558	(A)
Support Services	104,500	96,759	(7,741)	(F)
Recharges	(125,900)	(256,017)	(130,117)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	134,300	-	(134,300)	(F)
<u>Variations:</u>				
<u>Recharges:</u>				
Change in amount to be allocated			(130,100)	(F)

FINANCE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1425 ACCOUNTANCY</u>				
DIRECT EXPENDITURE				
Employees	469,200	487,975	18,775	(A)
Transport	1,000	449	(551)	(F)
Supplies and Services	60,200	56,054	(4,146)	(F)
TOTAL DIRECT EXPENDITURE	530,400	544,478	14,078	(A)
DIRECT INCOME				
Other Income	-	(6)	(6)	(F)
TOTAL DIRECT INCOME	-	(6)	(6)	(F)
NET DIRECT EXPENDITURE / (INCOME)	530,400	544,472	14,072	(A)
Support Services	119,100	106,008	(13,092)	(F)
Recharges	(650,800)	(650,480)	320	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	(1,300)	-	1,300	(A)

Variations:Employees:

No staff vacancies during the year 11,800 (A)

Support Services:

Revised Allocations (13,100) (F)

Recharges:

Change in amount to be allocated 300 (A)

S1440 NON-DISTRIBUTED COSTS

DIRECT EXPENDITURE				
Employees	165,800	192,438	26,638	(A)
TOTAL DIRECT EXPENDITURE	165,800	192,438	26,638	(A)
Capital Charges	14,400	14,380	(20)	(F)
Recharges	(23,200)	(24,423)	(1,223)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	157,000	182,395	25,395	(A)

Variations:Employees:

IAS19 Pension Adjustment changes 29,400 (A)

FINANCE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1460 TREASURY MANAGEMENT</u>				
DIRECT EXPENDITURE				
Supplies and Services	31,500	35,494	3,994	(A)
Third Party Payments	2,100	856	(1,244)	(F)
TOTAL DIRECT EXPENDITURE	33,600	36,350	2,750	(A)
DIRECT INCOME				
Other Income	-	(15,278)	(15,278)	(F)
TOTAL DIRECT INCOME	-	(15,278)	(15,278)	(F)
NET DIRECT EXPENDITURE / (INCOME)	33,600	21,072	(12,528)	(F)
Support Services	-	832	832	(A)
Recharges	(2,500)	(2,702)	(202)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	31,100	19,202	(11,898)	(F)

Variations:Other Income:

Miscellaneous unidentified income

(15,300) (F)

FINANCE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1461 CONTINGENCIES</u>				
DIRECT EXPENDITURE				
Premises	40,000	-	(40,000)	(F)
Supplies and Services	50,900	-	(50,900)	(F)
TOTAL DIRECT EXPENDITURE	90,900	-	(90,900)	(F)
DIRECT INCOME				
Fees & Charges Contingency	298,200	-	(298,200)	(F)
TOTAL DIRECT INCOME	298,200	-	(298,200)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	389,100	-	(389,100)	(F)

Variations:Premises:

Change of Office Cleaning Contract provision not required (40,000) (F)

Supplies and Services:

General inflation provision (50,000) (F)

Fees and Charges Contingency:

Increased income received above budgets (298,200) (F)

S1465 CORPORATE MANAGEMENT

DIRECT EXPENDITURE				
Employees	17,800	-	(17,800)	(F)
Supplies and Services	74,300	69,477	(4,823)	(F)
TOTAL DIRECT EXPENDITURE	92,100	69,477	(22,623)	(F)
Support Services	285,600	434,542	148,942	(A)
Recharges	(18,100)	(16,800)	1,300	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	359,600	487,219	127,619	(A)

Variations:Employees:

National Living Wage provision not required (17,800) (F)

Support Services:

Revised Allocations 148,900 (A)

FINANCE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £
<u>S1468 CONCURRENT SERVICES</u>			
DIRECT EXPENDITURE			
Supplies and Services	105,500	105,469	(31) (F)
Third Party Payments	54,600	54,600	-
TOTAL DIRECT EXPENDITURE	160,100	160,069	(31) (F)
Support Services	5,900	4,598	(1,302) (F)
NET EXPENDITURE / (INCOME) TO SUMMARY	166,000	164,667	(1,333) (F)

S1578 AUDIT AND RISK

DIRECT EXPENDITURE			
Employees	216,300	219,367	3,067 (A)
Transport	1,400	1,358	(42) (F)
Supplies and Services	28,700	23,489	(5,211) (F)
Third Party Payments	6,400	-	(6,400) (F)
TOTAL DIRECT EXPENDITURE	252,800	244,214	(8,586) (F)
DIRECT INCOME			
Other Income	(12,600)	(7,150)	5,450 (A)
TOTAL DIRECT INCOME	(12,600)	(7,150)	5,450 (A)
NET DIRECT EXPENDITURE / (INCOME)	240,200	237,064	(3,136) (F)
Support Services	65,800	68,587	2,787 (A)
Recharges	(324,200)	(305,651)	18,549 (A)
NET EXPENDITURE / (INCOME) TO SUMMARY	(18,200)	-	18,200 (A)

Variations:**Recharges:**

Change in amount to be allocated

18,500 (A)

FINANCE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £
<u>S3050 REVENUES</u>			
DIRECT EXPENDITURE			
Employees	554,200	554,173	(27) (F)
Premises	-	150	150 (A)
Transport	2,700	1,726	(974) (F)
Supplies and Services	99,100	95,282	(3,818) (F)
Third Party Payments	27,800	32,038	4,238 (A)
TOTAL DIRECT EXPENDITURE	683,800	683,369	(431) (F)
DIRECT INCOME			
Government Grants	(227,400)	(226,463)	937 (A)
Contributions from other local authorities	(66,600)	(67,324)	(724) (F)
Fees and Charges	(427,000)	(430,534)	(3,534) (F)
TOTAL DIRECT INCOME	(721,000)	(724,321)	(3,321) (F)
NET DIRECT EXPENDITURE / (INCOME)	(37,200)	(40,952)	(3,752) (F)
Support Services	573,500	605,212	31,712 (A)
Recharges	-	(1,008)	(1,008) (F)
NET EXPENDITURE / (INCOME) TO SUMMARY	536,300	563,252	26,952 (A)

Variations:Support Services:

Revised Allocations

31,700 (A)

FINANCE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £
<u>S3250 BENEFITS</u>			
DIRECT EXPENDITURE			
Employees	596,600	571,553	(25,047) (F)
Transport	12,300	8,631	(3,669) (F)
Supplies and Services	408,900	361,856	(47,044) (F)
Third Party Payments	46,600	56,540	9,940 (A)
Transfer Payments (Housing Benefits)	30,216,700	29,665,055	(551,645) (F)
TOTAL DIRECT EXPENDITURE	31,281,100	30,663,635	(617,465) (F)
DIRECT INCOME			
Government Grants	(31,058,800)	(30,729,238)	329,562 (A)
Fees and Charges	(7,000)	(9,576)	(2,576) (F)
TOTAL DIRECT INCOME	(31,065,800)	(30,738,814)	326,986 (A)
NET DIRECT EXPENDITURE / (INCOME)	215,300	(75,179)	(290,479) (F)
Support Services	562,700	481,200	(81,500) (F)
Recharges	(19,100)	(14,000)	5,100 (A)
NET EXPENDITURE / (INCOME) TO SUMMARY	758,900	392,021	(366,879) (F)

Variations:Employees:

Staff vacancies (16,700) (F)

Supplies and Services:

Grant Funded IT Developments covering more than one year - slipped to future years (129,900) (F)

Change in Bad Debts Provision 95,000 (A)

Third Party Payments:

Increased legal fees 9,900 (A)

Transfer Payments:

Change in claims paid (551,600) (F)

Government Grants:

Change in Subsidy due 342,200 (A)

Additional Administration Subsidy received (12,700) (F)

Support Services:

Revised Allocations (81,500) (F)

FINANCE PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S3661 CUP - UNITED REFORM CHURCH</u>				
DIRECT EXPENDITURE				
Premises	39,900	2,624	(37,276)	(F)
Supplies and Services	43,700	-	(43,700)	(F)
Third Party Payments	-	1,748	1,748	(A)
	<hr/>	<hr/>	<hr/>	
TOTAL DIRECT EXPENDITURE	83,600	4,372	(79,228)	(F)
Support Services	2,800	1,446	(1,354)	(F)
Capital Charges	45,300	45,313	13	(A)
	<hr/>	<hr/>	<hr/>	
NET EXPENDITURE / (INCOME) TO SUMMARY	131,700	51,131	(80,569)	(F)
	<hr/>	<hr/>	<hr/>	

Variations:Premises:

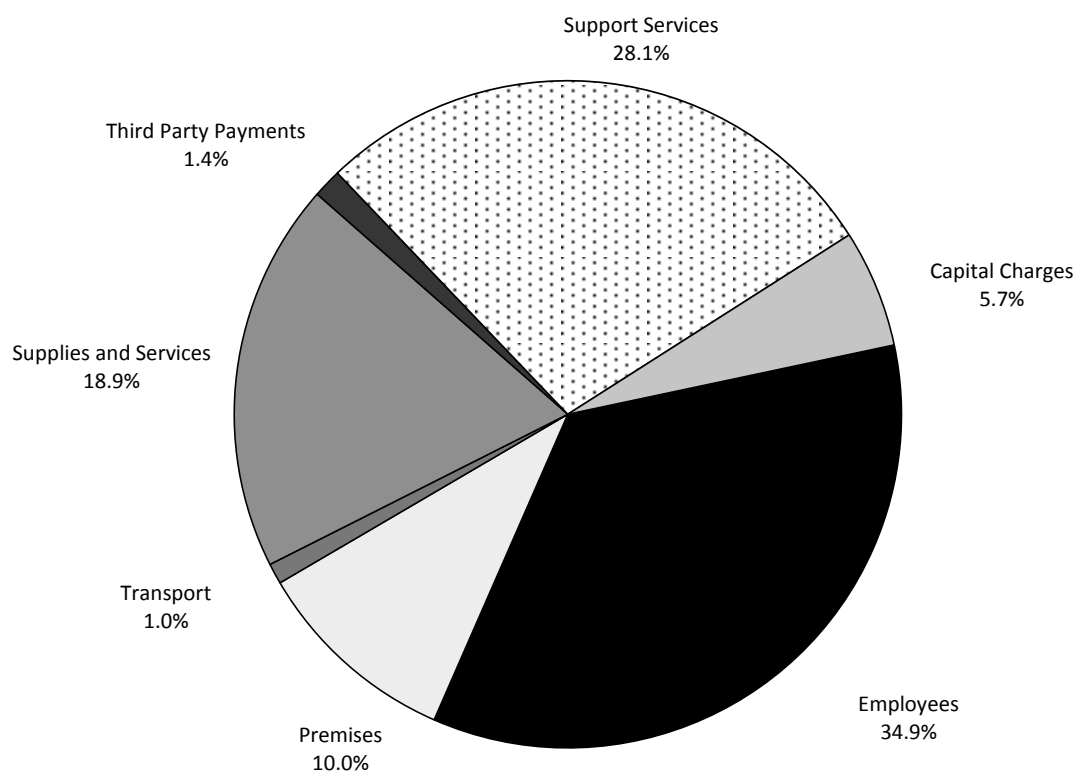
Revised Corporate Repairs Programme	(37,300)	(F)
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Supplies and Services:

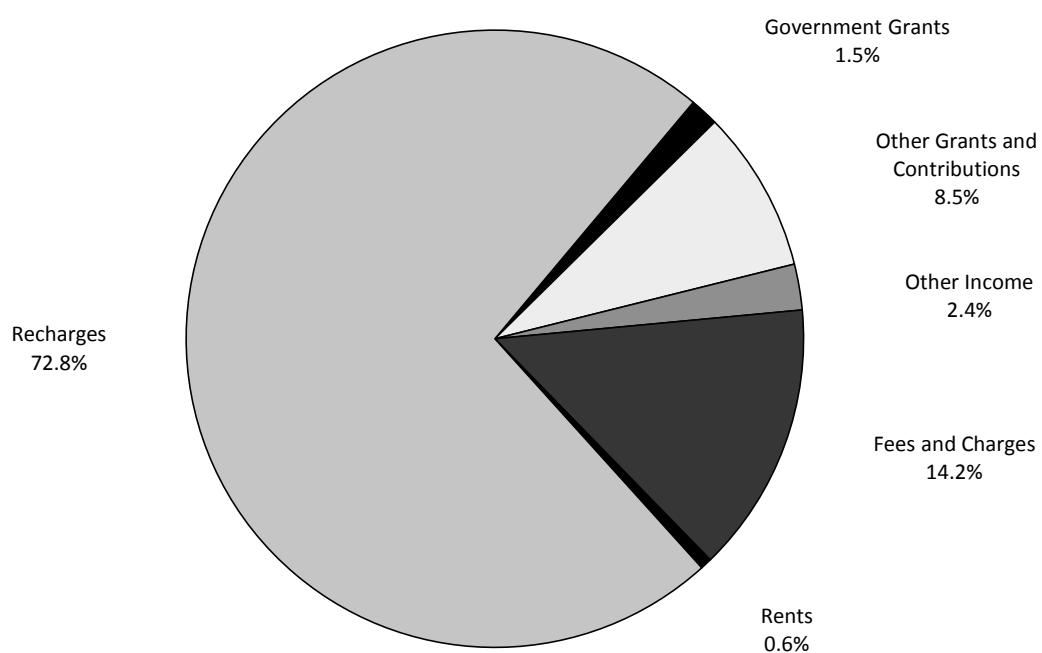
Expenses no longer required	(41,900)	(F)
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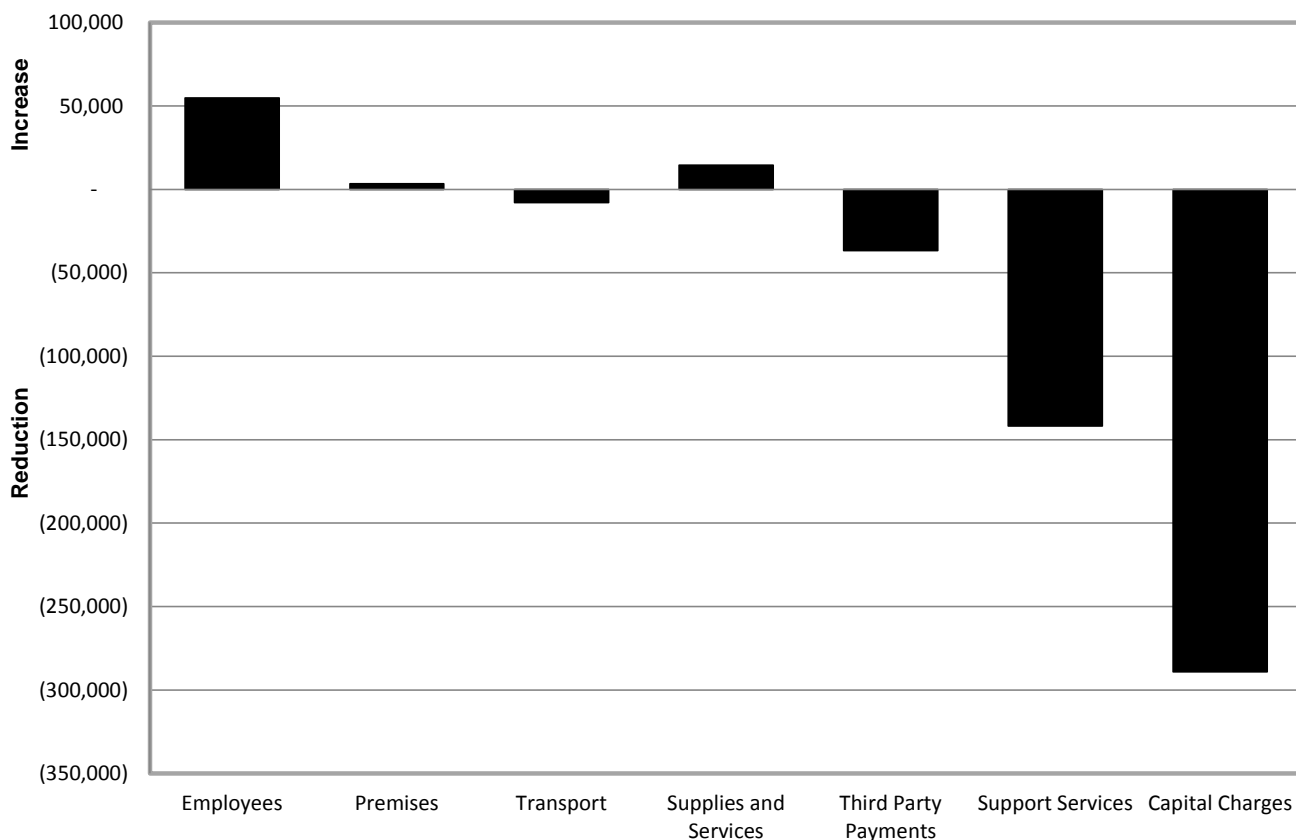
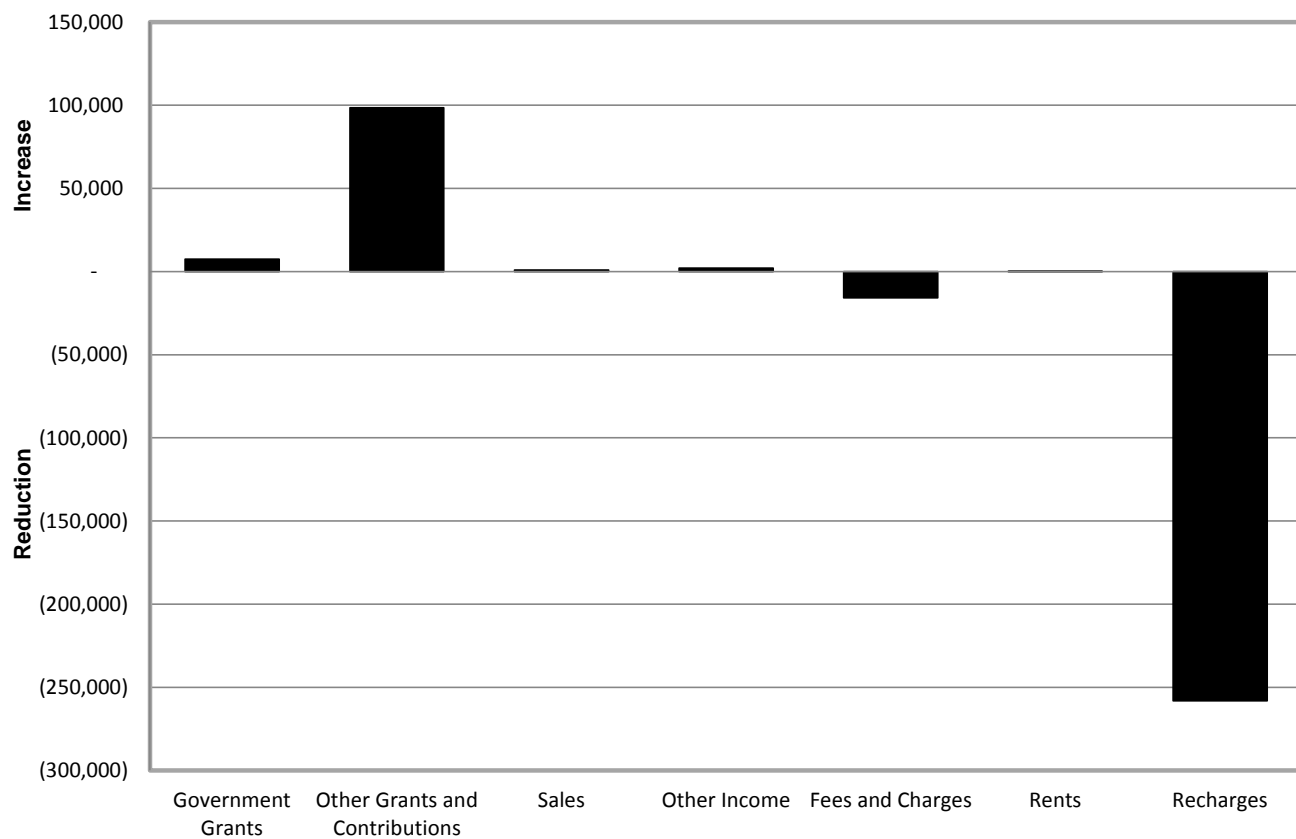
	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
HEALTH & COMMUNITY PROTECTION PORTFOLIO				
S1001 COMMUNITY DEVELOPMENT	779,700	488,849	(290,851)	(F)
S1045 CCTV	155,800	177,098	21,298	(A)
S1640 GRANTS TO VOLUNTARY BODIES	29,400	27,465	(1,935)	(F)
S2102 COMMUNITY FORUMS	71,300	58,668	(12,632)	(F)
S2110 COMMUNITY PARTNERSHIP	186,900	169,275	(17,625)	(F)
S2141 CIVIL CONTINGENCIES	98,600	101,221	2,621	(A)
S2300 OFFICE ACCOMMODATION	(132,300)	-	132,300	(A)
S2360 LICENSING & REGISTRATION	11,600	35,374	23,774	(A)
S4210 EH ENVIRONMENTAL HEALTH CORE	35,600	-	(35,600)	(F)
S4270 FOOD+OCCUPATIONAL SAFETY+HEALTH	381,000	384,426	3,426	(A)
S4300 ENVIRONMENTAL PROTECTION	627,000	573,189	(53,811)	(F)
S4350 COMMUNITY SAFETY	136,800	145,467	8,667	(A)
S4810 ALLEVIATION OF FLOODING	121,700	104,090	(17,610)	(F)
TOTAL HEALTH & COMMUNITY PROTECTION PORTFOLIO	2,503,100	2,265,122	(237,978)	(F)
SUBJECTIVE ANALYSIS:				
EXPENDITURE:				
Employees	1,668,300	1,723,031	54,731	(A)
Premises	489,100	492,492	3,392	(A)
Transport	57,500	49,527	(7,973)	(F)
Supplies and Services	918,200	932,706	14,506	(A)
Third Party Payments	106,200	69,460	(36,740)	(F)
Support Services	1,530,300	1,388,438	(141,862)	(F)
Capital Charges	573,700	284,523	(289,177)	(F)
TOTAL EXPENDITURE	5,343,300	4,940,177	(403,123)	(F)
INCOME:				
Government Grants	(33,000)	(40,479)	(7,479)	(F)
Other Grants and Contributions	(128,700)	(227,174)	(98,474)	(F)
Sales	-	(900)	(900)	(F)
Other Income	(61,200)	(63,224)	(2,024)	(F)
Fees and Charges	(395,100)	(379,257)	15,843	(A)
Rents	(15,000)	(15,028)	(28)	(F)
Recharges	(2,207,200)	(1,948,993)	258,207	(A)
TOTAL INCOME	(2,840,200)	(2,675,055)	165,145	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	2,503,100	2,265,122	(237,978)	(F)

ACTUAL HEALTH & COMMUNITY PROTECTION EXPENDITURE 2014/15



ACTUAL HEALTH & COMMUNITY PROTECTION INCOME 2014/15



EXPENDITURE: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**INCOME: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**

HEALTH & COMMUNITY PROTECTION PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1001 COMMUNITY DEVELOPMENT</u>				
DIRECT EXPENDITURE				
Supplies and Services	336,400	336,261	(139)	(F)
TOTAL DIRECT EXPENDITURE	336,400	336,261	(139)	(F)
Support Services	34,500	32,914	(1,586)	(F)
Capital Charges	408,800	119,674	(289,126)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	779,700	488,849	(290,851)	(F)

Variations:Capital Charges:

Rural Initiative Grants - slippage to 2015/16	(214,300)	(F)
Urban Initiative Grants - slippage to 2015/16	(75,000)	(F)

S1045 CCTV

DIRECT EXPENDITURE				
Employees	218,400	226,985	8,585	(A)
Premises	7,000	7,193	193	(A)
Transport	1,500	1,473	(27)	(F)
Supplies and Services	141,800	126,647	(15,153)	(F)
Third Party Payments	300	89	(211)	(F)
TOTAL DIRECT EXPENDITURE	369,000	362,387	(6,613)	(F)
DIRECT INCOME				
Other Income	(8,000)	(8,260)	(260)	(F)
TOTAL DIRECT INCOME	(8,000)	(8,260)	(260)	(F)
NET DIRECT EXPENDITURE / (INCOME)	361,000	354,127	(6,873)	(F)
Support Services	55,600	83,780	28,180	(A)
Capital Charges	40,100	40,091	(9)	(F)
Recharges	(300,900)	(300,900)	-	
NET EXPENDITURE / (INCOME) TO SUMMARY	155,800	177,098	21,298	(A)

Variations:Supplies and Services:

Reduced Maintenance charges	(10,000)	(F)
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Support Services:

Revised Allocations	28,200	(A)
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HEALTH & COMMUNITY PROTECTION PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £
<u>S1640 GRANTS TO VOLUNTARY BODIES</u>			
DIRECT EXPENDITURE			
Supplies and Services	11,200	8,465	(2,735) (F)
TOTAL DIRECT EXPENDITURE	11,200	8,465	(2,735) (F)
Support Services	18,200	19,000	800 (A)
NET EXPENDITURE / (INCOME) TO SUMMARY	29,400	27,465	(1,935) (F)

S2102 COMMUNITY FORUMS

DIRECT EXPENDITURE			
Supplies and Services	146,300	133,668	(12,632) (F)
TOTAL DIRECT EXPENDITURE	146,300	133,668	(12,632) (F)
DIRECT INCOME			
Contributions from other local authorities	(75,000)	(75,000)	-
TOTAL DIRECT INCOME	(75,000)	(75,000)	-
NET EXPENDITURE / (INCOME) TO SUMMARY	71,300	58,668	(12,632) (F)

Variations:Supplies and Services:

Schemes slipped to 2015/16

(12,600) (F)

HEALTH & COMMUNITY PROTECTION PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S2110 COMMUNITY PARTNERSHIP</u>				
DIRECT EXPENDITURE				
Employees	149,800	161,522	11,722	(A)
Premises	1,700	1,624	(76)	(F)
Transport	2,400	1,709	(691)	(F)
Supplies and Services	7,300	6,528	(772)	(F)
Third Party Payments	400	1,047	647	(A)
TOTAL DIRECT EXPENDITURE	161,600	172,430	10,830	(A)
DIRECT INCOME				
Contributions from other local authorities	(25,000)	(33,320)	(8,320)	(F)
Fees and Charges	-	15	15	(A)
TOTAL DIRECT INCOME	(25,000)	(33,305)	(8,305)	(F)
NET DIRECT EXPENDITURE / (INCOME)	136,600	139,125	2,525	(A)
Support Services	95,300	75,150	(20,150)	(F)
Recharges	(45,000)	(45,000)	-	
NET EXPENDITURE / (INCOME) TO SUMMARY	186,900	169,275	(17,625)	(F)

Variations:Employees:

Staff regrading plus no staff vacancies during the year 11,600 (A)

Income:

Contributions from other local authorities-WCC contribution to salary costs (8,320) (F)

Support Services:

Revised Allocations (20,200) (F)

S2141 CIVIL CONTINGENCIES

DIRECT EXPENDITURE				
Employees	-	191	191	(A)
Supplies and Services	16,700	16,210	(490)	(F)
TOTAL DIRECT EXPENDITURE	16,700	16,401	(299)	(F)
Support Services	81,900	84,820	2,920	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	98,600	101,221	2,621	(A)

HEALTH & COMMUNITY PROTECTION PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S2300 OFFICE ACCOMMODATION</u>				
DIRECT EXPENDITURE				
Premises	454,700	459,663	4,963	(A)
Supplies and Services	28,200	20,125	(8,075)	(F)
Third Party Payments	4,800	2,210	(2,590)	(F)
TOTAL DIRECT EXPENDITURE	487,700	481,998	(5,702)	(F)
DIRECT INCOME				
Other Income	(15,000)	(17,000)	(2,000)	(F)
Rents	(15,000)	(15,028)	(28)	(F)
TOTAL DIRECT INCOME	(30,000)	(32,028)	(2,028)	(F)
NET DIRECT EXPENDITURE / (INCOME)	457,700	449,970	(7,730)	(F)
Support Services	61,800	93,597	31,797	(A)
Capital Charges	106,100	106,061	(39)	(F)
Recharges	(757,900)	(649,628)	108,272	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	(132,300)	-	132,300	(A)

Variations:Support Services:

Revised Allocations	31,800	(A)
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Recharges:

Change in amount to be allocated	108,300	(A)
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HEALTH & COMMUNITY PROTECTION PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S2360 LICENSING & REGISTRATION</u>				
DIRECT EXPENDITURE				
Employees	106,000	108,740	2,740	(A)
Transport	1,100	872	(228)	(F)
Supplies and Services	18,300	22,241	3,941	(A)
Third Party Payments	17,800	12,688	(5,112)	(F)
TOTAL DIRECT EXPENDITURE	143,200	144,541	1,341	(A)
DIRECT INCOME				
Fees and Charges	(356,500)	(337,588)	18,912	(A)
TOTAL DIRECT INCOME	(356,500)	(337,588)	18,912	(A)
NET DIRECT EXPENDITURE / (INCOME)	(213,300)	(193,047)	20,253	(A)
Support Services	241,100	244,621	3,521	(A)
Recharges	(16,200)	(16,200)	-	
NET EXPENDITURE / (INCOME) TO SUMMARY	11,600	35,374	23,774	(A)

Variations:**Fees and Charges:**

Reduction in the number of vehicle licences	18,000	(A)
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HEALTH & COMMUNITY PROTECTION PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S4210 EH ENVIRONMENTAL HEALTH CORE</u>				
DIRECT EXPENDITURE				
Employees	120,100	125,687	5,587	(A)
Transport	4,200	3,177	(1,023)	(F)
Supplies and Services	59,100	60,980	1,880	(A)
Third Party Payments	47,600	-	(47,600)	(F)
TOTAL DIRECT EXPENDITURE	231,000	189,844	(41,156)	(F)
DIRECT INCOME				
Government Grants	(30,000)	(30,000)	-	
Other Grants and Contributions	(700)	(834)	(134)	(F)
Sales	-	(900)	(900)	(F)
TOTAL DIRECT INCOME	(30,700)	(31,734)	(1,034)	(F)
NET DIRECT EXPENDITURE / (INCOME)	200,300	158,110	(42,190)	(F)
Support Services	150,400	83,046	(67,354)	(F)
Capital Charges	700	733	33	(A)
Recharges	(315,800)	(241,889)	73,911	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	35,600	-	(35,600)	(F)

Variations:Third Party Payments:

Earmarked Reserve Request: Heat Network Distribution Unit (45,000) (F)

Support Services:

Revised Allocations (67,400) (F)

Recharges:

Change in amount to be allocated 73,900 (A)

HEALTH & COMMUNITY PROTECTION PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S4270 FOOD+OCCUPATIONAL SAFETY+HEALTH</u>				
DIRECT EXPENDITURE				
Employees	383,900	393,167	9,267	(A)
Transport	15,200	12,837	(2,363)	(F)
Supplies and Services	4,500	4,129	(371)	(F)
Third Party Payments	12,400	25,927	13,527	(A)
TOTAL DIRECT EXPENDITURE	416,000	436,060	20,060	(A)
DIRECT INCOME				
Other Income	-	(265)	(265)	(F)
Fees and Charges	(8,200)	(9,568)	(1,368)	(F)
TOTAL DIRECT INCOME	(8,200)	(9,833)	(1,633)	(F)
NET DIRECT EXPENDITURE / (INCOME)	407,800	426,227	18,427	(A)
Support Services	74,700	59,599	(15,101)	(F)
Recharges	(101,500)	(101,400)	100	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	381,000	384,426	3,426	(A)

Variations:Third Party Payments:

Increased legal fees	13,800	(A)
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Support Services:

Revised Allocations	(15,100)	(F)
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HEALTH & COMMUNITY PROTECTION PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S4300 ENVIRONMENTAL PROTECTION</u>				
DIRECT EXPENDITURE				
Employees	422,900	427,906	5,006	(A)
Premises	1,500	-	(1,500)	(F)
Transport	24,300	20,267	(4,033)	(F)
Supplies and Services	39,400	38,164	(1,236)	(F)
Third Party Payments	18,300	13,990	(4,310)	(F)
TOTAL DIRECT EXPENDITURE	506,400	500,327	(6,073)	(F)
DIRECT INCOME				
Government Grants	(3,000)	-	3,000	(A)
Other Grants and Contributions	-	(4,000)	(4,000)	(F)
Other Income	-	435	435	(A)
Fees and Charges	(17,100)	(22,353)	(5,253)	(F)
TOTAL DIRECT INCOME	(20,100)	(25,918)	(5,818)	(F)
NET DIRECT EXPENDITURE / (INCOME)	486,300	474,409	(11,891)	(F)
Support Services	428,700	382,586	(46,114)	(F)
Capital Charges	4,100	4,104	4	(A)
Recharges	(292,100)	(287,910)	4,190	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	627,000	573,189	(53,811)	(F)

Variations:Support Services:

Revised Allocations (46,100) (F)

HEALTH & COMMUNITY PROTECTION PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S4350 COMMUNITY SAFETY</u>				
DIRECT EXPENDITURE				
Employees	267,200	278,833	11,633	(A)
Transport	8,800	9,178	378	(A)
Supplies and Services	95,000	156,815	61,815	(A)
Third Party Payments	4,100	3,030	(1,070)	(F)
TOTAL DIRECT EXPENDITURE	375,100	447,856	72,756	(A)
DIRECT INCOME				
Other Grants and Contributions	-	(81,489)	(81,489)	(F)
Other Income	(38,200)	(38,134)	66	(A)
Fees and Charges	(13,300)	(9,763)	3,537	(A)
TOTAL DIRECT INCOME	(51,500)	(129,386)	(77,886)	(F)
NET DIRECT EXPENDITURE / (INCOME)	323,600	318,470	(5,130)	(F)
Support Services	190,500	132,567	(57,933)	(F)
Capital Charges	500	496	(4)	(F)
Recharges	(377,800)	(306,066)	71,734	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	136,800	145,467	8,667	(A)

Variations:Supplies and Services:

Various initiatives funded from external contributions - see below 74,600 (A)

Other Grants and Contributions:

External Funding received for various initiatives (81,500) (F)

Support Services:

Revised Allocations (57,900) (F)

Recharges:

Change in amount to be allocated 71,700 (A)

HEALTH & COMMUNITY PROTECTION PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £
<u>S4810 ALLEVIATION OF FLOODING</u>			
DIRECT EXPENDITURE			
Premises	24,200	24,012	(188) (F)
Transport	-	14	14 (A)
Supplies and Services	14,000	2,473	(11,527) (F)
Third Party Payments	500	10,479	9,979 (A)
TOTAL DIRECT EXPENDITURE	38,700	36,978	(1,722) (F)
DIRECT INCOME			
Government Grants	-	(10,479)	(10,479) (F)
Other Grants and Contributions	(28,000)	(32,531)	(4,531) (F)
TOTAL DIRECT INCOME	(28,000)	(43,010)	(15,010) (F)
NET DIRECT EXPENDITURE / (INCOME)	10,700	(6,032)	(16,732) (F)
Support Services	97,600	96,758	(842) (F)
Capital Charges	13,400	13,364	(36) (F)
NET EXPENDITURE / (INCOME) TO SUMMARY	121,700	104,090	(17,610) (F)

Variations:Supplies and Services:

Earmarked Reserve Request: Grants to households for flood prevention (11,500) (F)

Third Party Payments:

Declassified capital expenditure 10,500 (A)

Government Grants:

Contribution towards Declassified capital expenditure (10,500) (F)

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
HOUSING & PROPERTY PORTFOLIO				
S1050 PUBLIC CONVENIENCES	206,100	181,860	(24,240)	(F)
S1590 HOMELESSNESS/HOUSING ADVICE	546,500	519,872	(26,628)	(F)
S1605 HOUSING STRATEGY	798,700	734,451	(64,249)	(F)
S1610 OTHER HOUSING PROPERTY	500	(5,077)	(5,577)	(F)
S1615 CONTRIBUTIONS TO HRA	37,900	37,900	-	
S1625 SUPPORTING PEOPLE TO HRA	-	-	-	
S1630 PRIVATE SECTOR HOUSING	672,900	558,262	(114,638)	(F)
S1645 PROPERTY SERVICES	(14,500)	-	14,500	(A)
S1660 WARWICK PLANT MAINTENANCE	9,200	-	(9,200)	(F)
S4780 WDC HIGHWAYS	169,000	171,656	2,656	(A)
SW100 CORPORATE R+M HOLDING CODE	-	-	-	
TOTAL HOUSING & PROPERTY PORTFOLIO	2,426,300	2,198,924	(227,376)	(F)

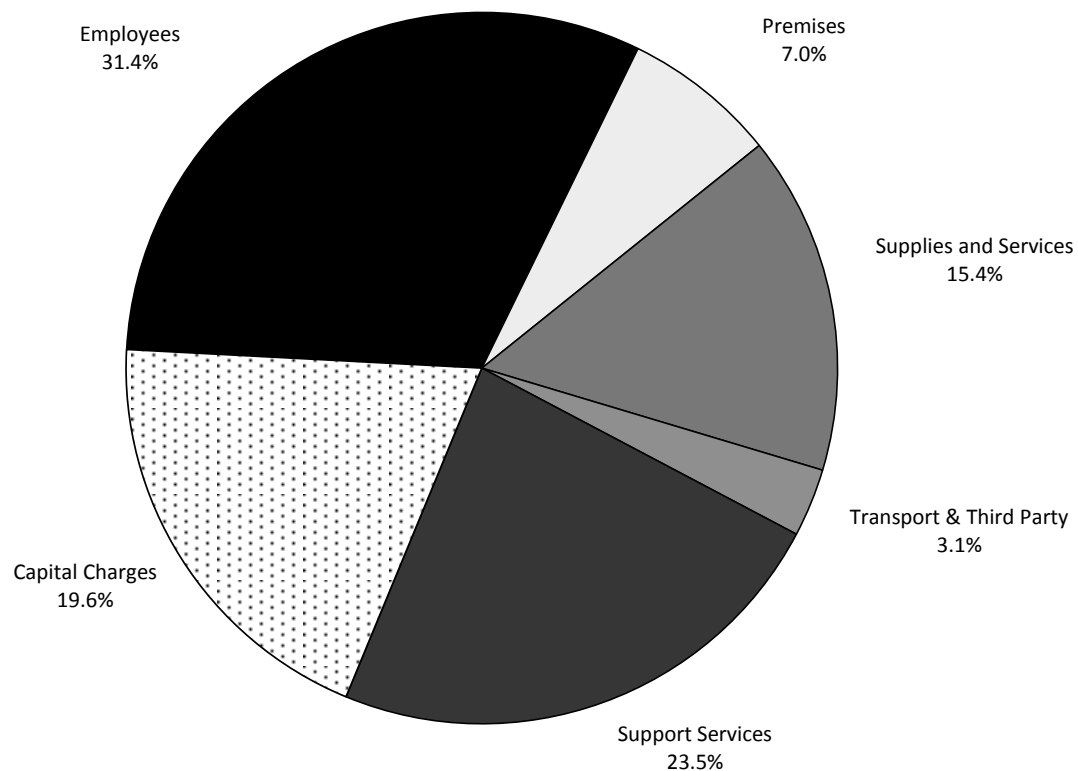
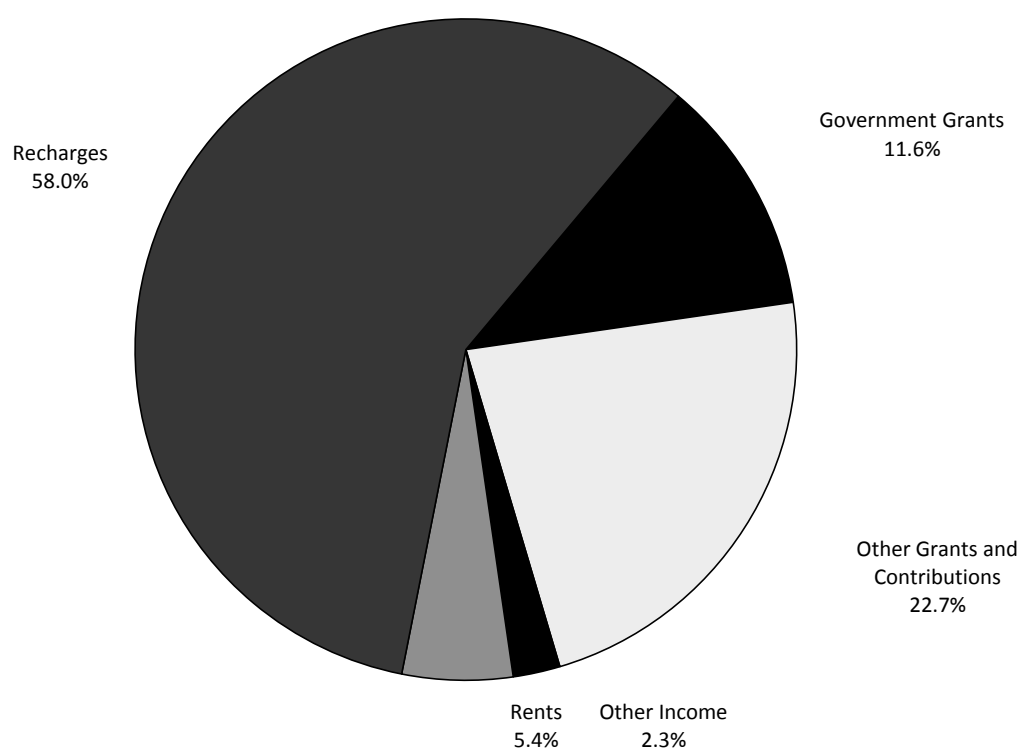
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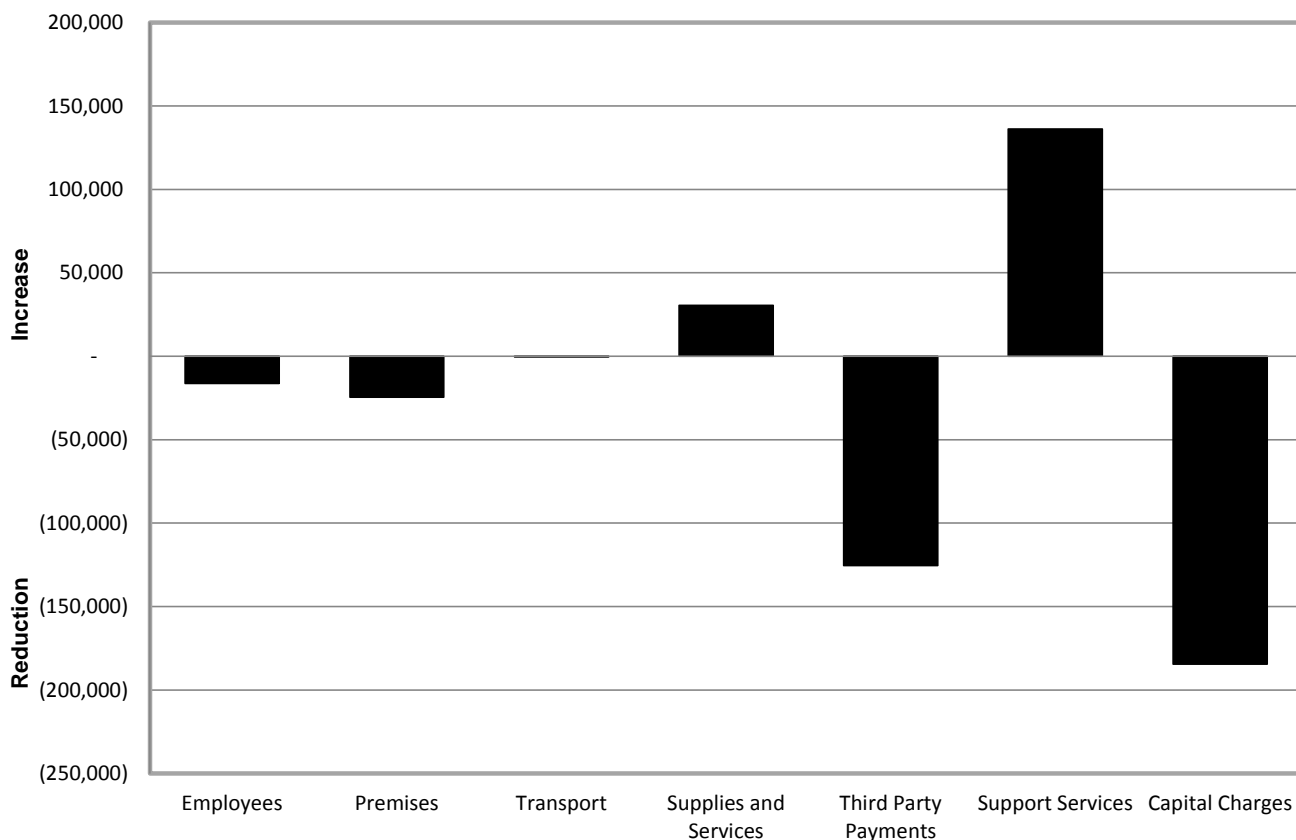
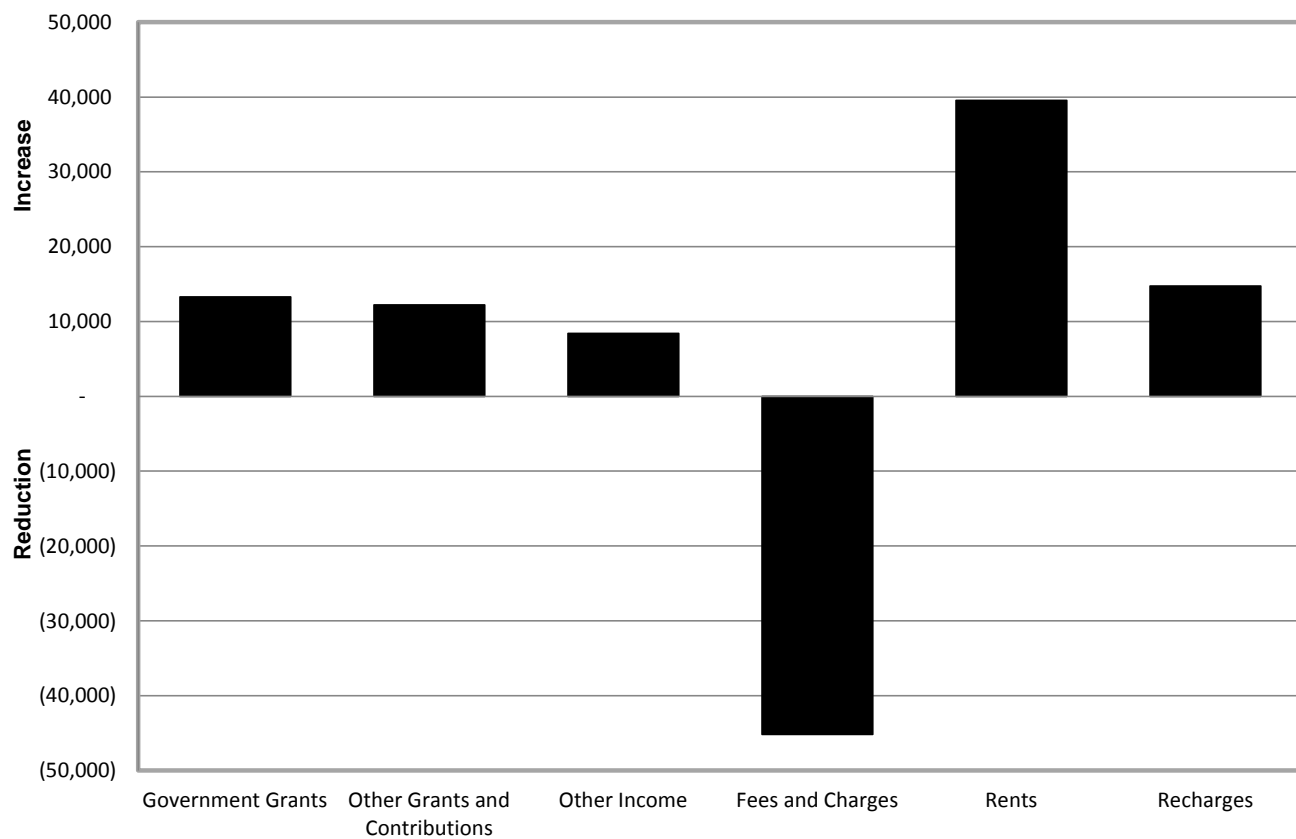
Employees	1,552,900	1,536,578	(16,322)	(F)
Premises	366,400	341,946	(24,454)	(F)
Transport	42,900	42,583	(317)	(F)
Supplies and Services	723,200	753,640	30,440	(A)
Third Party Payments	236,200	110,706	(125,494)	(F)
Support Services	1,010,800	1,147,083	136,283	(A)
Capital Charges	1,141,900	957,449	(184,451)	(F)
TOTAL EXPENDITURE	5,074,300	4,889,985	(184,315)	(F)

INCOME:

Government Grants	(299,000)	(312,306)	(13,306)	(F)
Other Grants and Contributions	(599,100)	(611,340)	(12,240)	(F)
Other Income	(2,300)	(10,706)	(8,406)	(F)
Fees and Charges	(97,500)	(52,308)	45,192	(A)
Rents	(104,800)	(144,343)	(39,543)	(F)
Recharges	(1,545,300)	(1,560,058)	(14,758)	(F)
TOTAL INCOME	(2,648,000)	(2,691,061)	(43,061)	(F)

NET EXPENDITURE / (INCOME) TO SUMMARY	2,426,300	2,198,924	(227,376)	(F)
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ACTUAL HOUSING & PROPERTY EXPENDITURE 2014/15**ACTUAL HOUSING & PROPERTY INCOME 2014/15**

EXPENDITURE: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**INCOME: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**

HOUSING & PROPERTY PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £
<u>S1050 PUBLIC CONVENIENCES</u>			
DIRECT EXPENDITURE			
Premises	158,300	137,697	(20,603) (F)
TOTAL DIRECT EXPENDITURE	158,300	137,697	(20,603) (F)
Support Services	20,600	16,940	(3,660) (F)
Capital Charges	27,200	27,223	23 (A)
NET EXPENDITURE / (INCOME) TO SUMMARY	206,100	181,860	(24,240) (F)

Variations:Premises:

Revised Corporate Repair and Maintenance Programme	(28,900) (F)
Increased water charges	10,700 (A)

HOUSING & PROPERTY PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £
<u>S1590 HOMELESSNESS/HOUSING ADVICE</u>			
DIRECT EXPENDITURE			
Employees	379,700	399,802	20,102 (A)
Premises	102,200	95,260	(6,940) (F)
Transport	1,700	4,013	2,313 (A)
Supplies and Services	111,000	131,333	20,333 (A)
Third Party Payments	-	5,049	5,049 (A)
TOTAL DIRECT EXPENDITURE	594,600	635,457	40,857 (A)
DIRECT INCOME			
Other Grants and Contributions	(43,800)	(44,303)	(503) (F)
Rents	(76,100)	(109,873)	(33,773) (F)
Other Income	(2,800)	(3,194)	(394) (F)
TOTAL DIRECT INCOME	(122,700)	(157,370)	(34,670) (F)
NET DIRECT EXPENDITURE / (INCOME)	471,900	478,087	6,187 (A)
Support Services	445,400	467,687	22,287 (A)
Recharges	(370,800)	(425,902)	(55,102) (F)
NET EXPENDITURE / (INCOME) TO SUMMARY	546,500	519,872	(26,628) (F)

Variations:Employees:

Redundancy Payments 10,200 (A)

Supplies and Services:

Increased cost of temporary accommodation costs 23,700 (A)

Reduced resettlement service demand (8,800) (F)

Rents:

Increased benefits for temporary accommodation tenants (46,200) (F)

Reduced benefits in respect of Crash Pad tenants 12,400 (A)

Support Services:

Revised allocations 22,300 (A)

Recharges:

Changes following service restructure (55,100) (F)

HOUSING & PROPERTY PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1605 HOUSING STRATEGY</u>				
DIRECT EXPENDITURE				
Employees	46,400	43,337	(3,063)	(F)
Transport	1,100	680	(420)	(F)
Supplies and Services	71,600	69,318	(2,282)	(F)
Third Party Payments	220,900	93,253	(127,647)	(F)
TOTAL DIRECT EXPENDITURE	340,000	206,588	(133,412)	(F)
Support Services	95,600	157,771	62,171	(A)
Capital Charges	458,100	458,073	(27)	(F)
Recharges	(95,000)	(87,981)	7,019	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	798,700	734,451	(64,249)	(F)

Variations:Third Party Payments:

Earmarked Reserve Request: Council House Company Study	(48,000)	(F)
Earmarked Reserve Request: Lillington Development Study	(31,200)	(F)
Legal fees on Strategic Opportunity Study	15,300	(A)

Support Services:

Revised allocations	62,200	(A)
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Recharges:

Changes following service restructure	7,000	(A)
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S1610 OTHER HOUSING PROPERTY

DIRECT EXPENDITURE				
Premises	100	1,564	1,464	(A)
TOTAL DIRECT EXPENDITURE	100	1,564	1,464	(A)
DIRECT INCOME				
Rents	(35,600)	(42,280)	(6,680)	(F)
TOTAL DIRECT INCOME	(35,600)	(42,280)	(6,680)	(F)
NET DIRECT EXPENDITURE / (INCOME)	(35,500)	(40,716)	(5,216)	(F)
Support Services	8,400	8,008	(392)	(F)
Capital Charges	27,600	27,631	31	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	500	(5,077)	(5,577)	(F)

HOUSING & PROPERTY PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1615 CONTRIBUTIONS TO HRA</u>				
DIRECT EXPENDITURE				
Supplies and Services	37,900	37,900	-	
	<u> </u>	<u> </u>	<u> </u>	
NET EXPENDITURE / (INCOME) TO SUMMARY	37,900	37,900	-	
	<u> </u>	<u> </u>	<u> </u>	
 <u>S1625 SUPPORTING PEOPLE TO HRA</u>				
DIRECT EXPENDITURE				
Supplies and Services	463,700	463,721	21	(A)
	<u> </u>	<u> </u>	<u> </u>	
TOTAL DIRECT EXPENDITURE	463,700	463,721	21	(A)
	<u> </u>	<u> </u>	<u> </u>	
DIRECT INCOME				
Other Grants and Contributions	(463,700)	(463,721)	(21)	(F)
	<u> </u>	<u> </u>	<u> </u>	
TOTAL DIRECT INCOME	(463,700)	(463,721)	(21)	(F)
	<u> </u>	<u> </u>	<u> </u>	
NET EXPENDITURE / (INCOME) TO SUMMARY	-	-	-	
	<u> </u>	<u> </u>	<u> </u>	

HOUSING & PROPERTY PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £
<u>S1630 PRIVATE SECTOR HOUSING</u>			
DIRECT EXPENDITURE			
Employees	380,000	371,904	(8,096) (F)
Premises	-	953	953 (A)
Transport	8,300	6,875	(1,425) (F)
Supplies and Services	24,300	31,130	6,830 (A)
Third Party Payments	11,400	11,123	(277) (F)
TOTAL DIRECT EXPENDITURE	424,000	421,985	(2,015) (F)
DIRECT INCOME			
Government Grants	(299,000)	(312,306)	(13,306) (F)
Other Grants and Contributions	(91,600)	(103,316)	(11,716) (F)
Other Income	(2,300)	(10,706)	(8,406) (F)
Fees and Charges	(87,800)	(41,304)	46,496 (A)
TOTAL DIRECT INCOME	(480,700)	(467,632)	13,068 (A)
NET DIRECT EXPENDITURE / (INCOME)	(56,700)	(45,647)	11,053 (A)
Support Services	240,100	324,986	84,886 (A)
Capital Charges	610,200	425,726	(184,474) (F)
Recharges	(120,700)	(146,803)	(26,103) (F)
NET EXPENDITURE / (INCOME) TO SUMMARY	672,900	558,262	(114,638) (F)

Variations:Fees and Charges:

Reduced HIA fee income	44,100	(A)
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Support Services:

Revised allocations	84,900	(A)
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Capital Charges:

Reduction in Improvement Grants	(184,500)	(F)
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Recharges:

Changes following service restructure	(26,100)	(F)
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HOUSING & PROPERTY PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £
<u>S1645 PROPERTY SERVICES</u>			
DIRECT EXPENDITURE			
Employees	497,700	470,289	(27,411) (F)
Transport	16,800	14,680	(2,120) (F)
Supplies and Services	13,300	18,314	5,014 (A)
Third Party Payments	3,900	1,281	(2,619) (F)
TOTAL DIRECT EXPENDITURE	531,700	504,564	(27,136) (F)
Support Services	178,200	146,832	(31,368) (F)
Recharges	(724,400)	(651,396)	73,004 (A)
NET EXPENDITURE / (INCOME) TO SUMMARY	(14,500)	-	14,500 (A)

Variations:Employees:

Staff vacancies	(10,700) (F)
IAS19 Pension adjustments	(11,300) (F)

Support Services:

Revised allocations	(31,400) (F)
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Recharges:

Changes following service restructure	73,000 (A)
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S1660 WARWICK PLANT MAINTENANCE

DIRECT EXPENDITURE			
Employees	110,200	111,874	1,674 (A)
Transport	8,800	9,701	901 (A)
Supplies and Services	500	946	446 (A)
TOTAL DIRECT EXPENDITURE	119,500	122,521	3,021 (A)
Support Services	2,300	6,015	3,715 (A)
Recharges	(112,600)	(128,536)	(15,936) (F)
NET EXPENDITURE / (INCOME) TO SUMMARY	9,200	-	(9,200) (F)

Variations:Recharges:

Changes following service restructure	(15,900) (F)
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HOUSING & PROPERTY PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S4780 WDC HIGHWAYS</u>				
DIRECT EXPENDITURE				
Employees	138,900	139,372	472	(A)
Premises	95,800	96,472	672	(A)
Transport	6,200	6,634	434	(A)
Supplies and Services	900	978	78	(A)
TOTAL DIRECT EXPENDITURE	241,800	243,456	1,656	(A)
Support Services	20,200	18,844	(1,356)	(F)
Capital Charges	18,800	18,796	(4)	(F)
Recharges	(111,800)	(109,440)	2,360	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	169,000	171,656	2,656	(A)

SW100 CORPORATE R+M HOLDING CODE

DIRECT EXPENDITURE				
Premises	10,000	10,000	-	
TOTAL DIRECT EXPENDITURE	10,000	10,000	-	
Recharges	(10,000)	(10,000)	-	
NET EXPENDITURE / (INCOME) TO SUMMARY	-	-	-	

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
NEIGHBOURHOOD PORTFOLIO				
S1020 NEIGHBOURHOOD SERVICES	6,500	-	(6,500)	(F)
S1105 CAR PARKS	(634,700)	(737,516)	(102,816)	(F)
S1107 DECRIM OF PARKING - WCC	-	-	-	
S1108 DECRIM OF PARKING - SHARED	(200)	-	200	(A)
S1250 WCC HIGHWAYS	20,600	21,138	538	(A)
S1258 GREEN SPACES CONTRACT MGT	1,314,700	1,310,949	(3,751)	(F)
S1270 GREEN SPACE DEVELOPMENT	1,025,600	791,586	(234,014)	(F)
S1320 BEREAVEMENT SERVICES	(205,000)	(411,673)	(206,673)	(F)
S3100 ONE STOP SHOPS	15,600	-	(15,600)	(F)
S3200 RECEPTION FACILITIES & LEAMINGTON OSS	(8,100)	-	8,100	(A)
S3400 PAYMENT CHANNELS	21,200	-	(21,200)	(F)
S3450 CUSTOMER SERVICE CENTRE	(21,800)	-	21,800	(A)
S3460 COMMUNITY & CORPORATE SERVICES	(20,800)	-	20,800	(A)
S4060 STREET CLEANSING	1,287,300	1,257,457	(29,843)	(F)
S4090 WASTE MANAGEMENT	(2,200)	-	2,200	(A)
S4130 WASTE COLLECTION	2,270,300	2,207,702	(62,598)	(F)
S4180 ABANDONED VEHICLES	300	1,000	700	(A)
TOTAL NEIGHBOURHOOD PORTFOLIO	5,069,300	4,440,643	(628,657)	(F)

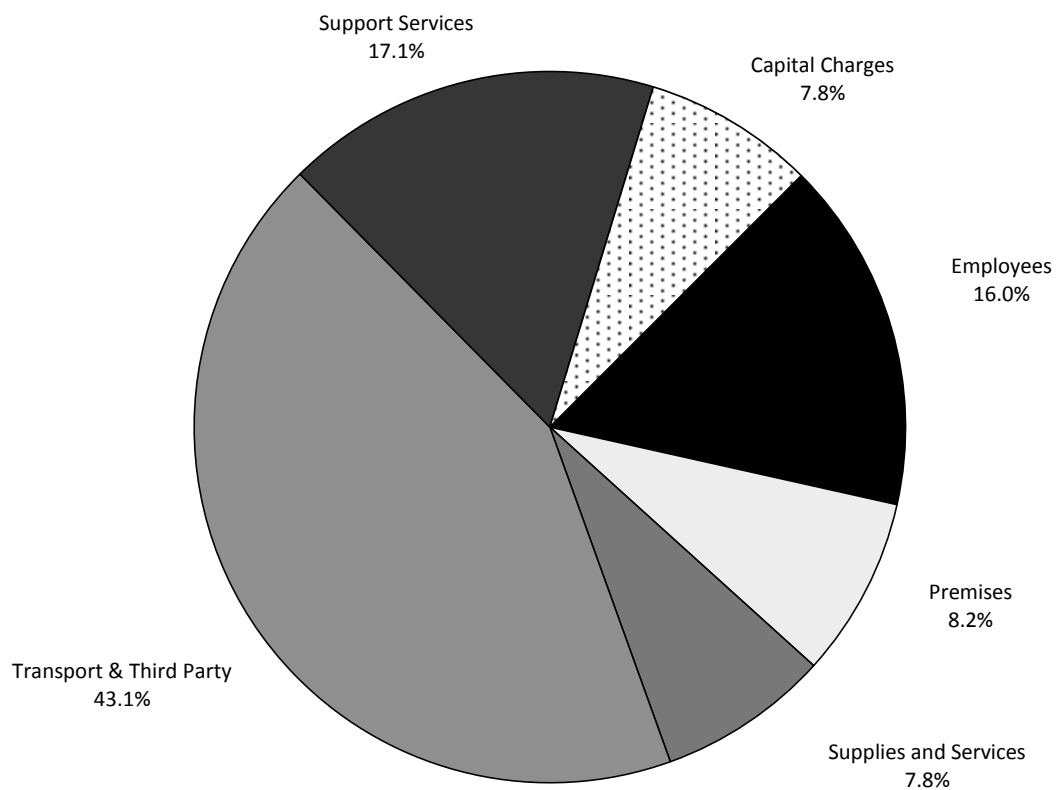
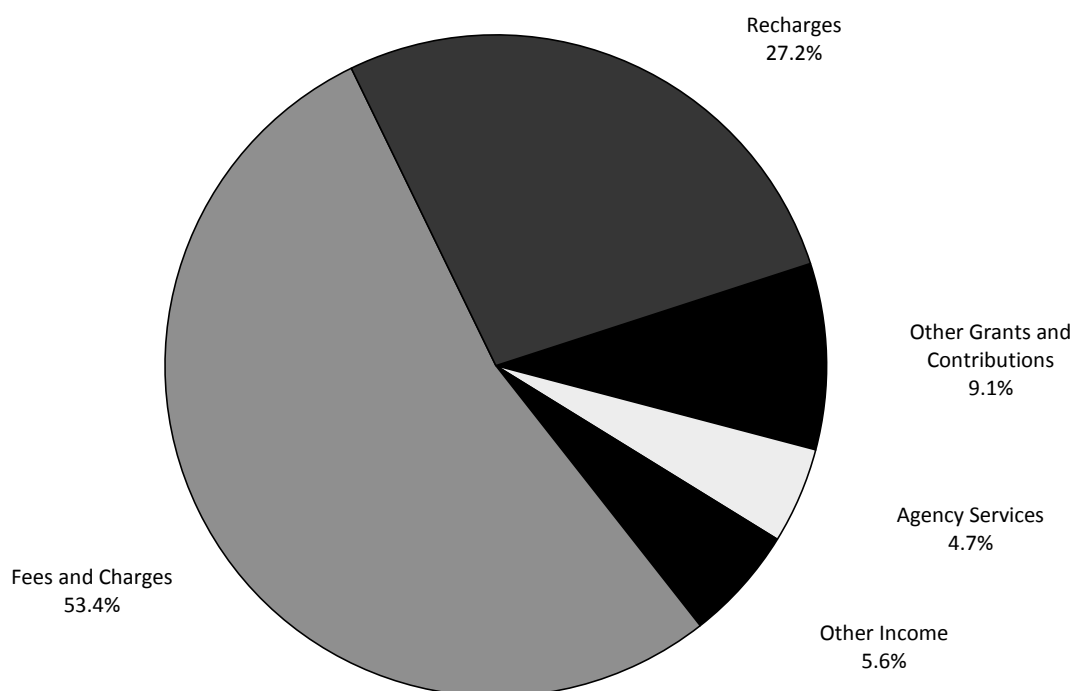
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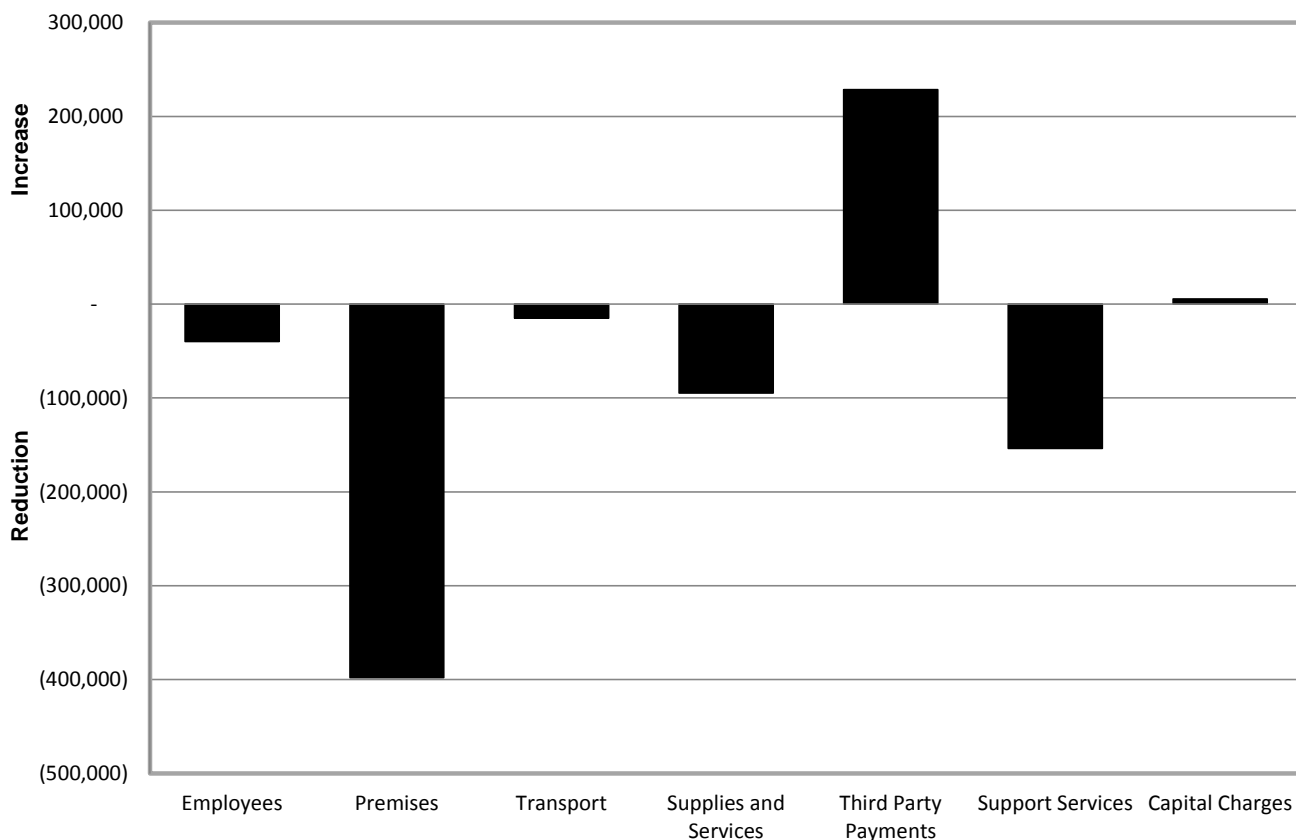
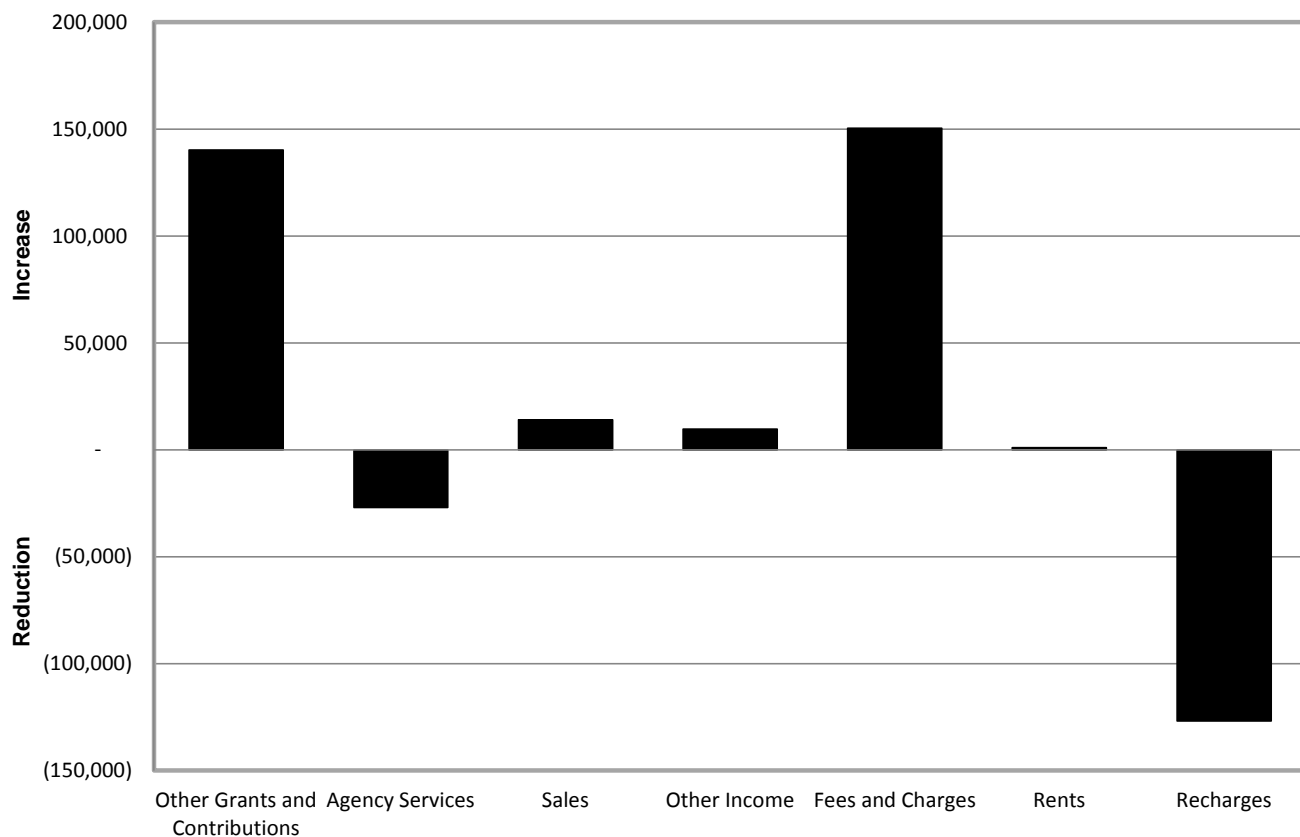
Employees	2,346,800	2,307,117	(39,683)	(F)
Premises	1,587,900	1,190,016	(397,884)	(F)
Transport	48,400	33,349	(15,051)	(F)
Supplies and Services	1,233,500	1,138,929	(94,571)	(F)
Third Party Payments	5,997,200	6,225,748	228,548	(A)
Support Services	2,635,600	2,481,835	(153,765)	(F)
Capital Charges	1,131,300	1,136,812	5,512	(A)
TOTAL EXPENDITURE	14,980,700	14,513,806	(466,894)	(F)

INCOME:

Other Grants and Contributions	(776,800)	(916,970)	(140,170)	(F)
Agency Services	(496,000)	(469,061)	26,939	(A)
Sales	-	(14,068)	(14,068)	(F)
Other Income	(476,400)	(486,153)	(9,753)	(F)
Fees and Charges	(5,229,800)	(5,380,269)	(150,469)	(F)
Rents	(66,300)	(67,365)	(1,065)	(F)
Recharges	(2,866,100)	(2,739,277)	126,823	(A)
TOTAL INCOME	(9,911,400)	(10,073,163)	(161,763)	(F)

NET EXPENDITURE / (INCOME) TO SUMMARY	5,069,300	4,440,643	(628,657)	(F)
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ACTUAL NEIGHBOURHOOD EXPENDITURE 2014/15**ACTUAL NEIGHBOURHOOD INCOME 2014/15**

EXPENDITURE: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**INCOME: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**

NEIGHBOURHOOD PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1020 NEIGHBOURHOOD SERVICES</u>				
DIRECT EXPENDITURE				
Employees	73,600	76,059	2,459	(A)
Transport	100	-	(100)	(F)
Supplies and Services	1,000	199	(801)	(F)
	<hr/>	<hr/>	<hr/>	
TOTAL DIRECT EXPENDITURE	74,700	76,258	1,558	(A)
Support Services	39,600	37,319	(2,281)	(F)
Recharges	(107,800)	(113,577)	(5,777)	(F)
	<hr/>	<hr/>	<hr/>	
NET EXPENDITURE / (INCOME) TO SUMMARY	6,500	-	(6,500)	(F)
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NEIGHBOURHOOD PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1105 CAR PARKS</u>				
DIRECT EXPENDITURE				
Employees	180,400	175,192	(5,208)	(F)
Premises	521,000	481,787	(39,213)	(F)
Transport	1,300	254	(1,046)	(F)
Supplies and Services	162,600	168,786	6,186	(A)
Third Party Payments	204,500	342,237	137,737	(A)
TOTAL DIRECT EXPENDITURE	1,069,800	1,168,256	98,456	(A)
DIRECT INCOME				
Other Grants and Contributions	-	(92,394)	(92,394)	(F)
Other Income	(50,900)	(46,257)	4,643	(A)
Fees and Charges	(2,706,100)	(2,804,594)	(98,494)	(F)
Rents	(9,400)	(11,670)	(2,270)	(F)
TOTAL DIRECT INCOME	(2,766,400)	(2,954,915)	(188,515)	(F)
NET DIRECT EXPENDITURE / (INCOME)	(1,696,600)	(1,786,659)	(90,059)	(F)
Support Services	523,600	511,337	(12,263)	(F)
Capital Charges	607,000	607,037	37	(A)
Recharges	(68,700)	(69,231)	(531)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	(634,700)	(737,516)	(102,816)	(F)

Variations:Premises:

Car Parks Repair and Maintenance Programme	(23,400)	(F)
Corporate Repair and Maintenance Programme	(38,200)	(F)
Increased water charges	26,200	(A)

Third Party Payments:

Share of Station Approach fee income due to Waterloo Housing Association	140,200	(A)
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Other Grants and Contributions:

Contribution from Waterloo Housing Association towards operating costs at Station Approach	(89,300)	(F)
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Fees and Charges:

Increased Fee Income	(98,500)	(F)
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Support Services:

Revised allocations	(12,300)	(F)
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NEIGHBOURHOOD PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1107 DECRM OF PARKING - WCC</u>				
DIRECT EXPENDITURE				
Transport	7,400	4,345	(3,055)	(F)
Supplies and Services	63,800	51,606	(12,194)	(F)
Third Party Payments	1,123,800	1,146,825	23,025	(A)
TOTAL DIRECT EXPENDITURE	1,195,000	1,202,776	7,776	(A)
DIRECT INCOME				
Recovery of Costs	(496,000)	(469,061)	26,939	(A)
Fees and Charges	(1,123,700)	(1,146,709)	(23,009)	(F)
TOTAL DIRECT INCOME	(1,619,700)	(1,615,770)	3,930	(A)
NET DIRECT EXPENDITURE / (INCOME)	(424,700)	(412,994)	11,706	(A)
Support Services	424,700	412,994	(11,706)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	-	-	-	

Variations:Third Party Payments:

Additional Fee income due to Warwickshire County Council 23,000 (A)

Recovery of Costs:

Reduced costs recoverable (26,900) (F)

Fees and Charges:

Additional Fee income (23,000) (F)

Support Services:

Revised allocations 11,700 (A)

S1108 DECRM OF PARKING - SHARED

DIRECT EXPENDITURE				
Employees	351,100	347,346	(3,754)	(F)
Transport	-	71	71	(A)
Supplies and Services	52,000	38,704	(13,296)	(F)
Third Party Payments	200	200	-	
TOTAL DIRECT EXPENDITURE	403,300	386,321	(16,979)	(F)
Support Services	66,000	66,000	-	
Recharges	(469,500)	(452,321)	17,179	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	(200)	-	200	(A)

Variations:Supplies and Services:

Reduced use of DVLA (13,200) (F)

Recharges:

Change in costs to be recovered 17,200 (A)

NEIGHBOURHOOD PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1250 WCC HIGHWAYS</u>				
DIRECT EXPENDITURE				
Third Party Payments	105,000	108,946	3,946	(A)
TOTAL DIRECT EXPENDITURE	105,000	108,946	3,946	(A)
DIRECT INCOME				
Other Income	(112,300)	(112,300)	-	
TOTAL DIRECT INCOME	(112,300)	(112,300)	-	
NET DIRECT EXPENDITURE / (INCOME)	(7,300)	(3,354)	3,946	(A)
Support Services	27,900	24,492	(3,408)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	20,600	21,138	538	(A)

S1258 GREEN SPACES CONTRACT MGT

DIRECT EXPENDITURE				
Premises	32,500	32,361	(139)	(F)
Supplies and Services	41,000	39,008	(1,992)	(F)
Third Party Payments	1,123,400	1,131,829	8,429	(A)
TOTAL DIRECT EXPENDITURE	1,196,900	1,203,198	6,298	(A)
DIRECT INCOME				
Other Grants and Contributions	(32,900)	(34,469)	(1,569)	(F)
Sales	-	(1,667)	(1,667)	(F)
Rents	(33,000)	(33,000)	-	
TOTAL DIRECT INCOME	(65,900)	(69,136)	(3,236)	(F)
NET DIRECT EXPENDITURE / (INCOME)	1,131,000	1,134,062	3,062	(A)
Support Services	183,700	176,887	(6,813)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	1,314,700	1,310,949	(3,751)	(F)

NEIGHBOURHOOD PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1270 GREEN SPACE DEVELOPMENT</u>				
DIRECT EXPENDITURE				
Premises	499,800	321,085	(178,715)	(F)
Supplies and Services	76,600	83,615	7,015	(A)
Third Party Payments	110,200	109,078	(1,122)	(F)
TOTAL DIRECT EXPENDITURE	686,600	513,778	(172,822)	(F)
DIRECT INCOME				
Other Grants and Contributions	(150,900)	(192,462)	(41,562)	(F)
Sales	-	(10,815)	(10,815)	(F)
Other Income	(3,200)	(1,344)	1,856	(A)
Insurances	(1,100)	(1,212)	(112)	(F)
Telephone Calls	(100)	-	100	(A)
Recovery of Expenses	(1,000)	(348)	652	(A)
Fees and Charges	-	(634)	(634)	(F)
TOTAL DIRECT INCOME	(156,300)	(206,815)	(50,515)	(F)
NET DIRECT EXPENDITURE / (INCOME)	530,300	306,963	(223,337)	(F)
Support Services	328,600	312,409	(16,191)	(F)
Capital Charges	166,700	172,214	5,514	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	1,025,600	791,586	(234,014)	(F)

Variations:Premises:

Revised Corporate Repair and Maintenance Programme	(176,000)	(F)
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Other Grants and Contributions:

Planning Gain contributions received	(43,200)	(F)
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Support Services:

Revised allocations	(16,200)	(F)
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NEIGHBOURHOOD PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S1320 BEREAVEMENT SERVICES</u>				
DIRECT EXPENDITURE				
Employees	202,800	203,957	1,157	(A)
Premises	520,300	343,090	(177,210)	(F)
Transport	6,300	5,591	(709)	(F)
Supplies and Services	140,900	98,285	(42,615)	(F)
Third Party Payments	119,700	144,295	24,595	(A)
TOTAL DIRECT EXPENDITURE	990,000	795,218	(194,782)	(F)
DIRECT INCOME				
Other Grants and Contributions	(25,100)	(22,693)	2,407	(A)
Sales	-	(1,586)	(1,586)	(F)
Other Income	(100)	(4,040)	(3,940)	(F)
Fees and Charges	(1,357,300)	(1,357,903)	(603)	(F)
Rents	(23,900)	(22,695)	1,205	(A)
TOTAL DIRECT INCOME	(1,406,400)	(1,408,917)	(2,517)	(F)
NET DIRECT EXPENDITURE / (INCOME)	(416,400)	(613,699)	(197,299)	(F)
Support Services	98,600	89,204	(9,396)	(F)
Capital Charges	112,800	112,822	22	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	(205,000)	(411,673)	(206,673)	(F)

Variations:Premises:

Revised Corporate Repair and Maintenance Programme	(169,800)	(F)
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Supplies and Services:

Earmarked Reserve Request: New generator	(35,200)	(F)
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Third Party Payments

Declassified Capital Expenditure	24,800	(A)
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NEIGHBOURHOOD PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S3100 ONE STOP SHOPS</u>				
DIRECT EXPENDITURE				
Employees	206,400	195,217	(11,183)	(F)
Transport	700	429	(271)	(F)
Supplies and Services	2,300	2,937	637	(A)
TOTAL DIRECT EXPENDITURE	209,400	198,583	(10,817)	(F)
DIRECT INCOME				
Other Income	-	(832)	(832)	(F)
TOTAL DIRECT INCOME	-	(832)	(832)	(F)
NET DIRECT EXPENDITURE / (INCOME)	209,400	197,751	(11,649)	(F)
Support Services	23,200	21,589	(1,611)	(F)
Recharges	(217,000)	(219,340)	(2,340)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	15,600	-	(15,600)	(F)

Variations:Employees:

Staff vacancies	(12,000)	(F)
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S3200 RECEPTION FACILITIES & LEAMINGTON OSS

DIRECT EXPENDITURE				
Employees	189,600	185,642	(3,958)	(F)
Transport	300	-	(300)	(F)
Supplies and Services	1,700	1,272	(428)	(F)
TOTAL DIRECT EXPENDITURE	191,600	186,914	(4,686)	(F)
Support Services	70,000	101,560	31,560	(A)
Recharges	(269,700)	(288,474)	(18,774)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	(8,100)	-	8,100	(A)

Variations:Support Services:

Revised allocations	31,600	(A)
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Recharges:

Change in amount to be recharged	(18,800)	(F)
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NEIGHBOURHOOD PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S3400 PAYMENT CHANNELS</u>				
DIRECT EXPENDITURE				
Supplies and Services	51,500	35,404	(16,096)	(F)
Third Party Payments	79,200	78,633	(567)	(F)
TOTAL DIRECT EXPENDITURE	130,700	114,037	(16,663)	(F)
DIRECT INCOME				
Fees and Charges	-	(551)	(551)	(F)
TOTAL DIRECT INCOME	-	(551)	(551)	(F)
NET DIRECT EXPENDITURE / (INCOME)	130,700	113,486	(17,214)	(F)
Support Services	6,900	24,438	17,538	(A)
Recharges	(116,400)	(137,924)	(21,524)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	21,200	-	(21,200)	(F)

Variations:Supplies and Services:

Earmarked Reserve Request: Compliance software (12,500) (F)

Support Services:

Revised allocations 17,500 (A)

Recharges:

Change in amount to be recharged (21,500) (F)

NEIGHBOURHOOD PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S3450 CUSTOMER SERVICE CENTRE</u>				
DIRECT EXPENDITURE				
Employees	559,100	569,796	10,696	(A)
Transport	1,700	1,693	(7)	(F)
Supplies and Services	517,000	499,681	(17,319)	(F)
Third Party Payments	31,800	32,786	986	(A)
TOTAL DIRECT EXPENDITURE	1,109,600	1,103,956	(5,644)	(F)
DIRECT INCOME				
Contributions from other local authorities	(455,600)	(462,652)	(7,052)	(F)
TOTAL DIRECT INCOME	(455,600)	(462,652)	(7,052)	(F)
NET DIRECT EXPENDITURE / (INCOME)	654,000	641,304	(12,696)	(F)
Support Services	94,700	53,311	(41,389)	(F)
Recharges	(770,500)	(694,615)	75,885	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	(21,800)	-	21,800	(A)

Variations:Employees:

Increased staffing	22,000	(A)
IAS19 Pension adjustments	(15,600)	(F)

Supplies and Services:

Computer equipment costs	(17,500)	(F)
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Support Services:

Revised allocations	(41,400)	(F)
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Recharges:

Change in amount to be recharged	75,900	(A)
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S3460 COMMUNITY & CORPORATE SERVICES

DIRECT EXPENDITURE				
Employees	52,600	46,383	(6,217)	(F)
Transport	200	-	(200)	(F)
Supplies and Services	300	159	(141)	(F)
Third Party Payments	-	759	759	(A)
TOTAL DIRECT EXPENDITURE	53,100	47,301	(5,799)	(F)
Support Services	4,200	-	(4,200)	(F)
Recharges	(78,100)	(47,301)	30,799	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	(20,800)	-	20,800	(A)

Variations:Recharges:

Change in amount to be recharged	30,800	(A)
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NEIGHBOURHOOD PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £
<u>S4060 STREET CLEANSING</u>			
DIRECT EXPENDITURE			
Premises	14,300	11,689	(2,611) (F)
Supplies and Services	58,900	60,004	1,104 (A)
Third Party Payments	1,055,000	1,043,213	(11,787) (F)
TOTAL DIRECT EXPENDITURE	1,128,200	1,114,906	(13,294) (F)
Support Services	159,100	142,551	(16,549) (F)
NET EXPENDITURE / (INCOME) TO SUMMARY	1,287,300	1,257,457	(29,843) (F)

Variations:Third Party Payments:

Reduced Contract costs	(12,100) (F)
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Support Services:

Revised allocations	(16,500) (F)
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S4090 WASTE MANAGEMENT

DIRECT EXPENDITURE			
Employees	531,200	507,525	(23,675) (F)
Premises	-	4	4 (A)
Transport	29,600	20,132	(9,468) (F)
Supplies and Services	60,000	49,148	(10,852) (F)
Third Party Payments	2,900	2,116	(784) (F)
TOTAL DIRECT EXPENDITURE	623,700	578,925	(44,775) (F)
Support Services	142,500	137,569	(4,931) (F)
Recharges	(768,400)	(716,494)	51,906 (A)
NET EXPENDITURE / (INCOME) TO SUMMARY	(2,200)	-	2,200 (A)

Variations:Employees:

Staff vacancies	(28,600) (F)
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Supplies and Services:

Reduced printing and stationery	(11,400) (F)
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Recharges:

Change in amount to be recharged	51,900 (A)
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NEIGHBOURHOOD PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S4130 WASTE COLLECTION</u>				
DIRECT EXPENDITURE				
Transport	800	834	34	(A)
Supplies and Services	3,900	10,121	6,221	(A)
Third Party Payments	2,041,500	2,084,831	43,331	(A)
TOTAL DIRECT EXPENDITURE	2,046,200	2,095,786	49,586	(A)
DIRECT INCOME				
Other Income	-	(8,436)	(8,436)	(F)
Fees and Charges	(462,700)	(493,562)	(30,862)	(F)
TOTAL DIRECT INCOME	(462,700)	(501,998)	(39,298)	(F)
NET DIRECT EXPENDITURE / (INCOME)	1,583,500	1,593,788	10,288	(A)
Support Services	442,000	369,175	(72,825)	(F)
Capital Charges	244,800	244,739	(61)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	2,270,300	2,207,702	(62,598)	(F)

Variations:Third Party Payments:

Declassified capital expenditure 50,300 (A)

Fees and Charges:

Increased income (30,900) (F)

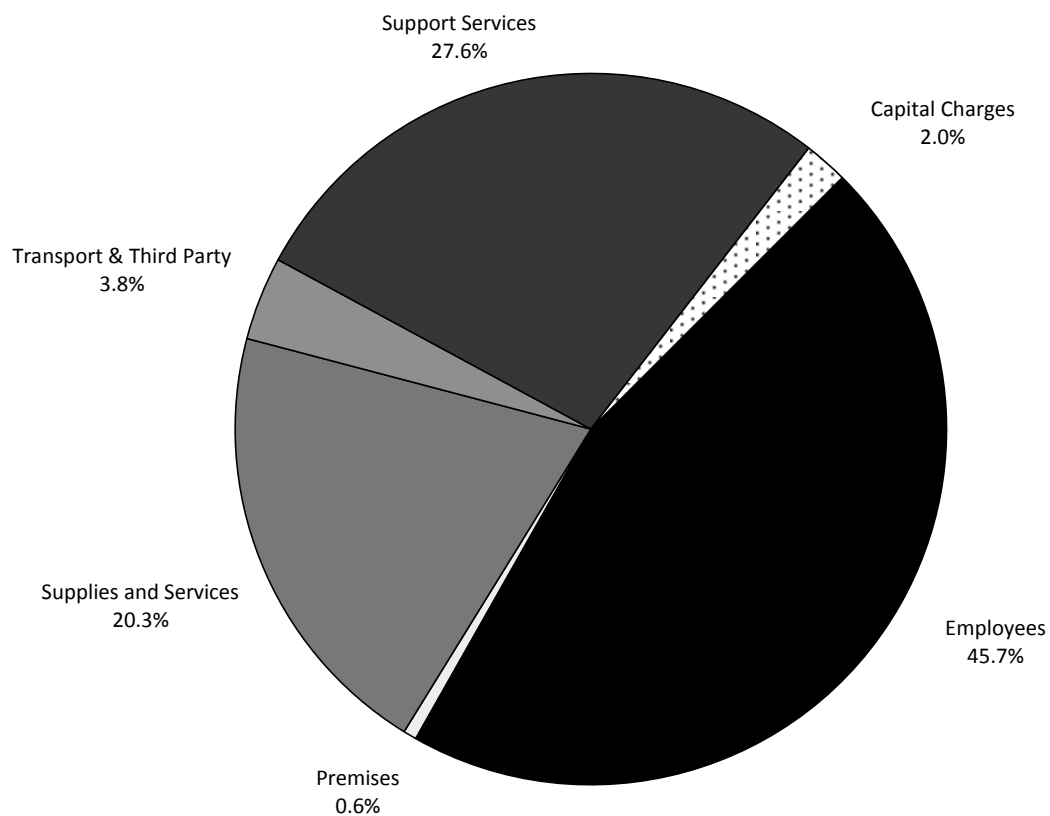
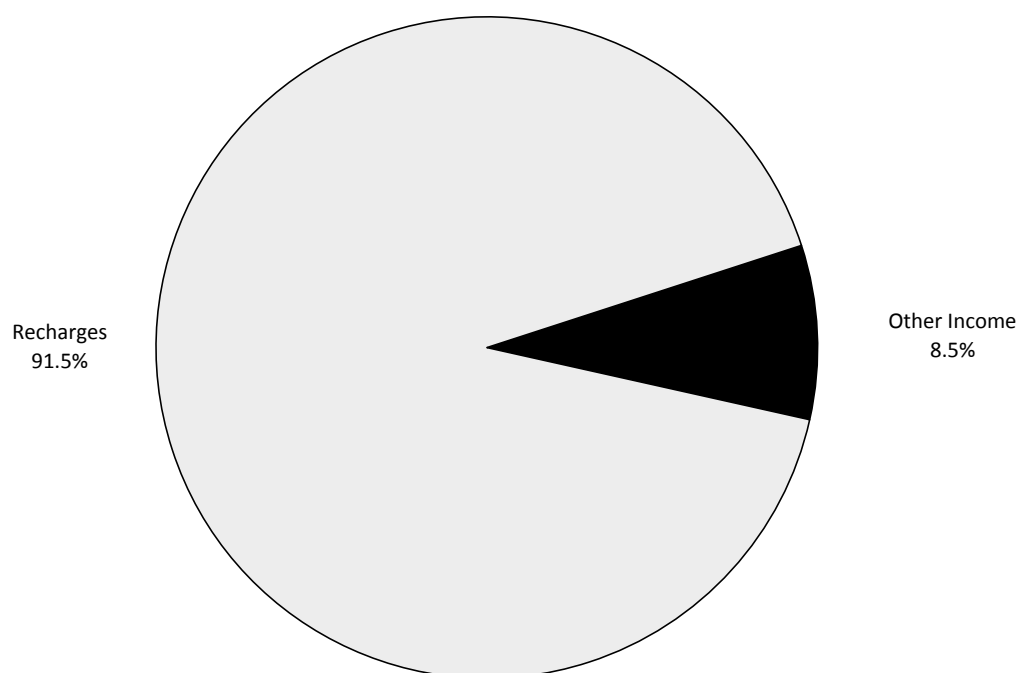
Support Services:

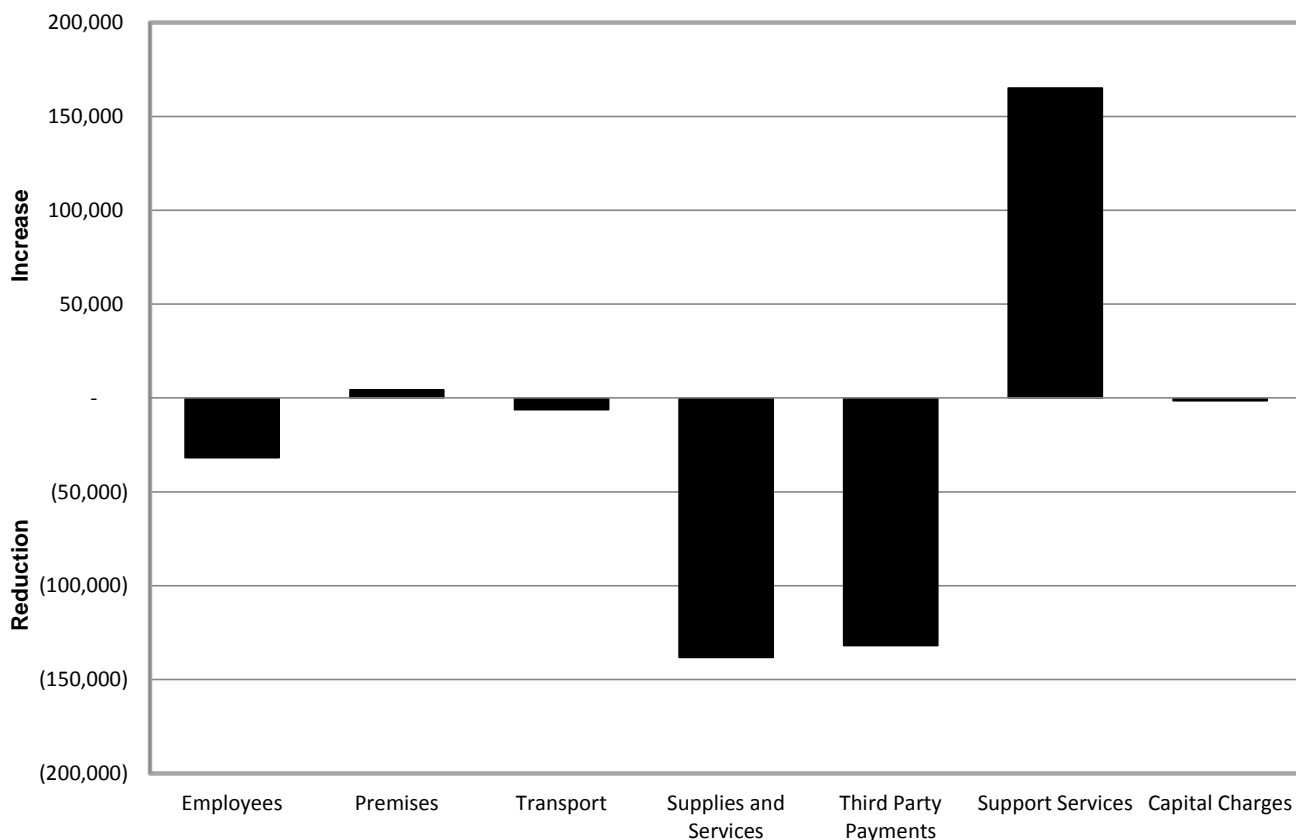
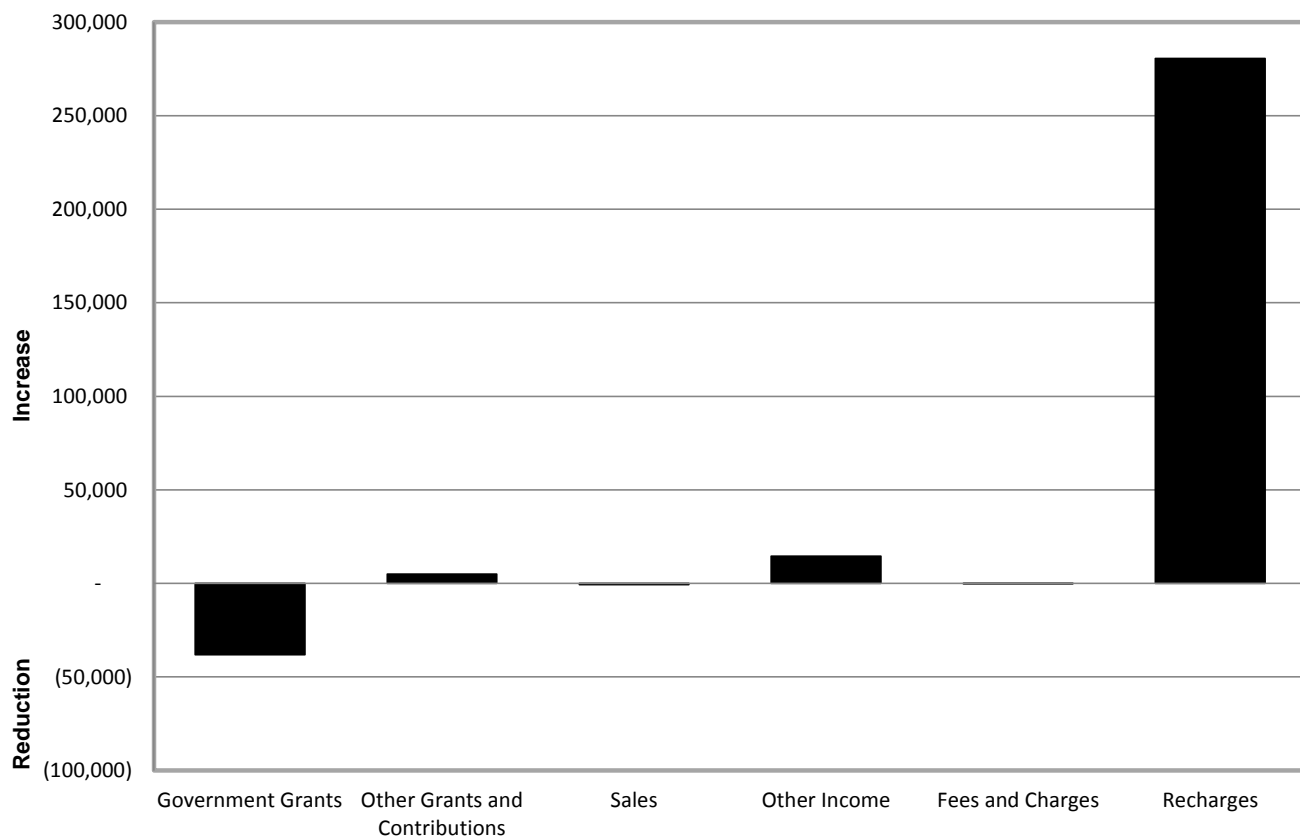
Revised allocations (72,800) (F)

S4180 ABANDONED VEHICLES

INDIRECT EXPENDITURE				
Support Services	300	1,000	700	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	300	1,000	700	(A)

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
STRATEGIC LEADERSHIP PORTFOLIO				
S2000 CHIEF EXECUTIVE'S OFFICE	(8,100)	23,454	31,554	(A)
S2010 CORPORATE PROJECTS	277,700	5,349	(272,351)	(F)
S2020 CORPORATE MANAGEMENT - CHIEF EXECUTIVE	3,600	18,849	15,249	(A)
S2060 HUMAN RESOURCES	103,100	10,600	(92,500)	(F)
S2080 MEMBER TRAINING	5,600	3,675	(1,925)	(F)
S2100 ORGANISATIONAL DEVELOPMENT	(130,100)	10,594	140,694	(A)
S2121 CONSULTATION	5,000	395	(4,605)	(F)
S2200 COMMITTEE SERVICES	83,300	-	(83,300)	(F)
S2220 DEMOCRATIC REPRESENTATION	827,300	967,902	140,602	(A)
S2240 ELECTIONS	84,800	69,991	(14,809)	(F)
S2260 ELECTORAL REGISTRATION	248,300	230,959	(17,341)	(F)
S2280 CHAIR OF THE COUNCIL	56,700	59,991	3,291	(A)
S2340 MEDIA ROOM	25,600	-	(25,600)	(F)
S3210 ASSIST TRAVEL-TRANSPORT TOKENS	58,900	50,582	(8,318)	(F)
S3215 ASSISTED TRAVEL (WCC)	-	-	-	
S3350 DOCUMENT MANAGEMENT CENTRE	48,000	-	(48,000)	(F)
S3452 CUSTOMER CONTACT MANAGER	62,100	-	(62,100)	(F)
S3470 WEB SERVICES	4,700	-	(4,700)	(F)
S3500 ICT SERVICES	116,200	22,792	(93,408)	(F)
S4871 LEGAL SERVICES (SHARED SERVICE WCC)	3,900	-	(3,900)	(F)
TOTAL STRATEGIC LEADERSHIP PORTFOLIO	1,876,600	1,475,133	(401,467)	(F)
 SUBJECTIVE ANALYSIS:				
<u>EXPENDITURE:</u>				
Employees	2,781,000	2,749,211	(31,789)	(F)
Premises	31,400	35,683	4,283	(A)
Transport	28,700	22,519	(6,181)	(F)
Supplies and Services	1,359,700	1,221,563	(138,137)	(F)
Third Party Payments	336,600	204,744	(131,856)	(F)
Support Services	1,497,000	1,662,075	165,075	(A)
Capital Charges	121,600	120,072	(1,528)	(F)
TOTAL EXPENDITURE	6,156,000	6,015,867	(140,133)	(F)
<u>INCOME:</u>				
Government Grants	(81,900)	(43,744)	38,156	(A)
Other Grants and Contributions	-	(5,000)	(5,000)	(F)
Sales	(2,400)	(1,774)	626	(A)
Other Income	(280,100)	(294,717)	(14,617)	(F)
Fees and Charges	(40,600)	(40,515)	85	(A)
Recharges	(3,874,400)	(4,154,984)	(280,584)	(F)
TOTAL INCOME	(4,279,400)	(4,540,734)	(261,334)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	1,876,600	1,475,133	(401,467)	(F)

ACTUAL STRATEGIC LEADERSHIP EXPENDITURE 2014/15**ACTUAL STRATEGIC LEADERSHIP INCOME 2014/15**

EXPENDITURE: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**INCOME: ACTUAL VARIATION FROM 2014/15 LATEST BUDGET (£)**

STRATEGIC LEADERSHIP PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S2000 CHIEF EXECUTIVE'S OFFICE</u>				
DIRECT EXPENDITURE				
Employees	427,600	434,948	7,348	(A)
Transport	1,200	536	(664)	(F)
Supplies and Services	37,100	33,645	(3,455)	(F)
Third Party Payments	22,800	25,647	2,847	(A)
TOTAL DIRECT EXPENDITURE	488,700	494,776	6,076	(A)
Support Services	109,900	107,977	(1,923)	(F)
Recharges	(606,700)	(579,299)	27,401	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	(8,100)	23,454	31,554	(A)

Variations:Recharges:

Change in amount to be recharged 27,400 (A)

S2010 CORPORATE PROJECTS

DIRECT EXPENDITURE				
Employees	110,900	113,735	2,835	(A)
Premises	2,900	2,847	(53)	(F)
Transport	700	867	167	(A)
Supplies and Services	1,800	1,836	36	(A)
Third Party Payments	155,700	17,521	(138,179)	(F)
TOTAL DIRECT EXPENDITURE	272,000	136,806	(135,194)	(F)
DIRECT INCOME				
Other Grants and Contributions	-	(5,000)	(5,000)	(F)
Other Income	-	(1,387)	(1,387)	(F)
TOTAL DIRECT INCOME	-	(6,387)	(6,387)	(F)
NET DIRECT EXPENDITURE / (INCOME)	272,000	130,419	(141,581)	(F)
Support Services	5,700	7,422	1,722	(A)
Recharges	-	(132,492)	(132,492)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	277,700	5,349	(272,351)	(F)

Variations:Third Party Payments:

Earmarked Reserve Request: WDC Assets Feasibility Study (29,200) (F)

Earmarked Reserve Request: Master's House (14,500) (F)

Riverside House Relocation - slippage to 2015/16 (91,700) (F)

Recharges:

Change in amount to be recharged (132,500) (F)

STRATEGIC LEADERSHIP PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S2020 CORPORATE MANAGEMENT - CHIEF EXECUTIVE</u>				
DIRECT EXPENDITURE				
Supplies and Services	2,900	1,238	(1,662)	(F)
Third Party Payments	700	-	(700)	(F)
TOTAL DIRECT EXPENDITURE	3,600	1,238	(2,362)	(F)
Support Services	-	17,611	17,611	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	3,600	18,849	15,249	(A)

Variations:Support Services:

Revised allocations	17,600	(A)
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S2060 HUMAN RESOURCES

DIRECT EXPENDITURE				
Employees	423,500	424,350	850	(A)
Premises	-	1,165	1,165	(A)
Transport	700	622	(78)	(F)
Supplies and Services	46,800	43,230	(3,570)	(F)
Third Party Payments	33,000	40,201	7,201	(A)
TOTAL DIRECT EXPENDITURE	504,000	509,568	5,568	(A)
DIRECT INCOME				
Other Fees	-	(52)	(52)	(F)
TOTAL DIRECT INCOME	-	(52)	(52)	(F)
NET DIRECT EXPENDITURE / (INCOME)	504,000	509,516	5,516	(A)
Support Services	118,700	94,596	(24,104)	(F)
Recharges	(519,600)	(593,512)	(73,912)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	103,100	10,600	(92,500)	(F)

Variations:Support Services:

Revised allocations	(24,100)	(F)
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Recharges:

Change in amount to be recharged	(73,900)	(F)
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STRATEGIC LEADERSHIP PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £
<u>S2080 MEMBER TRAINING</u>			
DIRECT EXPENDITURE			
Employees	4,600	3,675	(925) (F)
TOTAL DIRECT EXPENDITURE	4,600	3,675	(925) (F)
Support Services	1,000	-	(1,000) (F)
NET EXPENDITURE / (INCOME) TO SUMMARY	5,600	3,675	(1,925) (F)

S2100 ORGANISATIONAL DEVELOPMENT

DIRECT EXPENDITURE			
Employees	80,100	79,525	(575) (F)
Transport	500	208	(292) (F)
Supplies and Services	3,300	2,774	(526) (F)
Third Party Payments	8,000	3,720	(4,280) (F)
TOTAL DIRECT EXPENDITURE	91,900	86,227	(5,673) (F)
Support Services	81,700	63,109	(18,591) (F)
Recharges	(303,700)	(138,742)	164,958 (A)
NET EXPENDITURE / (INCOME) TO SUMMARY	(130,100)	10,594	140,694 (A)

Variations:Support Services:

Revised allocations	(18,600) (F)
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Recharges:

Change in amount to be recharged	165,000 (A)
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S2121 CONSULTATION

DIRECT EXPENDITURE			
Third Party Payments	5,000	395	(4,605) (F)
NET EXPENDITURE / (INCOME) TO SUMMARY	5,000	395	(4,605) (F)

STRATEGIC LEADERSHIP PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S2200 COMMITTEE SERVICES</u>				
DIRECT EXPENDITURE				
Employees	185,600	180,161	(5,439)	(F)
Transport	200	160	(40)	(F)
Supplies and Services	26,700	21,160	(5,540)	(F)
Third Party Payments	38,200	36,236	(1,964)	(F)
TOTAL DIRECT EXPENDITURE	250,700	237,717	(12,983)	(F)
DIRECT INCOME				
Fees and Charges	-	(143)	(143)	(F)
TOTAL DIRECT INCOME	-	(143)	(143)	(F)
NET DIRECT EXPENDITURE / (INCOME)	250,700	237,574	(13,126)	(F)
Support Services	80,900	110,867	29,967	(A)
Recharges	(248,300)	(348,441)	(100,141)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	83,300	-	(83,300)	(F)

Variations:Support Services:

Revised allocations	30,000	(A)
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Recharges:

Change in amount to be recharged	(100,100)	(F)
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STRATEGIC LEADERSHIP PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S2220 DEMOCRATIC REPRESENTATION</u>				
DIRECT EXPENDITURE				
Employees	19,800	21,039	1,239	(A)
Transport	7,700	4,970	(2,730)	(F)
Supplies and Services	372,200	358,208	(13,992)	(F)
Third Party Payments	20,600	5,085	(15,515)	(F)
TOTAL DIRECT EXPENDITURE	420,300	389,302	(30,998)	(F)
DIRECT INCOME				
Other Income	-	(18)	(18)	(F)
TOTAL DIRECT INCOME	-	(18)	(18)	(F)
NET DIRECT EXPENDITURE / (INCOME)	420,300	389,284	(31,016)	(F)
Support Services	480,200	651,821	171,621	(A)
Capital Charges	300	297	(3)	(F)
Recharges	(73,500)	(73,500)	-	
NET EXPENDITURE / (INCOME) TO SUMMARY	827,300	967,902	140,602	(A)

Variations:Third Party Payments:

Less usage of consultants	(13,900)	(F)
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Support Services:

Revised allocations	171,600	(A)
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S2240 ELECTIONS

DIRECT EXPENDITURE				
Employees	118,800	97,743	(21,057)	(F)
Premises	24,900	31,671	6,771	(A)
Transport	8,200	10,212	2,012	(A)
Supplies and Services	77,400	80,589	3,189	(A)
TOTAL DIRECT EXPENDITURE	229,300	220,215	(9,085)	(F)
DIRECT INCOME				
Other Income	(207,100)	(210,266)	(3,166)	(F)
TOTAL DIRECT INCOME	(207,100)	(210,266)	(3,166)	(F)
NET DIRECT EXPENDITURE / (INCOME)	22,200	9,949	(12,251)	(F)
Support Services	62,600	60,042	(2,558)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	84,800	69,991	(14,809)	(F)

Variations:Employees:

European Election staffing costs	(22,200)	(F)
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STRATEGIC LEADERSHIP PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S2260 ELECTORAL REGISTRATION</u>				
DIRECT EXPENDITURE				
Employees	82,100	97,702	15,602	(A)
Premises	3,000	-	(3,000)	(F)
Transport	500	163	(337)	(F)
Supplies and Services	193,500	139,481	(54,019)	(F)
TOTAL DIRECT EXPENDITURE	279,100	237,346	(41,754)	(F)
DIRECT INCOME				
Government Grants	(81,900)	(43,744)	38,156	(A)
Sales	(2,400)	(1,774)	626	(A)
Other Income	(13,100)	(18,456)	(5,356)	(F)
TOTAL DIRECT INCOME	(97,400)	(63,974)	33,426	(A)
NET DIRECT EXPENDITURE / (INCOME)	181,700	173,372	(8,328)	(F)
Support Services	124,100	115,087	(9,013)	(F)
Recharges	(57,500)	(57,500)	-	
NET EXPENDITURE / (INCOME) TO SUMMARY	248,300	230,959	(17,341)	(F)

Variations:Employees:

Individual Electoral Registration work 9,400 (A)

Supplies and Services:

Individual Electoral Registration work slipped to 2015/16 (56,800) (F)

Government Grants:

Individual Electoral Registration work slipped to 2015/16 38,100 (A)

Support Services:

Revised allocations (9,000) (F)

STRATEGIC LEADERSHIP PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S2280 CHAIR OF THE COUNCIL</u>				
DIRECT EXPENDITURE				
Employees	24,800	24,859	59	(A)
Premises	600	-	(600)	(F)
Transport	3,300	1,350	(1,950)	(F)
Supplies and Services	20,800	16,329	(4,471)	(F)
TOTAL DIRECT EXPENDITURE	49,500	42,538	(6,962)	(F)
DIRECT INCOME				
Other Grants and Contributions	-	3,079	3,079	(A)
TOTAL DIRECT INCOME	-	3,079	3,079	(A)
NET DIRECT EXPENDITURE / (INCOME)	49,500	45,617	(3,883)	(F)
Support Services	7,600	12,157	4,557	(A)
Capital Charges	2,200	2,217	17	(A)
Recharges	(2,600)	-	2,600	(A)
NET EXPENDITURE / (INCOME) TO SUMMARY	56,700	59,991	3,291	(A)

S2340 MEDIA ROOM

DIRECT EXPENDITURE				
Employees	196,900	191,454	(5,446)	(F)
Transport	900	130	(770)	(F)
Supplies and Services	77,500	67,300	(10,200)	(F)
Third Party Payments	400	142	(258)	(F)
TOTAL DIRECT EXPENDITURE	275,700	259,026	(16,674)	(F)
DIRECT INCOME				
Other Income	(33,400)	(36,944)	(3,544)	(F)
Fees and Charges	(4,000)	(3,488)	512	(A)
TOTAL DIRECT INCOME	(37,400)	(40,432)	(3,032)	(F)
NET DIRECT EXPENDITURE / (INCOME)	238,300	218,594	(19,706)	(F)
Support Services	84,200	90,874	6,674	(A)
Capital Charges	30,300	30,266	(34)	(F)
Recharges	(327,200)	(339,734)	(12,534)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	25,600	-	(25,600)	(F)

Variations:**Recharges:**

Change in amount to be recharged

(12,500) (F)

STRATEGIC LEADERSHIP PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S3210 ASSIST TRAVEL-TRANSPORT TOKENS</u>				
DIRECT EXPENDITURE				
Supplies and Services	-	363	363	(A)
Third Party Payments	42,800	44,600	1,800	(A)
TOTAL DIRECT EXPENDITURE	42,800	44,963	2,163	(A)
DIRECT INCOME				
Other Income	(1,500)	(5,572)	(4,072)	(F)
TOTAL DIRECT INCOME	(1,500)	(5,572)	(4,072)	(F)
NET DIRECT EXPENDITURE / (INCOME)	41,300	39,391	(1,909)	(F)
Support Services	17,600	11,191	(6,409)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	58,900	50,582	(8,318)	(F)
 <u>S3215 ASSISTED TRAVEL (WCC)</u>				
DIRECT EXPENDITURE				
Third Party Payments	-	1,010	1,010	(A)
TOTAL EXPENDITURE	-	1,010	1,010	(A)
INCOME				
Other Income	-	(1,010)	(1,010)	(F)
TOTAL INCOME	-	(1,010)	(1,010)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	-	-	-	

STRATEGIC LEADERSHIP PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S3350 DOCUMENT MANAGEMENT CENTRE</u>				
DIRECT EXPENDITURE				
Employees	177,900	160,077	(17,823)	(F)
Transport	200	142	(58)	(F)
Supplies and Services	30,800	10,750	(20,050)	(F)
Third Party Payments	-	250	250	(A)
TOTAL DIRECT EXPENDITURE	208,900	171,219	(37,681)	(F)
DIRECT INCOME				
Other Income	-	(120)	(120)	(F)
TOTAL DIRECT INCOME	-	(120)	(120)	(F)
NET DIRECT EXPENDITURE / (INCOME)	208,900	171,099	(37,801)	(F)
Support Services	72,700	65,705	(6,995)	(F)
Capital Charges	7,700	7,699	(1)	(F)
Recharges	(241,300)	(244,503)	(3,203)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	48,000	-	(48,000)	(F)

Variations:Employees:

Staff vacancies	(18,000)	(F)
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Supplies and Services:

Office equipment	(20,000)	(F)
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S3452 CUSTOMER CONTACT MANAGER

DIRECT EXPENDITURE				
Employees	49,800	50,180	380	(A)
Transport	100	168	68	(A)
Supplies and Services	9,100	1,997	(7,103)	(F)
TOTAL DIRECT EXPENDITURE	59,000	52,345	(6,655)	(F)
Support Services	3,100	11,757	8,657	(A)
Recharges	-	(64,102)	(64,102)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	62,100	-	(62,100)	(F)

Variations:Recharges:

Change in amount to be recharged	(64,100)	(F)
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STRATEGIC LEADERSHIP PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S3470 WEB SERVICES</u>				
DIRECT EXPENDITURE				
Employees	44,300	45,373	1,073	(A)
Transport	100	100	-	
Supplies and Services	23,200	19,570	(3,630)	(F)
Third Party Payments	1,000	16,515	15,515	(A)
TOTAL DIRECT EXPENDITURE	68,600	81,558	12,958	(A)
Support Services	17,000	20,499	3,499	(A)
Recharges	(80,900)	(102,057)	(21,157)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	4,700	-	(4,700)	(F)

Variations:Third Party Payments:

Declassified Capital expenditure 15,600 (A)

Recharges:

Change in amount to be recharged (21,200) (F)

S3500 ICT SERVICES

DIRECT EXPENDITURE				
Employees	834,300	824,390	(9,910)	(F)
Transport	4,400	2,891	(1,509)	(F)
Supplies and Services	436,600	423,121	(13,479)	(F)
Third Party Payments	7,100	12,825	5,725	(A)
TOTAL DIRECT EXPENDITURE	1,282,400	1,263,227	(19,173)	(F)
DIRECT INCOME				
Other Income	-	(415)	(415)	(F)
Fees and Charges	(36,600)	(36,638)	(38)	(F)
TOTAL DIRECT INCOME	(36,600)	(37,053)	(453)	(F)
NET DIRECT EXPENDITURE / (INCOME)	1,245,800	1,226,174	(19,626)	(F)
Support Services	216,900	201,069	(15,831)	(F)
Capital Charges	81,100	79,593	(1,507)	(F)
Recharges	(1,427,600)	(1,484,044)	(56,444)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	116,200	22,792	(93,408)	(F)

Variations:Support Services:

Revised allocations (15,800) (F)

Recharges:

Change in amount to be recharged (56,400) (F)

STRATEGIC LEADERSHIP PORTFOLIO

	LATEST BUDGET 2014/15 £	ACTUAL 2014/15 £	VARIATION 2014/15 £	
<u>S4871 LEGAL SERVICES (SHARED SERVICE WCC)</u>				
DIRECT EXPENDITURE				
Third Party Payments	1,300	597	(703)	(F)
TOTAL DIRECT EXPENDITURE	1,300	597	(703)	(F)
DIRECT INCOME				
Fees and Charges	-	(194)	(194)	(F)
TOTAL DIRECT INCOME	-	(194)	(194)	(F)
NET DIRECT EXPENDITURE / (INCOME)	1,300	403	(897)	(F)
Support Services	13,100	20,263	7,163	(A)
Recharges	(10,500)	(20,666)	(10,166)	(F)
NET EXPENDITURE / (INCOME) TO SUMMARY	3,900	-	(3,900)	(F)

EARMARKED RESERVE REQUESTS

£

CULTURAL SERVICES**Open Space Events**

Budget agreed to support specific arrangements to transform the marketing function within cultural Services. A number of projects have been delayed due to the lack of staff time to support them. Anticipated to be completed by December 2015.

8,100

Bowls Championships

Additional equipment required for the extension of the championships from 2 to 4 weeks. Requirements for the 2015 championships cannot be established until closer to the event.

5,100

Training Budget

A number of training projects have been delayed due to new processes being devised for the service

6,200

TOTAL CULTURAL SERVICES**19,400****DEVELOPMENT****Town Centre Management****Neighbourhood Plans**

Parish Neighbourhood Plans - Funding provided of up to £5,000 for each Neighbourhood Plan being prepared. Central Government has been providing funding which has meant that there has only been a limited call on our resources. It is proposed to carry existing funding forward for a further year until the new Government's plans become clearer.

35,600

Sustainability Strategy

This Strategy has only recently been adopted which has not allowed sufficient time for plans to be put in place.

16,900

Economic Development

Provision of support and skills development. The complexity of the work has resulted in lower than anticipated outputs by contracted providers. Some areas have delivered good outputs and provided more useful data to address underperforming strands of the skills agenda.

28,900

TOTAL DEVELOPMENT**81,400****HEALTH & COMMUNITY PROTECTION****Grants to Voluntary Bodies**

The Small Grants Scheme provides grants of up to £1,000 for District-wide projects and initiatives. Applications are community led and generated which can lead to non-uniform clusters of requests.

2,700

Flood Alleviation Grants

Local householders can request grants up to £500 to improve flood protection of their property. It is proposed to further promote the grant availability through the local Flood Forums.

11,500

Heat Network Distribution Network

This is part funded by a grant from the Department for Energy and Climate Control (DECC - £30,000). The project has been delayed due the liaison with the DECC representative and consultancy procurement exercise.

45,000

TOTAL HEALTH & COMMUNITY PROTECTION**59,200****HOUSING and PROPERTY SERVICES****Council Development Company**

Timing of the proposals for this has meant that work has spanned more than one year.

48,000

Lillingdon Development Study

Timing of the proposals for this has meant that work has spanned more than one year.

33,100

81,100

EARMARKED RESERVE REQUESTS

£

NEIGHBOURHOOD**Payment Channels**

The scope of compliance work has increased which has caused a delay to the works required. Documentation needs to be completed and then submitted to our bank for certification.

12,500

Green Space Development

Surface dressing works require a minimum temperature to allow drying. Works delayed until weather conditions allow.

37,200

Drainage works - ground conditions need to be dry. Works delayed until weather improves.

1,100

Crematorium

Installation of a new power generator has been delayed due to the nature of other capital works being undertaken.

35,200

TOTAL NEIGHBOURHOOD**86,000****STRATEGIC LEADERSHIP****Elections**

Democratic Services Staff - overtime required during the run up to the 2015 elections.

9,800

Media Room

Staff costs underspending to be used towards maternity cover

2,800

Document Management Centre

Document Management Centre relocation delayed by other internal delays.

8,000

Peer Review

Work has been split over two years to allow support to be given to Group Leaders over the election period and setting up of a new Council.

4,300

Website

To improve accessibility for customers using a tablet and smartphone. Work being commissioned from Capita.

3,600

Customer Segmentation in Culture

Technical issues have caused delays. Work now progressing.

4,600

Master's House Site Investigation and Feasibility Study

Delays in getting confirmation of funding from English Heritage.

14,500

WDC Assets Feasibility Study

£30,000 was allocated for market testing of the options relating to the Royal Pump Rooms, Town Hall and Jephson Gardens Restaurant. Delays have occurred following an approach by an interested party and the pending relocation of the Council's offices. The work is continuing.

29,200

Electoral Registration

A Community Governance Review is underway. However, this will take up to 12 months to complete and, according, has spanned two financial years.

On-going work required by the Cabinet Office to introduce Individual Electoral Registrations

3,400

TOTAL STRATEGIC LEADERSHIP**80,200****TOTAL EARMARKED RESERVE REQUESTS****407,300**

GENERAL FUND AND H.R.A. RESERVES, PROVISIONS AND INVESTMENTS

	BALANCE AT 31/3/2014 £	BALANCE AT 31/3/2015 £	CHANGE 2014/15 £
GENERAL FUND RESERVES			
Art Fund	57,998	63,634	5,636
Art Gallery Gift	56,666	56,666	-
Biodiversity Offsetting	1,874	51	(1,823)
Building Control	274,032	292,524	18,492
Business Rate Retention Volatility	841,647	3,427,313	2,585,666
Capital Investment	4,297,354	3,550,949	(746,405)
Car Parking Repairs and Maintenance	214,485	219,651	5,166
Community Forums	160,000	136,200	(23,800)
Corporate Assets (was Sports & Culture Facility)	560,860	1,338,351	777,491
Election Expenses	64,822	94,822	30,000
Energy Management	93,270	98,347	5,077
Enterprise Projects Reserve	-	21,300	21,300
Equipment Renewals	1,431,995	456,055	(975,940)
General Fund Early Retirements	210,076	84,700	(125,376)
Gym Equipment	123,097	93,961	(29,136)
ICT Replacement Reserve	-	1,028,543	1,028,543
Insurance	322,257	322,257	-
Local Plan Delivery Reserve	250,000	237,500	(12,500)
Other Commuted Sums	333,446	282,539	(50,907)
Planning Appeals	504,514	513,605	9,091
Public Amenity	677,979	837,601	159,622
Public Open Spaces Planning Gain	195,162	350,324	155,162
Rent Bond Scheme	22,100	22,100	-
Revenue Grants / Contributions In Advance (See analysis on next page)	845,719	851,679	5,960
Right to Bid	12,492	20,347	7,855
Right to Challenge	17,094	25,572	8,478
Service Transformation	2,315,919	1,901,914	(414,005)
St Marys Lands / Forbes Estate Community Fund	44,338	-	(44,338)
Tourism	61,100	44,425	(16,675)
TOTAL GENERAL FUND RESERVES	13,990,296	16,372,930	2,382,634
H.R.A. RESERVES			
H.R.A. Early Retirements	49,731	109,003	59,272
H.R.A. Revenue Grants/Contributions In Advance	10,000	10,000	-
Housing Capital Investment	17,730,715	21,558,832	3,828,117
Major Repairs Allowance (MRA)	764,120	2,080,171	1,316,051
TOTAL H.R.A. RESERVES	18,554,566	23,758,006	5,203,440
PROVISIONS			
General Fund Insurance	307,717	274,266	(33,451)
Housing Revenue Account Insurance	188,601	206,903	18,302
Local Land Charges	200,000	198,139	(1,861)
Tree Preservation Orders Compensation	-	117,300	117,300
TOTAL PROVISIONS	696,318	796,608	100,290
INVESTMENTS			
Consols Account	45	45	-
Parish Property Account	234	234	-
TOTAL INVESTMENTS	279	279	-
GRAND TOTAL	33,241,459	40,927,823	7,686,364

GENERAL FUND AND H.R.A. RESERVES, PROVISIONS AND INVESTMENTS

	BALANCE AT 31/3/2014 £	BALANCE AT 31/3/2015 £	CHANGE 2014/15 £
EARMARKED RESERVES			
Earmarked Reserves b/fwd from 2013/14	488,100	-	(488,100)
Already Approved (Feb 15) & New Requests (see Appendix 'F')	-	638,700	638,700
TOTAL EARMARKED RESERVES	488,100	638,700	150,600

**BALANCE AT
31/3/2015
£**

REVENUE GRANTS / CONTRIBUTIONS IN ADVANCE

(Included in Reserve figures above)

General Fund:

Area Based Grant Funding Family Intervention Project	109,759
Arts Development contributions	41,883
Council Tax Support New Burdens S31 Grant	129,900
Crematorium Bequest	3,473
DCLG Site Delivery Grant 2014/15	50,000
Empty Homes Strategy	10,493
EU Inspire	7,100
Exhibitions Programme Funding	32,450
Forbes Youth Shelter Funding	1,600
Government Grant re additional Benefits Staff	60,178
Government Grant re Homelessness Packs	823
Gypsy and Traveller Assessment	2,975
Mortgage Rescue Scheme	48,500
Other LA Contributions Funding Family Intervention Project	10,000
Partnership Working with WCC	40,000
Portas Pilot Grant	30,754
Preventing Repossessions	31,239
Prevention Work	156,320
RSL Contributions to Advertisements	46,880
Unallocated revenue Planning Delivery Grant	30,126
Warwick Rocks Project	330
Young Persons Training	6,896

Total General Fund **851,679**

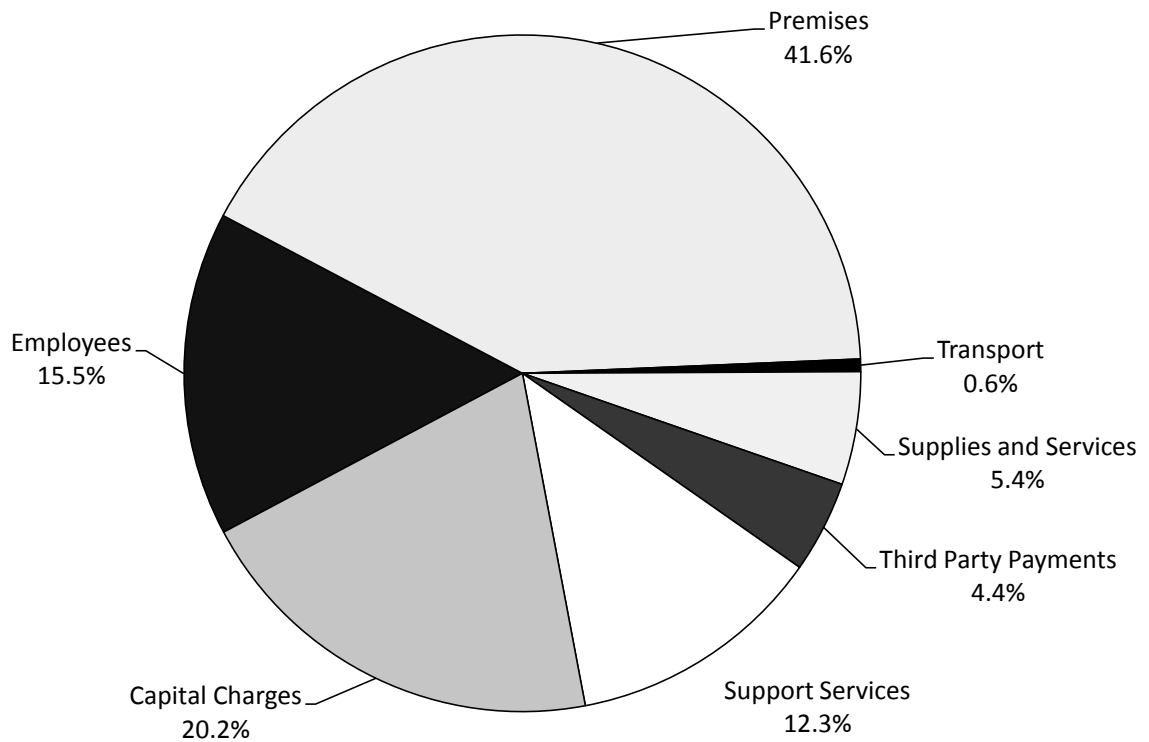
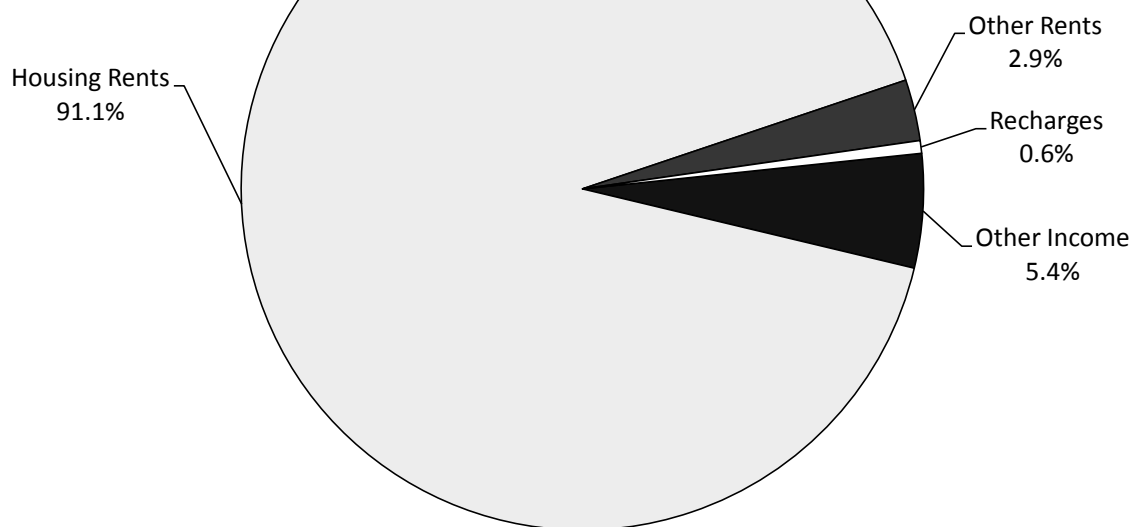
Housing Revenue Account:

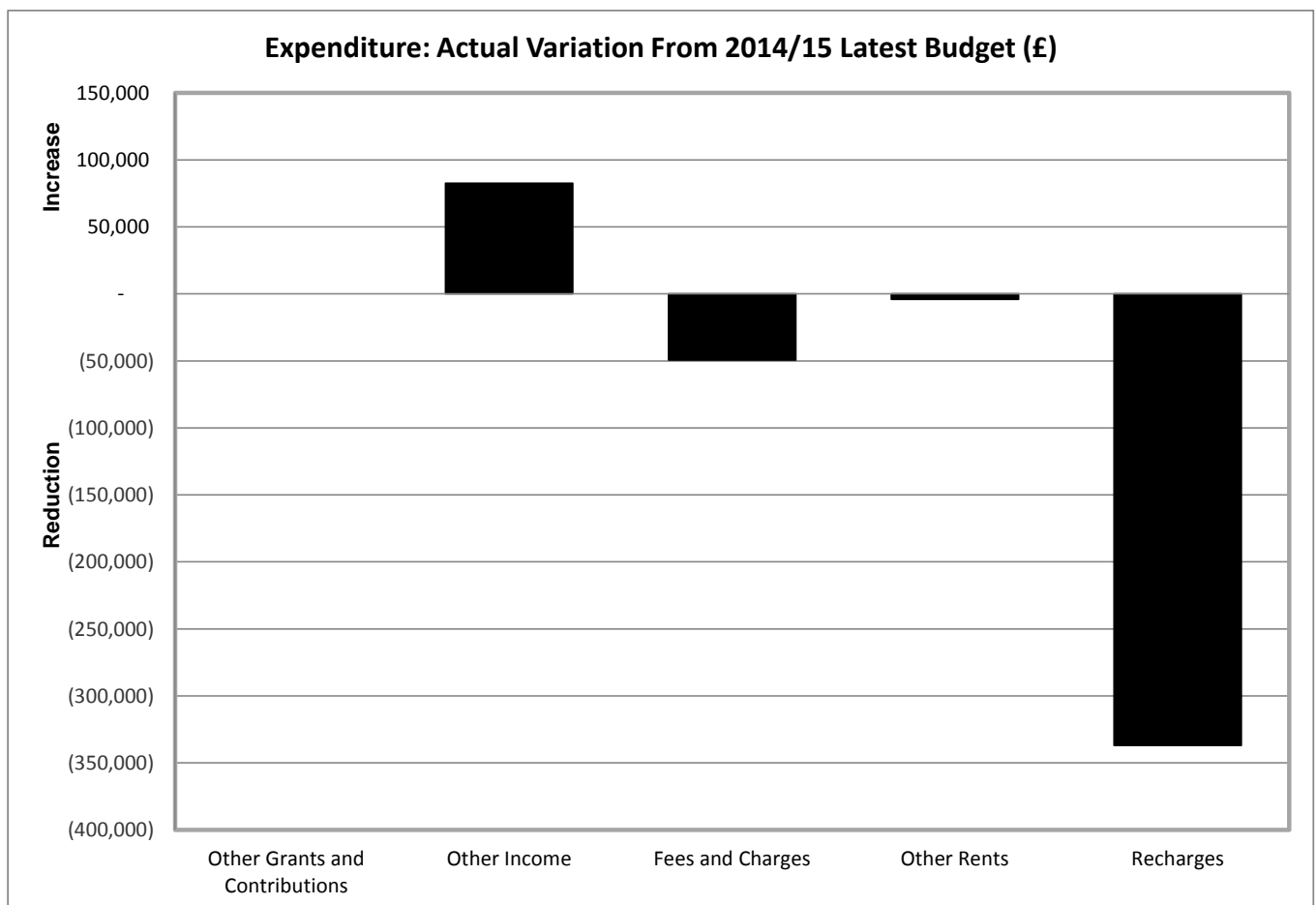
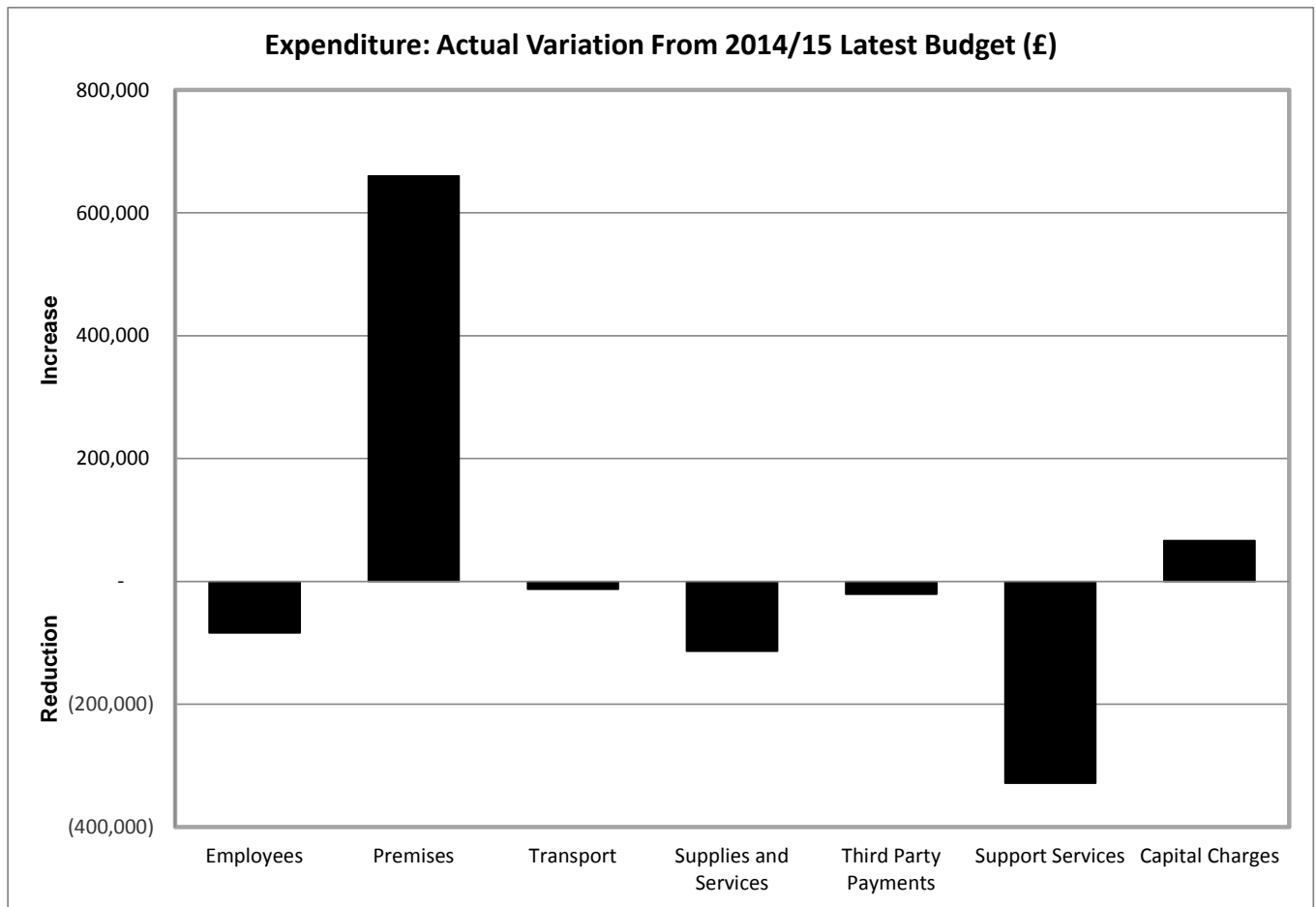
Housing Fraud Initiative	10,000
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Total Housing Revenue Account **10,000**

TOTAL REVENUE GRANTS/CONTRIBUTIONS IN ADVANCE **861,679**

	Latest Budget 2014/15 £	Actual 2014/15 £	Variation 2014/15 £	
Housing Revenue Account Subjective Analysis:				
Expenditure:				
Employees	2,407,700	2,323,903	(83,797)	(F)
Premises	5,588,000	6,248,304	660,304	(A)
Transport	105,100	92,320	(12,780)	(F)
Supplies and Services	925,000	811,263	(113,737)	(F)
Third Party Payments	687,600	666,606	(20,994)	(F)
Support Services	2,182,800	1,853,925	(328,875)	(F)
Capital Charges	2,964,700	3,031,250	66,550	(A)
Total Expenditure	14,860,900	15,027,571	166,671	(A)
Income:				
Other Grants and Contributions	(501,700)	(501,757)	(57)	(F)
Other Income	(110,700)	(193,436)	(82,736)	(F)
Fees and Charges	(851,000)	(801,601)	49,399	(A)
Housing Rents	(25,200,900)	(25,229,279)	(28,379)	(F)
Other Rents	(810,700)	(806,724)	3,976	(A)
Recharges	(509,100)	(171,988)	337,112	(A)
Total Income	(27,984,100)	(27,704,785)	279,315	(A)
Net Expenditure / (Income) To Summary	(13,123,200)	(12,677,214)	445,986	(A)
Net Expenditure / (Income) To Summary				

Actual HRA Service Expenditure 2014/15**Actual HRA Service Income 2014/15**



Housing Revenue Account

	Latest Budget 2014/15 £	Actual 2014/15 £	Variation 2014/15 £	
S7000 Housing Revenue Account				
Expenditure				
Housing Repairs & Maintenance (Appendix H12 & H13)	4,882,900	5,512,490	629,590	(A)
Housing Repairs Supervision	642,700	561,741	(80,959)	(F)
Electricity	300	-	(300)	(F)
NNDR	(2,000)	73	2,073	(A)
Council Tax	19,000	19,286	286	(A)
Water Charges	32,600	35,370	2,770	(A)
Premises	5,575,500	6,128,960	553,460	(A)
Debt Recovery Agency Costs	3,900	1,841	(2,059)	(F)
Contribution to Insurance Provision	100,200	65,491	(34,709)	(F)
Bad Debts Provision	331,400	327,588	(3,812)	(F)
Supplies and Services	435,500	394,920	(40,580)	(F)
Supervision & Management: General (Appendix H6)	2,576,800	2,531,097	(45,703)	(F)
Supervision & Management: Special (Appendix H8 to H11)	2,252,900	2,158,187	(94,713)	(F)
Supervision & Management	4,829,700	4,689,284	(140,416)	(F)
REFCUS amortised to revenue (Tenant Incentive Grants)	100,000	80,525	(19,475)	(F)
Depreciation on Council Dwellings	2,443,700	2,529,341	85,641	(A)
Depreciation on Other HRA Properties	396,800	396,872	72	(A)
Depreciation on Equipment	24,200	24,512	312	(A)
Capital Charges	2,964,700	3,031,250	66,550	(A)
Total Expenditure	13,805,400	14,244,414	439,014	(A)
Income				
Other Income	-	(2,000)	(2,000)	(F)
Other Licences	(4,100)	(3,958)	142	(A)
Heating Charges	(102,900)	(104,159)	(1,259)	(F)
Service Charges	(131,200)	(100,317)	30,883	(A)
Service Charges Supporting People	(146,100)	(142,167)	3,933	(A)
Water Charges	(31,100)	(31,403)	(303)	(F)
Rents-Housing	(25,200,900)	(25,229,279)	(28,379)	(F)
Rents-Garages	(490,700)	(490,888)	(188)	(F)
Rents-Others	(320,000)	(315,836)	4,164	(A)
General Fund Share of Open Spaces	(37,900)	(37,900)	-	
Supporting People Grant	(463,700)	(463,721)	(21)	(F)
Total Income	(26,928,600)	(26,921,628)	6,972	(A)
Net Cost of Services	(13,123,200)	(12,677,214)	445,986	(A)
Interest Payable	4,765,600	4,765,564	(36)	(F)
Interest Receivable	(167,000)	(178,300)	(11,300)	(F)
Capital Charges - Adjustment (reverse REFCUS)	(100,000)	(80,525)	19,475	(A)
Net Operational Expenditure / (Income)	(8,624,600)	(8,170,475)	454,125	(A)

Housing Revenue Account

	Latest Budget 2014/15 £	Actual 2014/15 £	Variation 2014/15 £	
S7000 Housing Revenue Account (Continued)				
Net Operational Expenditure / (Income)	(8,624,600)	(8,170,475)	454,125	(A)
Appropriations:				
Appropriation: Adjust Depreciation to MRA	3,106,000	3,071,783	(34,217)	(F)
Revenue Contribution to Capital Outlay (RCCO)	187,100	124,801	(62,299)	(F)
Employee Benefits Accruals	-	1,704	1,704	(A)
Reverse Pension accounting adjustments	(84,300)	(58,320)	25,980	(A)
Contribution from HRA Early Retirement Reserve	(252,200)	(257,728)	(5,528)	(F)
Contribution into HRA Early Retirement Reserve	317,000	317,000	-	
Contribution into HRA Capital Investment Reserve	5,321,100	4,941,335	(379,765)	(F)
Taken to HRA Balances	(29,900)	(29,900)	-	
HRA Balance Brought Forward	(1,323,500)	(1,323,500)	-	
HRA Balance Carried Forward	(1,353,400)	(1,353,400)	-	

Variations:**Premises:**

Housing Repairs & Maintenance:

- Revenue slippage on Major & Cyclical repairs (Appendix H12)	(180,400)	(F)
- Underspend on Major & Cyclical repairs (Appendix H12)	(476,400)	(F)
- Overspend on Void, Routine & Responsive repairs (Appendix H13)	1,286,400	(A)

Housing Repairs Supervision - Revised Support Service Allocations	(81,000)	(F)
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Supplies and Services:

Reduced contribution to Insurance Provision	(34,700)	(F)
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Supervision & Management:

- Supervision & Management: General (Appendix H6)	(45,700)	(F)
- Supervision & Management: Special (Appendix H8 to H11)	(94,700)	(F)

Capital Charges

REFCUS amortised to revenue - Charge related to Tenants Incentive Grants, to slip into 2015/16	(19,500)	(F)
Depreciation on Council Dwellings	85,600	(A)

Income

Leasehold Service Charges - charges capped in 2014/15	30,900	(A)
Housing Rents - slightly increased income due to lower void loss	(28,400)	(F)

Adjustments to Net Cost of Services

Increased Interest Receivable	(11,300)	(F)
Capital Charges - Reverse REFCUS	19,500	(A)

Appropriations

Appropriation: Adjust Depreciation to MRA	(34,200)	(F)
Revenue Contribution to Capital Outlay (RCCO) - Underspends on Capital Programme (Appendix B)	(62,300)	(F)
Reverse Pension accounting adjustments	26,000	(A)
Contrib. into HRA Capital Investment Reserve reduced due to the net effect of all HRA variances	(379,800)	(F)

Housing Revenue Account

	Latest Budget 2014/15 £	Actual 2014/15 £	Variation 2014/15 £	
S7010 Supervision & Management: General				
Direct Expenditure				
Employees	86,500	88,823	2,323	(A)
Premises	157,000	169,623	12,623	(A)
Transport	100	-	(100)	(F)
Supplies and Services	87,700	71,561	(16,139)	(F)
Third Party Payments	197,200	181,927	(15,273)	(F)
Total Direct Expenditure	528,500	511,934	(16,566)	(F)
Direct Income				
Other Income	(117,400)	(139,384)	(21,984)	(F)
Fees and Charges	(33,000)	(45,774)	(12,774)	(F)
Total Direct Income	(150,400)	(185,158)	(34,758)	(F)
Net Direct (Income) / Expenditure	378,100	326,776	(51,324)	(F)
Support Services	2,841,400	2,766,062	(75,338)	(F)
Recharge - Housing Repairs Supervision	(642,700)	(561,741)	80,959	(A)
Net Supervision & Management: General to HRA	2,576,800	2,531,097	(45,703)	(F)

Variations:**Premises:**

Temporary accommodation previously recorded elsewhere 8,600 (A)

Supplies and Services:

Subscriptions (11,100) (F)

Grant Claims audit (10,600) (F)

Third Party Payments:

Consultants Fees (13,300) (F)

Other Income:

Right to Buy admin costs retained from proceeds of sales (6,500) (F)

Legal Fee Income (6,300) (F)

Contribution from Warwickshire County Council (9,000) (F)

Fees and Charges:

Insurances (12,800) (F)

Support Services:

Revised Allocations (75,300) (F)

Recharges:

Change in Housing Repairs Supervision from support service allocations 81,000 (A)

Housing Revenue Account

	Latest Budget 2014/15 £	Actual 2014/15 £	Variation 2014/15 £
S7200 Housing Services			
Direct Expenditure			
Employees	1,171,700	1,117,536	(54,164) (F)
Premises	-	296	296 (A)
Transport	40,400	37,500	(2,900) (F)
Supplies and Services	210,300	185,040	(25,260) (F)
Third Party Payments	144,300	139,242	(5,058) (F)
Total Direct Expenditure	1,566,700	1,479,614	(87,086) (F)
Direct Income			
Other Income	(39,500)	(39,461)	39 (A)
Fees and Charges	(47,000)	(37,145)	9,855 (A)
Total Direct Income	(86,500)	(76,606)	9,894 (A)
Net Direct (Income) / Expenditure	1,480,200	1,403,008	(77,192) (F)
Support Services	612,600	512,456	(100,144) (F)
Recharges	(2,092,800)	(1,915,464)	177,336 (A)
Net Expenditure / (Income)	-	-	-

Variations:**Employees:**

Staff vacancies	(38,700) (F)
IAS19 Pension adjustments	(14,300) (F)

Supplies and Services:

Fewer Court Fees payable for repossessions	(26,400) (F)
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Fees and Charges:

Court Costs recovered - linked to reduction in fees paid, as above	10,400 (A)
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Support Services:

Revised Allocations	(100,100) (F)
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Recharges:

Changes in amount to be recharged	177,300 (A)
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Housing Revenue Account

	Latest Budget 2014/15 £	Actual 2014/15 £	Variation 2014/15 £	
Supervision & Management: Special				
S7410 Warwick Response (Appendix H8)	607,700	567,070	(40,630)	(F)
S7440 Housing Support (Appendix H9)	553,400	506,671	(46,729)	(F)
S7450 Central Heating (Appendix H9)	173,900	172,861	(1,039)	(F)
S7460 Community Centres (Appendix H10)	11,300	6,642	(4,658)	(F)
S7620 Housing Open Spaces (Appendix H10)	380,600	367,817	(12,783)	(F)
S7630 Housing Communal Areas (Appendix H11)	379,100	378,700	(400)	(F)
S7635 Estate Supervisors (Appendix H11)	146,900	158,426	11,526	(A)
Total Supervision & Management: Special to HRA	2,252,900	2,158,187	(94,713)	(F)

S7410 Warwick Response

Direct Expenditure

Employees	613,100	587,417	(25,683)	(F)
Premises	8,500	9,129	629	(A)
Transport	50,100	42,930	(7,170)	(F)
Supplies and Services	99,400	85,614	(13,786)	(F)
Third Party Payments	300	300	-	
Total Direct Expenditure	771,400	725,390	(46,010)	(F)

Direct Income

Other Grants and Contributions	(100)	(136)	(36)	(F)
Other Income	(300)	(660)	(360)	(F)
Fees and Charges	(305,000)	(304,773)	227	(A)
Total Direct Income	(305,400)	(305,569)	(169)	(F)

Net Direct (Income) / Expenditure

Net Direct (Income) / Expenditure	466,000	419,821	(46,179)	(F)
Support Services	141,700	147,249	5,549	(A)
Net Expenditure to S&M: Special	607,700	567,070	(40,630)	(F)

Variations:**Employees:**

Staff vacancies	(28,700)	(F)
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Supplies and Services:

Equipment, furniture and materials	(10,100)	(F)
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Housing Revenue Account

	Latest Budget 2014/15 £	Actual 2014/15 £	Variation 2014/15 £	
S7440 Housing Support				
Direct Expenditure				
Employees	392,400	374,003	(18,397)	(F)
Premises	11,200	9,894	(1,306)	(F)
Transport	13,900	11,838	(2,062)	(F)
Supplies and Services	71,500	59,982	(11,518)	(F)
Total Direct Expenditure	489,000	455,717	(33,283)	(F)
Direct Income				
Other Income	(200)	(2,622)	(2,422)	(F)
Fees and Charges	(2,800)	(5,041)	(2,241)	(F)
Total Direct Income	(3,000)	(7,663)	(4,663)	(F)
Net Direct (Income) / Expenditure	486,000	448,054	(37,946)	(F)
Support Services	69,600	58,617	(10,983)	(F)
Recharges	(2,200)	-	2,200	(A)
Net Expenditure to S&M: Special	553,400	506,671	(46,729)	(F)

Variations:**Employees:**

Reduced overtime	(11,500)	(F)
IAS19 Pension adjustments	(9,300)	(F)

Supplies and Services:

Saving on equipment and materials	(9,800)	(F)
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Support Services:

Revised Allocations	(11,000)	(F)
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S7450 Central Heating

Direct Expenditure				
Premises	168,900	168,082	(818)	(F)
Supplies and Services	1,900	2,017	117	(A)
Total Direct Expenditure	170,800	170,099	(701)	(F)
Support Services	3,100	2,762	(338)	(F)
Net Expenditure to S&M: Special	173,900	172,861	(1,039)	(F)

Housing Revenue Account

	Latest Budget 2014/15 £	Actual 2014/15 £	Variation 2014/15 £	
S7460 Community Centres				
Direct Expenditure				
Premises	7,300	6,981	(319)	(F)
Supplies and Services	4,200	-	(4,200)	(F)
Total Direct Expenditure	11,500	6,981	(4,519)	(F)
Direct Income				
Other Income	(700)	(720)	(20)	(F)
Total Direct Income	(700)	(720)	(20)	(F)
Net Direct (Income) / Expenditure	10,800	6,261	(4,539)	(F)
Support Services	500	381	(119)	(F)
Net Expenditure to S&M: Special	11,300	6,642	(4,658)	(F)

S7620 Housing Open Spaces

Direct Expenditure				
Premises	25,200	12,696	(12,504)	(F)
Supplies and Services	3,000	1,875	(1,125)	(F)
Third Party Payments	291,000	295,886	4,886	(A)
Total Direct Expenditure	319,200	310,457	(8,743)	(F)
Support Services	61,400	57,360	(4,040)	(F)
Net Expenditure to S&M: Special	380,600	367,817	(12,783)	(F)

Variations:**Premises:**

Reduced Grounds Maintenance costs

(11,400) (F)

Housing Revenue Account

	Latest Budget 2014/15 £	Actual 2014/15 £	Variation 2014/15 £
S7630 Housing Communal Areas			
Direct Expenditure			
Premises	315,100	306,095	(9,005) (F)
Supplies and Services	600	187	(413) (F)
Total Direct Expenditure	315,700	306,282	(9,418) (F)
Support Services	63,400	72,418	9,018 (A)
Net Expenditure to S&M: Special	379,100	378,700	(400) (F)

Variations:**Premises:**

Reduced electricity costs (7,700) (F)

S7635 Estate Supervisors

Direct Expenditure			
Employees	144,000	156,124	12,124 (A)
Premises	16,000	10,741	(5,259) (F)
Transport	600	52	(548) (F)
Supplies and Services	6,300	5,036	(1,264) (F)
Third Party Payments	5,000	6,377	1,377 (A)
Total Direct Expenditure	171,900	178,330	6,430 (A)
Support Services	11,900	16,996	5,096 (A)
Recharges	(36,900)	(36,900)	-
Net Expenditure to S&M: Special	146,900	158,426	11,526 (A)

Variations:**Employees:**

Agency staff costs during service redesign 10,400 (A)

Housing Revenue Account

	Latest Budget 2014/15 £	Actual 2014/15 £	Variation 2014/15 £
S7900 Housing Repairs - Major & Cyclical			
7900 Painting & Decorations	541,300	545,973	4,673
7901 Concrete Repairs	65,000	15,237	(49,763)
7903 Communal flooring/carpets	18,300	18,268	(32)
7910 Electrical Repairs & Maintenance	601,400	521,000	(80,400)
7912 Gas/Heating Maintenance	594,100	592,646	(1,454)
7914 HRA Lift Maintenance	39,400	51,624	12,224
7916 Door Entry & Security Maintenance	60,000	53,242	(6,758)
7918 Shop Maintenance	10,700	24,408	13,708
7920 HRA Stairlift Maintenance	75,400	99,162	23,762
7922 Legionella Testing	34,600	5,562	(29,038)
7926 Fire Prevention Works	101,000	5,791	(95,209)
7930 HRA Paths and Surfacing	100,000	99,992	(8)
7940 HRA Asbestos works	637,600	189,055	(448,545)
Total S7900 Housing Repairs - Major & Cyclical to summary	2,878,800	2,221,960	(656,840)

Variations:**Revenue Slippage to 2015/16:**

7910 Electrical maintenance: Delays in programme whilst awaiting completion of service redesign and extension of contract	(80,400)	(F)
7926 Fire Prevention: Sheltered Scheme Fire Alarm Systems Upgrade to proceed 2015/16	(71,000)	(F)
7922 Legionella Testing: Legionella management programme in development	(29,000)	(F)

Variances

7940 HRA Asbestos works: Essential works completed during year, planned asbestos programme on hold until contracts in place 2015/16	(448,500)	(F)
7901 Concrete Repairs: No planned programme, contingency for reactive works underspent	(49,800)	(F)
7926 Fire Prevention Works: No planned programme, contingency for reactive works underspent	(24,200)	(F)
7916 Door Entry & Security Maintenance	(6,800)	(F)
7914 HRA Lift Maintenance	12,200	(A)
7918 Shop Maintenance	13,700	(A)
7920 HRA Stairlift Maintenance	23,800	(A)
Smaller variances	3,200	(A)

Housing Revenue Account

	Latest Budget 2014/15 £	Actual 2014/15 £	Variation 2014/15 £
S7950 Housing Repairs - Void, Routine & Responsive			
7960 Void Repair Contract	867,000	1,547,803	680,803
7962 Garages: Void Repairs	11,900	43	(11,857)
7964 Out of Hours Contract	48,300	723	(47,577)
7966 Day to Day Repairs Contract	1,035,200	1,664,120	628,920
7968 Garages: Responsive Repairs	41,700	77,841	36,141
	<hr/>	<hr/>	<hr/>
Total S7950 Housing Repairs - Void, Routine & Responsive to summa	2,004,100	3,290,530	1,286,430
	<hr/>	<hr/>	<hr/>

Variations:

Void Repairs:	668,900	(A)
Extensive works necessary to bring voids to lettings standards, including external works that would have been tenant responsibilities, e.g. gardens. Increase in HSSRS responsibilities and requirements.		
Responsive/Out of Hours Repairs:	617,500	(A)

Housing Revenue Account related balances and reserve

	Latest Budget 2014/15 £	Actual 2014/15 £	Variation 2014/15 £	
B910 Housing Revenue Account (HRA) Balances				
Balance Brought Forward	(1,323,500)	(1,323,500)	-	=
Transfer from Revenue Account	(29,900)	(29,900)	-	=
Balance Carried Forward	(1,353,400)	(1,353,400)	-	=
B935 HRA Capital Investment Reserve (HRA-CIR)				
Balance Brought Forward	(17,730,715)	(17,730,715)	-	=
Transfer from Housing Revenue Account	(5,321,100)	(4,941,336)	379,764	(A)
Transfer to Fund Capital Expenditure	5,522,900	1,113,219	(4,409,681)	(F)
Balance Carried Forward	(17,528,915)	(21,558,832)	(4,029,917)	(F)
B850 Major Repairs Reserve (MRR)				
Balance Brought Forward	(764,120)	(764,120)	-	
Major Repairs Allowance	(5,970,700)	(6,022,507)	(51,807)	(F)
MRR Contribution to Capital Expenditure	4,717,700	4,187,809	(529,891)	(F)
Balance Carried Forward	(2,017,120)	(2,598,818)	(581,698)	(F)
B950 HRA Early Retirement Reserve (HRA-ERR)				
Balance Brought Forward	(49,731)	(49,731)	-	
Contribution from HRA	(317,000)	(317,000)	-	=
Contribution to HRA	252,200	257,728	5,528	(A)
Balance Carried Forward	(114,531)	(109,003)	5,528	(A)

COLLECTION FUND 2014/15

	Council Tax	Business Rates	Total
	£	£	£
INCOME			
Council Tax Receivable	(77,279,999)	-	(77,279,999)
Business Rates Receivable	-	(66,380,840)	(66,380,840)
TOTAL INCOME	(77,279,999)	(66,380,840)	(143,660,839)
EXPENDITURE			
Precepts and Demands:			
- Central Government	-	34,417,248	34,417,248
- Warwickshire County Council	58,717,314	6,883,450	65,600,764
- The Office of the Warwickshire Police and Crime Commissioner	9,197,952	-	9,197,952
- Warwick District Council	8,526,691	27,533,798	36,060,489
	76,441,957	68,834,496	145,276,453
Distribution of earlier years' Collection Fund Surplus:			
- Central Government	-	460,866	-
- Warwickshire County Council	965,052	92,173	1,057,225
- The Office of the Warwickshire Police and Crime Commissioner	151,167	-	151,167
- Warwick District Council	142,000	368,693	510,693
	1,258,219	921,732	2,179,951
Charges to the Collection Fund:			
- Write-offs of uncollectable amounts	272,950	520,335	793,285
- Warwick District Council: Cost of Collection Allowance	-	213,591	213,591
- Increase / (Decrease) in Bad Debts Provision	-	(250,000)	(250,000)
- Transitional Protection Payments receivable	-	795,515	795,515
- Increase / (Decrease) in Provision for Appeals	-	1,960,723	1,960,723
- Deferrals	-	(38,239)	(38,239)
	272,950	3,201,925	3,474,875
Net (Surplus) / Deficit for Year	693,127	6,577,313	7,270,440
(Surplus) / Deficit brought forward 1 April	(1,194,030)	2,858,239	1,664,209
(Surplus) / Deficit carried forward 31 March	(500,903)	9,435,552	8,934,649

COLLECTION FUND STATISTICS
PROVISION FOR BAD DEBTS

	2013/14 £'000	2014/15 £'000	CHANGE £'000
1). <u>Council Tax</u>			
Net amount collectable	74,570	77,280	2,710
Gross Arrears at 31 March	2,362	2,305	(57)
Provision for bad debts	750	750	-
2). <u>Business Rates</u>			
Net amount collectable	67,384	66,381	(1,003)
Gross Arrears at 31 March	1,386	984	(402)
Provision for bad debts	750	500	(250)
Provision for appeals	6,553	8,514	1,961
3). <u>Totals</u>			
Net amount collectable	141,954	143,661	1,707
Gross Arrears at 31 March	3,748	3,289	(459)
Provision for bad debts	1,500	1,250	(250)
Provision for appeals	6,553	8,514	1,961
 Provision for bad debts divided by the sum of the net amount collectable and gross arrears at the end of the year	 1.03%	 0.85%	
 Provision for Business Rate appeals divided by the sum of the Business Rates net amount collectable	 9.72%	 12.83%	

GLOSSARY OF TERMS

This section explains some uncommon terms used in this document.

Accruals

Cost of goods and services received but not paid for at the accounting date.

Actuarial gain (loss)

The changes in the pension fund's deficits or surpluses that arise because of:

- a) Events have not coincided with the assumption used by the actuary when carrying out the previous triennial valuation of the fund; or
- b) The actuary changing the assumptions used in the current triennial valuation exercise from those used previously.

Agency

Where one Authority (the main Authority) pays another Authority (the agent) to do work for them.

Amortisation

The drop in value of intangible assets throughout their economic lives (the equivalent of "depreciation" on Property, Plant and Equipment).

Asset

An item which has positive value to the organisation.

Band D Equivalent

Council Tax is a tax on domestic properties. Each domestic property is placed in a 'band' from A to H based on the capital value of that property in April 1991. Band D is the middle band and the other bands are weighted in relation to Band D. (E.g. Band A is weighted 5/9ths of Band D and Band H is 18/9ths of Band D). Using the weighted number of the domestic properties in the area produced the Band D Equivalent number of properties.

"Below the Line"

General Fund revenue expenditure can be roughly divided into two parts: "Above the Line" which is all of the costs of providing the services to the public; and "Below the Line" which is the capital, financing and reserve accounting adjustments required to the service expenditure in order to arrive at the Council Tax requirement.

Budget

A statement of our spending plans for a financial year, which starts on 1 April and ends on 31 March.

Business Rates (National Non-Domestic Rates – NNDR)

Businesses pay these rates to their billing authority instead of Council Tax. Business rates are pooled nationally and a share is given back to local authorities based on the number of people living in the area. The amount charged is calculated by multiplying the rateable value of each business property by the national rate in the pound which is set annually by the Government. From 1 April Government reforms have amended this process by allowing some degree of Business Rate retention.

Business Rate Retention Scheme

From 1 April 2013 Councils will be able to keep a proportion of the business rates revenue as well as growth on the revenue that is generated in their area. It will

GLOSSARY OF TERMS

provide a direct link between business rates growth and the amount of money councils have to spend on local people and local services.

Capital expenditure

Expenditure on the acquisition of a Non-Current Asset or which enhances the value, usage or life of an existing Non-Current Asset.

Capital charges

The cost of servicing debt and depreciation of non-current assets.

CIPFA

Chartered Institute of Public Finance and Accountancy. One of the major accountancy institutes, CIPFA specialises in the public sector.

Collection Fund Account

There is a statutory requirement for billing authorities to maintain a separate Collection Fund Account. This account details the transactions relating to the collection of Council Tax and National Non-Domestic Rates (NNDR). The Council is responsible for collecting Council Tax on behalf of Warwickshire County Council, Warwickshire Police and Crime Commissioner and the town and parish councils. The Council is also responsible for collecting NNDR on behalf of the Government.

Corporate and democratic core

Expenditure on the many services we provide to the public including the cost of member representation and activities associated with public accountability.

Council Tax

A tax charged on domestic householders dependant on which of eight Council Tax Bands their property falls into. There is a reduction for empty properties or if you live on your own. From 1 April 2013 Councils must have a Council Tax Reduction Scheme which allows for Council Tax reductions of people, or classes of people, that are considered to be in financial need. In Warwickshire, the District and Borough Councils issue Council Tax bills and collect the Council Tax.

Council Tax Base

The total number of dwellings in a Billing Authority's area calculated by converting all the dwellings into Band D equivalents and deducting an allowance for non-collection, new builds and the Council Tax Reduction Scheme.

Current Assets

Cash or assets that or could reasonably be expected to be converted into cash within one year.

Depreciation

The fall in value of Property, Plant and Equipment. This is normally determined by division of the Balance Sheet value of the asset by its economic life.

Earmarked Reserves

Money set aside for a specific purpose.

General Fund Expenditure

This comprises all of the Council's services funded by Revenue Support Grant and Council Tax.

GLOSSARY OF TERMS

Housing Revenue Account (HRA)

This is a statutory account which identifies the income and expenditure associated with the provision of housing for council tenants. The main function of the account is to isolate, or 'ring fence', all transactions relating to council housing from the rest of the Council's functions which are funded from the General Fund.

IAS19 Adjustments

International Accounting Standard 19 (IAS 19) requires an authority to recognise the cost of retirement benefits when they are earned by employees, rather than when the benefits are eventually paid as pensions. We can only charge the actual value of benefits paid out against Council Tax. An IAS19 adjustment is made "below the line" to account for the difference.

IFRS

International Financial Reporting Standards – standards to which we have been required to produce accounts since 1 April 2010.

Intangible Assets

Intangible Assets - are non-current assets which have no physical presence but have an economic life of more than one year. Examples are software, patents and intellectual property.

Major Repairs Reserve Account

An account required by statute to fund capital repairs and maintenance or repay debt within the HRA.

Non-Current Assets

Assets which are not easily convertible to cash or not expected to become cash within the next year. These include, for example, Property (land & buildings), Plant and Equipment and Long-term Investments

Precept

The amount each non-billing Authority (e.g. County Council, Police Authority) asks the billing Authority (this Council) to collect every year to meet their spending requirements.

Provisions

Funds set aside to meet specific liabilities the payment of which is highly likely but for which there is no definite date of payment.

Prudential Code

A statutory code of practice for Local Authority capital finance that ensures:

- Capital expenditure plans are affordable;
- All external borrowing and other long term liabilities are within prudent and sustainable levels; and
- Treasury management decisions are taken in accordance with professional good practice.

GLOSSARY OF TERMS**Rateable Value (RV)**

A value placed on all non-domestic properties (businesses) on which rates have to be paid, broadly based on the rent that the property might earn, after deducting the cost of repairs and insurance. The rateable value is determined by the Inland Revenue's Valuation Office Agency.

Reserves

These are amounts set aside for future policy purposes or to cover contingencies. . When expenditure to be financed from a reserve is incurred, it is charged to the appropriate service revenue account in that year.

REFCUS (previously known as Deferred Charges)

This stands for Revenue Expenditure Financed from Capital Under Statute which is expenditure which may be deferred, but which does not result in, or remain matched with, assets controlled by the Council.

Revenue Expenditure

The day to day running expenses incurred by the Council in providing its services.

Support Services

The cost of overheads and support services are charged to those that benefit from the supply or service in accordance with the costing principles of the CIPFA Best Value Accounting Code of Practice. The total absorption costing principle is used – the full cost of overheads and support services are shared between users in proportion to the benefits received.