

2008/09 General Fund & HRA Budget Outturn						
						
					(-' = decrease in net spend/ '+' = increase in net spend	
Committee	2007/08 Outturn £	Original Budget for Year 2008/09 £	Working Budget for Year 2008/09 £	Total Year £	Variation Against Working Budget £	Comments
2008/09 General Fund						
Resources						
<u>Corporate Projects</u>						
Third party payments	11,717	16,230	16,230	5,916	-10,314	Expenditure incurred in 2008/09 related primarily to the preparation of the Council's "Chronicle" magazine which gives officers and stakeholders an insight into developments at the Council. The underspend relates mainly to : Pathfinder project (£5,000), which is a joint initiative aimed at improving accessibility to Council services, and the Peer challenge which (£3,000) which has been requested as a carry forward.
<u>Elections</u>						
Premises Expenses	8,308	7,150	7,150	9,950	2,800	Increased expenditure on the hire of polling stations for the local elections in May together with the two by-elections in September have resulted in an adverse variation.
Supplies and Materials	42,597	37,000	37,000	25,922	-11,078	Reduced expenditure on postal ballot papers in 2008/09
Third party payments	40,999	35,550	35,550	39,056	3,506	Anticipated costs for counting assistants and poll clerks underestimated.
Income	-10,000	0	0	-5,633	-5,633	The balance sheet audit carried out as part of the closure of accounts 2008/09 identified receipts of £4,840 which were subsequently transferred to revenue. The budget holder has requested £3,100 be carried forward to fund elections training expenditure in 2009/10.
<u>Electoral Registration</u>						
Third Party payments	30,577	18,000	30,000	14,544	-15,456	The canvassing fees budget was increased at Quarter 1, (£12,000) to fund increased voter turnout for the Local and by-elections held in 2008/09. Additional canvassers and therefore the budget was not required. No impact in 2009/10.
<u>Council Tax</u>						
Income	-236,610	-180,000	-240,000	-218,577	21,423	The actual Summons cost income was lower than the budget and also less than 2007/08. The likely impact on 2009/10 is not identifiable at this stage, although the budget will be kept under review.
<u>Council Tax Benefits</u>						
Transfer Payments	6,005,030	6,127,000	6,335,880	6,378,241	42,361	Benefits paid in 2008/09 were 0.67% higher than the working budget. The increase has been partially offset by an increase in housing benefit subsidy, (see below).
Income	-6,596,454	-6,354,430	-6,610,520	-6,643,341	-32,821	Increase in Council tax subsidy due arising from increase benefit paid (see above).
<u>Commercial Properties</u>						
Premises expenses	160,486	192,080	190,470	186,168	-4,302	Second part of Telephone Survey slipped into 2009/10. Request carry forward of £3,840
Third Party Payments	193,481	163,270	96,270	133,845	37,575	The increase spend partly relates to the management of the Hertfordshire Business Incubation (HBIC) (+£23,000), GAF funded expenditure (+£5,663) for feasibility studies ; management fees for properties managed by the HRA (£3,206), which are offset by additional rental income and other minor variances (£5,706).
Supplies & Materials	1,318	3,480	9,480	56,521	47,041	A balance sheet audit, conducted as part of the closure of accounts 2008/09 identified £49,422 in respect of the Glebe Sports & Social club, that should have been written off to revenue, there were other minor variances of £2,381.
Income	-2,653,594	-2,535,160	-2,556,640	-2,496,849	59,791	(1) Developers fees accrued in 2007/08 are unlikely to be recovered for the West of Stevenage development(+£60,000); (2) BTC / Chells Enterprise Village :Construction delays in the BTC extension plus the decline in economic conditions have resulted in lower income (+£65,579) . Furthermore Income is anticipated to be £200,000 less in 2009/10. (3) Insurance premiums dating back to 2005 recovered from Tenants in 2008/09 (-£17,768) - these will continue to be recovered during 2009/10; (4) Rental income for properties managed by the HRA (-£25,558); (5)Growth Area Funding (-£17,443) and (6) other minor variations (-£5,019).
<u>Indoor Market</u>						
Income	-352,679	-500,970	-363,110	-314,463	48,647	The original budget was reduced by £137,860 at part of the quarterly monitoring. The net income from the market has deteriorated further and although part of the adverse variance relates to the later than estimated opening of the food court, this trend is likely to continue into 2009/10 (+£100,000).
<u>Garages</u>						
Premises Expenses	88,671	84,420	92,770	88,187	-4,584	The variation relates mainly to an underspend on electricity (£2,750). The remaining variance relates to lower than expected expenditure on routine maintenance.
Third Party Payments	156,643	172,700	165,030	146,905	-18,125	Maintenance of lighting units was under budget by £11,477 with the remaining underspends attributable to reduced general maintenance expenditure of the Council's garages. This budget will be reviewed in 2009/10 at the 1st quarter.
Income	-2,398,817	-2,421,380	-2,446,490	-2,450,030	-3,540	Garage income was slightly above the projection, which was based on expected occupancy rates. However, a review of the age profile of debts at the year end required a provision to be made for doubtful debts (+£9,358). This is included in Miscellaneous Services (see below).
<u>NNDR</u>						
Income	-112,875	-104,500	-104,500	-114,896	-10,396	Higher than expected summons costs and cost of collection allowance.
<u>Miscellaneous Services</u>						
Miscellaneous Services	154,913	882,614	36,670	178,170	141,500	Variation comprises : (1) Balance sheet review impact on revenue (+ £128,119); (2) Job Evaluation provision adjustment (-£90,811) (3) Increase in Bad debt provisions (+£140,330); (3) NNDR refunds (-£39,250) , (4) other variances (+£3,112).
Income	-226,783	-50,190	-418,250	-250,199	168,051	The variation on income comprises : As a result of the review of the insurance provision at year end the budgeted transfer could not be completed (+£100,000); NNDR refunds were posted in supplies and services (+£39,250), there were other variations (+ £28,801).
<u>General Fund Operating Expenditure</u>						
Interest Paid	2,013,612	1,825,000	1,837,240	2,005,569	168,329	HRA Revenue balance interest (+£62,107), interest paid to Stevenage Homes Limited (+£87,546) and other interest (+£18,676) were higher than estimated for.

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Variation Against Working Budget
£


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Interest Received	-2,611,152	-2,305,000	-2,120,040	-2,127,042	-7,002	Income on investments was higher than projected (-£12,485). However this was partly offset by reduced interest receivable on car loans than estimated (+£5,483).
<u>Movement on GF Balance</u>						
Third party payments	653,333	0	-115,780	-122,467	-6,687	As a result of the balance sheet audit, on cost accounts relating to the Council's trading activities were reviewed and repatriated to the relevant service. The variation reflects adjustments made in respect of the Indoor Market and Café (now closed).
Capital Charges	-10,633,955	27,140,000	-5,167,100	-8,090,595	-2,923,495	The code is the reversal of notional capital charges : (1) Impairment (-£2,302,250), (2) Depreciation (-£356,250), and (3) Deferred Charges (-£264,978). These capital charges are reversed out of the General fund and have no impact on the General Fund bottom line.
<u>Corporate & Democratic Core</u>						
Employee expenses	328,859	1,273,860	183,270	152,406	-30,864	The variation on employee expenses include (1) Relating to the Senior Management Provision (+£49,950) and (2) pension contributions relating to past service contributions were based on a full establishment, to be reviewed as part of the quarterly monitoring (-£80,454).
Miscellaneous Expenses	71,692	80,480	119,180	110,298	-8,882	Underspend on subscriptions and bank charges.
Third Party payments	216,132	165,490	197,940	207,369	9,429	Audit fees and consultancy fees payable in respect of Treasury Management advice.
Other	6,129,471	-29,130,394	6,088,110	7,878,288	1,790,178	Relates to notional capital charges and support recharge variances
Total Resources	-9,525,079	-5,357,700	-4,664,190	-5,216,738	-552,548	
Community Services						
<u>Children's Centres</u>						
Employee Expenses	208,273	233,720	292,800	260,747	-32,053	Salary staff for Bedwell and Shephall under spent as delay in recruitment pending restructure compounded by a subsequent difficulty in recruiting in this service area.
Premises Expenses	17,996	35,330	52,340	22,845	-29,495	Reduced staffing levels has meant a reduction in the ability to deliver the programme resulting in lower hire costs for venues.
Income	-338,596	-335,700	-536,220	-401,724	134,496	Children's Centres funded by HCC under contract. Lower costs were incurred in 2008/09 and therefore lower income received from HCC.
<u>Community Associations</u>						
Premises Expenses	60,587	55,210	55,210	62,924	7,714	Increase in Insurance costs following review of insurance costs.
<u>Play & Youth</u>						
Supplies & Materials	78,807	99,560	89,748	107,892	18,144	Expenditure incurred in anticipation that it would be funded by insurance monies following fire damage at Canyon Play Centre. However these monies had already been allocated to a project in 2006/07. This came to light at year end following reconciliation of contributions unapplied.
Income	-75,686	-77,080	-39,220	-42,746	-3,526	Additional contribution from HCC for supply cover for University attendance. One off pending University attendance by staff.
<u>Community Safety</u>						
Supplies & Materials	244,697	230,290	200,760	186,966	-13,794	Anti social behaviour reduction in general expenses.
<u>Community Services General</u>						
Premises Expenses	17,006	11,640	14,770	5,449	-9,321	Business rates charged to Estates as 2-6 The Hyde vacant during 2008/09.
Supplies & Materials	103,504	79,210	71,090	57,729	-13,361	Public Liability Insurance regarding Community Services reduced following review of all insurance recharges.
Third Party Payments	0	450	8,500	2,740	-5,760	Second part of Telephone Survey slipped into 2009/10. Request carry forward of £3,840.
<u>Museums</u>						
Premises Expenses	50,066	58,130	55,450	64,236	8,786	Gas and Electricity projections were too low. Prior years spend was distorted by credit notes. There is no impact on 2009/10 budgets.
<u>Play Out</u>						
Employee Expenses	11,653	66,170	66,170	62,771	-3,399	Reduced availability of "session Staff" due to difficult recruitment conditions. Savings made in this phase of the project will be reallocated to later stages of the project. No impact on GF as all costs are recouped through Big Lottery Fund.
<u>Stevenage Leisure Limited</u>						
Premises Expenses	16,123	15,700	15,700	36,779	21,079	Increased premises insurance following review of all insurance recharges.
Supplies & Materials	1,234,661	1,065,780	1,044,220	1,053,423	9,203	One off legal costs incurred in formalising contractual arrangement with Stevenage Leisure Limited.
Other	7,968,657	4,865,830	4,566,882	4,683,776	116,894	Relates to notional capital charges and support recharge variances
Total Community Services	+9,597,747	+6,404,240	+5,958,200	+6,163,806	+205,606	
Housing General Fund						
<u>Homelessness</u>						
Employee Expenses	130,857	118,840	118,840	114,330	-4,510	Under spent on salary budgets, salary estimates to be reviewed.
Supplies & Materials	97,324	96,740	96,740	200,910	104,170	(1) Increased spend on tenancy deposits (+£33,900) offset by invoices raised for prior years, see below. (2) Provision required as the invoices raised in year relate to all Tenancy Deposits (TDs) given to date and a number of the debtors are of a significant age (+£76,500). the provision is based on 50% of the invoices raised.
Customer Client Receipts	-3,204	-6,810	-6,810	-166,028	-159,218	see above
<u>Housing Advice</u>						
Employee Expenses	97,186	100,620	102,200	98,070	-4,130	Underspend on Agency Costs.
<u>Environmental Health</u>						
Supplies & Materials	32,980	29,000	46,240	40,470	-5,770	Under spent on Occupational Health Expenses (£3,000). Under spends on equipment and tools, books, materials account for the rest.


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Private Houses Rent Allowance						
Transfer payments	7,528,377	7,360,000	8,115,850	8,372,100	256,250	Increase in housing benefit paid out, partly offset by increased Housing Benefit subsidy received, (net increase in cost +£74,286).
Income	-8,171,206	-7,599,550	-8,240,300	-8,447,080	-206,780	Increase in housing subsidy received see above.
Rent Rebates Administration						
Transfer payments	16,003,200	16,510,840	16,258,140	16,401,180	143,040	Increase in housing benefit paid out, offset by increased Housing Benefit subsidy received, (net decrease in cost -£133,889).
Income	-16,054,389	-16,633,420	-16,219,850	-16,458,821	-238,971	Housing benefit overpayments are £37,956 lower than estimated, this is because a number of tenants with overpayments have gone back on to benefit and the current benefit system cannot determine the arrears raised through reductions in benefit paid. This will be resolved with the new system.
Other	1,204,717	1,604,290	1,392,960	1,751,114	358,154	Relates to notional capital charges and support recharge variances
Total Housing GF	+865,842	+1,580,550	+1,664,010	+1,906,245	+242,235	
Environmental Services						
Abandoned Vehicles						
Third Party Payments	-5,410	26,000	14,000	6,200	-7,800	The reduction in contract payments is due to (1) a decrease in the number of abandoned vehicles and (2) A new county wide agreement coming into force from 29-12-08 designed to reduce costs and increase efficiency.
Income	-7,560	-22,950	-21,310	-18,710	2,600	The adverse variance is from the under-recovery of fixed penalty notices income.
CCTV						
Supplies & Materials	63,700	91,000	116,680	82,600	-34,080	This relates to duplicate billing for 2008-09, 2007-08 & 2006-07 at £17,100 per annum. The credit for these 3 years have been accounted for in 2008-09.
Third Party Payments	139,130	107,250	134,410	123,050	-11,360	The under spend relates to a share of the surplus made on the CCTV Holding account at the end of the financial year, surplus's (& deficits) are divided amongst the 3 CCTV Partners.
Income	0	-310	0	-84,640	-84,640	Historic balance's on the CCTV Holding Account have been written off as part of the balance sheet audit carried out at the year end.
Cemeteries						
Premises Expenses	36,150	40,920	44,380	38,160	-6,220	Under spend on Maintenance budgets. Under spends have been reported in prior years, budget level to be reviewed in 2009-10.
Third Party Payments	132,870	135,760	135,760	116,880	-18,880	The under spend arises from the transfer of trading surplus/deficit from the Trading Accounts.
Income	-117,130	-104,180	-114,180	-121,740	-7,560	Over recovery on Weston Road Cemetery income (Burial Rights & Internment Income).
Environmental Maintenance						
Premises Expenses	73,650	98,620	104,740	40,920	-63,820	The under spend is a combination of lower depot recharges and under spends on utility costs.
Supplies & Materials	44,860	28,190	16,590	5,020	-11,570	Under spends reported on equipment & tools and general expenses budgets.
Third Party Payments	1,602,980	1,661,570	1,591,030	1,553,920	-37,110	Under spends on contract payment and town centre clock maintenance and disabled access grant budgets. Also a significant under spend on trading account recharges.
Local Highway Services						
Supplies & Materials	-220	0	-60	25,550	25,610	The basis of allocating Public Liability Insurance Recharges has been revised and accounts for the over spend.
Third Party Payments	347,040	311,220	348,710	352,450	3,740	Decriminalised Parking Enforcement Costs. Under the contractual arrangements SBC are invoiced for 'patrol' hours. Increases in patrolling have resulted in additional penalty notice income (see below).
Income	-234,130	-214,000	-262,390	-269,940	-7,550	Decriminalised Parking Enforcement Income. Non compliance picked up by more patrols (see above).
Parking Facilities						
Premises Expenses	555,410	630,580	612,830	598,360	-14,470	The under spend relates to St Georges Multi Storey Car Park rates adjustment.
Supplies & Materials	97,980	57,530	121,850	118,340	-3,510	Lower than anticipated expenditure on the materials/equipment budget (purchase of circuit boards and other car park machine components).
Third Party Payments	160,170	169,700	168,160	156,140	-12,020	The under spend arises from reduced contract payments on the following: security (-£1,300), electrical (-£5,400) & maintenance of multi storey car park (-£5,320).
Income	-2,853,440	-3,214,780	-2,989,270	-2,985,940	3,330	As part of the quarterly monitoring the working budget was reduced by 225,510 for the downturn in car park income. Car park income remains a risk in the current economic climate.
Parks, Playing Fields & Open Spaces						
Supplies & Materials	79,100	64,570	51,510	84,690	33,180	The basis of allocating Public Liability Insurance Recharges has been revised and contributes towards the over spend. Also expenditure incurred regarding the fire at Ridlins Pavilion has now been written off.
Third Party Payments	2,249,060	2,244,440	2,322,320	2,291,390	-30,930	The under spend arises from the transfer of trading surplus/deficit from the Trading Accounts as well as the allocation of Shephalbury Pavilion to revenue budgets.
Income	-275,360	-211,250	-265,050	-471,200	-206,150	Income (& Expenditure on Third Party Payments) relating to Shephalbury Pavilion have now been transferred to revenue budgets. The service has received additional roundabout advertising income and Stevenage in bloom contributions. In addition a number of holding accounts which have held balances regarding 'commuted sums' are now correctly reflected on a service code.
Public Transport						
Supplies & Materials	1,548,910	1,963,050	1,571,660	1,510,220	-61,440	Concessionary fares forecast revised by consultants (MCL) resulting in a credit being owed to SBC from HCC.
Recycled Waste						
Employee Expenses	11,330	51,210	14,500	0	-14,500	Emergency Standby Arrangement Costs were no required in 2008/09.
Supplies & Materials	61,100	81,000	22,000	28,170	6,170	The over spend relates to the cost of delivering leaflets.
Third Party Payments	896,600	933,770	2,200	64,240	62,040	The over spend arises from the transfer of trading surplus/deficit from the Trading Accounts.
Income	-409,140	-296,500	-433,040	-452,070	-19,030	Increase in tonnage levels on glass, paper, textiles, cans is attributable to the favourable income variance.
Refuse Services						
Supplies & Materials	10,060	9,650	9,650	4,730	-4,920	Under spend on Advertising Budget (Slippage on Green Waste Scheme).
Third Party Payments	1,053,930	996,300	330	-193,910	-194,240	relates to the under spend arising from the transfer of trading surplus/deficit from the Trading Accounts (-£225,670). Cost were written off as part of the balance sheet review (+£31,320).
Income	-76,410	-71,880	-77,000	-80,530	-3,530	Additional income from Junk Collection activity.

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<u>XMAS Illuminations</u>						
Third Party Payments	35,280	13,000	16,650	21,070	4,420	Overspend on 2008 Christmas Lighting and Decorations.
<u>Planning Policy</u>						
Third Party Payments	84,480	175,000	242,880	200,720	-42,160	Under spend on the LDF Budget, due to slippage of i) Retail Study Phase III and ii) Urban Planning Town Centre Master planning.
<u>Regeneration</u>						
Employee Expenses	0	0	16,200	22,730	6,530	Short course fee expenditure.
Premises Expenses	1,430	2,590	6,840	12,170	5,330	Scanning & Shephalbury Storage Costs.
Third Party Payments	-32,220	70,000	3,000	10,770	7,770	Consultancy costs incurred regarding S106 agreements higher than estimated for.
Income	-8,190	-23,180	-18,660	-212,520	-193,860	Income from European Union regarding 'Encourage' & 'New Task' projects. Previously this income (£153,910) was coded to a balance sheet account. However, the expenditure incurred in relation to these projects had been coded to revenue budgets, the balance has been written off to revenue. There was a further £38,300 relating to balances held on the balance sheet for Pocket Park.
<u>Development Control</u>						
Third Party Payments	17,970	13,390	40,000	31,400	-8,600	At 3rd Quarter the budget was increased in expectation of additional legal advice on a number of planning applications. These costs did not materialise in 2008/09 but may be a pressure in 2009/10.
Income	-450,290	-360,930	-410,930	-404,650	6,280	The working budget increased at Quarter 3 in line with the service managers forecast outturn based on the number of planning applications likely to be received. Actual income has fallen short of the revised budget.
<u>DES Central</u>						
<u>Property & Design</u>						
Supplies & Materials	46,580	49,810	50,000	34,950	-15,050	Public Liability Insurance Recharges has been revised and accounts for the under spend.
Third Party Payments	0	60,600	129,150	79,490	-49,660	Under spend on Health & Safety Compliance Contract.
Income	0	0	0	-15,760	-15,760	Contribution from Broxbourne & North Herts. District Council towards consultancy fees in respect of compliance contract procurement process.
<u>Highways & Environment</u>						
Employee Expenses	1,501,883	1,458,130	1,386,180	1,474,020	87,840	The overspend is attributable to redundancy payments (+£49,000) and unapportionable superannuation (+£38,000).
Supplies & Materials	74,030	83,340	75,760	55,420	-20,340	The basis of allocating Public Liability Insurance Recharges has been revised and accounts for the under spend.
Third Party Payments	70	1,080	2,460	15,960	13,500	Costs associated with Shephall & Bedwell Parking Study's, funded by HCC (see below).
Income	0	0	-410	-13,910	-13,500	HCC Contribution towards car parking study's (see above)
<u>Planning & Regeneration - Planning Policy</u>						
Supplies & Materials	14,470	15,450	15,450	3,790	-11,660	The basis of allocating Public Liability Insurance Recharges has been revised and accounts for the under spend.
<u>Estates</u>						
Transport expenses	1,496	8,310	6,050	964	-5,086	Expenditure on car allowances showed an underspend of £4,553. Review of historic expenditure indicates this budget may be overprovided. Budget to be reviewed in 2009/10.
Supplies & Materials	24,814	29,330	29,330	16,912	-12,418	The apportionment of insurance charges were reviewed which resulted in a favourable variation against budget of £9,630 which relates to public liability insurance. The balance of the variations is accounted by underspends on equipment and phone rental.
Other	6,770,048	4,734,980	6,308,850	6,949,899	641,049	Relates to notional capital charges and support recharge variances
Total Environment	+13,267,081	+11,897,380	+11,139,810	+10,805,775	-334,035	
Support Services						
<u>Support Services Charges (Daneshill, Pin Green, Caxton Way)</u>						
Premises Expenses	508,510	476,750	546,850	528,122	-18,728	Underspend in Buildings Repairs & Maintenance (-£22,000), Electricity (-£3,000), Service Charges (-£4,000), Insurance (+£10,000).
<u>Facilities Management</u>						
Employee Expenses	0	0	292,690	253,899	-38,791	Salary Projection at Quarter 3 was overstated as it included £26,000 of Agency costs in error. The remaining difference relates to a notional charge for past superannuation costs.
Premises Expenses	0	0	33,090	28,854	-4,236	Window Cleaning not carried out in 2008/09. Budget reduced in 2009/10.
<u>Corporate Management</u>						
Employee Expenses	616,337	612,810	620,390	742,114	121,724	The variance relates to the provision requirement for Senior Management and the notional charge for past superannuation costs.
Supplies & Materials	71,476	70,680	26,080	38,033	11,953	The variance relates to the provision requirement for Senior Management and an increase in insurance costs (£4,000).
<u>Policy & Communications</u>						
Employee Expenses	384,980	424,900	496,710	504,769	8,059	Additional agency staff were required in the Communications Team for the neighbourhood website (+£5,000). The remaining variance relates to the change in the allocation of Insurance costs in 2008/09.
Third Party Payments	16,520	30,000	41,070	36,548	-4,522	Consultants Fees -£5,000k. Policy & Communications request £8,700 carry forward for Website Consultants and a SO Stevenage economy Task Force Project Consultant, Staff Survey.
<u>Democratic Services</u>						
Employee Expenses	580,150	549,100	516,020	501,547	-14,473	Budgeted Redundancy costs not incurred as the reduction in staff was achieved by early retirement (Rule 85).
Transport Expenses	10,031	10,800	11,800	9,046	-2,754	Members travelling expenses lower than estimated.

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<u>Human Resources</u>						
Supplies & Materials	37,015	20,640	65,180	49,995	-15,185	Reduction in HR project costs over than estimated, (£-9,000), remaining variance relates to the revision of insurance charges in 2008/09.
Income	-58,834	-63,420	-63,420	-55,654	7,766	Reduction in staff courses run in 2008/09. a new Organisational Development Manager will be appointed in 2009/10.
<u>ICT & Customer Services</u>						
Employee Expenses	2,017,907	2,098,780	2,069,690	2,353,185	283,495	Redundancy costs which the Council was unable to capitalise (£231,141), other variances (+52,354) relate to changes in insurance recharge and other recharges.
Supplies & Materials	788,431	778,050	771,600	729,917	-41,683	The underspend relates to adjustments to the accounts for payments in advance on software licences, partly offset by increased telephone and consumable costs.
<u>Legal Services</u>						
Employee Expenses	415,008	407,180	414,770	430,186	15,416	The salary Projection had been calculated incorrectly at the 3rd quarter monitoring.
Supplies & Materials	44,299	46,680	51,730	46,058	-5,672	The basis of allocation of Insurance costs was changed in 2008/09.
Income	-44,117	-53,260	-42,000	-47,582	-5,582	Search Fee income increased from January 2009 due to the increase in the number of Land searches over that estimated.
<u>Financial Services</u>						
Third Party Payments	105,527	44,190	31,500	27,555	-3,945	Higher agency fees for Accountancy (+ £3,155) and lower Audit fees (£7,100) as a result of IT audits not completed until 2009/10. Request £7,100 carry forward for IT Audit.
<u>Revenues, Benefits & Local Taxation</u>						
Transport Expenses	16,592	9,340	3,530	15,521	11,991	Budget was omitted in 2008/09 for Fleet Vehicle Recharges .
Third Party Payments	30,456	35,100	41,500	23,875	-17,625	Consultancy cost less than budgeted for to work on the subsidy process.
Income	-142,305	-172,030	-271,350	-250,230	21,120	Discretionary Housing Payment Grant miscoded and are now shown with rent rebates subsidy grant (+£21,120).
<u>Other</u>	-5,020,953	-4,854,070	-5,083,800	-4,844,227	239,573	Relates to notional capital charges and support recharge variances
Total Support Services	+377,030	+472,220	+573,630	+1,121,531	+547,901	
Neighbourhood Action Teams (formerly Area Committees)						
Shephall Neighbourhood Action Team	16,635	21,490	24,850	23,863	-987	Scheme slippage of £19,218 is requested for carry forward into 2009/10. Remaining underspend relates to internal recharges.
Bedwell Neighbourhood Action Team	14,077	23,010	27,450	30,754	3,304	
Broadwater Neighbourhood Action Team	20,049	21,200	28,350	24,467	-3,883	
Chells & Manor Neighbourhood Action Team	29,994	21,860	23,190	5,409	-17,781	
Old Stevenage Neighbourhood Action Team	52,467	26,970	26,970	17,788	-9,182	
St Nicholas Neighbourhood Action Team	24,958	23,220	30,910	23,879	-7,031	
Neighbourhood Action Team Admin Recharges	178,578	201,970	201,970	160,506	-41,464	
	+336,757	+339,720	+363,690	+286,665	-77,025	
Trading Accounts (DSO) & Vehicles						
<u>Cleansing</u>						
Transport Expenses	194,210	237,020	237,020	201,208	-35,812	Projected budget to higher for Fleet Vehicles and two freighters were sold in year for
Third Party Payments	0	0	0	37,419	37,419	Surplus on (Cleansing, Graffiti & Conveniences) trading operations transferred to Client codes at year end.
<u>Depot</u>						
Premises Expenses	11,994	37,000	56,430	-17,787	-74,217	Underspend due to 2007/08 gas supply disputed with supplier now resolved. The gas budget is also overstated and the budget for 2009/10 has been reduced by 45,000.
<u>Grounds Maintenance</u>						
Employee Expenses	1,962,169	1,921,540	1,558,070	1,517,841	-40,229	Adverse weather conditions reduced employee costs on Landscaping and additional works were done for SHL in 2008/09 (-£30,000).
Income	-2,922,007	-2,989,340	-2,996,340	-3,031,203	-34,863	Additional works requested by SHL above the core contract.
<u>Refuse</u>						
Supplies and Materials	109,330	131,580	131,580	148,624	17,044	Overspend on Refuse Sacks in 2008/09. This service ceased n 2009/10 and there is no impact on 2009/10 budgets.
Income	-2,835,921	-3,024,400	-3,024,400	-2,945,802	78,598	Over projected budget on income on RORO Skips - Business interest reduced due to financial climate. Will impact on 2009/10 as demand still low.
Third Party Payments	397,442	501,930	431,930	500,924	68,994	Surplus on trading operations transferred to Client codes at year end.
Other	3,198,020	2,860,680	3,505,420	3,588,849	83,429	Relates to notional capital charges and support recharge variances
	-78,973	-323,990	-100,290	+73	+100,363	
Total General Fund	+14,840,406	+15,012,420	+14,934,860	+15,067,357	+132,497	

2008/09 General Fund & HRA Budget Outturn



('-' = decrease in net spend/ '+' = increase in net spend

Committee	2007/08 Outturn £	Original Budget for Year 2008/09 £	Working Budget for Year 2008/09 £	Total Year £	Variation Against Working Budget £	Comments
2008/09 HRA						
HRA						
Housing Management General Expenses						
Premises insurance	340,416	345,310	345,310	401,570	56,260	Insurance costs were reviewed at the year end and additional provision was required for claims as at 31 March 2009.
Communication & computing	12,974	6,940	14,970	7,486	-7,484	Reduction in mobile phone costs.
Miscellaneous expenses	12,939	13,240	13,240	3,468	-9,772	Original budget reflects the HRA share of budgeted savings on one code. These materialise through the recharge codes at year end.
Contributions to provisions	48,541	141,500	142,740	132,383	-10,357	Reduction in bad debt provision.
Suhl Management Fee	6,211,832	6,682,350	6,022,350	6,112,044	89,694	The management fee was increased to reflect the additional insurance costs SHL were charged as a result of the review of insurance allocations.
Consultancy fees	103,033	77,550	75,050	65,776	-9,274	Audit fees lower than budgeted for.
Support Charges (General Fund)	232,575	316,540	316,540	647,483	330,943	Recharges reviewed at year end and reflect higher General Fund costs, partly offset by lower debt management charges. HRA support charges will be reviewed in 2009/10
Capital financing charges	0	125,000	125,000	0	-125,000	Supported borrowing for capital was not used in 2008/09
Debt Management charges	112,000	114,770	114,770	11,473	-103,297	see comment re support charges above
Depreciation & impairment charges	13,653,280	7,390,000	8,050,000	18,949,976	10,899,976	This relates to additional impairment and depreciation costs which are reversed out in the appropriations section of the HRA and do not impact on the HRA.
Other minor variances	730,883	74,910	777,240	469,227	-308,013	
	21,458,473	15,288,110	15,997,210	26,800,886	10,803,676	
Housing Management Special Expenses						
Sheltered Accommodation						
Energy costs	173,004	254,450	390,320	295,754	-94,566	Reduction in energy costs, offset by lower income from heating charges.
Other minor variances	-48,036	1,239,130	1,232,500	1,229,618	-2,882	
	124,968	1,493,580	1,622,820	1,525,372	-97,448	
Flats						
Energy costs	216,772	267,150	391,900	332,589	-59,311	Reduction in energy costs, offset by lower income from heating charges.
Other minor variances	1,950,189	270,740	271,920	278,523	6,603	
	2,166,961	537,890	663,820	611,112	-52,708	
Homeless Accommodation						
Energy costs	16,782	24,680	38,230	30,255	-7,975	Reduction in energy costs over that estimated as a result of the October price increase.
Other minor variances	-327,631	78,270	134,990	142,427	7,437	
	-310,849	102,950	173,220	172,682	-538	
TV relay						
TV relay recharges to tenants	-364,228	-371,270	-352,000	-375,145	-23,145	NTL advised price increase but this did not materialise. Service charge set at the beginning of the year reflected anticipated increase.
Other minor variances	351,921	371,270	352,040	349,664	-2,376	
	-12,307	0	40	-25,481	-25,521	
Repairs						
Miscellaneous expenses		0	0	54,338	54,338	Write off rechargeable works which were uncollectable.
Income rechargeable works	-264,095	-126,150	-41,240	-168,164	-126,924	Increase in rechargeable works over that estimated
Other minor variances	6,289,290	5,920,790	5,933,420	5,935,697	2,277	
	6,025,195	5,794,640	5,892,180	5,821,871	-70,309	
Income						
Rental Income	-30,313,949	-31,251,570	-31,467,830	-31,284,103	183,727	Void loss slightly higher than predicted £50,150, rents relating to GF properties (incl prior years) incorrectly charged to HRA £25,557.
Charges for Facilities	-654,603	-545,610	-558,080	-380,105	177,975	Lower heating recharges to tenants as energy costs were lower than estimated.
Recharge of homeless accommodation to the General Fund	-112,150	-123,150	-155,460	-116,361	39,099	Lower recharge to the General Fund for North Road Hostel as prior to closure activity decreased.
Grants and Subsidy	-572,791	-577,480	-671,840	-1,041,726	-369,886	Increase in Supporting People grant credited to the HRA following receipt of monies owed in previously years. This has been ongoing since 2003/4 and receipt of monies not confirmed until 2008/9.
Other minor variances	-94,262	30	-16,000	-11,206	4,794	
	-31,747,755	-32,497,780	-32,869,210	-32,833,501	35,709	
Adjustments & Appropriations						
Interest Received	-2,037,839	-1,830,040	-1,859,690	-1,922,878	-63,188	Interest received lower than estimated investments, but higher on HRA revenue balances.
Depreciation & impairment reversal of capital charges	-7,517,260	-1,279,000	-1,923,000	-12,830,978	-10,907,978	The reversal of higher depreciation and impairment capital charges to the HRA than estimated, there is no impact on the bottom line of the HRA.
Other minor variances	-1,101,454	-244,770	-244,770	-244,768	2	
	-10,656,553	-3,353,810	-4,027,460	-14,998,624	-10,971,164	
Other Variances	12,715,766	13,913,810	13,913,810	13,913,563	-247	
Total HRA	-236,101	1,279,390	1,366,430	987,880	-378,550	