
7. CONSOLIDATED REVENUE OUTTURN 2006/07

(Report of the Borough Director)

1. Purpose of Report

This report summarises the Council's overall financial outturn for the 2006/07 financial year. It is the final report in the annual cycle of budgetary control.

2. Recommendation

The Committee is asked to RESOLVE that

subject to Members' comments, the report be noted.

Financial, Legal, Policy and Risk Implications

Financial

- 3.1. There are no specific financial implications. The report brings a summary of financial information to Members' attention for the previous financial year.

Legal

- 3.2. A statutory framework exists to ensure that local authorities set a balanced budget. The annual budget brings together the Council's expenditure plans and the ways in which income is to be raised to finance that spending.

Policy

- 3.3. There are no policy implications arising from this report.

Risk

- 3.4. It is important for the outturn position to be reported to publicly because of the potential impact on future service provision.

Overview & Scrutiny

COMMITTEE

25th July 2007

Report

4. Background

- 4.1. A revision of all budgets was undertaken during the third quarter of the financial year and was reported to the Council on 26th of February 2007.

5. Key Issues

- 5.1. The report details the overall outturn position for the Council's Directorates including the Collection Fund as required by Part IV of the Local Government Finance Act 1988 and the Housing Revenue Account (HRA).

Revenue Outturn Position - 2006/07

- 5.2 The outturn position for General Fund services in 2006/07 is summarised below. Details by Directorate are shown in Appendix 1.

General Fund Outturn - 2006/07

	Approved Budget 2006/07 £	Actual 2006/07 £	Variance £
Net Directorate Expenditure (Appendix 1)	12,510.3	12,096.3	(414.0)
<u>Non Service Specific Expenditure</u>			
FRS17 adjustment (pensions)	258.6	282.5	23.9
Bad debt provision	35.0	50.0	15.0
Capital Charges (reversal of)	(1,326.1)	(1,324.8) *	1.3
Parish Precept	5.3	5.3	0.0
Transfer to/(from) reserves	21.6	234.3	212.7
Corporate employee costs	381.4	390.3	8.9
Unapportioned admin. costs	0.0	74.0	74.0
Financing costs	(14.1)	(223.3)	(209.2)
Prior year adjustment	22.9	24.2	1.3
LAGBI	(233.0)	(416.3)	(183.3)
PSA 'Grant	(78.6)	(87.5)	(8.9)
Planning Delivery Grant	(286.4)	(214.8)	71.6
Other contributions	(8.0)	(98.0)	(90.0)
Total General Fund Expenditure	1,288.9	10,792.2	(496.7)
Income from Grants and Local Taxation	(10,900.6)	(10,891.6)	9.0
Contribution (from)/to General Fund Balances	388.3	(99.4)	(487.7)

* Provision figure may be subject to amendment.

- 5.3 The table above shows that due to outturn savings the estimated contribution from General Fund Balance is no longer required. Instead the amount to be added to General Fund balances for 2006/07 is £99,373 a change of £487,693. The significant variations between the revised estimates and actual expenditure for individual Committees are set out in the Appendices 2 to 6 of this report.

Housing Revenue Account

- 5.4 The Housing Revenue Account (HRA) has been prepared in line with the current Chartered Institute of Public Finance and Accountancy (CIPFA) Code of Practice. The detailed Account is attached at Appendix 6.
- 5.5 The Appendix shows savings of £21,392 against the approved budget for 2006/07. This has resulted in HRA balances as at 31st March 2007 of £667,637.

The significant variations between the revised estimates and actual expenditure are detailed at Appendix 6.

- 5.6 The outturn position on the Housing Repairs Account has been detailed at Appendix 7.

The Collection Fund

- 5.7 Part IV of the Local Government Finance Act 1988 requires billing authorities to establish and maintain a Collection Fund. The Fund shows the transactions relating to Non Domestic Rates and Council Tax and the General Fund and shows how these funds have been distributed to the precepting authorities.
- 5.8 The Income and Expenditure Account for the Collection Fund for 2006/07 is attached at Appendix 8 and has been summarised below:

Summary - Collection Fund Income and Expenditure 2006/07:

	£'000
Total Income	64,759
Total Expenditure	64,888
2006/07 fund movement	129
Fund surplus brought forward	(27)
Fund surplus carried forward	102

- 5.9 The table below shows the effect of the actual expenditure for 2006/07 on the Council's revenue balances.

	General Fund £'000	Housing Revenue Account £'000
1st April 2006 balance b/f	1,254.3	583.2
Use of balances during the year	0.0	0.0
Savings/surplus for the year	99.4	84.4
31st March 2007 balance c/f	1,353.7	667.6

6. **Other Implications**

No direct Community Safety, Human Resources, Social Inclusion or Sustainability implications have been identified in this report.

6. **Other Implications**

As identified within the report.

7. **Conclusions**

The outturn figures show savings of £469,386 on the General Fund and savings of £21,392 on the Housing Revenue Account.

8. **Background Papers**

Budget Guidelines Report - Council 18th September 2006

Estimate working papers held by Financial Services.

9. **Consultation**

There has been no consultation other than with relevant Borough Council Officers.

10. **Author of Report**

The author of this report is Teresa Kristunas (Head of Financial Services) who can be contacted on extension 3295 (e-mail teresa.kristunas@redditchbc.gov.uk) for more information.

11. Appendices

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DIRECTORATES - GENERAL FUND OUTTURN - 2006/07

Directorate	Approved Budget 2006/07 £'000	Actual 2006/07 £'000	Variance £'000
Borough Directorate	2,512.2	2,310.8	(201.4)
Environment & Planning Services	6,526.4	6,315.1	(211.3)
Leisure, Customer & Business Support	3,325.0	3,295.5	(29.5)
Housing & Asset Management	296.7	174.9	(121.8)
Turnover savings	(150.0)	-	-
Net Directorate Expenditure	12,510.3	12,096.3	(414.0)

**BOROUGH DIRECTORATE
REVENUE OUTTURN 2006/07**

	Approved Budget 2006/07 £'000	Actual 2006/07 £'000	Variance £'000	Notes
SERVICES PROVIDED:-				
Support Services				
These service units provide administrative technical and professional support to the direct services provided by this and other directorates. Their costs are wholly recharged.				
Borough Director	124.3	122.5	(1.8)	
Financial Services	846.1	824.4	(8.4)	
Revenues & Benefits Services	1,038.9	975.8	(63.1)	1
Internal Audit	157.4	157.2	(0.2)	
Legal Services	322.8	347.8	25.0	2
Members & Committee Services	280.3	282.0	1.7	
Electoral Services	54.6	54.8	0.2	
Licensing/Land Charges Team	58.0	54.0	(4.0)	
Policy Development Team	283.2	277.3	(5.9)	
Insurance Premiums	613.8	613.4	(0.4)	
Recharge to Services	(3,774.0)	(3,709.2)	64.8	
Total	(7.9)	0.0	7.9	
Direct Services				
Land and Property Holdings				
Civic Suite	7.1	6.4	(0.7)	
Cultural, Environmental & Planning Services				
Neighbourhood Groups	71.5	58.9	(12.6)	3
Central Services to the Public				
Register of Electors	102.6	87.9	(14.7)	4
Conducting Elections	65.4	62.6	(2.8)	
Land Charges	(121.3)	(118.2)	3.1	
Grants to Voluntary Sector	293.9	290.9	(3.0)	
Council Tax Benefits	26.7	73.6	46.9	5
Tax Collection	562.3	555.7	(6.6)	

	Approved Budget 2006/07 £'000	Actual 2006/07 £'000	Variance £'000	Notes
Corporate and Democratic Core				
Cost of Democracy	270.3	260.9	(9.4)	
Corporate & Democratic Core	494.7	461.1	(33.6)	6
Best Value/CPA	181.9	175.6	(6.2)	
Worcestershire Partnership	4.0	0.0	(4.0)	7
Publicity & Promotion	77.3	81.3	(4.0)	
Building Cleaning Consultants	5.7	5.8	0.1	
Hospital Referendum	4.2	4.2	0.0	
Trust Set up Cost	15.0	17.8	2.8	
Community Strategy	15.0	0.0	(15.0)	8
Housing Benefits Payments				
Housing Benefit Payments	435.9	286.3	(149.6)	9
TOTAL	2,512.2	2,310.8	(201.4)	

SUBJECTIVE ANALYSIS

	Approved Budget 2006/07 £'000	Actual 2006/07 £'000	Variance £'000
Employee Expenses	2,848.5	2,775.1	(73.4)
Premises	7.6	7.0	(0.06)
Transport Related Expenses	16.7	14.5	(2.2)
Supplies & Services	1,926.8	1,853.7	(73.1)
Transfer Payments(Benefits)	18,663.2	19,057.8	394.6
Third Party Payments	27.0	21.0	(6.0)
Support Services Costs	2,595.8	2,469.0	(126.8)
Capital Financing Costs	29.7	39.7	10.0
Government Grants (Benefits Subsidy)	(19,203.8)	(19,639.0)	(435.2)
Other Income	(615.6)	(578.8)	46.5
Recharges to Services	(3,787.3)	(3,709.2)	64.8
TOTAL	2,512.2	2,310.8	(201.4)

**BOROUGH DIRECTORATE
REVENUE OUTTURN 2006/07
SIGNIFICANT VARIATIONS
NOTES**

1. Revenue Services

The savings are due to various vacant posts and maternity leave within this service during the financial year. These have partly been covered by temporary staff and 'acting up' arrangements.

2. Legal Services

The overspend is due to the extra cost of covering a vacant Senior Solicitor post by a combination of external solicitors and a secondment from Birmingham City Council.

3. Neighbourhood Groups.

The under spend belongs to several of the individual Neighbourhood Groups and will be carried forward to 2007/08

4. Register of Electors

The budget included additional expenditure as a response to the change regarding the requirement for collection of Personal Identifier data, this change did not come into force in time for the 2006/07 canvass.

5. Council Tax Benefits

Oral explanation to be provided at the meeting. Figures not finalised.

6. Corporate & Democratic Core

The reduction in costs is mainly due to the reduction in the amount of time officers are charging to this service.

7. Worcestershire Partnership

No contribution was made to the Partnership in 2006/07.

8. Community Strategy

This is now taking place in 2007/08.

9. Housing Benefits Payments

Oral explanation to be provided at the meeting. Figures not finalised.

**ENVIRONMENT & PLANNING SERVICES DIRECTORATE
REVENUE OUTTURN 2006/07**

	Approved Budget 2006/07 £'000	Actual 2006/07 £'000	Variance £'000	Notes
SERVICES PROVIDED:-				
Support Services				
These service units provide administrative technical and professional support to the direct services provided by this and other directorates. Their costs are wholly recharged.				
Director Environment and Planning Services	89.3	88.1	(1.2)	
Community Safety Management	70.8	70.5	(0.3)	
Community Services Management	53.7	53.7	0.0	
Anti Social Behaviour Team	216.0	196.5	(19.5)	1
Environmental Services Management	967.3	973.3	6.0	
Environmental Health Team	444.0	436.1	(7.9)	2
Building Control Team	260.8	259.1	(1.7)	
Human Resources	375.4	373.0	(2.4)	
Cleansing Team	818.6	828.8	10.2	3
Landscape Team	1,276.0	1,297.7	21.7	4
Supplies Unit	107.2	106.7	(0.5)	
Recharged to services	(4,681.7)	(4,683.5)	(1.8)	
TOTAL	(2.6)	0.0	2.6	
Direct services				
Private Sector Housing Renewal				
Care and Repair	85.7	19.3	(66.4)	5
Public Transport				
Dial-a-ride	181.4	194.3	12.9	6
Concessionary Fares	1,058.0	1041.4	(16.6)	7
Human Resources				
Corporate Traineeships	10.3	3.7	(6.6)	8
Open spaces				
Open spaces	929.1	923.7	(5.4)	
Allotments	41.1	42.8	1.7	
Cemeteries and Crematorium				
Cemeteries and Crematorium	(91.5)	(191.7)	(100.2)	9
Economic Development				
Shopmobility	76.8	72.9	(3.9)	

	Approved Budget 2006/07 £'000	Actual 2006/07 £'000	Variance £'000	Notes
Environmental Health				
Public Health	529.7	525.1	(4.6)	
Dog Wardens	47.3	49.8	2.5	
Hackney Carriage & Private Hire	0.7	(17.6)	(18.3)	10
Licensing	58.5	48.7	(9.8)	11
Pest Control	28.5	24.5	(4.0)	12
Abandoned Vehicles	4.5	4.5	0.0	
Planning				
Development Plans	278.3	258.3	(20.0)	13
Development Control				
Development Control	248.0	194.1	(53.9)	14
Building Control				
Building Control Service	95.3	103.9	8.6	15
Disabled Access	4.8	5.1	0.3	
Waste Collection				
Refuse Collection and Recycling	1,698.7	1781.4	82.7	16
Street Cleansing				
Street Cleansing	712.9	714.8	1.9	
Travellers and Unauthorised Campers	30.7	30.7	0.0	
Environmental Initiatives				
Local Agenda 21	31.3	31.2	(0.1)	
Community Development				
Youth Liaison	2.0	2.0	0.0	
Community Safety				
Community Safety	121.0	120.7	(0.3)	
Anti-Social Behaviour Team	63.1	60.2	(2.9)	
Housing General Fund				
Improvement Grants	282.8	271.3	(11.5)	17
TOTAL	6,526.4	6,315.1	(201.7)	

SUBJECTIVE ANALYSIS

	Approved Budget 2006/07 £'000	Actual 2006/07 £'000	Variance £'000
Employee expenses	6,793.5	6694.8	(98.7)
Premises	1,039.3	1029.5	(9.8)
Transport related expenses	1,410.0	1333.0	(77.0)
Supplies and services	817.3	764.3	(53.0)
Third party payments	2,411.2	2,336.4	(74.8)
Support services	1,060.0	925.1	(134.9)
Capital financing costs	370.6	582.8	212.2
Other income	(2,580.4)	(2,582.9)	(2.5)
Recharged to Capital	(113.4)	(84.4)	29.0
Recharged to services	(4,681.7)	(4,683.5)	(1.8)
TOTAL	6,526.4	6,315.1	(211.3)

**ENVIRONMENT & PLANNING SERVICES DIRECTORATE
REVENUE OUTTURN 2006/07
SIGNIFICANT VARIATIONS
NOTES**

1. Anti-Social Behaviour Team

There was a reduction in salaries of £3,865, training £1,328 and support costs of £11,058.

2. Environmental Health

The under spend of £7,900 was mainly due to savings on scientific equipment of £1,824, salary on cost savings and a reduction of £1,000 on contractor costs.

3. Cleansing Team

The training budget of £2,950 has not been used in 2006/07 and there has been a saving on employee costs due to staff vacancies.

4. Landscape Team

An overspend on transport costs was offset by salary savings resulting in an overall deficit of £21,648.

5. Care and Repair

Additional external funding has been received during the year of £36,389. This, together with savings of £16,468 in employee costs, £1,200 in mileage payments and £8,260 in support costs, has resulted in an overall savings of £66,400 approx.

6. Dial-a-Ride

The overspend on the service is mainly due to increased salary costs and additional transport expenditure.

7. Concessionary Fares

The cost of concessionary travel providers was £5,075 less than budgeted for. There were savings of £3,625 on consultant's costs and £5,140 on support costs.

8. Corporate Traineeships

The savings have resulted from trainees only being in place for the first quarter of the year.

9. Cemeteries and Crematorium

£60,000 of the saving shown is the additional income from cremations that is to be set aside for the alterations that will be needed to comply with the mercury emission legislation. An additional £40,000 in income was received which was not budgeted for.

10 Hackney Carriages and Private Hire.

The savings shown have been earmarked for taxi rank works.

11 Licensing

The Licensing Service had a reduction in support costs of £5,320 and additional licensing income of £4,282.

12 Pest Control

The saving is mainly reduced contractor costs.

13 Development Plans

There have been staff vacancies in the Planning Services and this has resulted in savings of support costs of £16,320. The expenditure on the Local Development Scheme was £4,930 less than budgeted for.

14 Development Control

As above, the savings in Planning Services has meant a reduction in support costs of £33,310. Additional income of £18,000 has also been received.

15 Building Control

The overspend on building Control consisted of £8,640 increased support costs £1,860 additional professional fees and £1,545 capital charges.

16 Waste collection

Oral explanation to be provided at the meeting.

17 Improvement Grants

This shows a reduction in the deferred charges in respect of capital expenditure.

LEISURE, CUSTOMER & BUSINESS SUPPORT DIRECTORATE
REVENUE OUTTURN 2006/07

	Approved Budget 2006/07 £'000	Actual 2006/07 £'000	Variance £'000	Notes
SERVICES PROVIDED:-				
Support Services				
These service units provide administrative technical and professional support to the direct services provided by this and other directorates. Their costs are wholly recharged.				
Director of Cult & Dev Services	82.4	83.1	0.7	
Cult & Development Services Mngmt	277.6	278.8	1.2	
Central Switchboard	88.2	89.1	0.9	
Office Services	523.0	506.5	(16.5)	
One Stop Shop	751.2	741.6	(9.6)	
IT Services	729.0	691.6	(37.4)	1
Reprographics	281.3	256.9	(24.4)	2
Direct Costs of Support Units	2,732.7	2647.6	(85.1)	
Less Recharged to Services	(2,732.7)	(2647.6)	85.1	
TOTAL	0.0	0.0	0.0	
Direct Services				
Recreation & Sport				
Abbey Stadium	466.6	455.6	(11.0)	
Hewell Road Swimming Pool	253.9	258.3	4.4	
Reddicard	(50.0)	(23.8)	26.2	3
Pitcheroak Golf Course	100.2	107.0	6.8	4
Arrow Vale Sports Centre	135.9	136.8	0.9	
Kingsley Sports Centre	206.8	201.9	(4.9)	
St. Augustine's Sports Centre	44.2	40.9	(3.3)	
Playing Fields & Changing Rooms	96.5	96.8	0.3	
Play Areas	223.8	221.0	(2.8)	
Action Sport	203.8	177.6	(26.2)	5
Meeting Rooms (RBC)	336.2	342.9	6.7	
Meeting Rooms (Management Cttee)	11.6	13.7	2.1	
Community Projects	2.2	3.5	1.3	6
Open Spaces				
Arrow Valley Countryside Centre	260.3	246.7	(13.6)	
Fireworks Extravaganza	23.8	24.3	0.5	
Culture & Heritage				
Palace Theatre	277.3	289.1	11.8	7
Arts Strategy	53.1	50.5	(2.6)	
Forge Mill Museum	258.3	255.7	(2.6)	
Tourism				
Tourist Information Centre	56.2	66.4	10.2	8

	Approved Budget 2006/07 £'000	Actual 2006/07 £'000	Variance £'000	Notes
Economic Development				
Development Team	82.2	78.0	(4.2)	
Employment & Training Initiatives				
REDI Centre	251.7	223.2	(28.5)	9
Central Services to the Public				
Emergency Planning	30.4	29.4	(1.0)	
TOTAL	3,325.0	3,295.5	(29.5)	

	Approved Budget 2006/07 £'000	Actual 2006/07 £'000	Variance £'000
SUBJECTIVE ANALYSIS			
Employees	4,244.9	4291.3	46.4
Premises	1,014.7	1073.6	58.9
Transport Related	35.4	39.6	4.2
Supplies and Services	1,078.4	1038.9	(39.5)
Third Party Payments	269.4	296.9	27.5
Support Services	766.9	813.8	46.9
Capital Financing Costs	487.6	465.6	(22.0)
Grants	0.0	0.0	0.0
Fees & Charges	(1,839.6)	(2076.6)	(237.0)
Recharges	(2,732.7)	(2647.6)	85.1
TOTAL	3,325.0	3,295.5	(29.5)

LEISURE, CUSTOMER & BUSINESS SUPPORT DIRECTORATE
REVENUE OUTTURN 2006/07
SIGNIFICANT VARIATIONS
NOTES

1. **IT Services**

The saving of £37,400 was due to the fact that provision was made in the budget for the software licences for the new systems implemented during the year. It was anticipated that there could be a period where both old and new systems would incur costs. This situation did not occur.

2. **Reprographics**

Lower volume of work meant less spent on materials and repairs to equipment. Additional income was made from external customers and both contributed to a saving of £24,400.

3. **Reddicard**

The Reddicard Budget Strategy target was not achieved therefore the over spend on the service is £26,200.

4. **Pitcheroak Golf Course**

An increase in repairs and maintenance costs and under achieved income have led to the over spend of £6,800.

5. **Action Sport**

The vacant post of Sports Development Officer, a reduction in support services and over achieved income have led to the overall saving of £26,200.

6. **Community Projects**

The over spend on this service of £1,300 is all attributable to increased repairs and maintenance costs on Bryant Place Youth building.

7. **Palace Theatre**

Increased premises related costs, supplies and services and under achieved income in respect of Budget Strategy (Booking Fee) result in the over spend of £11,800 on this service.

8. **Tourist Information Centre**

The over spend on this service of £10,800 is all attributable to existing staff still covering the hours of a full time post which was given up as part of Budget Strategy in 2004.

9. **REDI Centre**

The savings are due to additional income and reduced support service costs.

**HOUSING & ASSET MANAGEMENT DIRECTORATE
REVENUE OUTTURN 2006/07**

	Approved Budget 2006/07 £'000	Actual 2006/07 £'000	Variance £'000	Notes
SERVICES PROVIDED:-				
Support Services				
These service units provide administrative, technical and professional support to the direct services provided by this and other directorates. Their costs are wholly recharged.				
Director of Housing & Asset Management	85.9	83.1	(2.8)	
Tenancy Management Team	309.2	290.0	(19.2)	1
Income & Recovery Team	123.2	117.5	(5.7)	
Rent & Welfare Team	173.1	169.5	(3.6)	
Housing Options Team	104.3	87.2	(17.1)	2
Housing & Property Services Mgmt	186.6	188.5	1.9	
Housing Policy & Performance	171.9	157.8	(14.1)	3
Housing Maintenance Teams	2,123.3	2159.0	35.7	4
Housing – Capital Team	304.0	297.9	(6.1)	
Homelessness Team	133.9	125.7	(8.2)	
Estates Section	287.4	278.9	(8.5)	
Public Buildings Team	286.9	280.1	(6.8)	
Equipment & Adaptations Team	22.6	23.1	0.5	
Building Cleaners	153.0	154.1	1.1	
Asset Maintenance Team	191.2	190.3	(0.9)	
Administrative Buildings	887.9	833.5	(54.4)	5
Recharged to Services	(5,526.9)	(5418.0)	108.9	
TOTAL	17.5	18.2	0.7	

	Approved Budget 2006/07 £'000	Actual 2006/07 £'000	Variance £'000	Notes
Supporting People/Social Services				
Community Alarm - Support to Tenants	306.3	302.5	(3.8)	
St. David's House – Support Wardens - Support Element	315.9	316.8	0.9	
	769.6	775.6	6.0	
	<u>1,391.8</u>	<u>1394.9</u>	<u>3.1</u>	
Funded by:-				
Social Services Contract - St David's Hse	(154.2)	(184.7)	(30.5)	
Contract with ODPM for Support Contributions from HRA	(885.0)	(883.4)	1.6	
- Transitional Protection	(86.0)	(85.2)	0.8	
- Deficit on Service	(174.4)	(158.2)	16.2	
Fees & Charges	(92.2)	(83.4)	8.8	
	<u>(1,391.8)</u>	<u>(1394.9)</u>	<u>(3.1)</u>	
Welfare Services				
Community Alarm - Private Sector	40.0	42.4	2.4	
Community Safety				
CCTV	433.4	410.9	(22.5)	6
Community Development				
Surestart	34.4	2.9	(31.5)	7
Housing Advances				
Loans to Housing Associations	(5.7)	(6.1)	(0.4)	
Homelessness				
Bed & Breakfast Payments	14.1	(2.8)	(16.9)	8
Other Council Property				
Leased Dwellings	(7.8)	(7.1)	0.7	
Housing Recharges	68.6	53.7	(14.9)	9
Cultural, Environment & Planning				
Public Health	11.7	7.7	(4.0)	
Land Drainage General	81.0	79.3	(1.7)	
Street Naming & Numbering	31.5	29.0	(2.5)	
Highways, Roads & Transport				
Parking	33.4	23.7	(9.7)	
Bus Shelters	12.8	12.9	0.1	
Street Lighting	47.9	38.2	(9.7)	
Land & Property Holdings				
Business Centres	(9.8)	(24.0)	(14.2)	10
Investment Properties	(598.1)	(617.3)	(19.2)	
Outdoor Market	38.0	59.8	21.8	11
Corporate Expenses				
Redditch Partnership	53.8	53.5	(0.3)	
TOTAL	<u>296.7</u>	<u>174.9</u>	<u>(121.8)</u>	

SUBJECTIVE ANALYSIS

	Approved Budget 2006/07 £'000	Actual 2006/07 £'000	Variance £'000
Employees	5,177.2	5,175.3	(1.9)
Premises	1,333.4	1,286.0	(47.4)
Transport Related	381.3	397.5	16.2
Supplies and Services	1,173.9	1,080.6	(93.3)
Third Party Payments	132.8	127.5	(5.3)
Support Services	599.1	681.7	82.6
Capital Financing Costs	212.9	236.6	23.7
Grants	(1,417.1)	(1,564.0)	(146.9)
Fees & Charges	(1,769.9)	(1,828.3)	(58.4)
Recharges	(5,526.9)	(5,418.0)	108.9
TOTAL	296.7	174.9	(121.8)

**HOUSING & ASSET MANAGEMENT DIRECTORATE
REVENUE OUTTURN 2006/07
SIGNIFICANT VARIATIONS
NOTES**

1. Tenancy Management

The saving of £19,200 is due to secondments and vacant posts during the year.

2. Housing Options

There is a saving of £17,100 on the anticipated budget for this service which was only established during the current financial year.

3. Housing Policy & Performance

The saving on this service of £14,100 was due to the vacant post of Senior Housing Policy Officer which has been partly covered by agency staff.

4. Housing Maintenance Teams

The overspend on these services of £35,700 is mainly due to an increase in transport costs and in particular fuel and contract hire charges.

5. Administrative Buildings

The savings of £54,400 on all the administrative buildings has been achieved due to lower than anticipated repair and maintenance costs.

6. CCTV

The servicing and maintenance of the cameras has not cost as much as was anticipated, due to some cameras still being under warranty. There is therefore a saving of £22,500.

7. Surestart

Surestart had sufficient funding to pay the full cost of support services and accommodation costs. The budget included an agreed lower contribution which was subject to review when final costs for the year were known. This resulted in a saving of £31,500.

8. Bed & Breakfast

There is a saving of £16,900 on this service as a result of income relating to previous years.

9. Housing Recharges

The saving on the Housing General Fund recharges is due to the vacant post within the Housing Policy & Performance Team.

10. Business Centres

The saving of £14,200 is as a result of additional income achieved due to the letting of vacant units.

11. Outdoor Market

The over spend of £21,800 on the market was due to under achieved income prior to the relocation of the market to the new site.

**HOUSING REVENUE ACCOUNT (HRA)
OUTTURN 2006/07**

	Approved Estimate 2006/07 £'000	Actual 2006/07 £'000	Variance £'000	Notes
INCOME				
Dwelling rents	17,264.5	17,228.9	35.6	
Non dwelling rents	570.7	571.2	(0.5)	
Charges for Services & Facilities	148.6	176.0	(27.4)	1
Contributions to Expenditure	10.9	10.9	0.0	
Total income	17,994.7	17,987.0	7.7	
EXPENDITURE				
Supervision & Management	4,771.4	4,774.2	2.8	
Repairs & Maintenance	3,371.4	3,489.5	118.1	2
Rents, rates, taxes and other charges	214.1	211.6	(2.5)	
Depreciation	3,530.2	3,530.2	0.0	
Item 8 Debit	0.0	143.6	143.6	3
Negative HRA subsidy payable	4,462.4	4,462.4	0.0	
Provision for Bad Debts	150.0	160.3	10.3	
Total expenditure	16,499.5	16,771.8	272.3	
Net Cost of Services	(1,495.2)	(1,215.2)	280.0	
Revenue Contributions to Capital	1,750.0	1,250.0	(500.0)	
Net Operating Expenditure	254.8	34.8	(220.0)	
Interest Receivable	(317.8)	(119.2)	198.6	
(Surplus)/Deficit	(63.0)	(84.4)	(21.4)	

Housing Revenue Account
Revenue Outturn 2006/2007
Significant Variations

1. Charges for Services & Facilities

The actual figure now includes leaseholder income which was previously offset against expenditure, and which now has to be separated out. Hence the over-achieved income of £27,400.

2. Repairs & Maintenance

The contribution to the Housing Repairs Account was £118,100 higher than anticipated due to the high level of response maintenance.

3. Item 8 Debit

Due to the low level of RTB sales in the last year, the Council has had to resort to external borrowing to fund the Capital Programme. The interest charges and debt management expenses are therefore £143,600 for the year.

4. Interest Receivable

Due to the internal borrowing undertaken, the notional interest on capital balances was not relevant to this year, thus showing a deficit of £198,600

**HOUSING REPAIRS ACCOUNT
REVENUE OUTTURN 2006/07**

	Approved Budget 2006/07 £'000	Actual 2006/07 £'000	Variance £'000	Note
Expenditure				
Response Maintenance	1711.2	1812.5	101.3	1
Programmed Maintenance Projects	562.0	557.5	(4.5)	
	161.0	149.5	(11.5)	
Voids	638.0	669.2	31.2	2
Rechargeable Works	(0.8)	0.7	1.5	
Administration	300.0	300.0	0.0	
Total Expenditure	3371.4	3489.4	118.0	
Income				
Contribution from HRA	3371.4	3489.4	118.0	
Balance b/f 1 April 2006	0.0	0.0	0.0	
Balance as at 31st March 2007	0.0	0.0	0.0	

**HOUSING REPAIRS ACCOUNT
OUTTURN 2006/07
NOTES**

1. Response Maintenance

The overspend on response maintenance of £101,300 indicates the ever increasing demand from tenants for repairs and maintenance works to their dwellings and garages.

2. Voids

There has been a £31,200 overspend on void properties during the last year which is entirely due to increased costs.

**THE COLLECTION FUND
INCOME AND EXPENDITURE ACCOUNT 2006/07**

2005/06		2006/07
£'000		£'000
	Income	
(28,432)	Income from Council Tax (net of benefits)	(30,018)
	Transfers from General Fund	
(4,403)	▪ Council Tax benefits	(4,673)
(28,476)	Income collectable from business ratepayers	(29,991)
	Contributions	
	▪ towards previous years' estimated collection fund deficit	(77)
4	▪ adjustment of previous years' community charges	-
(61,308)		(64,759)
	Expenditure	
32,814	Precepts and demands	34,477
	Business rates	
28,358	• payment to the national pool	29,873
118	• costs of collection	118
	Bad and doubtful debts	
13	• increased provision	420
	Contributions	
149	• towards previous years' estimated collection fund surplus	-
144	Movement on fund balance	129
(171)	Fund surplus b/f	(27)
(27)	Fund (surplus)/deficit c/f	102