

Variances Over £10K per cost Centre					APPENDIX 3
Service/Section	Cost Centre	Original 2010/11	Actual 10/11	Act-Orig 10/11	Comments
WA5010 Corporate Services					
Customer Services	ADW000 - Information Unit	134,520	107,163	-27,357	Subscriptions underspent by £20K and rest on Salaries
Customer Services	ADX000 - Customer Service Centre	747,400	694,666	-52,734	Entirely due to Salaries
Performance And Engagement	ADG000 - Equalities	70,580	56,833	-13,747	£10k underspend on Professional Fees - Planned project not undertaker
Performance And Engagement	ADP000 - Partnerships and Performance	147,650	76,385	-71,265	Salary budget underspent & underspend on "Watford 4 U"
Performance And Engagement	ADQ001 - Prg1: Partnership Prot. Areas	0	33,780	33,780	Funded from Performance Reward Grant
Performance And Engagement	ADQ002 - Prg2: Green Transport	0	27,301	27,301	Funded from PRG
Performance And Engagement	ADQ003 - Prg3: Cut Bus. Carbon Emission	0	10,476	10,476	Funded from PRG
Performance And Engagement	ADQ005 - Prg5: Watford For You	0	49,481	49,481	Funded from PRG
Support Services	AKA000 - Printing Section	-39,060	-10,886	28,174	Income from printing work under budget
Total cost centres under £10k variance		1,038,630	1,000,103	-38,527	Miscellaneous variances
		2,099,720	2,045,302	-54,418	

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WA5020 Community Services					
Allotments	DPA001 - Allotments	22,550	11,219	-11,331	Driven by underspends in Grounds Maintenance (£5k) and Utilities (-£4k) and additional Rent Income (-£1k)
Arts Events And Heritage	ADC000 - Town Twinning Link Activities	18,550	3,412	-15,138	Town Twinning ceased during 2010-11
Arts Events And Heritage	DDI000 - Arts & Events	236,700	206,262	-30,438	Staff costs (-£9k) due to part vacant post in year, (-£9k) in Christmas Lights/Trees and (-£8k) in Town Centre Markets/Events
Arts Events And Heritage	DEA000 - Watford Museum	170,200	150,623	-19,577	(-£16k) in Employee costs due to Vacant Post (Part-Time) and Employee costs lower than expected
Cemeteries	KNA000 - Cemeteries	129,120	82,664	-46,456	Electricity refund due to back dated credit note:
Children's Services	DFC000 - Harwoods Jubilee Advent Plygrd	155,920	133,346	-22,574	Vacant Post part way in year (vacant for 7 months)
Children's Services	DFE000 - Harebreaks Adventure Plygrd	131,180	117,559	-13,621	Net cost of Vacant Post part way in year offset by cover for the pos
Children's Services	DNA000 - Juniors & Playschemes	159,510	75,179	-84,331	Juniors & Playschemes: reduction in provision during year
Children's Services	DNC000 - Youth Work	136,020	119,966	-16,054	Underspend in Youth Commissioning Work
Client Commissioning	DLM000 - SLM (Central & Woodside)	151,440	-39,548	-190,988	SLM electricity: Contingency not required (-£80k), SLM Management Payment (£54k in income) greater than budgetted. Part vacant post in year, not in Superannuation (-£18k), Grounds Maintenance (-£10k), Consultancy Fees (-£15k), Surveys (-£10k)
Community Centres	DHA000 - Community Centres Admin	13,940	37,492	23,552	Budget was reduced in anticipation that community centres would be outsourced during the year. The post was deleted in 2011/2012.
Community Centres	DHL000 - Holywell Community Centre	76,400	93,636	17,236	Transfer of Holywell CC to WCVS was slightly delayed
Community Centres	DHN000 - Orbital Community Centre	43,730	69,865	26,135	Transfer of Orbital CC to YMCA was slightly delayed
Community Centres	JCE000 - Centrepoin Community Centre	33,780	20,563	-13,217	Higher Income than budgeted
Community Services Support	ACX000 - Community Services Support	388,560	403,438	14,878	Overspend in employee costs.
Grants And 3rd Sector	AEA000 - Grants - Administration & Gen	85,920	72,566	-13,354	Part Vacant post in year
Grants And 3rd Sector	AEB000 - Relate - Marriage Guidance	42,370	32,290	-10,080	Accommodation cost less than anticipated
Grants And 3rd Sector	AED000 - Citizens' Advice Bureau Serv	226,620	210,768	-15,852	Accommodation cost less than anticipated
Grants And 3rd Sector	AEE000 - HCC - Herfordshire Comm Meals	23,800	11,900	-11,900	Contribution to HCC ceased during 2010-11
Grants And 3rd Sector	AEM000 - Women's Centre	176,000	163,046	-12,954	Accommodation cost less than anticipated
Homelessness Preventn & Advce	JAG000 - Homelessness Preventn & Advce	290,550	276,475	-14,075	Part vacant post in year
Housing Needs	JAN000 - Housing Needs	315,040	307,078	-7,962	Employee savings (-£22k) offset by overspends of £8k in Printing & stationery and £6k in Legal Fees
Parks Development	DPA000 - Parks Development	295,990	274,290	-21,700	£13k Overspend in Employee costs, offset by (-£16k) increased income from Sponsored Roundabouts and (-£12k) increased income from Parks Activities/Fireworks
Parks Development	KLBO00 - Net Cost of Maintenance	993,890	987,025	-6,865	Minor net variation due to employee costs.
Prevent	ACA000 - Prevent	188,790	96,637	-92,153	2 FT budgeted for full year, but employed for approx 4 months each
Private Sector Team	JACO00 - Private Sector Team	105,780	117,078	11,298	Vacant Post for 9 months, covered by additional cost of Agency
WBC Properties	JAJ000 - Watford Borough Council Properties	-87,200	-144,341	-57,141	Increased Dwelling/Hostel Rent Income of (-£40k), reduced Dwelling/Hostel Repair costs of (-£12k) and (-£5k) from a new income stream
Total cost centres under £10k variance		1,476,580	1,475,527	-1,053	Miscellaneous variances
		6,001,730	5,366,016	-635,714	

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WA5030 Environmental Services					
Support Team	EBA000 - Environmental Health Team	1,216,280	1,121,368	-94,912	Environmental Health & Licensing - Underspend due to the following reasons :- i) Vacant posts offset in part by costs associated with maternity pay(£46k favourable). ii) Underspend incurred on office equipment and machinery(£32k). iii) Additional income streams being realised that were not budgeted.to occur(£17k).
Sustainability	EDG000 - Climate Change	9,090	49,037	39,947	Environmental Health & Licensing - Overspend funded by approved use of climate change reserve(£39k).
Licensing Section	EGG000 - Other Licensing Functions	123,780	135,983	12,203	Environmental Health & Licensing - Substantial adverse variance on legal fees(£21k) in part offset by Income exceeding budget across certain income types(£14k).
Support Team	KKA000 - Environmental mgt & support	462,640	493,210	30,570	Waste & Recycling -overspend within Environmental Management was in part funded by an approved contribution from the recycling reserve (£17.5k).Additional printing/ advertising / publicity also up. Trade
Refuse & Recycling	KMD000 - Refuse - Trade	-150,370	-59,286	91,084	Waste continues to face challenges both from the private sector and the current economic climate with income down (£79k). Domestic Refuse was
Refuse & Recycling	KME000 - Refuse - Domestic	777,340	847,140	69,800	adversely affected primarily by employee costs(£62k). £7k additional income from paper sales; £7k reduced spend on recycling .
Refuse & Recycling	KMG000 - Recycling - Banks	5,730	-8,625	-14,355	
Support Team	KLC000 - Cleansing-Overhead	1,196,260	1,184,747	-11,513	Street Cleansing -Underspend on employees (£12k).Lower utility costs (£8k);
Street Cleansing Operations	KLC001 - Litter & Customer Liaison	25,300	1,129	-24,171	Improvements in income due in part to additional funding from public sector
Street Cleansing Special Proj.	KKB000 - Weed Spraying & Control	150,390	13,474	-136,916	organisations including Herts County Council and Herts Highways(£23k); Extra
Street Cleansing Special Proj.	KKB001 - Cleansing - High Speed Roads	0	11,405	11,405	income achieved via the trolley collection service(£16k). Reduced agency (£18k);
Street Cleansing Special Proj.	KKB002 - Enhanced Street Cleansing	0	20,436	20,436	reduced contractual costs (£30k).
Street Cleansing Special Proj.	KKB005 - Action On The Streets	0	26,669	26,669	
Total cost centres under £10k variance		860,050	848,500	-11,550	Miscellaneous variances
		4,676,490	4,685,186	8,696	
WA5040 Legal And Property Services					
Building Maint	WA9999 Annual Maintenance Programme	1,032,390	689,000	-343,390	Part of the Building Maintenance Programme was funded by cap.receipts
Buildings And Projects	FKD000 - Buildings And Projects	485,190	504,984	19,794	Overspend - Salaries £9k, Essential user lumpsum / mileage £7k
Buildings And Projects	FKF000 - Harebreaks Repairs - Age UK	0	-27,910	-27,910	Receipt due to building taken back by council, funds for repair 2011/12
CCTV	AAT000 - CCTV	217,850	237,187	19,337	Contract Security costs lower than budget, however, furniture & Equipment higher than expected, also £25k spent on software licences had no 2010/11 budget, Insurance underspent £10k.
Charter Place	Rental Income	-2,554,600	-2,325,858	228,742	Units unoccupied and some on stepped rent. Initial budget set was high
Commercial	Rental Income	-4,475,850	-4,525,717	-49,867	Certain units were not picked up in the original budgeting proces:
Democratic Services	ADE000 - Civic Expenses	34,280	12,149	-22,131	Civic reception did not take place - c/f to 2011/12
Democratic Services	AGX000 - Members Remuneration & Facil	504,740	483,097	-21,643	Underspend - Members allowance £6K, Telephone lines £8K, Members Training £5K
Elections	AGB000 - Registration Of Electors	72,960	41,618	-31,342	No agency staff were employed, large underspend on postage and printing & stationery

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Elections	AGP000 - Mayoral Elections	70,000	0	-70,000	Due to Parliamentary elections(the costs of which are refunded) and Borough elections both being held on the same date, the costs associated with the Mayoral election have been absorbed.
Facilities And Emergency Png	KEC000 - Town Hall Off & Council Suite	708,700	748,812	40,112	£30k refers to overspend on shift work & standby - no budget for 2010/11
Legal Services	AHX000 - Legal Services Team	442,910	402,164	-40,746	£37K underspent on Salaries
Property Mgt	FKC000 - Valuation & Estates Group	347,170	439,111	91,941	High Agency staff expense, £47K expenditure on Prof. fees D0501
Property Mgt	FLE000 - General Property Administratn	-20,400	-9,222	11,178	Expenditure on Land searches and Insurance not budgeted for
Support Team	AHD000 - Support Team	80,740	98,368	17,628	Salaries - one post not in the original budget
Total cost centres under £10k variance		834,520	809,876	-24,644	Miscellaneous variances
		-2,219,400	-2,422,341	-202,941	

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WA5050 Planning					
Building Control	GCA000 - Building Control	127,690	112,894	-14,796	Staffing underspend
Land Charges	AHC000 - Land Charges	-8,660	-54,546	-45,886	(-£32k) in Employee costs (Vacant Post) and Increased Search Fees (-£17k)
Miscellaneous	GGA000 - Planning & Transportation Mgt	270,700	235,287	-35,413	Employee costs of (-£61k) due to 1 vacant post & 2 part vacant posts (starting approx 8 months into year) and Consultancy work, offset by £22k in Project Costs
Miscellaneous	HDC000 - Street Furniture And Maintenance	12,500	2,300	-10,200	Underspend in Street Furniture And Maintenance
Parking	KFC000 - The Avenue	-103,140	-124,303	-21,163	Increased Parking Fees received
Policy Team	GAA000 - Policy Team	496,880	564,659	67,779	£11k in Employee costs due to Agency and Maternity costs and £54k in Local Development Framework
Transport	ARE000 - Concessionary Fares	829,560	997,855	168,295	Payments to Bus Operators geared to number of journeys made
Transport	GEA000 - Transport Subsidies	122,770	99,648	-23,122	Underspends in Consultancy (-£13k), Dial-a-ride (-£5k) and income from Staff Bus Permits (-£5k)
Total cost centres under £10k variance		453,600	461,544	7,944	Miscellaneous variances
		2,201,900	2,295,338	93,438	
WA5060 Corporate Management					
Corporate Management	AAA000 - Corporate Management	32,360	5,272	-27,088	Contingency (£25k) not required and vired to meet VFM work
Corporate Strategy Team	AAX000 - Corporate Strategy Team	585,400	578,419	-6,981	Net salaries underspend
		617,760	583,691	-34,069	

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WA5070 Strategic Finance					
Contrib Transfers & Misc Expnd	BJC000 - Budget Strategy Items	281,130	231,126	-50,004	Contingency provision for pay awards not requirec
Corporate Costs	BJC001 - Redundancy Payments	75,000	86,249	11,249	Additional redundancy payments
Corporate Employee Expenses	AMC000 - Corporate Employee Expenses	249,520	188,014	-61,506	Training budget C/F to 11/12
Finance	WA6250/APA000 - Finance Services	1,148,210	1,234,367	86,157	Additional cost of Consultancy support re VFM
Finance Services	ARG000 - Finance Miscellaneous Expend	266,270	185,159	-81,111	Saving mainly on audit fee provision-vired to finance consultancy cost:
Housing Benefits Subsidy Cost	BAK900/901 - Housing Benefits Client	-815,890	-185,848	630,042	Reduced level of subsidy from national Benefits system
NNDR & Council Tax Client	BAD900 - Taxation - Council Tax Client	-402,060	-312,896	89,164	Reduced level of income from the summons process
Interest	BJA200 - Interest Earned/ paid	-701,000	-970,311	-269,311	VAT interest £559k offset by lower level of investment interest
Other Financing & Investment	BJA004 - Accounting Adjustments	0	-584,927	-584,927	VAT Refund of Principal sum £585k
Procurement	ADM000 - Procurement	36,750	21,401	-15,349	Vacant post for part of year
Telephones	ADL000 - Telephone Service	48,720	62,665	13,945	Over spent on telephone costs
Shared Services Implementation	AAY000 - All Services	458,530	578,709	120,179	Overspend funded by carry forward reserve (£159k) from 2009/2010
Capital & FRS17 Adjustments	BJA400 - Adjustments Under Statute	153,520	266,197	112,677	Need to follow Financial Reporting Standards formulae (adverse for 2010)
Total cost centres under £10k variance		-1,312,900	-1,305,043	7,857	Miscellaneous variances.
		-514,200	-505,138	9,062	

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Shared Services Operating Costs					
Revenues And Benefits	Operating Cost to Watford	1,545,870	1,902,497	356,627	Additional benefits staff
Human Resources	Operating Costs to Watford	507,590	526,524	18,934	Slight overspend
ICT	Operating Costs to Watford	900,610	883,773	-16,837	Slight underspend
Finance	Operating Cost to Watford	994,380	966,391	-27,989	Slight underspend
		3,948,450	4,279,185	330,735	
	TOTALS	16,812,450	16,327,238	-485,212	