

Appendix 1A

2014/15 Revenue Account General Fund Summary					
Service Area	Revised Budget £000	Outturn £000	Variance £000	Carry Forwards £000	Total £000
Corporate Strategy and Client Services	5,900	5,388	(512)	133	(379)
Community and Customer Services	3,694	3,428	(266)	385	119
Democracy and Governance	3,382	2,937	(445)	144	(301)
Regeneration and Development	(4,397)	(4,511)	(114)	883	769
Managing Director	248	229	(19)	0	(19)
Human Resources	587	526	(61)	14	(47)
Strategic Finance (including ICT)	4,576	4,115	(461)	53	(408)
Net General Fund	13,990	12,112	(1,878)	1,612	(266)
<p>Note: The above table includes only direct costs and incomes. Technical accounting adjustments for internal recharges including support services and capital have been excluded as these have no effect on the Council's Net General Fund position.</p>					

2015/15 Major Variances Actuals - Revised Budget v Revenue Outturn

<u>Service Area</u>	<u>Cost Centre</u>	<u>Variance (£000s)</u>	<u>Variance (£000s)</u>	<u>Comment</u>
	SLM (Central & Woodside)	(285)		Additional Leisure income from S.L.M.
	Colosseum (Landlord Costs)	(20)		Unspent Contingency for Colloseum
	Centrepoint Community Centre	(37)		Unspent Contingency for Community Centre
	Parks South Team	(150)		Net additional Leasing income from Veolia for vehicles
	Watford Learn Prt-Learn Hlp Ln	(23)		Unspent Grant budget Watford Learning Partnership
	Communications	(18)		Unspent Web development cost
	Communications	30		Additional employee costs
	Community Centres	(20)		Unspent Contingency for Grants and Community Centres
		11		Other variances
Corporate Strategy & Client Services - Sub Total			(512)	
<u>Service Area</u>	<u>Cost Centre</u>	<u>Variance (£000s)</u>	<u>Variance (£000s)</u>	<u>Comment</u>
	Information Unit	(29)		Underspend on Information Unit Subscriptions
	Housing	(463)		Housing grant brought forward not required and additional income
	Housing	(69)		Reduction in repairs and utilities for W.B.C. properties for the homeless
	Housing	57		Increase in employee costs - (predominantly Agency staff £50k) assisting with increased caseload
	Community Safety	(21)		Underspend on grants paid out
	Building Safer Communities	26		Overspend on Building Safer Communities Grants and Contributions, identified in the forecast in February
	Environmental Health Team	38		Efficiency Target for the Environmental Health Service
	Taxi Licensing (inc. Hackney)	30		Net cost of Taxi Marshalling. This is the difference between the cost of administering the scheme and the third party contributions received.
	Licensing and Gambling Act	38		Lower fee income received under Licensing Act 2003 & Gambling Act 2005
	Arts & Events	54		Increased Supplies & Services for Town Centre Events and Marketing
	Town Centre Special Events	46		Planned cost of ice rink for Big Events (to be funded from reserves)
		27		Other variances
Community & Customer Services - Sub Total			(266)	

<u>Service Area</u>	<u>Cost Centre</u>	<u>Variance (£000s)</u>	<u>Variance (£000s)</u>	<u>Comment</u>
	Registration Of Electors	(87)		Increased funding for I.E.R.
	County Council Elections	(72)		Grant for County and European Elections
	Members Remuneration & Facil	(42)		Underspend on employees, transport and supplies and services for Members Remuneration
	Committee Services	(19)		Vacancies and underspend on supplies and services for Committee Services
	Support Team	(18)		Underspend on employees and supplies and services for Support Team
	Legal Services Team	(24)		Underspend on employees and supplies and services for Legal Services Team and increase in Legal Fees
	Registration Of Electors	(15)		Underspend on supplies and services for Registration of Electors
	Car Parks - Other Sites	(105)		Underspend on repairs, maintenance and utilities for Operational Buildings Maintenance
	Town Hall Off & Council Suite	(43)		Underspend on repairs, maintenance and utilities and supplies and services for Town Hall Suite
	Buildings,Projects,Facilities	(13)		Underspend on supplies and services for Buildings, Projects and Facilities
		(7)		Other variances
Democracy & Governance - Sub Total			(445)	

<u>Service Area</u>	<u>Cost Centre</u>	<u>Variance (£000s)</u>	<u>Variance (£000s)</u>	<u>Comment</u>
	Development Control			
	Building Control	(103)		Increased fees and charges for Development Control, Building Control and Land Charges & Car Parking
	Land Charges Car Parking			
	Building Control	48		Building Control Efficiency Target
	Development Control	40		Increase in consultancy to deal with additional workload
	Valuation & Estates Group	(33)		Underspend on Consultancy for Atrium project
	Commercial Projects (High Level)	(104)		Additional commercial rent income
	Policy Team	64		Additional spend on Local Development Framework funded from L.D.F. reserve
		(26)		Other variances
Regeneration & Development - Sub Total			(114)	

<u>Service Area</u>	<u>Cost Centre</u>	<u>Variance (£000s)</u>	<u>Variance (£000s)</u>	<u>Comment</u>
	Corporate Strategy Team	(19)		Other variances
Managing Director - Sub Total			(19)	

<u>Service Area</u>	<u>Cost Centre</u>	<u>Variance (£000s)</u>	<u>Variance (£000s)</u>	<u>Comment</u>
	HR Shared Service	(72)		Vacancies
	HR Shared Service	36		Shared services payment from T.R.D.C. reduced
	Corporate Employee Exp-Client	(20)		Additional training course fee income
		(5)		Other variances
Human Resources- Sub Total			(61)	

<u>Service Area</u>	<u>Cost Centre</u>	<u>Variance</u> <u>(£000s)</u>	<u>Variance</u> <u>(£000s)</u>	<u>Comment</u>
	Insurance Services	25		Increased cost of insurance
	Finance Client	(94)		Reduction in payment to Three Rivers
	Human Resources Client	(33)		Underspend on Agency staff
	Housing Benefits Client	(931)		Net increased in Government Grant
	Revenues Client	95		Reduction in Court Cost income
	Council Tax Benefits Client	305		Payment to Bad Debt Provision re Rent Allowances
	Taxation - Council Tax Client	51		Agency, consultancy, legal fees and Giro charges incurred for Watford caseload
	ICT Shared Service	(68)		Reduced Agency and Contract Payments
	ICT Shared Service	60		Increase in Hardware, Software and Telephone costs
	ICT Shared Service	45		Reduction in payment from Three Rivers
		84		Other variances
Strategic Finance - Sub Total			(461)	
		(1,878)	(1,878)	

2014/15 General Fund Funding - Variances				
Funding From	Revised Budget £000	Outturn £000	Variance £000	Comment
Government Grants				
Revenue Support Grant	(2,575)	(2,583)	(8)	
Redistributed Business Rates and Business Rate Reduction/(Growth) }	(2,145)	(2,133)	12	
Council Tax Receipts	(7,523)	(7,523)	0	
Other Government Funding				
Council Tax Freeze Grant	(369)	(369)	0	
Homeless Grant	(276)	(276)	0	
Funding - New Homes Bonus	(1,731)	(1,740)	(9)	
Funding - Non Specific Grant	0	(61)	(61)	Additional grant received
Small Business Rate Relief S31	0	(464)	(464)	Part of new Non Domestic Rate regime
Total Taxation and Non-Specific Grants	(14,620)	(15,149)	(529)	

2014/15 Employees Costs - Variances

Service Area	Revised Budget £000	Outturn £000	Outturn Less Revised £000	Comments
Corporate Strategy and Client Services	958	920	(38)	
Community and Customer Services	3,415	3,531	116	Additional agency costs to cover key vacant posts.
Democracy and Governance	1,560	1,605	45	Overspend on election staff not full time employees. Covered by the budget for Election Costs held in Supplies and Services.
Regeneration and Development	2,410	2,405	(5)	
Managing Director	211	211	0	
Human Resources	733	664	(69)	Vacancies (including apprentices)
Strategic Finance	186	199	13	
Total	9,473	9,535	62	

Note: Employee costs exclude accounting adjustments.
Shared Services is now provided using the Lead Authority model.

Service Budget Carry Forward Requests form 2014/15 to 2015/16

BUDGET CARRY FORWARD REQUEST (RESERVE CODE - VLU000)

Ref No.	Service	Current Budget (A)	Actual (B)	Budget Remaining (A) - (B)	Carry Forward Request £	Reason for Carry Forward Request
1	Corporate Strategy & Client Services	20,060	181	19,879	19,800	BMS upgrade
2	Corporate Strategy & Client Services	4,000	0	4,000	4,000	Community Centre Framework activity
3	Corporate Strategy & Client Services	41,150	3,214	37,936	37,800	Community Centre Framework activity
4	Corporate Strategy & Client Services	4,000	0	4,000	4,000	Community Centre Framework activity
5	Corporate Strategy & Client Services	8,030	0	8,030	8,000	Community Centre Framework activity
6	Corporate Strategy & Client Services	10,770	6,012	4,758	4,000	Community Centre Framework activity
7	Corporate Strategy & Client Services	14,170	1,614	12,556	11,700	Web development
8	Corporate Strategy & Client Services	19,360	1,639	17,721	15,000	Support "One Watford LSP"
9	Corporate Strategy & Client Services	12,240	8,762	3,478	2,000	Equalities mystery shopping
10	Corporate Strategy & Client Services	8,110	4,000	4,110	4,110	Partnership funding
11	Corporate Strategy & Client Services	22,770	0	22,770	22,770	Partnership funding
12	Community & Customer Services	28,590	1,800	26,790	20,000	GIS system upgrade
13	Community & Customer Services	2,000	231	1,769	1,500	GIS strategy development
15, 16, 52	Community & Customer Services	26,090	4,643	21,447	21,000	Domestic Abuse projects
14	Community & Customer Services	0	-9,500	0	2,500	Better Business for All project
32	Community & Customer Services	4,520	1,910	2,610	2,600	Food Standards Agency audit
33	Community & Customer Services	1,750	3	1,747	1,000	Food Standards Agency audit
35	Community & Customer Services	-100,000	-100,000	0	100,000	Public Health projects
36	Community & Customer Services	279,880	36,975	242,905	69,400	Locata upgrade & change rent collection arrangements
37	Community & Customer Services	0	-36,549	36,549	30,000	Unspent grant
38	Community & Customer Services	9,370	2,735	6,635	6,500	Abandoned Vehicle function
39	Community & Customer Services	0	14,491	-14,491	10,500	Abandoned Vehicle function
42	Democracy & Governance	0	-24,000	24,000	24,000	Election equipment
43	Democracy & Governance	41,370	1,448	39,922	20,000	Election equipment
57	Democracy & Governance	266,790	191,844	74,946	77,400	Building maintenance works
57	Democracy & Governance	147,400	138,622	8,778	8,700	Building maintenance works
57	Democracy & Governance	13,500	5,515	7,985	7,900	Building maintenance works
57	Democracy & Governance	16,820	10,655	6,165	6,000	Building maintenance works
44	Human Resources	459,480	373,279	86,201	13,600	Apprentice
46	Regeneration and Development	98,000	62,458	35,542	33,000	Atrium Project
47	Strategic Finance	466,300	431,827	34,473	22,800	Agency staff
48	ICT Shared Service	35,600	25,790	9,810	5,400	Improvement plan
49	ICT Shared Service	37,000	2,342	34,658	5,400	Improvement plan
50	ICT Shared Service	23,500	4,750	18,750	11,100	Improvement plan
51	ICT Shared Service	30,000	16,246	13,754	8,100	Improvement plan
					641,580	
53	Community & Customer Services	N/A	N/A	N/A	120,000	Big Event programme to promote Watford
45	Regeneration and Development	N/A	N/A	N/A	200,000	Atrium project
54	Regeneration and Development	N/A	N/A	N/A	650,000	Contribution to project & programmed management reserve
					1,611,580	

