

Forecast Outturn Variances

Service Area	Variance			Comment
	Spend £'000	Income £'000	Net £'000	
Corporate and Financial Management (incl. CDC)				
ICT and Communications	(31)	(4)	(35)	Underspend across salary budgets resulting from vacant posts due to restructure, and Comms & Marketing due to delays in agreeing promotional work with some services. More income relating to roundabouts sponsorship.
People and Performance	(2)	(30)	(32)	Underspend across salary budgets resulting from vacant posts due to restructure, and more income than budgeted relating to staff car parking.
Governance	31	0	31	Underspend across salary budgets resulting from vacant posts due to restructure, and overspend relating to legal consultancy costs and vehicle insurance.
Community Services				
Community Zones	8	(10)	(2)	Currently forecasting a small (£8k) overspend at year end due to Overtime costs relating to Market and Zone 7, but this is offset by a forecast £10k additional Utility income.
Community Development	0	(8)	(8)	Forecasting an additional £8k income from additional car park income at Countryside Parks. There is some risk around the reimbursement of costs involved in the assistance provided to Essex Police at the crime scene at Salary Brook.
Colchester and Ipswich Museums	40	0	40	Forecast to be £40k over budget at year end due to negative carry forward from 2013/14. The annual target for 2014/15 is expected to be met.
Commercial Services				
Place Strategy	(50)	80	30	Under recovery of PPA income against budget target continues into the 2 nd quarter, therefore an £80k shortfall is forecast by the year end.
Helpline/CCTV, Bereavement and Building Control	(250)	150	(100)	Under spends on both employee and general supplies resulting in a forecast underspend of c£250k which helps to offset a forecast shortfall in income.

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Commercial: ALMO Contract & Management	(80)	22	(58)	Net under spend forecast on the B&B/Homelessness Initiatives budget
Customer Services				
Local Taxation & NNDR	0	(50)	(50)	Council Tax court costs are forecast to exceed budget target by year end.
Operational Services				
Head of Operational Services	69	0	69	Vacancy factor savings still to be identified.
Sport and Leisure	(15)	13	(2)	Underspend on Premises costs due to expected reductions on Tiptree school recharges. Overspend on Catering Supplies and Services which is offset by additional Catering income. There are controllable variances across all cost centres as you would expect in a business operating in this sector, but the overall position is that the budget targets will be achieved at year-end.
Recycling and Fleet	(13)	(64)	(77)	Underspend of £13K forecast on Fleet costs. Over-recovery is forecast on recycling credit claim income from ECC and additional work carried out for ECC.
Professional Services				
Head of Professional Services	3	0	0	Overspend on employee costs.
Development Control	65	(287)	(222)	Overspend on Planning employee costs due to new post, which is being offset by more planning income. Overspend on assumed IT costs for Licensing due to self-serve project, which is offset by more Licensing income than budgeted.
Land Charges	53	(59)	(6)	Overspend on appeal costs which are offset by more income than budgeted.

Housing Revenue Account – Period 6

Current Period - September 2014					Forecast Year-End Position			
September 2014	Profiled Budget to Period 6 £'000	Actual to Period 6 £'000	Variance (under) / over £'000		Annual Budget £'000	Projected Outturn £'000	Variance (under) / over £'000	
Account Description	£'000	£'000	£'000		£'000	£'000	£'000	
HRA - Direct & Non-Direct								
EXPENDITURE								
Employees	51	57	6	Amber	103	103	-	Green
Premises Related	3,883	3,609	(274)	Red	6,982	6,982	-	Green
Transport Related	2	-	(2)	Amber	5	5	-	Green
Supplies & Services	448	347	(101)	Red	1,207	1,207	-	Green
Third Party Payments	1,966	1,953	(13)	Green	3,375	3,375	-	Green
Transfer Payments	30	48	18	Amber	130	130	-	Green
Support Services	1,900	1,900	-	Green	3,779	3,779	-	Green
Capital Financing Costs	-	-	-	Green	17,815	17,815	-	Green
TOTAL EXPENDITURE	8,280	7,914	(366)	Amber	33,396	33,396		Green
INCOME								
Other Grants & Reimbursements	(25)	(25)	-	Green	(136)	(136)	-	Green
Customer & Client Receipts	(15,572)	(15,779)	(207)	Amber	(29,692)	(29,892)	(200)	Amber
Income-Interest	(2)	(1)	1	Amber	(33)	(33)	-	Green
Inter Account Transfers	-	-	-	Green	(308)	(308)	-	Green
TOTAL INCOME	(15,599)	(15,805)	(206)	Amber	(30,169)	(30,369)	(200)	Amber
TOTAL NET - HRA	(7,319)	(7,891)	(572)	Red	3,227	3,027	(200)	Red