

- General Fund Housing (£511k)

3.3. Residential Placements

The anticipated overspend is associated with children being educated by other councils, education being provided at specialist schools or those who are being accommodated in Secure Units. This area was overspent by £1.030m last financial year. The budget this year was increased by £466k. Since the last report, two children have left and two have been placed in residential care and one child has transferred to a secure unit. As a result the current forecast expenditure this year will be £68k greater than last year in respect of residential placements. The Service is making positive plans to move some of these young people out of these placements, where appropriate.

3.4. Education and Community Services

The main area of overspend relates to non-domestic rates valuations received in respect of our three new secondary schools. This has resulted in the spend on rates being £280k in excess of budget allowance. Whilst these valuations are now the subject of appeals to the Assessor, it remains prudent to assume for budget forecasting that these may not be successful.

3.5. Social Services

The Social Services overspend is attributed to external foster care costs which exceed budget provision by £315k. The Service has recently appointed a social worker to recruit and train our own foster carers. There are 4 or 5 potential carers currently going through this training who should be ready to accept placements by start of the new financial year. With the cost of external foster care around four times more expensive than our own carers, the saving per child transferred from external to internal care would be £30k.

3.6 Interest on Revenue Balances

With interest rates remaining at low levels throughout the year, the sum earned by the Council on its Revenue Balances is significantly less than originally budgeted, resulting in a shortfall in income of £140k.

3.7 General Revenue Grant

In February the Scottish Government issued a revised circular which consolidated known redeterminations of general revenue funding for 2009/10. As a result, the Councils funding from this source is £273k greater than budgeted and an improvement of £58k on figure previously reported.

3.8 Unearmarked Reserves

The Council's unearmarked reserves at the start of the year stood at £1.002m. The current years budget includes a contribution of £1m to balances. The present forecast net projected outturn within General Revenue Budgets would result in the Council unearmarked reserve standing at £2.053m by the year-

end. This would bring the Council closer to the minimum level recommended in the approved Finance strategy.

4.0 Sustainability Implications

4.1 Not applicable to monitoring reports

5.0 Resource Implications

5.1. *Financial Details*

5.2. The full financial implications of the recommendations are set out in the report. This includes a reference to full life cycle costs where appropriate. Yes

5.3. Finance have been consulted and have agreed the financial implications as set out in the report. Yes

5.4. *Staffing*

6.0 Exempt Reports

6.1. Is this report exempt? Yes (please detail the reasons for exemption below) No

7.0 Declarations

The recommendations contained within this report support or implement our Corporate Priorities and Council Policies.

(1) **Our Priorities 2008 - 2011** (Please double click on the check box)

The area has a positive image and attracts people and businesses	<input checked="" type="checkbox"/>
Our communities are more cohesive and inclusive	<input checked="" type="checkbox"/>
People are better skilled, trained and ready for learning and employment	<input checked="" type="checkbox"/>
Our communities are safer	<input checked="" type="checkbox"/>
Vulnerable people and families are supported	<input checked="" type="checkbox"/>
Substance misuse and its effects are reduced	<input checked="" type="checkbox"/>
Health is improving and health inequalities are reducing	<input checked="" type="checkbox"/>
The environment is protected and enhanced for all	<input checked="" type="checkbox"/>
The Council is effective, efficient and recognised for excellence	<input checked="" type="checkbox"/>

(2) **Council Policies** (Please detail)

8.0 Equalities Impact

- 8.1 Have you undertaken the required equalities impact assessment to ensure that no groups are adversely affected by the recommendations?
 Yes No

9.0 Legality

- 9.1 It has been confirmed that in adopting the recommendations contained in this report, the Council is acting within its legal powers. Yes

10.0 Appendices

10.1 The following appendix is attached to this report:

Appendix 1: General Fund 2009/10 - summary and service breakdown of expenditure.

11.0 Background Papers

- 11.1 Have you used other documents to compile your report? (All documents must be kept available by the author for public inspection for four years from the date of meeting at which the report is considered)
 Yes (please list the documents below) No

- 1 Council's Revenue budget 2009/10 to 2011/12 (Report to the Special Council on 10th March 2009).

Author(s)

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Approved by

NAME	DESIGNATION	SIGNATURE
Susan Mackay	Finance Manager	
Angela Leitch	Chief Executive	

General Fund 2009/10

Appendix 1

	Revised Estimate 2009/10 £000	Budget to 31/01/2010 £000	Actual to 31/01/2010 £000	Projected Outturn 2009/10 £000	Variance from Estimate £000	Projected Outturn Nov £000	Projected Outturn Aug £000
SERVICE							
Chief Executive Service	2,986	2,409	2,078	2,827	(159)	2,878	2,871
Corporate Development Services	6,492	5,386	5,212	6,338	(154)	6,300	6,376
	<u>9,478</u>	<u>7,795</u>	<u>7,290</u>	<u>9,165</u>	<u>(313)</u>	<u>9,178</u>	<u>9,247</u>
Less: Allocated to non-General Fund Services	(1,413)			(1,366)	47	(1,369)	(1,383)
	<u>8,065</u>	<u>7,795</u>	<u>7,290</u>	<u>7,799</u>	<u>(266)</u>	<u>7,809</u>	<u>7,864</u>
Residential Placements	3,257	2,398	3,261	3,895	638	3,873	3,903
Education and Community Services	47,670	38,880	38,422	48,058	388	47,924	47,376
Social Services	21,199	17,523	17,526	21,357	158	21,458	21,350
General Fund Housing	4,150	3,537	2,545	3,639	(511)	3,591	3,723
Development and Environmental Services	12,412	9,490	9,498	12,305	(107)	12,207	12,378
Single Status	800	0	0	800	0	800	800
Miscellaneous Services	16	13	(49)	(35)	(51)	26	26
Service Expenditure	<u>97,569</u>	<u>79,636</u>	<u>78,493</u>	<u>97,818</u>	<u>249</u>	<u>97,688</u>	<u>97,420</u>
Add Requisitions from Joint Boards							
Central Scotland Police	4,380	3,650	3,650	4,380	0	4,380	4,380
Central Scotland Fire	3,204	2,670	2,670	3,204	0	3,204	3,204
Central Scotland Valuation	419	349	349	419	0	419	419
	<u>105,572</u>	<u>86,305</u>	<u>85,162</u>	<u>105,821</u>	<u>249</u>	<u>105,691</u>	<u>105,423</u>
Add/(Deduct)							
Interest on Revenue Balances	(260)	0	0	(120)	140	(119)	(110)
Contribution from Trading operations	(250)	0	0	(228)	22	(220)	(207)
Loan Charges	8,001	0	0	8,083	82	8,104	8,110
Contribution to Bad Debt Provision	100	0	0	100	0	100	100
Contribution to Balances	1,000	0	0	1,000	0	1,000	1,000
Sum raised for Secondary Schools PPP	420	0	0	420	0	420	420
Replacement of Schools Fund financing of PPP	559	0	0	559	0	559	559
	<u>115,142</u>	<u>86,305</u>	<u>85,162</u>	<u>115,635</u>	<u>493</u>	<u>115,535</u>	<u>115,295</u>
SOURCES OF FUNDING							
General Revenue Funding	93,338	68,129	68,129	93,611	273	93,553	92,854
Council Tax	21,353	16,691	16,754	21,434	81	21,447	21,396
Earmarked reserve 08/09 (Devolved Mgt Reserve)	487	487	487	487	0	487	487
Earmarked reserve 08/09 (Zero Waste Fund)	154	154	154	154	0	154	154
	<u>115,332</u>	<u>85,461</u>	<u>85,524</u>	<u>115,686</u>	<u>354</u>	<u>115,641</u>	<u>114,891</u>
Projected (Surplus) / Shortfall	<u>(190)</u>	<u>844</u>	<u>(362)</u>	<u>(51)</u>	<u>139</u>	<u>(106)</u>	<u>404</u>

CEO Services

Service Divisions

Chief Executive
Strategic Policy
Admin and Legal

NET Expenditure

Revised Estimate 2009/10 £000	Budget to 31/01/2010 £000	Actual to 31/01/2010 £000	Projected Outturn 2009/10 £000	Variance from Estimate £000
260	183	173	201	(59)
1,187	907	666	1,099	(88)
1,539	1,319	1,239	1,527	(12)
2,986	2,409	2,078	2,827	(159)

Projected Outturn Nov £000	Projected Outturn Aug £000
238	255
1,132	1,150
1,508	1,466
2,878	2,871

Corporate Development Services

	Revised Estimate 2009/10 £000	Budget to 31/01/2010 £000	Actual to 31/01/2010 £000	Projected Outturn 2009/10 £000	Variance from Estimate £000	Projected Outturn Nov £000	Projected Outturn Aug £000
Service Divisions							
Finance	1,944	1,504	1,569	1,935	(9)	1,900	1,979
Council Offices	566	501	492	629	63	616	621
Human Resources	787	670	652	758	(29)	763	740
Corporate Development	118	99	43	44	(74)	44	67
BIT's	3,077	2,612	2,456	2,972	(105)	2,977	2,969
NET Expenditure	6,492	5,386	5,212	6,338	(154)	6,300	6,376

Residential Placements

	Revised Estimate 2009/10 £000	Budget to 31/01/2010 £000	Actual to 31/01/2010 £000	Projected Outturn 2009/10 £000	Variance from Estimate £000	Projected Outturn Nov £000	Projected Outturn Aug £000
Service Divisions							
Residential Placements	2,665	2,038	2,907	3,308	643	3,290	3,312
Support Services & Management	45	38	37	44	(1)	44	44
Changing Childrens Services	547	322	317	543	(4)	539	547
NET Expenditure	3,257	2,398	3,261	3,895	638	3,873	3,903

Education and Community Services

	Revised			Projected	Variance	Projected	Projected
	Estimate	Budget to	Actual to	Outturn	from	Outturn	Outturn
	2009/10	31/01/2010	31/01/2010	2009/10	Estimate	Nov	Aug
	£000	£000	£000	£000	£000	£000	£000
Service Divisions							
Service Management	1,401	1,239	1,179	1,380	(21)	1,386	1,387
Pre Fives	4,402	3,547	3,099	4,296	(106)	4,302	4,259
Primary Education	16,583	14,123	13,567	16,094	(489)	16,095	16,400
Secondary Education	17,499	12,769	13,349	18,045	546	18,135	17,445
Special Education	3,750	3,157	3,092	3,744	(6)	3,746	3,872
Psychological Services	356	345	304	325	(31)	323	337
School Crossing Patrols	101	86	75	89	(12)	89	92
Adult & Continuing Education	785	709	648	781	(4)	769	774
Community Services	522	442	463	546	24	529	496
Leisure Services Management	169	151	160	187	18	198	148
Sport & Leisure	1,015	1,251	1,492	1,413	398	1,212	1,050
Cultural, Heritage & The Arts	253	268	232	251	(2)	265	262
Library Services	674	598	557	680	6	666	674
Other Leisure Services	158	193	205	227	69	207	178
Entertainments	2	2	0	0	(2)	2	2
NET Expenditure	47,670	38,880	38,422	48,058	388	47,924	47,376

Social Services

	Revised Estimate 2009/10 £000	Budget to 31/01/2010 £000	Actual to 31/01/2010 £000	Projected Outturn 2009/10 £000	Variance from Estimate £000	Projected Outturn Nov £000	Projected Outturn Aug £000
Service Divisions							
Operational Support	1,112	830	897	1,102	(10)	1,087	1,088
Child Care	5,038	4,262	4,620	5,506	468	5,486	5,342
Criminal Justice Service	0	184	232	24	24	(3)	0
Adult Care	15,049	12,247	11,777	14,725	(324)	14,888	14,920
NET Expenditure	21,199	17,523	17,526	21,357	158	21,458	21,350

General Fund Housing

	Revised Estimate 2009/10 £000	Budget to 31/01/2010 £000	Actual to 31/01/2010 £000	Projected Outturn 2009/10 £000	Variance from Estimate £000	Projected Outturn Nov £000	Projected Outturn Aug £000
Service Divisions							
Strategic Housing Costs	769	652	591	735	(34)	736	751
Supporting People	1,893	1,577	1,546	1,932	39	1,930	1,781
Local Housing Strategy	5	4	0	0	(5)	0	0
Homeless & Specialised Accommodation	137	186	(472)	(208)	(345)	(208)	(113)
Homeless Strategy	572	478	255	495	(77)	497	575
PSHG	0	48	(285)	0	0	0	0
Housing Loans	(1)	(1)	(1)	(1)	0	0	0
Housing Benefits	309	258	635	230	(79)	180	159
Welfare Services	466	335	277	456	(10)	456	570
Housing Grants	0	0	(1)	0	0	0	0
NET Expenditure	4,150	3,537	2,545	3,639	(511)	3,591	3,723

Development and Environmental Services

	Revised Estimate 2009/10 £000	Budget to 31/01/2010 £000	Actual to 31/01/2010 £000	Projected Outturn 2009/10 £000	Variance from Estimate £000	Projected Outturn Nov £000	Projected Outturn Aug £000
Service Divisions							
Management Unit	(57)	(426)	(574)	(221)	(164)	(198)	(168)
Out of Hours	(34)	(27)	(21)	(25)	9	(31)	(36)
Facilities Management	272	145	212	363	91	365	343
Asset Management	(71)	190	704	(42)	29	(41)	(73)
Environmental Health	773	644	640	737	(36)	740	722
Trading Standards	166	129	130	166	0	167	166
Fleet Services	(34)	110	(11)	(112)	(78)	(61)	(54)
Catering Services	(29)	(7)	(114)	(83)	(54)	(71)	(56)
Cleaning Services	(29)	(11)	29	(6)	21	(4)	(9)
Waste Management	3,944	2,913	2,692	3,705	(239)	3,708	3,805
Roads and Transportation	3,347	2,696	2,780	3,543	196	3,328	3,348
Land Services and Burial Grounds	2,428	2,087	1,932	2,404	(24)	2,420	2,400
Public Conveniences	240	144	144	234	(6)	233	236
Security	(8)	(6)	(2)	(4)	4	(3)	(2)
Planning and Building Standards	240	204	288	339	99	335	409
Development Planning and Sustainability	1,140	600	604	1,154	14	1,164	1,191
Economic Services	124	105	165	155	31	156	156
NET Expenditure	12,412	9,490	9,498	12,305	(107)	12,207	12,378