

PROVISIONAL REVENUE OUTTURN 2009/10
CABINET 22 June 2010

Annex 1 addenda

Budget Book Ref (1)	Service Area (2)	BUDGET 2009/10					OUTTURN		Analysis of variation		Proposed
		Original Budget £0 (3)	Brought Forward from 2008/09 Surplus + Deficit - £000 (4)	Virements to Date £000 (5)	Supplementary Estimates to Date £000 (6)	Latest Estimate £000 (7)	Provisional Outturn (Actual per SAP) £000 (8)	Variation to Final Budget underspend - overspend + £000 (9)	Returned to Council underspend - overspend + £000 (10)	This Directorate (*) underspend - overspend + £000 (11)	Carry Forward to 2010/11 (**) Surplus - Deficit + £000 (12)
	Children, Young People & Families										
	Gross Expenditure	502,002	-867	14,505	300	515,940	571,181	55,241	0	55,241	
	Income	-403,725	0	-15,142	215	-418,652	-473,893	-55,241	0	-55,241	
	Net Expenditure	98,277	-867	-637	515	97,288	97,288	0	0	0	
	Social and Community Services										
	Gross Expenditure	212,820	1,094	-1,363	0	212,551	217,619	5,068	0	5,068	
	Income	-46,394	0	614	0	-45,780	-50,112	-4,332	0	-4,332	
	Net Expenditure	166,426	1,094	-749	0	166,771	167,507	736	0	736	
	Supporting People										
	Gross Expenditure	12,571	0	125	0	12,696	13,352	656	0	656	
	Income	-12,197	0	-125	0	-12,322	-12,978	-656	0	-656	
	Net Expenditure	374	0	0	0	374	374	0	0	0	
	Environment & Economy										
	Gross Expenditure	98,435	966	1,710	1,060	102,171	103,301	1,130	115	1,015	
	Income	-29,804	0	-1,138	0	-30,942	-32,363	-1,421	0	-1,421	
	Net Expenditure	68,631	966	572	1,060	71,229	70,938	-291	115	-406	
	Community Safety & Shared Services										
	Gross Expenditure	54,024	820	417	0	55,261	57,858	2,597	167	2,430	
	Income	-24,116	0	-547	0	-24,663	-27,898	-3,235	0	-3,235	
	Net Expenditure	29,908	820	-130	0	30,598	29,960	-638	167	-805	
	Corporate Core										
	Gross Expenditure	35,212	415	-149	2,310	37,788	44,371	6,583	-220	6,803	
	Income	-25,786	0	574	0	-25,212	-32,586	-7,374	0	-7,374	
	Net Expenditure	9,426	415	425	2,310	12,576	11,785	-791	-220	-571	
	Less recharges to other Directorates	-61,489				-61,489	-61,489	0		0	
		61,489				61,489	61,489	0		0	
	Directorate Expenditure Total	853,575	2,428	15,245	3,670	874,918	946,193	71,275	62	71,213	
	Directorate Income Total	-480,533	0	-15,764	215	-496,082	-568,341	-72,259	0	-72,259	
	Directorate Total Net	373,042	2,428	-519	3,885	378,836	377,852	-984	62	-1,046	

Less: City Schools Reorganisation
In-Year Directorate Variation

	-775
377,852	-1,759

CA6

Contributions to/from Reserves	3,432	-2,428	693		1,697	4,413	2,716
Contribution to/from Balances	-5,131			-3,885	-9,016	-5,111	3,905
Capital Financing	35,811				35,811	35,828	17
Interest on Balances	-1,034		-66		-1,100	-1,810	-710
Strategic Measure Budget	33,078	-2,428	627	-3,885	27,392	33,320	5,928
Area Based Grant (income)	-26,950		-108		-27,058	-27,058	0
Budget Requirement	379,170	0	0	0	379,170	384,114	4,944

Increase/(decrease) in County Fund	-3,496
* This is a combined position as any Directorate over or under spend at the year-end has been included in the County Fund Balance	
Combined position - Budget Requirement and movement on County Fund Balance	380,618

Total External Financing to meet Budget Requirement

Revenue Support Grant	19,657				19,657	19,657	0
Business rates	85,163				85,163	85,163	0
Council Tax	274,350				274,350	274,350	0
Other Income (e.g. LAA, PRG, LABGI)					0	1,448	1,448
External Financing	379,170	0	0	0	379,170	380,618	1,448

PROVISIONAL REVENUE OUTTURN 2009/10
CABINET 22 June 2010
AREA BASED GRANT

Annex 3b - addenda

Notification	Directorate	Final Allocation	Final Expenditure	Balance Remaining
		£'000	£'000	£'000
	Children, Young People & Families			
F	Child & Adolescent Mental Health Grant	739	739	0
F	Carers Grant (Children)	449	449	0
F	Children's Fund	869	869	0
F	Connexions	4,669	4,481	188
F	Positive Activities for Young People Grant	306	306	0
F	Young People Substance Mis-use	107	107	0
F	Young People Substance Mis-use	81	81	0
	Former Standards Fund:			0
F	School Development Grant -LA element	1,835	987	848
F	Extended Schools Start Up Costs	1,593	1,593	0
F	School Improvement Partners	289	289	0
F	Education Health Partnerships	162	162	0
F	Choice Advisers	37	0	37
F	School Intervention	189	189	0
F	Flexible 14-19 Partnership Funding	159	159	0
F	Extended Rights to Free Travel	329	10	319
F	Sustainable Travel	52	0	52
F	Secondary National Strategy - Behaviour & Att	183	183	0
F	Secondary National Strategy - Central Co-ordination	267	267	0
F	Primary National Strategy - Central Co-ordination	320	320	0
F	Teenage Pregnancy	160	160	0
F	Care Matters White Paper	354	354	0
F	Child Death Review Processes	56	56	0
F	Child Trust Fund	6	6	0
F	Designated Teacher Funding	44	7	37
		13,255	11,774	1,481
	Social & Community Services			
F	Carers Grant	1,795	1,795	0
F	Mental Health Advocacy grant	283	283	0
F	Mental Health Grant	1,233	1,233	0
F	Preserved Rights	2,794	2,794	0
F	Supporting People Administration	374	374	0
F	Learning Disabilities Development Fund	367	367	0
F	Local Involvement Networks	223	223	0
F	Social Care Checks	2	2	0
		7,071	7,071	0
	Environment & Economy			
F	Rural Bus Services Grant	1,634	1,634	0
F	School Travel Advisers Grant	92	92	0
F	Detrunking of Non-Core Routes	1,703	1,703	0
F	Road Safety Partnerships	1,190	1,190	0
		4,619	4,619	0
	Community Safety			
F	Safer & Stronger Communities Fund Grant	652	652	0
F	Adult Social Care workforce (transferred from S&CS to Shared Services)	1,312	1,312	0
F	Children's Social Care Workforce	138	138	0
		2,102	2,102	0
	Corporate Core			
F	Community Call for Action	11	11	0
	Total Area Based Grant	27,058	25,577	1,481

Notification

- P** Provisional Notification Received
F Final Notification Received
C Claim Required

PROVISIONAL REVENUE OUTTURN 2009/10
CABINET 22 June 2010
EARMARKED RESERVES & PROVISIONS

Earmarked Reserves	2009/10			Balance at 31 March 2010 £000	Commentary
	Balance at 1 April 2009 £000	Movement			
		Contributions from Reserve £000	Contributions to Reserve £000		
Children Young People & Families					
Primary	9,501	-4,537	3,086	8,050	
Secondary	2,881	-3,209	4,427	4,099	
Special	1,827	-754	90	1,163	
Sub total	14,209	-8,500	7,603	13,312	Includes capital reserves
School Loans	-1,488	-1,300	1,620	-1,168	0
Total schools' reserves	12,721	-9,800	9,223	12,144	
Schools Contingency	-24	0	0	-24	
Schools Partnerships	805	-615	784	974	
Schools Insurance	265	0	0	265	
Youth Management Committees	374	0	36	410	
Supply Cover	2,800	0	984	3,784	
Maternity Leave	-2,892	-591	41	-3,442	
CYPF general reserve	1,000	-1,523	523	0	
Building Schools for the Future	0	0	42	42	New reserve
Oxfordshire Rural Children Centre	0	0	8	8	New reserve
Safeguarding Board	0	0	75	75	New reserve
Youth Support Service - computer system	0	0	75	75	New reserve
Residential Centres	0	0	16	16	New reserve
Children & Families Reserve	0	-257	257	0	
Directorate Total	15,049	-12,786	12,064	14,327	

PROVISIONAL REVENUE OUTTURN 2009/10
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EARMARKED RESERVES & PROVISIONS

Annex 4 - addenda

Earmarked Reserves	2009/10			Balance at 31 March 2010 £000	Commentary
	Balance at 1 April 2009 £000	Movement			
		Contributions from Reserve £000	Contributions to Reserve £000		
Social & Community Services					
Registration Service	115		65	180	Annual contribution to reserves
Cultural Services General	106	-79	66	93	Village Hall grants contribution to reserves and utilisation of the Village Hall grants.
ICT/Digitisation projects	707	-223	243	727	Annual contribution to reserves to the ICT Digitalisation project. £0.223m utilised in year.
Vehicle Renewals	119	-64	52	107	Reserves utilised during the year.
Donations	25			25	
Adult Learning (CECs accumulated Surplus)	117	-117		0	Reserves utilised during the year.
Materials Development Reserve	76			76	
Older People Pooled Budget and Learning Disabilities Pooled Budget Reserve	650	-650	101	101	£0.650m used for pooled budget activity in 2009/10. Contribution relates to the underspend on the Learning Disabilities Pool 2009/10 (paragraph 134).
OSJ Client Income	64			64	
Personal Budgets	0	-2	50	48	Reserve for Self Directed Support
S117 Reserve	760	-500	13	273	£0.500m utilised as an additional contribution to the OP & PD Pooled Budget
Directorate Total	2,739	-1,635	590	1,694	

PROVISIONAL REVENUE OUTTURN 2009/10
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EARMARKED RESERVES & PROVISIONS

Earmarked Reserves	2009/10			Balance at 31 March 2010 £000	Commentary
	Balance at 1 April 2009 £000	Movement			
		Contributions from Reserve £000	Contributions to Reserve £000		
Environment & Economy					
<u>General</u>					
Countryside Ascot Park	16		1	17	
Carbon Reduction	0		60	60	
Highways Winter Maintenance	18			18	
Dix Pit WRC Development	13			13	
Oxfordshire Waste Partnership Joint Reserve	487	-320		167	
Transport			250	250	New reserves. Impact of cleansing the balance sheet resulting in a credit balance for unused Receipt in Advance monies
Tourism Signs			89	89	
<u>Specific</u>					
On Street Car Parking	1,847	-1,396	1,126	1,577	
Dix Pit Engineering Works	532		167	699	Main cell construction now to take place in 2010/11
Waste Management	835		1,681	2,516	See paragraph 43. Contributions to reserve include £0.695m re LATs and £0.943m revenue underspend relating to tonnages.
Landfill Allowance Trading Scheme	0			0	
Vehicle Renewals	61			61	
Better Working Initiatives	69	-43		26	
SALIX Energy schemes			123	123	
Directorate Total	3,878	-1,759	3,497	5,616	
Community Safety					
<u>Fire & Rescue</u>					
Securing Water Supplies	0		27	27	New reserve to provide funding for fluctuations in annual expenditure on fire hydrant repairs (paragraph 140)
Protective Clothing	39			39	
Breathing Apparatus Equipment	76		19	95	
Communications Fund	59	-40		19	
Vehicles	368		75	443	
IT	35	-35	131	131	
Rescue Equipment	33	-10	3	26	
Fire Control	367			367	
Fire Link	165	-28	2	139	

PROVISIONAL REVENUE OUTTURN 2009/10
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EARMARKED RESERVES & PROVISIONS

Earmarked Reserves	2009/10			Balance at 31 March 2010 £000	Commentary
	Balance at 1 April 2009 £000	Movement			
		Contributions from Reserve £000	Contributions to Reserve £000		
<u>Emergency Planning</u>					
Vehicle Renewals	20		12	32	
<u>Trading Standards</u>				0	
Vehicles	7			7	
Trainee	12			12	
				0	
<u>Gypsy & Traveller Services</u>					
Site Refurbishment	73		125	198	To be used in 2010/11 to provide the Council's contribution to grant funded capital work for the extension of amenity units at the Redbridge site.
<u>Shared Services</u>				0	
Shared Services Funding Reserve	2,024	-5,099	4,330	1,255	
Money Management Reserve	20		20	40	
Development Reserve	0		142	142	New reserve for system development in Shared Services (paragraph 140)
Food with Thought / QCS Cleaning	1,204	-561	418	1,061	see paragraph 65 of the report
Directorate Total	4,502	-5,773	5,304	4,033	
Corporate Core					
Change Fund	1,055		204	1,259	
SAP for Schools	332	-160		172	
CIPFA Trainees			13	13	new reserve (paragraph 144)
Council Elections	356	-261		95	
FMSIS Audit	132	-93		39	
Schools ICT	1,811	-382		1,429	
Sims Support Service	81	0	41	122	
SAP Competency Centre	298	-298		0	
IT Development Fund	807	-807		0	
Directorate Total	4,872	-2,001	258	3,129	

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EARMARKED RESERVES & PROVISIONS

Earmarked Reserves	2009/10			Balance at 31 March 2010 £000	Commentary
	Balance at 1 April 2009 £000	Movement			
		Contributions from Reserve £000	Contributions to Reserve £000		
Corporate					
Insurance Reserve	4,604		1,423	6,027	
Carry Forward Reserve	2,535	-2,428	1,046	1,153	
Capital Reserve	8,027		5,882	13,909	
Other Reserves	-4	-2		-6	
LABGI Reserve	944	-605	452	791	see paragraph 145
Budget Reserve - Agreed 2007	3,849	-3,849		0	
Budget Reserve - Agreed 2009	0		5,931	5,931	
Efficiency savings reserve		-362	1,881	1,519	see paragraph 146
Prudential Borrowing Reserve	1,350	-59	1,350	2,641	
Corporate Total	21,305	-7,305	17,965	31,965	
Total	52,345	-31,259	39,678	60,764	

PROVISIONAL REVENUE OUTTURN 2009/10
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EARMARKED RESERVES & PROVISIONS

Annex 4 - addenda

Provisions	2009/10				Commentary
	Balance at 1 April 2009	Movement		Balance at 31 March 2010	
		Expenditure	Income		
	£000	£000	£000	£000	
Children, Young People & Families					
Youth Offending Service	0	20	0	20	Legal case
Social & Community Services					
Older People Pool Provision	1,304	-563	15	756	Reduction in Continuing Care clients provision as client numbers have now been processed through the system.
S117 Provision	126	-126		0	Section 117 reassessments completed in 2009/10.
Directorate Total	1,430	-689	15	756	
Community Safety & Shared Services					
Fire & Rescue	0	0	225	225	Provision for compensation payments to retained firefighters (see paragraph 149)
Corporate Core					
Provision for Redundancy Costs	0	41	0	41	These redundancies will occur in 2010/11
Corporate					
Insurance Provision	3,635	-3,703	4,746	4,678	
Total	5,065	-4,331	4,986	5,720	

PROVISIONAL REVENUE OUTTURN 2009/10
CABINET 22 June 2010
YEAR END REVENUE BALANCES

Date	Outturn 2009/10		Budget 2009/10
	£m	£m	£m
Provisional outturn 2008/09 net of City Schools	20.187		19.000
City Schools Reorganisation brought forward from 2008/09	1.369		1.369
County Fund Balance		21.556	20.369
Planned Use of Balances		-5.131	-5.131
Less City Schools Reorganisation to be carried forward		-0.775	-0.775
Original forecast outturn position 2009/10		15.650	14.463
Additions			
May-09 Surplus grant repaid in May 2009 in respect of a company liquidation	0.078		
Sep-09 LABGI Grant 2009/10	0.439		
Oct-09 Correction to grant repayment - this is a capital grant	-0.078		
Mar-10 LAA Performance Reward Grant	1.009		
		1.448	0.000
Calls on balances deducted			
Apr-09 Transfer excess over £19.0m at 2008/09 year end to Efficiency Savings Reserve in 2009/10	-1.187		
May-09 Supplementary Estimate for DSG inflation imbalance	-0.215		
Jul-09 Supplementary Estimate for third party legal fees	-0.160		
Jan-10 Supplementary Estimate for cost of defect repair for road	-0.475		
Jan-10 LABGI Grant 2009/10 - Transfer to Reserve	-0.439		
Feb-10 Agency Residential Placements	-0.300		
Feb-10 ICT Overspend	-2.250		
Mar-10 Winter Maintenance	-0.425		
Apr-10 Legal Fees over £0.25m	-0.060		
		-5.511	-2.000
Automatic calls on/returns to balances			
Non-Domestic Rates	-0.115		
Retained fire-fighters pay	-0.211		
Fire-fighters Pension Scheme - ill health retirements	0.044		
External Audit Fee	0.202		
Coroners Service	0.018		
		-0.062	
Additional Strategic Measures		0.649	
		0.649	
Other items			
Misc Employee Expenses	-0.005		
Rates Rebates	0.126		
Consultants Fees	-0.014		
Professional Fees	-0.049		
Subscriptions	-0.009		
Bad Debt Write-offs	-0.002		
Increase in provision for doubtful debts (impairment allowance)	-0.134		
Rate Refunds	0.007		
Fees & Charges Income	0.060		
		-0.020	
Provisional Outturn		12.154	12.463
Total budget requirement		379.170	379.170
Provisional balances as a % of budget requirement		3.21%	3.29%
Consolidated Revenue Balances			
Forecast outturn 2009/10 net of City Schools		15.650	
Year end balances as at 31 March 2010		12.154	
Movement on County Fund Balance		<u>-3.496</u>	