

## **COUNTY COUNCIL REVENUE AND CAPITAL BUDGET MONITOR**

Report of the Finance Director

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### **1. Purpose of the Report**

To inform members of:

- the forecast outturn for Revenue and Capital Budgets in respect of 2002/03, based on monitoring information to 31<sup>st</sup> December 2002.
- other budget monitoring issues and their impact, if any, on future years.

This report will also be considered by the Cabinet at its meeting on 24 March 2003.

### **2. Summary**

- 2.1 As at 31st December 2002 variations from budget have been identified that could result in an underspend of £64,000 (0.01%) against the latest budget of £855.878m.
- 2.2 Services have to date identified potential carry forwards of £600,000 listed below. If all carry forwards were to be approved the net overspend would amount to £536,000. Final decisions on these carry forwards would be considered by Cabinet as the final outturn position for the year is determined.

	£000
Telecommunications Infrastructure	330
Customer Service Centre	150
Carry forwards less than £75,000 in value re: Coroners, Registration & Emergency Planning	120

- 2.3 The principal reasons for the variation in the forecast revenue outturn are listed in Table 1 (Para 1.1), whilst a more detailed analysis is shown in Appendix A.
- 2.4 Table 3 (Para 2.1) analyses by service the forecast capital slippage of £6.114m. Reprofiled spending on a number of planned self financing schemes accounts for £3.100m of this figure. Analysis by type of variance is shown in Table 4 (Para 2.1), whilst a detailed analysis is supplied in Appendix B.

- 2.5 £5.3m was included in the 2002/03 budget as a special contingency to cover a number of areas where potential pressures had been identified. The current estimate of demands on this special provision is as follows:

	£m
Fridge disposal	0.20
Asylum seekers	0.70
Housing benefit	0.40
Out County Placements	1.70
Performance Fund	0.75
Total to date	3.75

- 2.6 Environment's Fridge disposal costs in 2002/03 are estimated to be £1.0m and the Government has now confirmed that special grant of £790,000 will be paid to offset these costs, therefore the draw on the special provision will be £0.2m. It is estimated that disposal costs in future years will be £600,000. Specific grant will not be payable in future because the resources have been subsumed within the County's Formula Spending Share.
- 2.7 As at December, the latest approved budget for 2002/03 also contains basic contingency provision of £2.176m, and there remain a number of uncertainties that are likely to generate further claims on the contingency including the impact of the fire pay dispute and fire pay award.

### **3. Conclusion**

- 3.1 There continues to be significant pressure on the revenue budgets of both Adult Care Services (ACS) and Children, Schools and Families (CSF), which these services are working to contain within original budgets.
- 3.2 In 2001/02 CSF Education overspends were carried forward into the 2002/03 financial year, and this could be done again.
- 3.3 If the potential carry forwards referred to in this report are ultimately approved, the projected underspend of £64,000 would change to a projected overspend of £536,000, reducing the underlying level of general balances at 31st March 2003 from £14.14m, forecast in the report on the Statement of Accounts 2002/03, to £13.60m. However, this effect on balances could be mitigated if the special provision is not required in full in 2002/03.

## 1. REVENUE BUDGET VARIANCES

- 1.1 Table 1 below summarises the variances by service using the criteria previously laid down in Financial Regulations 2001.

### Forecast Budget Variances 2002/03

**Table 1**

	<b>Overspends</b>	<b>Planned Under-spends</b>	<b>Unplanned Under-spends</b>	<b>Net Variances</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>	<b>£000</b>
Adult Care Services	435	(250)		185
Children, Schools & Families	1,152		(289)	863
Community Information	160	(220)		(60)
Corporate Services	14	(429)		(415)
Environment	100	(700)		(600)
Fire & Rescue	137	(10)		127
Trading Standards		(30)		(30)
Coroners		(50)		(50)
Emergency Planning		(10)		(10)
Registration		(30)		(30)
Precepts			(44)	(44)
<b>Totals at 31/3/03</b>	<b>1,998</b>	<b>(1,729)</b>	<b>(333)</b>	<b>(64)</b>

- 1.2 The following table shows those variances of £75,000 or more against the latest budget. Detailed explanations for these variances are listed in sections 1.3 to 1.6.

**Table 2**

<b>Service</b>	<b>Description</b>	<b>Para ref.</b>	<b>Forecast Over/ Underspend) £000</b>
<b>ACS</b>	Elderly Residential, Nursing Homes and Extra Care Sheltered Housing	1.3.1	100
	Home Ability / Adaptations	1.3.2	100
	Strategic Centre and Support Services	1.3.3	(100)
	Residential and Day Care Client with MH Problem	1.3.4	150
	MH Staff Budgets	1.3.5	(150)
<b>CSF</b>	Local Services Transport	1.4.1	250
	Childcare Litigation Fees	1.4.2	477
	Maternity Cover	1.4.3	275
	Home to School Transport - Mainstream	1.4.4	150
	Vacancies (various divisions)	1.4.5	(200)
	Post-16 Collaboration	1.4.6	(89)
<b>CID</b>	Libraries Income	1.5.1	160
	Customer Service Centre	1.5.2	(150)
<b>Corporate Services</b>	Telecommunications Infrastructure	1.6.1	(330)
<b>Environment</b>	Waste Disposal	1.7.1	(700)
	Environmental Management	1.7.2	100
<b>All services</b>	Other forecast variances below £75k		(107)
	<b>Forecast Underspend</b>		<b>(64)</b>

### **1.3 ADULT CARE SERVICES (ACS)**

#### **1.3.1 Elderly Residential, Nursing Homes and Extra Care Sheltered Housing - £100,000 or 0.3% overspend**

Based on commitments as at 31<sup>st</sup> December 2002 and allowing for various adjustments including new clients costing more than current clients, this budget is projected to overspend by £100,000 (0.3% on £40.89m) - this is the same as last month's estimated outturn position. By the year-end every effort will have been made to ensure that actual expenditure is in line with the budget, however, there is even more pressure on delayed discharges in the winter months than the rest of the financial year and therefore reducing this projected overspend over the next few months will be extremely difficult. There are three main reasons for this projected overspend

- i) New clients tend to be of a higher dependency than former clients and hence cost more to place.
- ii) Some clients have been moved from residential care to more expensive nursing home care as their needs increase.
- iii) The number of new placements made in the first nine months of 2002/03 has been slightly higher than client turnover.

This is a large and very volatile budget and allowance has had to be made for such issues as new clients formerly funded from preserved rights and residential care allowances not being payable to new clients from 1st April 2002.

#### **1.3.2 Home Ability / Adaptations - £100,000 or 10% overspend**

Expenditure on home ability and adaptations has enabled some clients to stay in their homes longer and has slightly reduced the pressure on the elderly residential and nursing homes budget. The number of clients waiting for special equipment has reduced over the last nine months. If the current rate of expenditure continues throughout the remainder of the year an overspend of £100,000 will occur

#### **1.3.3 Strategic Centre and Support Services - £100,000 underspend or 0.6%**

This is projected to underspend by £100,000 (0.6%) partly as a result of certain posts not being filled or covered by agency staff.

#### **1.3.4 Mental Health (MH) Residential and Day Care - £150,000 overspend**

Based on commitments as at 31<sup>st</sup> December 2002, this budget is projected to overspend by £150,000 since new clients tend to cost more than previous clients. The total net budget for residential and day care is £3.375m.

#### **1.3.5 MH Staffing Budgets - £150,000 underspend**

At the moment there are a number of vacancies within MH locality teams and only some of these posts are being covered by agency staff. The current projected underspend is now £150,000. The total MH pay budget is £4.58m.

## **1.4 CHILDREN, SCHOOLS & FAMILIES (CSF)**

### **1.4.1 Local Services - Transport - £250,000 or 21.4% Overspend**

The budget funds the transport of Looked After Children, Children with a Disability and young people supported under Section 17 of the Children's Act 1989.

The main reasons for overspending are that the budget reflects the increase in numbers of Looked After Children. In addition, there is evidence of increases in the anticipated number of journeys per child, greater use of taxi firms being necessary and the increased unit costs of taxi contractors as a result of new licensing laws.

Management action to address the overspend problem includes the reviewing of all longer term transport arrangements, establishing more secure processes for obtaining estimates of costs for each new journey, and reviewing transport options other than via taxi.

The forecast outturn assumes that these management actions will have an impact in limiting the overspend.

### **1.4.2 Childcare Litigation Legal Fees - £477,000 or 55.1% Overspend**

The forecast overspend of £477,000 reflects the increased costs of child care litigation due to the volumes of work involved.

### **1.4.3 Maternity Cover - £275,000 or 41.3% Overspend**

The overspend reflects the current projection based upon the level of maternity cover so far this year. There is no scope for management action. The base budget for 2003/4 has been increased by £191,000 in the light of longer-term trend data.

### **1.4.4 Home to School Transport - Mainstream - £150,000 or 2% overspend**

The overspend is based upon the pattern of transport from September 2002 and this is a consequence of the need to transport more children by taxi/minibus routes. Some journeys are for denominational schools, some in areas such as Lea Valley where there is a shortage of places and some relate to Consortium transport.

### **1.4.5 Vacancies (various divisions) - £200,000 unplanned underspend**

There remains pressure to recruit professional staff across the service. Our current forecasts are that despite the recruitment initiatives we are pursuing and the high costs of deploying agency staff, we will underspend across all staffing budgets, although the figure is a relatively small proportion of non-schools staffing budgets.

### **1.4.6 Post-16 Collaboration - £89,000 or 17.1% unplanned underspend**

The authority provides financial support to individual schools to enable sixth forms to operate on a collaborative basis. We anticipate that a small number of schools may not comply with the requirements for financial support.

## **1.5 COMMUNITY INFORMATION**

### **1.5.1 Libraries Income - £160,000 overspend or 10.2%**

As previously reported, there is a projected shortfall of £160,000 against income targets, due to the trend of increasing numbers of video loans having reversed, and reduced income from fines and reservations resulting from a combination of declining borrowings and the introduction of automated loan-renewal methods. The impact in future years of the income shortfall has been reflected in the 2003/04 budget.

### **1.5.2 Customer Service Centre - £150,000 underspend**

The underspend is caused by a mix of call volume and call duration. Community Information has been carrying forward underspend from year to year in order to smooth the impact of charges to services over the 5 year life of the contract, and will apply to carry forward to 2003/04 any underspend at the year end. This will be needed to fund the technical upgrade required to allow the Customer Service Centre to continue to function as existing software becomes inadequate, particularly with reference to the Children, Schools and Families and Adult Care System, and as the software progressively goes off support. It will help to pay for the costs associated with renewing the contract during 2004.

## **1.6 CORPORATE SERVICES**

### **1.6.1 Telecommunications Infrastructure - £330,000 underspend**

An underspend of £330,000 is now likely because of slippage on the following two projects, and therefore a carry forward will need to be requested to fund these in 2003/04:-

£275,000 to complete the upgrade of local networking. Crucial design and testing work is complete and the upgrade roll-out is underway. In order that this work does not impact on service delivery / front line services, each site programme will not be completed until mid 2003.

£55,000 to improve resilience of the Internet Service. Although the technical design / solution has been drawn up into a requirements specification, the procurement process and acceptance testing will not be completed until mid 2003.

## **1.7 ENVIRONMENT**

### **1.7.1 Waste Disposal**

Monitoring of waste volumes throughout the year have indicated that the rate of growth has been less than originally projected. Latest estimates show that an underspend of £700,000 is predicted for 2002/03.

### **1.7.2 Environmental Management £100,000 overspend**

Extreme weather related problems in the Rural Estate combined with a wet season reducing income at Aldenham Country Park has produced a deterioration in the outlook for the Environmental Management Budget.

## 2. CAPITAL BUDGET

### 2.1 Projected Outturn and Variances

Expenditure for the Capital Budget is estimated to be £6.114m below latest budget at outturn. Analysis of this variance by service is shown in table 3.

**Table 3**

Service	Latest Budget £000	Current Forecast Outturn £000	Projected Variance £000
Children, Schools & Families	53,377	52,892	(485)
Adult Care Services	4,585	2,789	(1,796)
Environment	32,543	31,983	(560)
Community Information	2,185	2,085	(100)
Protection	3,075	875	(2,200)
Corporate Services	3,661	2,688	(973)
Magistrates Courts	375	375	0
<b>Total</b>	<b>99,801</b>	<b>93,687</b>	<b>(6,114)</b>

The variance of £6.114m can be analysed as net slippage of £6,210,000 and overspends of £96,000.

The variance is analysed by service in table 4 below:

**Table 4**

Service	Slippage £000	Overspends £000	Under-spends £000	Total Projected Variance £000
Children, Schools & Families	(485)			(485)
Adult Care Services	(1,892)	96		(1,796)
Environment	(560)	0		(560)
Community Information	(100)			(100)
Protection	(2,200)			(2,200)
Corporate Services	(973)	0	0	(973)
Magistrates Courts	0			0
<b>Total</b>	<b>(6,210)</b>	<b>96</b>	<b>0</b>	<b>(6,114)</b>

**Note:** - Of the total slippage shown in Table 4, £3.100m relates to the reprofiling of spend on a number of proposed self-financing schemes.

Table 5 shows those projects with material variances.

**Table 5**

<b>Service</b>	<b>Description</b>	<b>Para. Ref.</b>	<b>Forecast slippage £000</b>
<b>Children, Schools &amp; Families</b>	2002/03 St Albans Basic Need Schemes	2.2.1	(440)
	2001/02 Harpenden Basic Need Schemes	2.2.2	450
	2002/03 Major Schemes - Sheredes	2.2.3	150
	2002/03 Major Schemes - Round Diamond	2.2.4	(1,230)
	2002/03 Major Schemes - Care Standards Act	2.2.5	(100)
	2001/2002 Major Schemes - Bowmansgreen	2.2.6	450
	1999/00 Major Schemes - Francis Combe	2.2.7	(150)
	2002/03 Annual Provisions	2.2.8	500
	Other Variances of less than £50k		(115)
<b>Adult Care Services</b>	Countywide Learning Disability hostels	2.3.1	(852)
	Dacorum Project	2.3.2	(900)
	Disability Discrimination Act works	2.3.3	(100)
	Oracle Project	2.3.4	96
	Other schemes		(40)
<b>Environment</b>	Household Waste Recycling Centre	2.4.1	(560)
<b>Community Information</b>	Adaptation of Buildings & Facilities	2.5.1	(20)
	Public PC Enhancement	2.5.2	(50)
	Annual Provisions CI Automation	2.5.3	(30)
<b>Protection</b>	Watford & St Albans Fire Stations	2.6.1	(2,200)
<b>Corporate Services</b>	Financial Systems Review	2.7.1	(786)
	Windows 2000	2.7.2	(45)
	Call Centre & Web Site	2.7.3	(112)
	Essex Road Development	2.7.4	(30)
	<b>Total Forecast Variance</b>		<b>(6,114)</b>

## **2.2 Children, Schools & Families**

### **2.2.1 2002/03 Basic Need Schemes -Slippage £440,000**

Discussions are continuing to take place with all the secondary headteachers in St Albans to establish how and where to provide the additional accommodation, which has delayed the start of these schemes. A recommendation will be brought forward for member consideration in due course.

### **2.2.2 2001/02 Harpenden Basic Need Schemes- Expenditure brought forward £450,000**

Schemes have been designed at both Sir John Lawes and Roundwood Park schools and the projects are now complete. Slippage on the 2002/03 St Albans Basic Need schemes offered the opportunity to bring forward expenditure on the Harpenden schemes to enable both Harpenden schools to admit 180 pupils to year 7 from this Sept (2002). Ring-fenced Basic Need funding must be used for Basic Need schemes alone and total expenditure in 2002/03 will be within the amount approved for Basic Need in the 2002/03 programme.

### **2.2.3 2002/03 Major Schemes Sheredes – Expenditure brought forward £150,000**

The scheme at Sheredes is a fairly small major works (£172,000 and approximately 7 weeks on site only) to convert a former lecture theatre into two teaching spaces and has been designed and is ready to go out to tender (no planning permission is needed). The cost is likely to rise if we wait until next financial year before the work is completed when there would also be pressure on pupil numbers.

If completed this year, the scheme is expected to be carried out within budget and any expenditure brought forward into the current year will be met from slippage in other areas of the CSF capital programme.

### **2.2.4 2002/03 Major Schemes Round Diamond – slippage £1,230,000**

Work is being carried out later than originally planned following delays earlier in the life of the scheme around finalising the detailed budgets and funding sources of this part self-financed scheme. Under the contemporaneous contract for the Round Diamond scheme all expenditure forecast to occur in 2002/03 (£2,340,000) can now be financed from receipts. The £1,230,000 of borrowing approvals in the capital programme for 2002/03 will not be required until the 2003/04 financial year.

### **2.2.5 2002/03 Major Schemes Care Standards Act – slippage £100,000**

There have been delays in putting the programme together but this has now been finalised subject to final member approval.

### **2.2.6 2001/02 Major Schemes Bowmansgreen – expenditure brought forward £450,000**

The Bowmansgreen scheme was brought forward because of the expected development of the former Napsbury Hospital site for housing. The school will increase from an intake of 51 per year to 60 (2FE) when the houses are built (using Section 106 funding from the developer) and it was necessary to carry out these improvement works to replace the five mobile classrooms ahead of the expansion works. This expenditure will be covered by associated developer's contributions that were originally anticipated in 2002/03. These contributions may now be received early in the new financial year.

### **2.2.7 1999/00 Major Schemes Francis Combe – slippage £150,000**

Delays early on in the life of this £4 million scheme, which is now on site, mean that a sum of around £150,000 will not be required until 2003/04, to cover any final items arising after the main construction has been completed.

### **2.2.8 2002/03 Annual Provisions for Structural Repairs and Maintenance – expenditure brought forward £500,000**

It is estimated that £500,000 of expenditure in 2002/03 on structural repairs and maintenance will take place in advance of the original budgeted cash flow.

## **2.3 ADULT CARE SERVICES**

### **2.3.1 Countywide Learning Disability hostel programme - slippage £852,000**

Changes to the national minimum standards guidelines has resulted in it taking longer to finalise scheme details. The strategy to reprovide hostel places is to work closely with housing providers and this has resulted in alternative and additional funding being available. As a consequence, capital expenditure has not been incurred as soon as was first estimated.

Due to the complex partnerships of these schemes, delays and general slippage on external schemes, for example, Sir John Newsome (Welwyn Garden City) and Chilwell Gardens (South Oxhey) has occurred.

### **2.3.2 Dacorum Project – reprofiled spend £900,000**

This project involves various accommodation moves in the Dacorum area including sharing accommodation with health and the reprovision of a day centre. There have been delays in finalising partnership agreements, however, these have now been resolved and a final business case will be presented to cabinet for approval in due course. Once approved, the self-financing project could start on site after a six-month design lead in time.

### **2.3.3 Disability Discrimination Act works - slippage £100,000**

Estimated slippage of £100,000 will occur on the capital programme provision of £300,000. The schemes due for completion in 2002/03 will now be completed in the first few months of 2003/04 with the Geddings scheme amounting to £20,000 being completed in the summer of 2003 when the day centre is closed.

### **2.3.4 Oracle Project - overspend £96,000**

The £1.248m provision is projected to overspend by £96,000 and this will be funded from revenue contributions (from both ACS and CSF).

## **ENVIRONMENT**

### **2.4.1 Household Waste Recycling Centre - slippage £560,000**

The contract for the Household Waste Recycling Centre has not been let due to unforeseen difficulties that have increased the cost above the budget currently available. Consideration is currently being given to how best to proceed with the project in the next financial year.

## **2.5 COMMUNITY INFORMATION**

### **2.5.1 Disability Discrimination Act Adaptation of Buildings & Facilities – £20,000 slippage**

Slippage of £20,000 is expected in this budget. It is expected that the lift at Harpenden Library will not be installed until the next financial year, as there are problems arriving at a satisfactory solution with the fire exits, and installation of automatic doors at St. Albans Library will be held up as there is likely to be a delay in obtaining the landlord's consent.

### **2.5.2 Public PC Enhancement - £50,000 slippage**

There is expected to be slippage of £50,000 on this budget. This is due to a combination of Community Information's IT staff devoting time to the large People's Network grant-aided project (where the grant must all be spent before 31 March) and delays in completion of the building work necessary at some libraries in order to accommodate a greater number of PCs.

### **2.5.3 Annual Provisions CI Automation - £30,000 slippage**

It is expected that expenditure on this budget will slip by £30,000. This is due to a combination of IT staff devoting time to the People's Network Project and a certain element of the planned use of the annual provisions budget being superseded by the greater opportunities afforded by the People's Network Project funding. Although it has been possible to schedule in an element of lower priority work that the annual provisions budget could not otherwise have funded, work will not be completed fully by the end of the financial year.

## **2.6 PROTECTION - Reprofiled spend - £2,200,000**

### **2.6.1 The self-financing schemes at Watford and St Albans are now expected to begin in 2003/04.**

## **CORPORATE SERVICES**

### **2.7.1 Financial Systems Review – slippage £786,000**

As reported in the latest capital programme Business Case Evaluation, the project team for the Financial / HR Systems review was established in October, rather than in April (as was planned when the 2002/03 Capital Programme was prepared). This has fitted with the “try before you buy” approach, used whereby potential suppliers have over the summer demonstrated how they would handle a series of detailed scenarios, providing information to enable the six potential providers to be further shortlisted to three. The project team has now prepared a detailed specification for the financial system and is in the process of completing a similar specification for HR.

Since the Business Case Evaluation was prepared there has been some further slippage as it has been decided to use some backfill resource in 2003/04 rather than the current year. Also, the bulk of training for the new system is expected to take place in April rather than March; and the work to upgrade the network for existing users will also now take place in the new financial year. In total slippage of £786,000 is expected against the budget.

### **2.7.2 Windows 2000 - £45,000 slippage**

Effort this year has been applied in ensuring a robust design of both upgraded local network and the Windows 2000 environment, to ensure more stable and cost effective infrastructure, and to facilitate the future migration from one to the other. Progress on this project is therefore closely related to work on the upgrade of local networking (Para. 1.6.1 refers). It is intended that £45,000 will be carried forward into 2003/04 to complete the Windows 2000 server architecture pilot.

### **2.7.3 Call Centre & Web Site - £112,000 slippage**

The capital budget for the Customer Service Centre includes provision for relocation costs and server room alterations, to be spent over the whole life of the contract. Of the balance of £66,000 brought forward into 2002/03, £6,000 will be required this year, leaving £60,000 that will be carried forward into 2003/04. In addition, £52,000 was brought forward into 2002/03, earmarked for Systems Integration. This budget is to be used to support the “technology refresh” that cannot commence until the conclusion of the CSF Oracle CRM based technology development. It will therefore need to be carried forward into 2003/04.

### **2.7.4 Essex Road Development – slippage £30,000**

Slippage of £30,000 is forecast to occur on the Essex Road development project. This is due to the original delays in starting this scheme with Broxbourne Borough council.

### 3. REQUESTS FOR VIREMENTS

3.1 This meeting of the Cabinet is asked to consider the following requests for carryforwards and virements and technical adjustments over £75,000.

(i) That the following virement over £75,000 within services be approved/  
not approved:

(a) Service: CS  
To: CI  
Amount: £120,000  
Reason: Staff were transferred from Corporate Information Systems to Corporate ICT Infrastructure during 2001/02, and this further budget adjustment reflects operational experience of the cost of running the two departments. It is intended that a corresponding permanent budget adjustment will be made in 2003/04.

**APPENDIX A**

<b>COUNTY SUMMARY REVENUE BUDGET MONITOR AS AT 31ST DECEMBER, 2002</b>							
(all figures in £'000)							
<b>SERVICE</b>	<b>Original Budget</b>	<b>Carry Forward from 2000/2001</b>	<b>Approved Virements &amp; Technical Adjustments</b>	<b>Latest Approved Budget</b>	<b>Projected Spend at Year End</b>	<b>Projected Variance</b>	<b>Carry Forwards 2002/03 Requested</b>
Adult Care Services	154,682	0	(529)	154,153	154,338	185	
Children, Schools & Families	708,573	0	955	709,528	710,391	863	
Community Information	20,622	280	459	21,361	21,301	(60)	150
Corporate Services	12,411	559	274	13,244	12,829	(415)	330
Environment	84,986	110	337	85,433	84,833	(600)	
<b>Protection</b>							
Fire	34,769	0	(5)	34,764	34,891	127	
Trading Standards	2,205	79	56	2,340	2,310	(30)	30
Coroners	740	51	0	791	741	(50)	50
Registration	709	25	3	737	707	(30)	30
Emergency Planning	267	68	1	336	326	(10)	10
<b>Protection Total</b>	<b>38,690</b>	<b>223</b>	<b>55</b>	<b>38,968</b>	<b>38,975</b>	<b>7</b>	<b>120</b>
Magistrates Courts (net)	3,009	22	0	3,031	3,031	0	
Contingency	2,348	816	(988)	2,176	2,176	0	
Special Provision	5,300		(200)	5,100	5,100	0	
Precepts	7,324			7,324	7,280	(44)	
Central Services	16,538		(363)	16,175	16,175	0	
Capital Charges non operational assets	10,403			10,403	10,403	0	
Unapportioned Central Overheads	2,380			2,380	2,380	0	
Asset Management Revenue Account	(210,098)		0	(210,098)	(210,098)	0	
<b>NET REVENUE BUDGET</b>	<b>857,168</b>	<b>2,010</b>		<b>859,178</b>	<b>859,114</b>	<b>(64)</b>	<b>600</b>
Funded from Capital Resources	(3,300)			(3,300)	(3,300)	0	
<b>COUNTY FUND TOTAL</b>	<b>853,868</b>	<b>2,010</b>	<b>0</b>	<b>855,878</b>	<b>855,814</b>	<b>(64)</b>	<b>600</b>

CAPITAL BUDGET MONITOR AS AT 31 DECEMBER 2002						
SERVICE	Original Budget	Adjustments & Virements (approved & requested)	Previous Year Slippage	Latest Budget	Projected Spend at Year End	Projected Year End Variance *
	2002/03	2002/03	2002/03	2002/03	2002/03	2002/03
	£000	£000	£000	£000	£000	£000
<b>CHILDREN, SCHOOLS &amp; FAMILIES</b>						
County Funded	6,875		887	7,762	6,847	(915)
Externally Funded	25,334	(326)	3,807	28,815	28,825	10
Self Financing	9,417	218	(328)	9,307	9,307	0
Annual Provisions	8,212		(719)	7,493	7,913	420
<b>Total Children, Schools &amp; Families</b>	<b>49,838</b>	<b>(108)</b>	<b>3,647</b>	<b>53,377</b>	<b>52,892</b>	<b>(485)</b>
<b>ADULT CARE SERVICES</b>						
County Funded	869		805	1,674	682	(992)
Externally Funded	640	130	478	1,248	1,344	96
Self Financing	1,000			1,000	100	(900)
Annual Provisions	659		4	663	663	
<b>Total Adult Care Services</b>	<b>3,168</b>	<b>130</b>	<b>1,287</b>	<b>4,585</b>	<b>2,789</b>	<b>(1,796)</b>
<b>Environment</b>						
County Funded	4,634	150	641	5,425	4,865	(560)
Externally Funded	23,536	2,001		25,537	25,537	0
Self Financing		291		291	291	0
Annual Provisions	1,290			1,290	1,290	0
<b>Total Environment</b>	<b>29,460</b>	<b>2,442</b>	<b>641</b>	<b>32,543</b>	<b>31,983</b>	<b>(560)</b>
<b>Community Information</b>						
County Funded	400		480	880	810	(70)
Externally Funded		702		702	702	0
Annual Provisions	239	46	318	603	573	(30)
<b>Total Community Information</b>	<b>639</b>	<b>748</b>	<b>798</b>	<b>2,185</b>	<b>2,085</b>	<b>(100)</b>
<b>Protection</b>						
County Funded	534		32	566	566	
Externally Funded						
Self Financing	2,200			2,200	0	(2,200)
Annual Provisions	263		46	309	309	
<b>Total Protection</b>	<b>2,997</b>		<b>78</b>	<b>3,075</b>	<b>875</b>	<b>(2,200)</b>
<b>Corporate Services</b>						
County Funded	2,050		429	2,479	1,506	(973)
Self Financing						
Annual Provisions	1,075	(150)	257	1,182	1,182	0
<b>Total Corporate Services</b>	<b>3,125</b>	<b>(150)</b>	<b>686</b>	<b>3,661</b>	<b>2,688</b>	<b>(973)</b>
<b>Magistrates Courts</b>						
Externally Funded		375		375	375	
<b>Total</b>	<b>89,227</b>	<b>3,437</b>	<b>7,137</b>	<b>99,801</b>	<b>93,687</b>	<b>(6,114)</b>

\* underspends shown in brackets