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|-----------------------------------------------------------------------------------|----------------------------------|
| Committee: | Date: |
| Open Spaces and City Gardens Committee | 2 February 2015 |
| Subject: CONSOLIDATED REVENUE AND CAPITAL BUDGETS – 2014/15 AND 2015/16 | |
| Report of: The Chamberlain The Director of Open Spaces | Public For Information |

Summary

This report is the annual submission of the consolidated revenue and capital budgets overseen by your Committee. In particular, it updates the Committee on the latest approved revenue budget for 2014/15 and the proposed revenue budget for 2015/16, as approved by the relevant Open Spaces Committees. Details of the draft capital and supplementary revenue budgets are also provided.

| Summary of Table 1 (All Committees) | Latest Approved Budget | Original Budget | Movement |
|----------------------------------------|------------------------------|--------------------|------------|
| | 2014/15 £000 | 2015/16 £000 | £000 |
| Expenditure | 20,914 | 21,279 | 365 |
| Income | (6,070) | (5,719) | 351 |
| Support Services | 2,588 | 2,559 | (29) |
| Total Net Expenditure | 17,432 | 18,119 | 687 |

| Summary of Table 1 (By Committee) | Latest Approved Budget 2014/15 £000 | Original Budget 2015/16 £000 | Movement £000 |
|------------------------------------------------------------------|-------------------------------------------------|---------------------------------------|----------------------|
| <u>West Ham Park</u> | | | |
| Expenditure | 1,318 | 1,472 | 154 |
| Income | (511) | (471) | 40 |
| Support Services | 222 | 219 | (3) |
| Total | 1,029 | 1,220 | 191 |
| <u>Epping Forest & Commons</u> | | | |
| Expenditure | 8,114 | 7,988 | (126) |
| Income | (2,489) | (2,144) | 345 |
| Support Services | 1,352 | 1,362 | 10 |
| Total | 6,977 | 7,206 | 229 |
| <u>Hampstead Heath, Queens Park and Highgate Wood</u> | | | |
| Expenditure | 9,165 | 9,397 | 232 |
| Income | (2,707) | (2,744) | (37) |
| Support Services | 1,150 | 1,143 | (7) |
| Total | 7,608 | 7,796 | 188 |

| | | | |
|----------------------------------------------|---------------|---------------|------------|
| <u>Open Spaces & City Gardens</u> | | | |
| Expenditure | 2,317 | 2,422 | 105 |
| Income | (363) | (360) | 3 |
| Support Services and Capital Charges | (136) | (165) | (29) |
| Total | 1,818 | 1,897 | 79 |
| Total Net Expenditure | 17,432 | 18,119 | 687 |

Overall the provisional Original budget for 2015/16 totals £18.119M, an increase of £0.687M compared with the latest approved budget for 2014/15. The overall movement in net expenditure of £0.687M comprises an increase of £365,000 in expenditure, a decrease of £351,000 in income, partially off-set by a £29,000 decrease in Support Services & Capital Charges. The main reasons contributing to this overall increase are

- An increase in salary costs across the Open Spaces due to the filling of posts that have been vacant for part of 2014/15 together with a 2% provision for any potential pay awards.
- An increase in City Surveyor's Repairs and Maintenance Budgets partially offset by a decrease in Open Spaces budgets for minor improvements and grounds maintenance.
- A decrease in Supplies and Services budgets due to the fall out of budgets carried forward to 2014/15 and a reduction in professional fees following the end of the Branching Out Heritage Lottery Project.
- A decrease in transfer to reserves again as a result of the end of the Branching Out Project
- The reduction in income is due to the end of the funding from HLF for Branching out and the one-off contribution towards Gifford Wood in 2014/15.

Recommendations

The Committee is requested to note the latest approved revenue and capital budgets for 2014/15 and the provisional revenue and capital budgets for 2015/16, as approved by the relevant Open Spaces Service Committees.

Main Report

Introduction

1. The City of London Corporation owns and manages almost 11,000 acres of historic and natural Open Spaces for public recreation and enjoyment. This includes Epping Forest, City Commons, Burnham Beeches, Stoke Common, Hampstead Heath, Queens Park, Highgate Wood, and West Ham Park, which are all registered charities and are funded from City's Cash. They are run at no cost to the communities that they serve as they are funded principally by the City, together with donations, sponsorship, grants, and trading income. City Gardens is funded from the City Fund as part of the City Corporation's local authority functions, whilst the Open Spaces Directorate which is funded from City Cash, co-ordinates the management of the department and works in co-operation with other departments on cross service projects and corporate initiatives.
2. This report sets out the proposed revenue budget and capital budgets for 2015/16. The Revenue Budget management arrangements are to:
 - Provide a clear distinction between local risk, central risk, and recharge budgets.
 - Place responsibility for budgetary control on departmental Chief Officers.
 - Apply a cash limit policy to Chief Officers' budgets.
3. The budget has been analysed by the service expenditure and compared with the latest approved budget for the current year.
4. The report also compares the current year's budget with the forecast outturn.

Business Planning Priorities

5. The key Projects for each Open Space for the next three years were included in the Open Spaces Department Business Plan for 2014-2017 which was approved by your Committee in April 2014. These include :-

Epping Forest & Commons:

- Completing of the Highams Park Dam strengthening works, and associated consultation with local residents and park users during disruption.

- Continuation of the Grazing Expansion Plan, including completion of construction of new overwintering infrastructure at Great Gregories.
- Detailed planning of savings, efficiencies and enhanced income as laid out in the CoL Service Based Review, with foundation work on known constraints, including drafting of a Various Powers Act.
- Develop the Kenley Revival Project and submit detailed proposals for a stage 2 Heritage Lottery fund bid.
- Develop and deliver the new structure at City Commons and integrate management with Burnham Beeches and Stoke Common under a single Superintendent.
- Expansion of grazing at Burnham Beeches. Installation of hard and invisible fencing (*timings dependent upon trials of new equipment.*)

Open Spaces & City Gardens:

- Identify budget savings as agreed with the Chamberlain as part of the corporate Service Based Review process.
- Review management arrangements for City churchyards.
- Review the City of London Open Space Strategy.

West Ham Park:

- Identify budget savings as agreed with the Chamberlain as part of the Corporate Service Based Review process.
- Assess the performance and viability of the Nursery Business.
- Assess the feasibility of providing a café in West Ham Park.

Hampstead Heath, Queens Park and Highgate Wood:

- Continue to support the Hampstead Heath Ponds project.
- Deliver savings across the division as part of the Service Based Reviews
- To increase income by improving facilities at the Highgate Wood and Queens Park Cafeterias
- To begin the Roman Kiln Project at Highgate Wood

Proposed Revenue Budget for 2015/16

6. The proposed Revenue Budget for 2015/16 is shown in Table 1 below analysed between:
 - Local Risk Budgets – these are budgets deemed to be largely within the Chief Officer’s control.

- Central Risk Budgets – these are budgets comprising specific items where a Chief Officer manages the underlying service, but where the eventual financial outturn can be strongly influenced by external factors outside of his/her control or are budgets of a corporate nature (e.g. interest on balances and rent incomes from investment properties).
 - Support Services and Capital Charges – these cover budgets for services provided by one activity to another. The control of these costs is exercised at the point where the expenditure or income first arises as local or central risk. Further analysis can be found in Appendix 2.
7. The provisional 2015/16 budgets, under the control of the Director of Open Spaces being presented to your Committee, have been prepared in accordance with guidelines agreed by the Policy & Resources and Finance Committees. These include continuing the implementation of the required budget reductions across both local and central risks, as well as the proper control of transfers of non-staffing budgets to staffing budgets. An allowance towards any potential pay and price of 2% has been given for 2015/16. In addition the following savings have been made as part of the Service Based Review (SBR):-
- Burnham Beeches, Stoke Common and City Commons £72,000 through small staffing restructures, changes to staff working hours, reductions in overtime, reduced use of consultants and more efficient use of fleet. In 2015/16 £27,000 will be offered as a saving with the balance, £45,000, being deferred so that the Director can utilise this money to fund consultancy to support future savings in fleet management and staff restructures in 2015/16.
 - West Ham Park a £2,000 increase in income.
 - Hampstead Heath, Queen's Park and Highgate Wood savings of £20,000 through staff restructures which have already been carried out and £60,00 increases in fees and charges, including new income from Weddings and Civil ceremonies.
 - In addition savings of £489,000 (£252,000 Hampstead Heath and £237,000 Epping Forest) will be made through the ending of the City Bridge Trust grant for educational and volunteering activities. As part of the SBR the educational activities of the department were judged to be suitable for funding from the Bridge House Estates charitable funds to support these activities. An application will be made to the City Bridge Trust, before the start of the financial year to access this funding.

The budget has been prepared within the resources allocated to the Director. Within these budgets it has been assumed that an application for long term grant funding at the same level as the original CBT funding application for 2014/15 will be successful. However, the results of any application will not be known until early in 2015.

| TABLE 1 OPEN SPACES SUMMARY – ALL FUNDS | | | | | | |
|-------------------------------------------------------------------------------------------|-----------------------|----------------------------|--------------------------------------------|-------------------------------------|-----------------------------------------------|---------------------|
| Analysis of Service Expenditure | Local or Central Risk | Actual 2013-14 £'000 | Latest Approved Budget 2014-15 £'000 | Original Budget 2015-16 £'000 | Movement 2014-15 to 2015-16 £'000 | Paragraph Reference |
| EXPENDITURE | | | | | | |
| Employees | L | 11,848 | 11,889 | 12,224 | 335 | 12 |
| Premises Related Expenses | L | 1,940 | 1,829 | 1,623 | (206) | 13 |
| Premises Related Expenses | C | 6 | 0 | 0 | 0 | |
| R & M (City Surveyor's Local Risk) | L | 2,839 | 3,579 | 4,258 | 679 | 10 |
| Transport Related Expenses | L | 596 | 602 | 576 | (26) | |
| Supplies & Services | L | 2,183 | 2,071 | 1,882 | (189) | 14 |
| Third Party Payments | L | 61 | 92 | 78 | (14) | |
| Transfer to Reserve – City Bridge Trust | L | 71 | 0 | 0 | 0 | |
| Transfer to Reserve - Nursery | C | 0 | 8 | 19 | 11 | |
| Transfer to Reserve | L | 142 | 168 | 74 | (94) | 15 |
| Transfer to Reserve – Capital Expenditure | C | 1,858 | 0 | 0 | 0 | |
| Capital Charges - Depreciation | C | 459 | 676 | 545 | (131) | 16 |
| Total Expenditure | | 22,003 | 20,914 | 21,279 | 365 | |
| INCOME | | | | | | |
| Government Grants | L | (542) | (446) | (446) | 0 | |
| Other Grants, Reimbursements and Contributions – Section 106/Rechargeable Works, HLF, CBT | L | (221) | (891) | (614) | 277 | 17 |
| Other Grants, Reimbursements and Contributions – CBT & Capital | C | (2,308) | 0 | 0 | 0 | |
| Customer, Client Receipts | L | (3,060) | (2,827) | (2,901) | (74) | 18 |
| Customer Client Receipts | C | (2) | 0 | 0 | 0 | |
| Recharges to Capital Projects | L | (40) | (40) | (40) | 0 | |
| Investment Income | L | (1) | 0 | 0 | 0 | |
| Investment Income | C | (1,207) | (1,200) | (1,183) | 17 | |
| Transfer from Reserves - City Bridge Trust & Section 106 | L | (888) | 0 | 0 | 0 | |
| Transfer from Reserve – Capital & Nursery | C | (515) | (666) | (535) | 131 | 19 |
| Total Income | | (8,784) | (6,070) | (5,719) | 351 | |
| TOTAL EXPENDITURE/ (INCOME) BEFORE SUPPORT SERVICES | | 13,219 | 14,844 | 15,560 | 716 | |
| SUPPORT SERVICES AND CAPITAL CHARGES | | | | | | |
| Central Support & Capital Charges | | 3,050 | 2,953 | 2,929 | (24) | |
| Recharges Across Funds | | (118) | (106) | (111) | (5) | |
| Recharges to Finance Committee (Corporate & Democratic Core) | | (259) | (259) | (259) | 0 | |
| Total Support Services & Capital Charges | | 2,673 | 2,588 | 2,559 | (29) | |
| TOTAL NET EXPENDITURE/(INCOME) | | 15,892 | 17,432 | 18,119 | 687 | |

8. Income and favourable variances are presented in brackets. An analysis of this Revenue Expenditure by Service Managed is provided in Appendix 1. Only significant variances (generally those greater than £50,000) have been commented on.
9. Overall there is an increase of £0.687M in the overall budget between the 2014/15 latest approved budget and the 2015/16 original budget. The variances which make up this increase are detailed below and were reported to the appropriate spending committee.
10. The 2014/15 Latest Approved Budget reflects the re-allocation of the full programme to reflect the expenditure that is anticipated will be incurred in the year.

The main reason for the £679,000 increase in the City Surveyor's Local Risk is due to a Budget movement of £672,000 for Repairs and Maintenance which relates to the phasing and level of new bids within the Additional Works Programme.

The 2015/16 Additional Works Programme is based on the bids detailed in the reports to spending Committees in April/May 2014. The final sum which was endorsed by the Corporate Asset Sub Committee in June 2014 totalled £2.311m. The anticipated balance of remaining Additional Works Programme schemes of £1.313m has also been incorporated.

The basis on which costs are charged under the Building Repairs and Maintenance contract is being reviewed. The present costs, which are based on a square footage basis, are to be replaced by costs relating to the individual assets of each property. The outcome of the review is likely to result in variations to the budgets that have been submitted for 2014/15 and 2015/16. The City Surveyor will report separately on any significant changes.

A decision on the funding of the programme will be made by the Resource Allocation Sub Committee. It may therefore be necessary to adjust the budgets to reflect the Resource Allocation Sub Committee's decision.

The City Surveyor's Local Risk repairs and Maintenance budgets (including Cleaning) for the 2014/15 Latest Approved and the 2015/16 Original Budgets can be found at Table 2.

| TABLE 2 - CITY SURVEYOR LOCAL RISK | Latest Approved Budget 2014/15 £'000 | Original Budget 2015/16 £'000 |
|-----------------------------------------------------------------|-------------------------------------------------------------|--------------------------------------------------|
| Repairs and Maintenance | | |
| Additional Works Programme | | |
| West Ham Park | 119 | 301 |
| Bunhill Fields | 103 | 141 |
| City Gardens | 34 | 98 |
| Burnham Beeches | 51 | 89 |
| Epping Forest | 796 | 942 |
| City Commons | 216 | 241 |
| Hampstead Heath | 1,403 | 1,584 |
| Queens Park | 66 | 149 |
| Highgate Wood | 111 | 79 |
| | 2,899 | 3,624 |
| Planned & Reactive Works (Breakdown & Servicing) | | |
| West Ham Park | 34 | 34 |
| Bunhill Fields | 31 | 22 |
| Nursery | 5 | 5 |
| City Gardens | 13 | 13 |
| Open Spaces Directorate | 1 | 1 |
| Burnham Beeches | 3 | 3 |
| Epping Forest | 204 | 197 |
| City Commons | 31 | 31 |
| Hampstead Heath | 238 | 201 |
| Queens Park | 14 | 14 |
| Highgate Wood | 19 | 19 |
| | 593 | 540 |
| Cleaning | | |
| West Ham Park | 2 | 2 |
| Burnham Beeches | 2 | 3 |
| City Commons | 11 | 11 |
| Epping | 57 | 62 |
| Hampstead Heath | 15 | 16 |
| | 87 | 94 |
| Total City Surveyor | 3,579 | 4,258 |

11. Analysis of the movement in manpower and related staff costs are shown in Table 3 below.

| Table 3 - Manpower statement | Latest Approved Budget 2014/15 | | Original Budget 2015/16 | |
|---------------------------------------|-------------------------------------|---------------------------|-------------------------------------|---------------------------|
| | Manpower Full-time Equivalent | Estimated cost £000 | Manpower Full-time equivalent | Estimated cost £000 |
| Directorate | 4.90 | 417 | 4.90 | 425 |
| City Gardens/Bunhill Fields | 32.00 | 1,126 | 32.00 | 1,157 |
| West Ham Park/Nursery | 23.65 | 790 | 22.71 | 786 |
| Epping, Wanstead, Chingford, HLF, CBT | 74.28 | 2,641 | 72.80 | 2,679 |
| Burnham Beeches/Stoke Common | 12.95 | 440 | 13.06 | 448 |
| City Commons | 19.80 | 698 | 19.55 | 743 |
| Hampstead Heath | 131.00 | 5,022 | 131.48 | 5,214 |
| Queens Park | 11.80 | 443 | 11.80 | 451 |
| Highgate Wood | 7.44 | 312 | 7.55 | 321 |
| TOTAL | 317.82 | 11,889 | 315.85 | 12,224 |

12. The increase of £335,000 in Employees Local Risk is mainly due to a number of vacancies across Open Spaces which will be filled in 2015/16 and a provision for a 2.0% pay award, partially offset by reduction in posts at Epping Forest due to the HLF branching Out Project finishing in 2014/15 and at West Ham Park with the ending of the City Bridge Trust funded horticultural apprentice scheme.

13. The £206,000 reduction in Local Risk Premises Related Expenses expenditure is mainly due to reductions in client funded repairs and maintenance work at the Assets Team at Epping, minor improvements at Ashted and grounds maintenance at West Wickham and Hampstead Heath.

14. The decrease in Supplies & Services is mainly due to a reduced requirement for Professional Fees at Epping following the end of the HLF Branching Out Project and the LAB including £30,000 carry forward at Hampstead together with savings on dog handling costs and other minor efficiency savings as part of the SBR.

15. The £94,000 reduction in Transfer to Reserves is due to the ending of the HLF Branching Out Project which required Epping to make a contribution from Local Risk

16. The decrease in Capital Charges relates mainly to the fall-out of a one-off charge of £160,000 to write-out the cost of the model yacht pond work (Epping)

partially off-set by an increase in charges for the anticipated works to Highams Park Lake and the cattle overwintering facilities at Great Gregories Farm.

17. The reduction in other Grants, reimbursements and Contributions is mainly due to the fallout of the HLF funding contribution as the project has come to an end and the fallout of the Gifford Wood grant.
18. The increase in Customer and Client Receipts mainly relates to the increases in fees and charges at Hampstead Heath (see paragraph 7).
19. The decrease in income from transfer from reserves is due to the reduction in capital charges reflected in paragraph 16.

Larger Variances in Services Managed (Appendix 1)

20. The £191,000 increase in West Ham Park is mainly due to an increase of £182,000 in the City Surveyors Additional Works Programme
21. The £209,000 increase in Epping Forest is mainly due to an increase in City Surveyor's Repairs and Maintenance, an increase in employee costs partially off-set by a reduction in non-Government Grant income due to the ending of the HLF Branching Out Project and the Gifford Wood Appeal.
22. The £105,000 increase in Hampstead Heath is mainly due to an increase in City Surveyor's repairs and Maintenance.
23. The £93,000 increase in Queens Park is mainly due to the £83,000 increase in the City Surveyor's Additional Works Programme.

Potential Further Budget Developments

24. The provisional nature of the 2014/15 and 2015/16 revenue budgets recognises that further revisions may be required, including in relation to:
 - budget reductions to capture savings arising from the on-going PP2P reviews.
 - Decisions on funding the Additional Works Programme by the resource Allocation Sub Committee.

Any further revisions will be agreed in consultation with the Director of Open Spaces.

Revenue Budget 2014/15

25. The forecast outturn for the current year is in line with the latest approved budget of £17.432M.

Draft Capital and Supplementary Revenue Budgets

26. The latest estimated costs for the Committee's draft capital and supplementary revenue projects are summarised in the Table below.

| Service Managed | Project | Exp. Pre 01/04/14 £'000 | 2014/15 £'000 | 2015/16 £'000 | 2016/17 £'000 | Later Years £'000 | Total £'000 |
|---------------------------------|------------------------------------|-------------------------------|------------------|------------------|------------------|-------------------------|----------------|
| CITY FUND | | | | | | | |
| Pre-implementation | | | | | | | |
| City Gardens | St Mary at Hill Churchyard S106 | | 10 | | | | 10 |
| Authority to start work granted | | | | | | | |
| City Gardens | St Olave's Churchyard | 5 | 61 | | | | 66 |
| City Gardens | St Botolph Bishopsgate Churchyard | 71 | 13 | | | | 84 |
| TOTAL CITY FUND | | 76 | 84 | 0 | 0 | 0 | 160 |
| CITY'S CASH | | | | | | | |
| Pre-implementation | | | | | | | |
| Epping Forest | Baldwins & Deer Sanctuary Ponds | | 12 | | | | 12 |
| City Commons | Kenley Revival | 12 | 77 | | | | 89 |
| West Ham Park | Refreshment facilities | | 5 | | | | 5 |
| Authority to start work granted | | | | | | | |
| Epping Forest | Branching Out | 4,307 | 297 | | | | 4,604 |
| Epping Forest | Highams Park Lake | 106 | 1,740 | | | | 1,846 |
| Epping Forest | Great Gregories Farm overwintering | 16 | 219 | | | | 235 |
| Hampstead Heath | Hampstead Heath ponds | 1,597 | 2,175 | 8,810 | 2,563 | | 15,145 |
| | | | | | | | 0 |
| TOTAL CITY'S CASH | | 6,038 | 4,525 | 8,810 | 2,563 | 0 | 21,936 |
| TOTAL OPEN SPACES | | 6,114 | 4,609 | 8,810 | 2,563 | 0 | 22,096 |

27. Pre-implementation costs comprise feasibility and option appraisal expenditure which has been approved in accordance with the project procedure, prior to authority to start work. Implementation phases of these items are subject to further approvals via the Corporate Gateway process.

28. Further schemes in the pipeline are a) work to improve drainage and enhance facilities at St Botolph Ball Court, subject to external funding, and b) a capital project relating to the Queen's Park playground

29. Subject to Heritage Lottery Fund approval, implementation phases of the Kenley Revival project are due to begin in 2015/16.

30. At Burnham Beeches, the Reservoirs project and the Pond Embankments scheme have been put on hold and superseded by the project at Baldwin's and Deer Sanctuary Ponds, the implementation phases of which are due to be carried out in 2015/16.
31. The latest Capital and Supplementary Revenue Project budgets will be presented to the Court of Common Council for formal approval in March 2015.

Contact Officer: Mark Jarvis (1221) or Alison Elam (1081)

APPENDIX 1

| Analysis by Service Managed | Actual 2013-14 £'000 | Latest Approved Budget 2014-15 £'000 | Original Budget 2015-16 £'000 | Movement 2014-15 to 2015-16 £'000 | Paragraph(s) Reference |
|----------------------------------------------|----------------------------|--------------------------------------------------|----------------------------------------|-----------------------------------------------|---------------------------|
| CITY CASH | | | | | |
| DIRECTORATE* | 0 | 0 | 0 | 0 | |
| BUNHILL FIELDS | 330 | 285 | 318 | 33 | |
| WEST HAM PARK | 1,040 | 1,029 | 1,220 | 191 | 20 |
| CBT** | 0 | 0 | 0 | 0 | |
| NURSERY*** | 0 | 0 | 0 | 0 | |
| EPHING FOREST | 4,538 | 4,657 | 4,866 | 209 | 21 |
| EPHING FOREST – CBT** | 0 | 0 | 0 | 0 | |
| HLF | 13 | 7 | 0 | (7) | |
| CHINGFORD GOLF COURSE | (22) | (47) | (45) | 2 | |
| WANSTEAD FLATS | 136 | 153 | 154 | 1 | |
| WOODREDON & WARLIES**** | 0 | 0 | 0 | 0 | |
| BURNHAM BEECHES | 648 | 581 | 621 | 40 | |
| STOKE COMMON | 14 | 22 | 22 | 0 | |
| CITY COMMONS | 1,406 | 1,604 | 1,588 | (16) | |
| HAMPSTEAD HEATH | 5,207 | 6,313 | 6,418 | 105 | 22 |
| HAMPSTEAD HEATH – CBT** | 0 | 0 | 0 | 0 | |
| HAMPSTEAD HEATH – STEM & EDUCATION POLICY | 0 | 33 | 49 | 16 | |
| QUEENS PARK | 674 | 703 | 796 | 93 | 23 |
| QUEENS PARK – CBT** | 0 | 0 | 0 | 0 | |
| HIGHGATE WOOD | 522 | 559 | 533 | (26) | |
| HIGHGATE WOOD – CBT** | 0 | 0 | 0 | 0 | |
| TOTAL | 14,506 | 15,899 | 16,540 | 641 | |
| CITY FUND | | | | | |
| CITY GARDENS | 1,255 | 1,378 | 1,420 | 42 | |
| CITY OPEN SPACES (ENV SERVICES) | 131 | 155 | 159 | 4 | |
| TOTAL | 1,386 | 1,533 | 1,579 | 46 | |
| TOTAL (ALL FUNDS) | 15,892 | 17,432 | 18,119 | 687 | |

Reasons for zero budget lines:-

- * The Directorate expenditure is recharged to all the Open Spaces and nets to zero.
- ** City Bridge Trust (CBT) expenditure is funded from Local Risk (Previously Central Risk), it is a restricted fund which nets to zero.
- *** The Nursery is a trading account where any surplus or shortfall go to reserve and nets to zero.
- **** Woodredon and Warlies are fully rechargeable.

APPENDIX 2

| Support Services and Capital Charges to/from Open Spaces Committees. | Actual 2013-14 £'000 | Latest Approved Budget 2014-15 £'000 | Original Budget 2015-16 £'000 | Movement 2014-15 to 2015-16 £'000 | Paragraph Reference |
|----------------------------------------------------------------------|----------------------------|--------------------------------------------------|----------------------------------------|-----------------------------------------------|------------------------|
| <u>Support Services & Capital Charges</u> | | | | | |
| Central Recharges- | | | | | |
| City Surveyor's Employee Recharge | 639 | 619 | 636 | 17 | |
| Admin Buildings | 62 | 64 | 70 | 6 | |
| Insurance | 213 | 212 | 214 | 2 | |
| I.S. Recharges - Chamberlain | 681 | 630 | 600 | (30) | |
| Capital Charges | 10 | 29 | 31 | 2 | |
| Support Services- | | | | | |
| Chamberlain (including CLPS Recharges) | 531 | 464 | 476 | 12 | |
| Comptroller and City Solicitor | 197 | 201 | 192 | (9) | |
| Town Clerk | 327 | 328 | 316 | (12) | |
| City Surveyor | 317 | 332 | 332 | 0 | |
| Other Services* | 73 | 74 | 62 | (12) | |
| Total Support Services | 3,050 | 2,953 | 2,929 | (24) | |
| <u>Recharges Within Fund</u> | | | | | |
| Corporate and Democratic Core | (259) | (259) | (259) | 0 | |
| Total Recharges Within Fund | (259) | (259) | (259) | 0 | |
| <u>Recharges Across Funds</u> | | | | | |
| Directorate Recharges to Cemetery and Crematorium | (119) | (120) | (126) | (6) | |
| Woodredon & Warlies | 1 | 14 | 15 | 1 | |
| Total Recharges Across Funds | (118) | (106) | (111) | (5) | |
| | | | | | |
| Total Support Services | 2,673 | 2,588 | 2,559 | (29) | |

* Various services including central heating, corporate printing, occupational health, union costs, environmental and sustainability section.