



East
Northamptonshire
Council

Finance Sub-Committee 11 September 2013

Budget Monitoring – Quarter 1 2013/14

Purpose of report

To provide an update on the forecast Revenue and Capital positions against the approved budgets for the period ended 30 June 2013.

Attachment(s):

Appendix 1 – Service Expenditure Analysis and Capital Programme

Appendix 2 – New Homes Bonus (NHB) Community Projects funding position

1. Introduction

- 1.1. This report provides an overview of the Council's forecast revenue and capital position against the approved budget 2013/14 to the end of quarter 1, 30 June 2013. It highlights any significant under or overspending and identifies its impact on the year end position.
- 1.2. This report informs Members of high-level variations over £10k, which could potentially have a significant impact on the overall financial position of the Council. Detailed information on less significant variations can be obtained from the budget holders.

2. Overview

2.1. Revenue Overview

- 2.2. The Council approved a total council tax requirement of £11,646,718 for 2013/14 which included parish precepts and a number of technical accounting entries and adjustments. For monitoring purposes, the Finance Sub Committee is focussed on the true income and expenditure of this Council. The original revenue budget for the net cost of services, before such adjustments and items, was £9,947,810.
- 2.3. Since the budget setting in February 2013, the total budget has been revised to £10,164,857. The increase in budget relates to reporting changes and supplementary estimates totalling £217,047 approved during the year, as shown in **Table 1** below:

Table 1

	£
Net cost of services	9,947,810
Net Interest Payable	113,136
Carry forwards from 2012/13 (FSC 26/6/13)	103,911
Revised budget as per Outturn report	10,164,857

2.4. Revenue Update

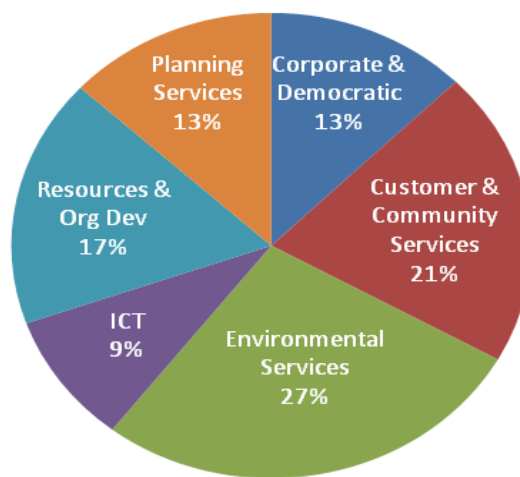
- 2.5. The estimated outturn for the year is an under-spend of £102k.

2.6. **Table 2** below shows the actual expenditure to date against budget, and the estimated out-turn for year with the variance against budget.

	Budget 2013/14	Actual to date	Estimated Outturn	Variance
Corporate & Democratic	£1,343,237	£186,591	£1,264,429	(£78,808)
Customer & Community Services	£2,070,840	£208,079	£2,070,700	(£140)
Environmental Services	£2,744,010	£553,590	£2,750,038	£6,028
ICT	£928,040	£507,652	£915,875	(£12,165)
Resources & Org Dev	£1,763,650	£439,666	£1,740,355	(£23,295)
Planning Services	£1,315,080	£119,038	£1,320,820	£5,740
Total	£10,164,857	£2,014,616	£10,062,217	(£102,640)

2.7. The chart below shows the net service expenditure as a percentage of the Total Estimated Outturn position for 2013/14.

Service Net Expenditure



2.8. **Table 3** below provides a summary of the main savings and overspends of over £10k. A detailed breakdown by Head of Service is shown at **Appendix 1**.

Service area	Saving £	Pressure £	Reason for variance
Corporate & Democratic		10,000	Increase in Welland Contract Costs (<i>Internal Audit and Procurement</i>)
Corporate & Democratic	(90,318)		External borrowing not required (Apr to Sep 2013)
ICT	(10,905)		Savings on systems upgrade
Resources & Org Dev	(46,660)		Rental income from the Rushden Centre
Resources & Org Dev		10,760	Additional pension strain costs
Resources & Org Dev		20,105	Loss of income due to vacant industrial units
Various		4,378	Other Variances less than £5k
Total	(147,883)	45,243	(102,640)

2.9. It is important to note that, without the one-off savings arising from Treasury Management and Rushden Centre income, the Council would be faced with a current overspend position. Officers will continue to identify variances through monthly monitoring of budgets identified as high financial risks, quarterly budget monitoring on all budgets and as a result of the challenge through quarterly performance clinics. Savings identified will be included in the estimated outturn at the end of each quarter.

2.10. Revenue Reserves

- 2.11. When the Council set its budget in February 2013 it included a £251k contribution to reserves. With lower government funding levels expected, recent Government changes to Business Rates Retention and risks surrounding growth forecasts it is important that the Council has sufficient resources to meet future risks. The forecast position for the year as a result of the changes set out above is shown in **Table 4** below:

Reserves	Q1 £k
Contribution to reserves	251
Forecast underspend for the year	102
Revised contribution to reserves 2013/14	353

- 2.12. The forecast underspend in 2013/14 resulting in an additional contribution to reserves during the year, is further evidence that the Council is currently managing within its resources. Future Government funding reductions will put additional pressure on Council's resources over the medium term period and whilst the Council is managing within its resources at present, the forecast funding deficit in future years will need to be addressed to ensure the Council can meet the future financial challenges.
- 2.13. The impact of the latest outturn position on revenue reserves is set out in **Table 5** below:

Revenue Reserves	£k	£k
Revenue Reserves Q4 2012/13		5827
S106 grants unapplied		40
Nene Centre (<i>Net contribution to reserves</i>)		885
Revenue Reserves as at 1 April 2013		6,752
Less:		
Carry Forward Requests	(103)	
Community Projects	(99)	
Committed Grants Unapplied	(90)	(292)
Revised Reserves Position		6,460
Contribution to reserves		353
Forecast revenue reserves (<i>incl. earmarked at 31 March 2014</i>)		6,813

3. Use of New Homes Bonus for Community Projects

- 3.1. When Council approved the budget for 2013/14 in February 2013 it set aside £365k from the New Homes Bonus monies to fund Community Projects. The monies would be targeted at those areas of the district where development had taken place and used to promote economic growth across the district.
- 3.2. **Appendix 2** sets out the current position in relation to the drawdown of monies from the Community Projects Fund.
- 3.3. The balance available for community projects is £577k. The balance available has increased to current levels due to income received in previous financial years being carried forward into the current year. To date only a small proportion of this income has been spent. Plans are underway to distribute "Stream 2" (Community Facilities Fund) over the coming months, as a result of the work being undertaken by the District Regeneration Working Party.
- 3.4. It is unlikely that all this money will be spent by 31st March. The assumption in the budget monitoring position is that a large proportion of these monies will be carried forward to be spent in future financial years.

4. Capital Overview

- 4.1. The Council's Capital Programme 2013/22 of £11.5m was approved by Council on 27 February 2013. A summary of the Capital Programme approved by Council is shown below:

Table 1	2013/14
Capital Programme	
Housing Projects	£400,000
Leisure Projects	£2,709,500
Environment Projects	£45,855
Corporate Systems	£116,200
Property Maintenance	£6,650
Vehicle Replacements	£16,600
Total Approved	£3,294,805
Development Pool	
Housing Projects	
Leisure Projects	£46,500
Environment Projects	£56,410
Corporate Systems	£360,000
Property Maintenance	£25,000
Vehicle Replacements	
Total Development Pool	£487,910
Total Capital Programme	£3,782,715

4.2. Capital Update 2013/14

- 4.3. The table below sets out the position on the medium term capital programme as at the end of quarter one 2013/14:

Table 1	2013/14 Budget	Re-profiled from 2012/13	Re-profiled from 2014/15	Removed Schemes	Dev Pool Additions	Revised Position	Progress from Dev Pool	Proposed Position
Capital Programme								
Housing Projects	£400,000	£18,356				£418,356		£418,356
Leisure Projects	£2,709,500	£291,671				£3,001,171		£3,001,171
Environment Projects	£45,855	£0				£45,855	£200,000	£245,855
Corporate Systems	£116,200	£52,820				£169,020	£225,000	£394,020
Property Maintenance	£6,650	£6,575				£13,225	£25,000	£38,225
Vehicle Replacements	£16,600	£16,600				£33,200		£33,200
Total Approved	£3,294,805	£386,022	£0	£0	£0	£3,680,827	£450,000	£4,130,827
Development Pool								
Housing Projects	£0	£0				£0		£0
Leisure Projects	£46,500	£0				£46,500		£46,500
Environment Projects	£56,410	£0			£200,000	£256,410	(£200,000)	£56,410
Corporate Systems	£360,000	£3,910	£60,000			£423,910	(£225,000)	£198,910
Property Maintenance	£25,000	£0		(£25,000)	£60,000	£60,000	(£25,000)	£35,000
Vehicle Replacements	£0	£0				£0		£0
Total Development Pool	£487,910	£3,910	£60,000	(£25,000)	£260,000	£786,820	(£450,000)	£336,820
Total Capital Programme	£3,782,715	£389,932	£60,000	(£25,000)	£260,000	£4,467,647	£0	£4,467,647

4.4. Capital Expenditure 2013/14

4.5. The table shows that the budget for the Approved Capital Programme has increased from £3.3m to £4.1m as a result of changes within the capital programme, including re-profiling of expenditure from 2012/13 since the budget was set in February 2013 and movements from the Development Pool to the Approved Capital Programme.

4.6. The forecast outturn for 2013/14 is below the budget. The capital programme is currently forecasting an under-spend of £154k. Full details are shown in appendix 1. The majority of the under-spend relates to savings in the procurement of leisure equipment.

5. Leisure Centre Projects Update

5.1. The Nene Centre Roof and Improvement works were completed during August 2013 and the Nene Centre is due to open on 2 September 2013. A post project review will be undertaken during quarters two and three. The budget for the roof replacement and improvement works is £1.9 million and the final cost will not be known until financial statements are finalised in around three months time. An update and final position will be provided at a future meeting. The forecast remains under challenge and scrutiny by officers and Members of the Leisure Contracts Working Group (LCWG).

5.2. The Pemberton Improvement project started work on the build phase during April 2013. The improvement works are progressing well. Any variations to the approved budget will be reported if necessary in a future report.

5.3. The Leisure Equipment project was undertaken during March and April 2013. As a result of a full procurement tender exercise the cost of providing new equipment for the two improved centres was below budget. The project is reporting an under-spend of £150k for 2013/14.

5.4. These projects are being monitored closely. An update on the post project review for the Nene Centre and progress update on Pemberton Improvements works will be communicated in future reports.

6. Asset Management Plan Update

6.1. At the last meeting of the Finance Sub-Committee in June 2013, a report was presented outlining work being undertaken by officers to understand the capital works required, over the 10 year period of the capital programme, to maintain the Council's existing assets.

6.2. The current review is progressing well and officers are currently preparing an asset management plan. The output of this work will be reported to a future Finance Sub-Committee and incorporated into the Council's budget setting process for 2014/15.

7. Demolition of Rushden Recycling Centre

7.1. The current asset sales programme includes the disposal of the Recycling Centre, Rushden. This disposal is progressing well; however, completion of the sale remains subject to planning permission being granted on the site. The process of granting planning permission and completing the sale is unlikely to be within the current financial year. In the interim the Council is incurring National Non Domestic Rates (NNDR) on the buildings located on the site. Should the buildings and site remain in their current condition, NNDR would continue to be payable until the sale is completed.

- 7.2. To seek to prevent paying NNDR on a site not being used by the Council, and as part of this disposal, the Council has assessed options surrounding the existing depot building located on the site.
- 7.3. The options appraisal contained three scenarios:
- Do nothing
 - Remove the roof of the building
 - Demolish the existing building
- 7.4. Following the options appraisal and risk assessment, it is evident that option three provides the Council with a financially viable option which minimises the risks the Council is exposed to.
- 7.5. The costs of demolishing the existing building (currently estimated between £60k and £80k) would be offset by an increase in the capital receipt receivable for the site. The net cost to the Council would be nil.
- 7.6. The initial estimated costs involved to demolish the building would be included in the development pool and be included in the approved capital programme once final costs have been received.
- 7.7. As a result of the demolition of the depot, the Council would no longer be required to pay NNDR on the building. This would save the council around £20k per annum from 2014/15. Depending on the timing of the demolition works being undertaken additional costs may be incurred to disconnect utilities on the site which would offset some of the NNDR savings.
- 7.8. In order to progress the demolition work, it is recommended that FSC agree to vary the capital programme to include this cost of demolition at this stage, which will increase the subsequent Capital receipt receivable in the future.
- 7.9. Dependent on the timing of final costs being received, and subject to the costs being within the capital budget, it is also recommended that delegated approval is given to the Chief Finance Officer in consultation with the Chair of Finance Sub-Committee to progress the scheme into the approved capital programme if required.

8. Capital Funding 2013/14

- 8.1. The latest capital spending position is assumed to be funded from the following funding sources in 2013/14:

	2013/14	Future Years	Total
Approved Capital Programme	£3,976,757	£800,000	£4,776,757
Development Pool	£336,820	£7,411,400	£7,748,220
Total Expenditure	£4,313,577	£8,211,400	£12,524,977
Funded by:			
Capital Reserves	£1,060,000	£0	£1,060,000
Proceeds from Asset Sales	£85,000	£4,885,000	£4,970,000
Government Grant	£171,000	£1,530,000	£1,701,000
Borrowing	£2,997,577	£1,796,400	£4,793,977
Total Funding	£4,313,577	£8,211,400	£12,524,977

- 8.2. The original funding for the capital programme was £3.3m, this increased to £4.1m.

8.3. During 2013/14 capital reserves will be fully depleted. Delayed asset sales will lead to a requirement for short term borrowing to support the capital programme expenditure during 2013/14. The Council is planning to use its surplus cash reserves to finance this borrowing requirement in 2013/14, rather than borrowing externally. There will be an opportunity cost of using surplus cash reserves to finance the capital programme, namely lost investment income on the surplus monies. However, this is considered a better value for money option than borrowing externally at this point in time, and will be kept under review as the interest rate environment changes.

8.4. Progress on the sale of surplus assets is included in a separate report on the agenda.

8.5. Capital Reserves

8.6. The impact on capital reserves is set out below:

Capital Reserves	£k
Capital reserves at 1 April 2013	175
Add:	
<u>Nene Centre Roof Mediation Settlement (<i>Net of legal costs</i>)</u>	<u>885</u>
Revised Reserves Position	1,060
Less:	
<u>Capital Programme Expenditure funded from reserves</u>	<u>(1,060)</u>
Forecast capital reserves at 31 March 2014	0

8.7. The capital reserves are due to be fully depleted during 2013/14.

9. Equality and Diversity Implications

9.1. There are no known equalities issues arising from this report.

10. Legal Implications

10.1. There are no known legal implications arising from this report.

11. Risk Management

11.1. This risks arising from this report are recorded in the Councils Risk Register. The risks are subject to regular review and update.

12. Financial Implications

12.1. This report is of a financial nature and the implications are set out within the report

13. Corporate Outcomes

13.1. This report links to the following Corporate Outcomes:

- Effective Management
- Good Value for Money

14. Recommendations

14.1. It is recommended that the current budget monitoring position be noted.

(Reason – this is an information / monitoring report – no decision required)

14.2. It is recommended that Finance Sub-Committee agree to vary the capital programme by up to £80,000 in the Development Pool for the estimated cost of demolition of the Rushden Centre. This is expected to be funded by an increase in the value of the subsequent Capital receipt receivable in the future.

(Reason – to reduce the risks the Council is exposed to and reduce NNDR payable)

14.3. Subject to confirmation of the actual cost of the demolition of the Rushden Centre being within the overall Capital budget approved it is recommended that delegated approval be given to the Chief Finance Officer in consultation with the Chairman of Finance Sub-Committee to progress the scheme from the Development Pool into the approved capital programme if required.

(Reason – to prevent delays in works being undertaken to reduce risk exposure)

Legal	Power:				
	Other considerations:				
Background Papers:					
Person Originating Report: Kelly Watson, Finance Manager kwatson@east-northamptonshire.gov.uk					
Date: 29 August 2013					
CFO		DMO		CX	

(Committee Report Normal Rev. 22)

Service Expenditure Summary 1st Qtr. 2013/14

	Budget 2013/14	Actual to date	Estimated Outturn	Variance
Corporate & Democratic	£1,343,237	£186,591	£1,264,429	(£78,808)
Customer & Community Services	£2,070,840	£208,079	£2,070,700	(£140)
Environmental Services	£2,744,010	£553,590	£2,750,038	£6,028
ICT	£928,040	£507,652	£915,875	(£12,165)
Resources & Org Dev	£1,763,650	£439,666	£1,740,355	(£23,295)
Planning Services	£1,315,080	£119,038	£1,320,820	£5,740
	£10,164,857	£2,014,616	£10,062,217	(£102,640)

Original Budget	£9,947,810
Treasury Management	£113,136
Carry Forward	£103,911
	£10,164,857

Service Expenditure Analysis 1st Quarter 2013/14

	Budget 2013/14	Budget to date	Actual to date	Estimated Outturn	Latest Variance
Corporate and Democratic					
Finance Management	£343,370	£85,441	£29,314	£344,450	£1,080
Management - CFO	£53,800	£13,458	£0	£51,800	(£2,000)
Treasury Management Banking	£25,000	-£1,624	£590	£25,880	£880
Treasury Management Interest on Balances	£113,136	£28,284	£18,614	£22,818	(£90,318)
Insurance and Risk Management	£69,690	£56	£0	£69,690	£0
Internal Audit	£43,000	£0	-£42,265	£49,000	£6,000
Procurement	£23,000	£0	£0	£27,000	£4,000
External Funding	£54,260	£14,090	£13,248	£52,860	(£1,400)
Non Distributed Costs	£123,370	£18,134	£27,842	£123,370	£0
Corporate Management	£95,000	£0	£17,568	£95,000	£0
ED -Management & Administration	£141,240	£35,343	£34,381	£141,240	£0
Economic Development Growth	£32,000	£8,004	£30,750	£32,000	£0
Rushden Lakes Examination	£0	£0	£11	£0	£0
Rushden Town Centre Partnership	£0	£0	£0	£0	£0
Chief Executives	£216,590	£53,969	£55,012	£218,540	£1,950
Chairman`s Account	£9,781	£6,399	£1,526	£10,781	£1,000
Total	£1,343,237	£261,554	£186,591	£1,264,429	(£78,808)
Head of Customer & Community					
Customer Services	£416,120	£94,756	£105,181	£415,980	(£140)
Receipting	£53,470	£12,524	£13,562	£53,470	£0
Revenues - Empty Properties	£9,870	£2,783	£2,775	£9,860	(£10)
Corporate Post Room Administration	£25,370	£6,192	£6,090	£25,360	(£10)
Customer & Communities Management	£109,880	£22,622	£20,070	£110,060	£180
Media & Communications	£99,400	£21,788	£19,701	£99,400	£0
Nene Valley News	£154,650	£36,354	£31,157	£154,650	£0
Crime & Disorder	£34,970	£9,990	£9,898	£34,970	£0
Community Safety Fund	£10,590	£1,714	£5,299	£10,590	£0
The Pemberton Centre	£70,000	£15,262	£62,539	£70,000	£0
Ditchford Leisure & Amenity	-£2,070	£63	£150	-£2,070	£0
Twywell / Chelveston	£11,000	£10,000	£0	£11,000	£0
Sports Development	£55,840	£12,093	£46,000	£55,840	£0
Temporary Archaeological Store	£2,500	£0	£0	£2,500	£0
Nene Community Centre	£107,580	£27,966	-£183,683	£107,580	£0
Splash Leisure Pool	£263,180	£60,493	£252,160	£263,180	£0
Housing Benefits	-£330,200	£86,502	-£350,280	-£330,250	(£50)
Fraud	£171,120	£46,498	£44,057	£171,070	(£50)
Council Tax Support Project	£0	£0	-£69,572	£0	£0
Council Tax Support Scheme	-£61,790	-£15,459	£0	-£61,790	£0
Community Planning	£122,100	£32,336	£26,619	£122,100	£0
Youth	£16,580	£4,317	£1,547	£16,580	£0
Environmental Improvements	£21,320	£2,923	£2,985	£21,320	£0
Members Empowerment Fund	£73,435	£18,372	£10,872	£73,435	£0
Land Charges	-£20,635	-£79	-£7,121	-£20,635	£0
Support to Community & Voluntary Sector	£99,020	£32,143	£23,994	£99,020	£0
Tourism Promotion	£44,730	£11,642	£14,232	£44,730	£0
Council Tax	£425,730	£103,504	£95,068	£425,680	(£50)
N.N.D.R.	£87,080	£12,889	£24,778	£87,070	(£10)
Total	£2,070,840	£670,188	£208,079	£2,070,700	(£140)

Service Expenditure Analysis 1st Quarter 2013/14

	Budget 2013/14	Budget to date	Actual to date	Estimated Outturn	Latest Variance
Head of Environmental Services					
Health & Safety - NNSRP	£24,670	£6,165	£8,991	£23,090	(£1,580)
Environmental Health Administration	£70,700	£17,688	£16,469	£70,700	£0
Env. Services Support to DC	£59,640	£14,916	£14,840	£59,639	(£1)
Environmental Health Management	£112,030	£25,950	£21,235	£112,030	£0
Refuse Collection	£738,110	£67,870	£127,340	£738,110	£0
Household Bulky Waste	-£2,000	-£2,271	-£2,713	-£2,000	£0
Abandoned Vehicles	£18,590	£4,872	£4,403	£18,590	£0
Garden Waste	-£17,000	-£1,478	-£63,670	-£17,000	£0
Clinical Waste	£10,160	-£597	£978	£10,160	£0
Recycling	£327,220	£57,653	£124,545	£327,220	£0
Trade Waste	£5,890	-£8,958	-£13,918	£9,890	£4,000
Street Cleaning	£786,270	£202,238	£129,523	£786,270	£0
Cleansing / Fly Tipping	£18,000	£2,465	£2,412	£18,000	£0
CP - Food Safety	£100,820	£25,236	£28,318	£100,910	£90
CP - Health And Safety	£78,330	£19,595	£16,122	£78,330	£0
HP - Food Safety	£9,390	£1,837	-£1,725	£9,390	£0
HP - Health And Safety	£0	£0	£2,020	£0	£0
HP - HECA	£27,770	£6,735	£6,229	£27,770	£0
Smoke Free	£0	£0	£393	£0	£0
Pest Control	£17,920	£5,028	£4,367	£21,540	£3,620
EHS - Animal Welfare	£42,600	£11,311	£10,903	£42,600	£0
Public Health	£154,690	£37,849	£39,629	£154,590	(£100)
Caravans and Travellers	£4,080	£1,023	£1,011	£4,080	£0
Rockingham Motor Speedway	£1,490	£375	£357	£1,490	£0
Noise Control	£33,460	£8,376	£7,845	£33,460	£0
Air Quality	£13,720	£3,438	£1,386	£13,720	£0
Authorised Processes	£320	-£9,515	-£7,097	£319	(£1)
Contaminated Land	£8,450	£2,135	£368	£8,450	£0
Renovation Grants	£86,430	£6,663	£64,011	£86,430	£0
Unfit Housing	£25,150	£6,293	£4,730	£25,150	£0
Empty Property Initiative	£6,820	£1,709	£9,238	£6,820	£0
Emergency Planning - NNSRP	£15,940	£3,990	£751	£15,940	£0
Licences-Other	£3,020	£2,743	£1,530	£3,020	£0
Licences-Taxis	£14,870	£2,586	£14,808	£14,870	£0
Licences-Liquor and Entertainment	-£8,870	£2,725	-£7,563	-£8,870	£0
Central Administration Unit	-£44,670	£31,863	£31,349	-£44,670	£0
Licensing Daventry	£0	-£20,424	-£15,821	£0	£0
Licensing Wellingborough	£0	-£13,664	-£9,539	£0	£0
Licensing Kettering	£0	-£18,884	-£10,777	£0	£0
Licensing Corby	£0	-£12,693	-£9,686	£0	£0
Total	£2,744,010	£492,843	£553,590	£2,750,038	£6,028
Head of ICT					
ICT Information Governance (ENC)	£50,980	£12,756	£12,057	£50,960	(£20)
Corporate IT Systems (ENC Only)	£99,990	£66,395	£79,057	£99,990	£0
IT Support (ENC Only)	£270,565	£169,180	£134,189	£259,660	(£10,905)
IT Technical Services (ENC Only)	£41,400	£47,740	£28,262	£41,400	£0
ICT Management (SS)	-£370,245	-£92,729	£21,581	-£370,205	£40
Corporate IT Systems (SS)	£240,750	£60,240	£58,705	£235,080	(£5,670)
IT Support (SS)	£250,790	£60,691	£54,580	£249,830	(£960)
IT Technical Services (SS)	£343,810	£106,315	£117,196	£349,160	£5,350
IT Support (WBC Only)	£0	£7	£0	£0	£0
IT Technical Services (WBC only)	£0	£0	£2,025	£0	£0
Total	£928,040	£430,595	£507,652	£915,875	(£12,165)

Service Expenditure Analysis 1st Quarter 2013/14

	Budget 2013/14	Budget to date	Actual to date	Estimated Outturn	Latest Variance
Head of Resources & Org Dev					
The Rushden Centre	£57,280	£32,352	£29,286	£10,620	(£46,660)
Thrapston Offices	£332,380	£172,103	£133,918	£323,980	(£8,400)
Facilities Management	£118,240	£29,775	£26,741	£118,240	£0
Corporate Costs	£58,770	£18,947	£7,264	£68,270	£9,500
Democratic Services Management & Adminis	£119,300	£28,832	£31,330	£119,300	£0
Printing	£87,330	£20,699	£19,688	£86,330	(£1,000)
Member Services	£0	£0	£0	£0	£0
Electoral Administration	£63,000	£15,762	£16,076	£63,000	£0
Legal Services	£82,860	£28,750	-£43,657	£93,620	£10,760
Organisational Development Management	£159,920	£39,809	£27,869	£159,920	£0
Resources & OD Manage	£79,140	£19,799	£20,113	£80,460	£1,320
Payroll	£20,700	£5,181	-£9,837	£22,200	£1,500
Resources & OD Administration	£60,250	£32,098	£13,600	£60,250	£0
Postage	£77,200	£19,311	£15,610	£77,200	£0
Performance Improvement	£109,500	£27,478	£27,274	£108,650	(£850)
Village Drains	£4,750	-£386	£512	£4,750	£0
Land Drainage	£3,000	£756	£0	£3,000	£0
Depot & Recycling	£37,940	£10,244	£30,266	£36,090	(£1,850)
Units 6 Enterprise Road Raunds	£2,300	£1,938	£1,825	£2,330	£30
Gazetteer & Street Name Plates	£9,600	£2,406	£971	£9,600	£0
District Car Parks	£3,000	£747	-£61	£3,000	£0
Rushden Car Parks & Dev't	£44,650	£38,061	£36,268	£45,550	£900
Thrapston Car Parks & Dev't	£710	£180	£2	£710	£0
Irthlingb'H Car Parks & Dev't	£2,120	£1,769	£1,744	£1,710	(£410)
Oundle Car Parks & Dev't	£7,670	£1,923	£4,730	£8,060	£390
Amenity Land	£4,950	£1,235	£47	£4,950	£0
L & A - Herne Park	-£3,000	-£749	-£2,000	-£3,000	£0
Elections	£20,000	£5,004	£3,943	£20,000	£0
Democratic Representation	£278,300	£96,341	£80,335	£269,670	(£8,630)
Electoral Registration	£22,680	£993	-£6,008	£22,680	£0
Raunds Ind'l Development	-£27,270	-£6,636	-£4,551	-£21,185	£6,085
Kingscliffe Ind'l Development	-£48,600	-£12,129	-£20,125	-£34,580	£14,020
Consortium Overheads	-£25,020	-£6,257	-£3,508	-£25,020	£0
Total	£1,763,650	£626,336	£439,666	£1,740,355	(£23,295)

Service Expenditure Analysis 1st Quarter 2013/14

	Budget 2013/14	Budget to date	Actual to date	Estimated Outturn	Latest Variance
Head of Planning Services					
Planning Management	£167,090	£40,761	£14,920	£167,090	£0
Planning Administration	£139,610	£34,926	£32,817	£139,610	£0
Homelessness Admin	£203,650	£33,868	£4,656	£209,390	£5,740
Housing Advice	£15,770	£3,945	£3,934	£15,770	£0
Homelessness Grants Programme	£50,000	£20,860	£-145	£50,000	£0
Service Strategy & Enabling Activities	£69,260	£17,330	£17,290	£69,260	£0
Development Control Planning	£152,200	£38,075	£-477	£152,200	£0
Planning Policy	£148,440	£37,137	£36,218	£148,440	£0
Joint Planning Unit	£115,000	£0	£3	£115,000	£0
Local Development Framework	£130,640	£32,685	£18,584	£130,640	£0
Planning-Conservation/Amenit	£113,100	£28,298	£27,311	£113,100	£0
Building Control	£3,410	£86	£3,926	£3,410	£0
Public Transport	£0	£0	£0	£0	£0
Irthlingborough Master Plan	£3,420	£855	£0	£3,420	£0
Raunds - Neighbourhood Plans	£0	£0	£-20,000	£0	£0
Oundle - Neighbourhood Plans	£0	£0	£-20,000	£0	£0
Higham Ferrers Master Plan	£2,450	£614	£0	£2,450	£0
Thapston Master Plan	£1,040	£261	£0	£1,040	£0
Total	£1,315,080	£289,701	£119,038	£1,320,820	£5,740

£10,164,857	£2,771,217	£2,014,616	£10,062,217	(£102,640)
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Original Budget	£9,947,810
Treasury Management	£113,136
C/Fwd 2012/13	£103,911
Current Budget	<u>£10,164,857</u>

Note: The actual expenditure shown in the service expenditure analysis above includes year end accrual adjustments which will be updated during 2013/14.

East Northamptonshire Council Capital Programme as at Quarter 1 - 2013/14

Approved Capital Programme	Previous Years Exp	2013/14 Original Budget	Previous Years Re-profiled Expenditure	2013/14							Funding 2013/14 +						
				New	2013/14 Current Budget	Actual	Committed	Forecast Outturn	Variance	Total 2014/15 to 2022/23	Total (Inc Prev Yrs)	Grant	Revenue Contribution	Capital Reserve	Capital Receipt	Borrowing	
		£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Housing Projects	-	400,000	18,356	-	418,356	24,842	-	418,356	0	-	418,356	171,717	-	246,639	-	-	-
Leisure and Tourism Projects	1,006,829	2,709,500	291,671	-	3,001,171	582,949	629,023	2,851,171	(150,000)	-	3,858,000	-	-	-	-	-	-
Environment Projects	337,314	45,855	-	200,000	245,855	(5,949)	52,749	245,855	0	800,000	1,383,169	45,855	1,000,000	-	-	-	-
Central Services Projects	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Systems	236,394	116,200	52,820	225,000	394,020	75,150	124,518	394,020	-	-	630,414	-	-	-	-	-	-
Essential Property Maintenance	13,425	6,650	6,575	25,000	38,225	(5)	-	36,525	(1,700)	-	49,950	-	-	-	-	-	-
Vehicle Replacements	-	16,600	16,600	-	33,200	-	14,227	30,830	(2,370)	-	30,830	-	-	-	-	-	-
Total	1,593,962	3,294,805	386,022	450,000	4,130,827	676,987	820,516	3,976,757	(154,070)		6,370,719	217,572	1,000,000		3,559,185		
Approved Capital Project	Previous Years Exp	2013/14 Original Budget	Previous Years Re-profiled Expenditure	New	2013/14 Current Budget	Actual	Committed	Forecast Outturn 13/14			Total (Inc Prev Yrs)	Grant	Revenue Contribution	Capital Reserve	Capital Receipt	Borrowing	
		£	£	£	£	£	£	£			£	£	£	£	£	£	
Disabled Facilities Grants	-	400,000	18,356		418,356	24,842		418,356	0	-	418,356	171,717	-	246,639	-	-	
Purchase of Wheeled Bins				200,000	200,000	40,866		200,000		800,000	1,000,000	-	1,000,000	-	-	-	
The Pemberton Centre Rushden	-	6,000	-		6,000	-		6,000	-	-	6,000	-	-	-	-	-	
Pemberton Centre - Improvements	132,862	1,500,000	(32,862)		1,467,138	161,361		1,467,138	0	-	1,600,000	-	-	-	-	-	
Nene Community Centre - Improvements	28,662	-	(28,662)		(28,662)	-		-	28,662	-	28,662	-	-	-	-	-	
Nene Community Centre - Roof	845,305	703,500	353,195		1,056,695	421,588	288,897	1,028,033	(28,662)	-	1,873,338	-	-	-	-	-	
Leisure Equipment	-	500,000	-		500,000		340,125	350,000	(150,000)	-	350,000	-	-	-	-	-	
Stanwick Lakes - Infrastructure	-	-	-		-	-		-	-	-	-	-	-	-	-	-	
Greenway Phase3	337,314	45,855	-		45,855	(46,815)	52,749	45,855	0	-	383,169	45,855	-	-	-	-	
Replacement Dog Warden Vans	-	16,600	16,600		33,200		14,227	30,830	(2,370)	-	30,830	-	-	-	-	-	
Industrial Units	13,425	6,650	6,575		13,225	(5)		13,225	(0)	-	26,650	-	-	-	-	-	
Air Conditioning Units				8,500	8,500			6,800	(1,700)	-	6,800	-	-	-	-	-	
Fire Doors & Roof Void - Pemberton Centre				16,500	16,500			16,500	-	-	16,500	-	-	-	-	-	
Replacement PC'S, Monitors & Laptops	36,557	25,000	-		25,000	-		25,000	-	-	61,557	-	-	-	-	-	
Replacement Servers	44,602	20,000	-		20,000	-		20,000	-	-	64,602	-	-	-	-	-	
Service Transformation Programme				60,000	60,000		54,100	60,000	-	-	60,000	-	-	-	-	-	
Licences				115,000	115,000	33,842	9,503	115,000	-	-	115,000	-	-	-	-	-	
Revenues and Benefits Upgrade				50,000	50,000	39,980		50,000	-	-	50,000	-	-	-	-	-	
Data Infrastructure Equipment	29,882	29,370	-		29,370	-		29,370	-	-	59,252	-	-	-	-	-	
CAPS Solutions/ERMS	125,353	41,830	52,820		94,650	1,328	60,915	94,650	-	-	220,003	-	-	-	-	-	
Total	1,593,962	3,294,805	386,022	450,000	4,130,827	676,987	820,516	3,976,757	(154,070)		6,370,719	217,572	1,000,000		5,153,147		

Development Pool	Previous Years Re-profiled Expenditure	New	2013/14			Total 2014/15 to 2022/23	Total (Inc Prev Yrs)	Grant	Revenue Contribution	Capital Reserve	Capital Receipt	Borrowing
	£	£	£			£	£	£	£	£	£	£
Housing Projects	-	-	-	-	-	3,600,000	3,600,000	-	-	-	-	-
Leisure and Tourism Projects	-	46,500	46,500	-	-	-	46,500	-	-	-	-	-
Environment Projects	-	56,410	56,410	-	-	90,000	146,410	-	-	-	-	-
Central Services Projects	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Systems	3,910	195,000	198,910	-	-	3,655,000	3,853,910	-	-	-	-	-
Essential Property Maintenance	-	35,000	35,000	-	-	-	35,000	-	-	-	-	-
Vehicle Replacements	-	-	-	-	-	66,400	66,400	-	-	-	-	-
Total	3,910	332,910	336,820				7,748,220	-	-	7,748,220		
Development Pool								Grant	Revenue Contribution	Capital Reserve	Capital Receipt	Borrowing
Disabled Facilities Grants			-			3,600,000	3,600,000	-	-	-	-	-
Splash Pool		46,500	46,500			-	46,500	-	-	-	-	-
HI 4 EM		39,020	39,020			-	39,020	-	-	-	-	-
Replacement of Wheelie Bins		-	-			90,000	90,000	-	-	-	-	-
District Car Parks		11,950	11,950			-	11,950	-	-	-	-	-
Closed Churchyard, Polebrook		5,440	5,440			-	5,440	-	-	-	-	-
Replacement Dog Warden Vans		-	-			66,400	66,400	-	-	-	-	-
Replacement PC'S, Monitors & Laptops		-	-			215,000	215,000	-	-	-	-	-
Replacement Printers & Scanners	2,580	15,000	17,580			75,000	92,580	-	-	-	-	-
Replacement Servers		-	-			175,000	175,000	-	-	-	-	-
Replacement Sun Server		-	-			90,000	90,000	-	-	-	-	-
UPS for L12		-	-			40,000	40,000	-	-	-	-	-
Data Infrastructure Equipment		-	-			190,000	190,000	-	-	-	-	-
Storage/Replacement SAN	1,330	10,000	11,330			225,000	236,330	-	-	-	-	-
Council Chamber Project Screen		25,000	25,000			30,000	55,000	-	-	-	-	-
Security Systems/GovConnect		20,000	20,000			110,000	130,000	-	-	-	-	-
ESRI - GIS Upgrade		70,000	70,000			160,000	230,000	-	-	-	-	-
CAPS Solutions/ERMS		-	-			320,000	320,000	-	-	-	-	-
CRM Upgrades		-	-			370,000	370,000	-	-	-	-	-
Service Transformation Programme		-	-			60,000	60,000	-	-	-	-	-
Licences		-	-			1,180,000	1,180,000	-	-	-	-	-
Revenues and Benefits Upgrade		-	-			110,000	110,000	-	-	-	-	-
Telephone System		15,000	15,000			120,000	135,000	-	-	-	-	-
Rushden Centre BC/DR		40,000	40,000			105,000	145,000	-	-	-	-	-
Replacement Finance System		-	-			80,000	80,000	-	-	-	-	-
Fire Suppresent - Server room		20,000	20,000			-	20,000	-	-	-	-	-
Council Chanmer Lights		15,000	15,000			-	15,000	-	-	-	-	-
Total	3,910	332,910	336,820				7,748,220	-	-	7,748,220		
Total Approved Programme and Development Pool	389,932	4,467,647	4,467,647	676,987	820,516	4,313,577	14,118,939	217,572	1,000,000	11,307,405		

NHB Community Projects

Original Budget	Council 29/02/12	£181,211
Allocation from 2011/12 underspend	P&R 02/07/12	£100,000
Revised Budget		£281,211
Drawdowns		
Thrapston Masterplan	P&R 13/02/12	(£50,000)
Higham Ferrers Masterplan	P&R 13/02/12	(£16,510)
Member Empowerment Fund		(£20,000)
Revised Budget		£194,701
Add: Carry Forward Requests		
Thrapston Masterplan	FSC 26/06/13	£1,044
Higham Ferrers Masterplan	FSC 26/06/13	£2,452
Member Empowerment Fund	FSC 26/06/13	£33,435
Balance at 1 April 2013		£231,632
Add: 2013/14 Allocation to Community Projects	Council 27/02/13	£365,391
Less: Drawdown 2013/14		
Membership Empowerment Fund		(£20,000)
Current Balance for Community Projects		£577,023