



## Finance Sub-Committee 30 November 2015

### Budget Monitoring to 31 October 2015

#### Purpose of report

To provide an update on the forecast Revenue and Capital positions against the approved budgets for the period ended 31 October 2015 in financial year 2015/16.

#### Attachment(s):

Appendix 1 – Service Expenditure Analysis  
Appendix 2 – Capital Programme

#### 1. Introduction

- 1.1. This report provides an overview of the council's forecast revenue and capital position up to 31 October 2015 against the approved budget 2015/16. 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 directly from the budget holders.

#### 2. Overview

##### 2.1. Revenue Overview

- 2.2. The council approved a total budget requirement of £10,598,126 for 2015/16 which included a council tax requirement of £3,634,939, as well as parish precepts and a number of technical accounting entries and adjustments. For monitoring purposes, the Finance Sub Committee is focussed on the collectable income and expenditure of this council. The original revenue budget for the net cost of services, before such adjustments and items, was £9,147,183.
- 2.3. Since the budget setting in February 2015, the total budget has been revised to £9,105,064. The decrease in budget relates to net interest receivable and carry forwards from 2014/15 totalling £42,119 (net) approved during the year, as shown in **Table 1** below:

**Table 1**

	£
Net cost of services	9,147,183
Net Interest Receivable	(78,000)
Carry forwards from 2014/15 (FSC 22/6/15)	35,881
<b>Revised budget as per Outturn report</b>	<b>9,105,064</b>

##### 2.4. Revenue Update

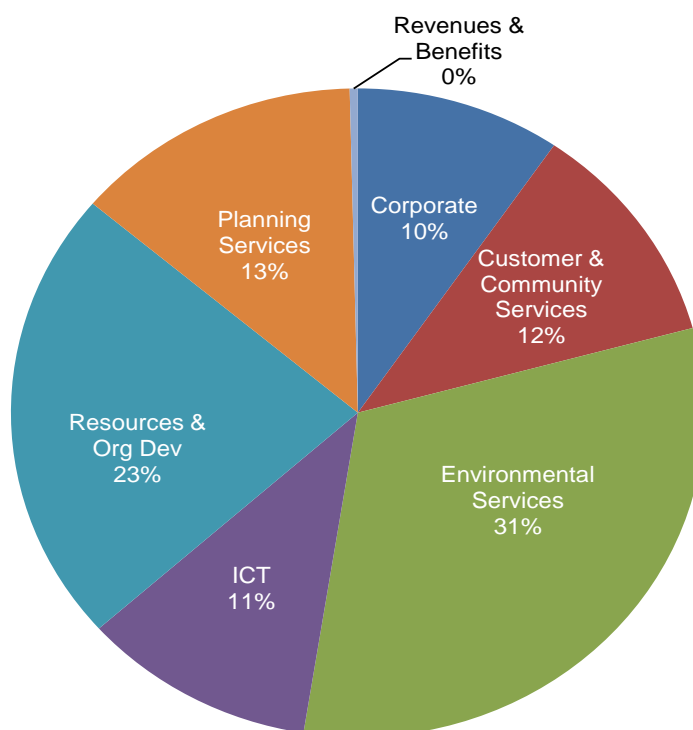
- 2.5. The estimated services outturn for the year is an under-spend of £242k. This is largely due to new burdens grant income relating to Land Charges claims which have already been accounted for of £119k as well as additional planning income of £80k and anticipated income from the sale of the remaining company cars of £26k. The forecast does not include a provision in regard to a potential risk that the council may

not achieve the income expected from recycling credits (see paragraph 2.19 for more detail). Neither does the forecast take into account the possible effect of further staffing vacancies for the remainder of this financial year. These will be closely monitored and any updates reported to Finance Sub Committee.

- 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 2015/16	Actual to date	Estimated Outturn P7	Variance
Corporate	£890,390	£588,816	£854,650	(£35,740)
Customer & Community Services	£1,097,571	£616,084	£1,002,325	(£120,246)
Environmental Services	£2,853,440	£1,258,253	£2,831,799	(£21,641)
ICT	£940,540	£658,232	£973,622	£33,082
Resources & Org Dev	£2,043,957	£1,483,930	£2,031,367	(£12,590)
Planning Services	£1,274,790	£409,589	£1,202,790	(£72,000)
Revenues & Benefits	£4,376	£160,922	(£33,474)	(£12,850)
	<b>£9,105,064</b>	<b>£5,175,826</b>	<b>£8,863,079</b>	<b>(£241,985)</b>

- 2.7. The chart below shows the net service expenditure as a percentage of the Total Estimated Outturn position for 2015/16.



## 2.8. Vacancy Factor

- 2.9. Over the past 3 years the council has budgeted for a full establishment. However, due to vacancies arising from staff turnover, the budget has been consistently underspent. During 2014/15 vacancy factors were trialed and monitored via Finance Sub Committee and CMT. Following the success of the trial, an assumed vacancy factor of 3.5% (£200k) was incorporated into the 2015/16 budget and MTFS.

2.10. Following the above approach, the vacancy factor monitoring is set out below:

<b>Vacancy Factor</b>	<b>£k</b>
Vacancy Factor (3.5%)	200
Vacancy Savings to date (October 2015)	(114)
<b>Further vacancy savings required</b>	<b>86</b>

2.11. The savings to date are in line with the achievement of the full £200k by the end of the financial year. The risk associated with the vacancy factor is that staff turnover may not be experienced at the current levels and the amount of salary savings achieved may be lower than expected. This will be closely monitored and reported during the remainder of 2015/16.

## 2.12. Variances over £10k

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

Service area	Saving £'000	Pressure £'000	Reason for variance
CFO	(26,475)		Income generated from sale of company cars
CFO		13,360	Changes on bank charges relating to change in methodology for calculating debit card payments
CFO	(16,970)		Savings on retirement costs relating to former employees
CFO		10,000	Approved spend on bids for both Heritage Lottery Fund and Enterprise Zone
Planning Services	(80,000)		Increased planning fee income
ROD	(10,000)		£10k re-charge of costs to renew grounds maintenance contract
ROD	(15,000)		Utilities savings
ICT		17,240	Consultancy and maintenance charges from 2014/15
ICT		17,520	Data Centre review
C & CS	(119,846)		New burdens grant relating to land charges claim
Various (each <£10k)	(31,814)		
	<b>(300,105)</b>	<b>58,120</b>	<b>(241,985)</b>

2.14. The forecast under spend in 2015/16 will maintain the anticipated contribution to reserves as budgeted.

2.15. The detailed breakdown at Appendix 1 identifies that a net figure of around £20k of income included within the 2015/16 underspend should be incorporated into the budget for 2016/17.

## 2.16. Potential Risks

2.17. The report to Finance Sub Committee in July highlighted the risk to the income budget in 2015/16 of £608k for recycling credits. This income is payable by Northamptonshire County Council (NCC) for the recycling of household waste. NCC has announced a review of the efficiency of the collection, disposal and waste service

across the county with a savings target of £7m in 2015/16, which was built into NCC's 2015/16 budget. The outcome of this review and impact on the council is still unknown. It is not expected to impact the council in the current year but there is a risk that the council may not achieve all of the income in future years. The situation will continue to be closely monitored and any outcome will be factored into the Medium Term Financial Strategy.

- 2.18. There is still uncertainty around the timing of the implementation of the Universal Credit changes, and the financial impact of this is unknown. This remains a potential risk which may result in a pressure on the council.

## 2.19. Business Rates

- 2.20. During 2014/15 there continued to be volatility surrounding changes to business circumstances which included demolitions, changes in use, business rate reliefs and valuations for new businesses.

- 2.21. In the 2014 Autumn Statement, the Chancellor announced changes to the rules governing alterations to business rates, in which any appeal submitted after 1 April 2015 would not be backdated to 2010; this resulted in a significant increase in appeals prior to that deadline.

- 2.22. In July, the council estimated the likelihood of the financial impact of the appeals going forward at £1.9m, which will be met through various reserves which have been set aside. Progress on reducing the number of appeals has been very slow, and new appeals have since been added to the list.

- 2.23. The latest report shows the number of outstanding appeals is now 246, and these represent a rateable value of almost £18m. Whilst 52 appeals have been settled or withdrawn there have been 39 new additions. The financial impact will continue to be monitored and any changes will be reported accordingly during the year. The following tables summarises the latest position:

Outstanding Appeals	No	Rateable Value	Estimated Impact
At 31 March 2015	259	£20,575,150	£1,874,596
At 30 September 2015 (Existing)	207	£16,120,550	£1,216,899
At 30 September 2015 (New)	39	£1,615,050	£45,641

## 2.24. Revenue Reserves

- 2.25. When the council set its budget in February 2015 it included a £520k contribution to reserves. The forecast position for the year as a result of the changes set out above is shown in the table below:

Reserves	As at 31 Oct 2015 £k
Budget contribution to reserves	520
Forecast underspend for the year	242
<b>Revised contribution to reserves 2015/16</b>	<b>762</b>

- 2.26. The impact of the latest outturn position on revenue reserves is set out in the table below:

<b>Revenue Reserves</b>		<b>£k</b>	<b>£k</b>
Revenue Reserves Q4 2014/15			
Grants Unapplied			175
General Reserves			1,750
Earmarked Reserves			7,685
<b>Revenue Reserves as at 1 April 2015</b>			<b>9,610</b>
<b>Less:</b>			
Community Projects		(221)	
Use of earmarked reserves		(544)	(765)
<b>Revised Reserves</b>			<b>8,845</b>
<b>Add:</b>			
Forecast Contribution to reserves 2015/16			762
<b>Forecast revenue reserves (incl. earmarked at 31 March 2016)</b>			<b>9,607</b>

## 2.27. Treasury Management

2.28. The council had an investment portfolio of £22.72m at 31 October 2015. The current interest rate achievable is 0.49%. This is lower than anticipated when the budget was set in February 2015, when the estimated rate was 0.8%.

2.29. Whilst the investments are achieving a lower rate of return, the level of cash balances held by the council is higher than anticipated when the budget was set. This has resulted in a higher amount of interest earned for the period to 31 October 2015. The estimated interest income for the financial year is expected to be above budget. This is set out in the table below. A separate detailed report on Treasury Management will be presented to Finance Sub Committee on 30 November 2015.

<b>Treasury Management Budget vs. Estimated Outturn</b>				
	<b>Budget</b>	<b>Estimated Outturn</b>	<b>Surplus</b>	
	<b>£000</b>	<b>£000</b>	<b>£000</b>	
Investments	£78,000	£85,000	£7,000	Lower interest rates being achieved, offset by higher than expected cash balances
<b>Total</b>	<b>£78,000</b>	<b>£85,000</b>	<b>£7,000</b>	

## 3. Capital Overview

3.1. The council's Capital Programme 2015/16 of £811k was approved by Council on 25 February 2015. A summary is shown below:

<b>Approved Capital Programme</b>	<b>2015/16</b>
	<b>£</b>
Disabled Facilities Grants	500,000
Stanwick Lakes	71,000
Purchase of Wheeled Bins	240,000
<b>Total</b>	<b>811,000</b>

3.2. No further capital schemes were approved in February 2015 due to the amount of uncertainty surrounding funding available to finance the capital expenditure.

### 3.3. Capital Expenditure 2015/16

3.4. The table below sets out the current budget for the approved capital programme and the total amount for those projects which remain in the development pool:

Table 1	2015/16 Budget	Re-profiled from 2014/15	Changes	Dev Pool Additions	Revised Position
<b>Capital Programme</b>					
Housing Projects	£500,000	£96,705	£172,840	-	£769,545
Leisure Projects	£71,000	-	-	-	£71,000
Environment Projects	£240,000	-	£20,000	-	£260,000
Corporate Systems	-	£118,699	£378,000	-	£496,699
Property Maintenance	-	£39,879	£2,820	-	£42,699
<b>Total Approved</b>	<b>£811,000</b>	<b>£255,283</b>	<b>£573,660</b>	<b>-</b>	<b>£1,639,943</b>
<b>Development Pool</b>					
Leisure Projects	£25,000	-	-	-	£25,000
Environment Projects	-	-	-	-	-
Corporate Systems	£728,000	-	(£448,000)	-	£280,000
Property Maintenance	£120,000	-	-	-	£120,000
<b>Total Development Pool</b>	<b>£873,000</b>	<b>-</b>	<b>(£448,000)</b>	<b>-</b>	<b>£425,000</b>

3.5. The table shows that the budget for the Approved Capital Programme has increased from £0.8m to £1.64m as a result of changes within the capital programme. These changes include re-profiling of expenditure from 2014/15 since the budget was set in February 2015, movements from the Development Pool to the Approved Capital Programme and additional funding for Disabled Facilities Grants. These movements have been approved during 2015/16.

3.6. A detailed breakdown of the capital programme is shown in appendix 2, which shows that the forecast outturn for 2015/16 is currently £270k below budget. This has arisen due to re-profiling mainly within the disabled facilities capital programme, but it is anticipated that this will be required in 2016/17 to meet the current commitments of the programme.

3.7. Councillors are asked to approve the transfer of £38,500 from the Development Pool into the Capital Programme. This relates to essential property maintenance and the replacement of lights, light fittings and switch controls in the Council Chamber and reception area to the Council Chamber. The work has been tendered and the figure requested covers the tender price plus 10% for contingency. This will reduce the remaining Development Pool estimate for 2015/16 from £425,000 to £386,500 and increase the Approved Capital Programme from £1,639,943 to £1,678,443.

3.8. It is essential that this maintenance takes place now because the existing lights, light fittings and switch controls have reached the end of their useful life, and parts for them are becoming obsolete meaning more maintenance is required to keep things operational.

3.9. In addition to ensuring the Council's building assets are kept in a good condition, replacing these items is also likely to see energy bills decrease through the use of energy efficient LED's.

#### 4. Capital Funding 2015/16

4.1. The latest capital spending position assumes funding from the following sources in 2015/16:

	2015/16
Approved Capital Programme	£1,639,943
<b>Total Expenditure</b>	<b>£1,639,943</b>
Funded by:	
Capital Reserves	£864,626
Revenue Contribution	£260,000
External Contributions	£515,317
<b>Total Funding</b>	<b>£1,639,943</b>

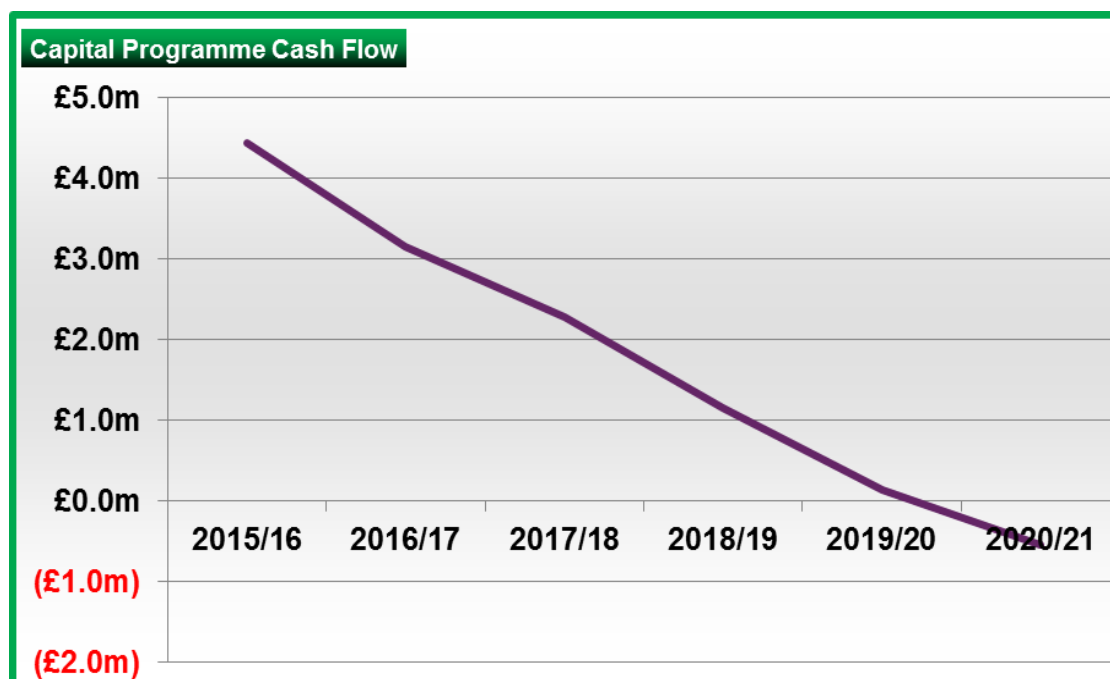
#### 4.2. Capital Reserves

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

Capital Reserves	£k
Capital reserves at 1 April 2015	4,435
Less:	
Approved Capital Programme Expenditure funded from reserves	(865)
Potential Development Pool Progression Items*	(425)
<b>Forecast capital reserves at 31 March 2016</b>	<b>3,145</b>

\*Assumes all items from Development Pool are progressed

4.4. The graph below demonstrates the council's latest position for the cash flow projection of the capital programme.



4.5. The graph shows the cash flow over the medium term based on the current capital programme and development pool. It is currently anticipated (based on **all** schemes

being approved) that during 2019/20 the council will run out of capital resources and be required to seek alternative options for financing capital expenditure. This position is being proactively mitigated through the MTFS.

**5. Equality and Diversity Implications**

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

**6. Legal Implications**

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

**7. Risk Management**

7.1. This risks arising from this report are recorded in the council’s Risk Register. The risks are subject to regular review and update.

**8. Financial Implications**

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

**9. Corporate Outcomes**

- 9.1. This report links to the following Corporate Outcomes:
- Effective Management  
*Budget monitoring allows the council to manage and review its financial performance, contributing to the effective management of the Council*
  - Good Value for Money  
*This report demonstrates the cost of services provided which contributes to this corporate outcome*

**10. Recommendations**

- 10.1 The Finance Sub-Committee is asked to:
- note the latest revenue, capital and reserves positions for 2015/16.
  - Approve the transfer of the proposed maintenance costs of £38,500 (as per 3.7) from the Development Pool to the Approved Capital Programme and note the changes to the Capital Programme.

<b>Legal</b>	Power: <b>Local Government Act 2003</b>				
	Other considerations:				
<b>Background Papers:</b>					
<b>Person Originating Report:</b> Michelle Drewery, Finance Manager <a href="mailto:mdrewery@east-northamptonshire.gov.uk">mdrewery@east-northamptonshire.gov.uk</a>					
<b>Date:</b> 17/11/15					
<b>CFO</b>		<b>MO</b> 20/11/15		<b>CX</b>	

(Committee Report Normal Rev. 22)



Outturn Report	Period: 7 Year: 2015/16	Budget	Actual + Commitment	Funds Left	Forecast P4	Forecast P7	Variance P7 - P4	Projected spend/ income less Budget D - A	Income	Saving		Pressure	To build into 16/17 budget
		A	B	A - B	C	D	D - C	Salary		Other			
<b>CFO</b>	<b>Chief Finance Officer</b>												
AKF201	Finance Management	£349,720	£252,489	£97,231	£349,720	£350,250	£530	£530				£530	
AKF205	Management - CFO	£61,890	£6,250	£55,640	£61,890	£61,890	£0	£0					
AKF215	Treasury Management	£28,500	£21,615	£6,885	£28,500	£41,860	£13,360	£13,360				£13,360	£11,150
AKF217	Insurance and Risk Management	£82,000	£0	£82,000	£85,000	£75,000	(£10,000)	(£7,000)			(£7,000)	£0	
AKF231	Internal Audit	£60,000	£0	£60,000	£55,130	£55,130	£0	(£4,870)			(£4,870)		
AKL009	Procurement	£27,000	£0	£27,000	£33,030	£28,000	(£5,030)	£1,000				£1,000	£1,000
AKS501	External Funding	£61,120	£32,766	£28,354	£61,120	£57,520	(£3,600)	(£3,600)			(£3,600)		(£3,550)
CKF001	Non Distributed Costs	(£126,630)	£28,106	(£154,736)	(£126,630)	(£143,600)	(£16,970)	(£16,970)			(£16,970)		(£16,370)
CKH001	Corporate Management	£55,000	£31,172	£23,828	£31,025	£43,810	£12,785	(£11,190)	(£26,470)		(£2,500)	£17,780	£5,000
	<b>Chief Finance Officer Total</b>	<b>£598,600</b>	<b>£372,399</b>	<b>£226,201</b>	<b>£578,785</b>	<b>£569,860</b>	<b>(£8,925)</b>	<b>(£28,740)</b>	<b>(£26,470)</b>	<b>£0</b>	<b>(£34,940)</b>	<b>£32,670</b>	<b>(£2,770)</b>
<b>ED2</b>	<b>Executive Director S.M.</b>												
AKR201	Receipting	£47,740	£27,655	£20,085	£47,740	£47,740	£0	£0					
AKR501	Revenues - Empty Properties	£2,860	£791	£2,069	£1,360	£1,360	£0	(£1,500)			(£1,500)		(£1,500)
AKR606	Corporate Post Room Administration	£22,950	£10,825	£12,125	£22,950	£22,950	£0	£0					
AKS001	ED -Management & Administration	£148,660	£77,720	£70,940	£148,660	£148,660	£0	£0					
CDE001	Housing Benefits	(£233,240)	(£45,243)	(£187,997)	(£233,240)	(£233,240)	£0	£0					
CDE004	Fraud	£30,300	£16,112	£14,188	£29,800	£27,800	(£2,000)	(£2,500)			(£2,500)		(£2,170)
CDE005	Council Tax Support Project	£0	(£62,566)	£62,566	£0	£0	£0	£0					
CDE006	Council Tax Support Scheme	(£74,817)	(£77,013)	£2,196	(£74,817)	(£75,817)	(£1,000)	(£1,000)			(£1,000)		(£1,000)
CKS001	Economic Development Growth	£27,000	£27,000	£0	£27,000	£27,000	£0	£0					
CKY001	Council Tax	£178,980	£230,294	(£51,314)	£177,480	£171,730	(£5,750)	(£7,250)			(£7,250)		(£5,500)
CKY002	N.N.D.R.	£4,603	£60,067	(£55,464)	£4,503	£4,003	(£500)	(£600)			(£600)		(£600)
	<b>Executive Director S.M. Total</b>	<b>£155,036</b>	<b>£265,642</b>	<b>(£110,606)</b>	<b>£151,436</b>	<b>£142,186</b>	<b>(£9,250)</b>	<b>(£12,850)</b>	<b>£0</b>	<b>£0</b>	<b>(£12,850)</b>	<b>£0</b>	<b>(£10,770)</b>
<b>HCS</b>	<b>Head of Customer &amp; Community</b>												
AKL008	Customer Services	£485,340	£257,919	£227,421	£485,340	£485,340	£0	£0					
AKS004	Customer & Communities Management	£86,540	£50,115	£36,425	£86,540	£86,540	£0	£0					
AKS301	Media & Communications	£158,020	£82,996	£75,024	£157,900	£157,620	(£280)	(£400)	(£400)				
CAD001	Crime & Disorder	£61,011	£25,700	£35,311	£61,011	£61,011	£0	£0					
CAD010	Community Safety Fund	£10,590	£10,590	£0	£10,590	£10,590	£0	£0					
CAW012	Temporary Archaeological Store	£2,500	£0	£2,500	£2,500	£2,500	£0	£0					
CFA004	Community Planning	£106,210	£59,686	£46,524	£106,210	£106,210	£0	£0					
CFA005	Youth	£23,850	£10,903	£12,947	£23,850	£23,850	£0	£0					
CFA008	Environmental Improvements	£22,850	£10,955	£11,895	£22,850	£22,850	£0	£0					
CFA015	Community Facilities Fund (CFF)	£0	£95,665	(£95,665)	£0	£0	£0	£0					
CKH005	Members Empowerment Fund	£40,000	£3,890	£36,110	£40,000	£40,000	£0	£0					
CKN001	Land Charges	(£18,810)	(£83,534)	£64,724	(£18,810)	(£138,656)	(£119,846)	(£119,846)	(£119,846)				
CKS005	Support to Community & Voluntary Sector	£96,460	£61,228	£35,232	£96,460	£96,460	£0	£0					
CKV002	Tourism Promotion	£48,010	£29,972	£18,038	£44,510	£48,010	£3,500	£0					
	<b>Head of Customer &amp; Community Total</b>	<b>£1,122,571</b>	<b>£616,084</b>	<b>£506,487</b>	<b>£1,118,951</b>	<b>£1,002,325</b>	<b>(£116,626)</b>	<b>(£120,246)</b>	<b>(£120,246)</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>
<b>HEH</b>	<b>Head of Environmental Services</b>												
AKC116	Health & Safety - NNSRP	£25,140	£15,431	£9,709	£21,998	£22,003	£5	(£3,137)			(£3,137)		(£3,142)
AKE001	Environmental Health Administration	£82,390	£45,184	£37,206	£82,390	£82,390	£0	£0					
AKE002	Env. Services Support to DC	£65,590	£37,015	£28,575	£65,600	£65,980	£380	£390			£390		
AKL006	Environmental Health Management	£117,710	£58,935	£58,775	£117,710	£117,450	(£260)	(£260)			(£260)		
CAA001	Refuse Collection	£741,080	£295,452	£445,628	£732,674	£731,974	(£700)	(£9,106)	(£236)		(£9,000)	£130	(£8,300)
CAA002	Household Bulky Waste	(£2,750)	(£10,774)	£8,024	(£2,750)	(£7,500)	(£4,750)	(£4,750)	(£2,500)		(£2,250)		
CAA003	Waste Management Enforcement	£33,100	£17,205	£15,895	£33,105	£32,135	(£970)	(£965)	(£1,370)			405	
CAA004	Garden Waste	(£8,840)	(£140,726)	£131,886	(£8,840)	(£8,840)	£0	£0	(£10,000)			£10,000	
CAA006	Clinical Waste	£5,660	(£6,828)	£12,488	(£2,840)	(£2,900)	(£60)	(£8,560)	£4,000		(£12,560)		
CAA008	Recycling	£433,440	£207,975	£225,465	£430,445	£428,975	(£1,470)	(£4,465)	(£420)		(£4,050)	£5	(£2,995)

CAA009	Trade Waste	(£970)	(£14,523)	£13,553	(£3,970)	(£1,020)	£2,950	(£50)		(£3,050)	£3,000	(£3,000)	
CAB001	Street Cleaning	£805,490	£387,853	£417,637	£805,310	£806,410	£1,100	£920	(£180)	(£1,400)	£2,500		
CAB002	Cleansing / Fly Tipping	£19,200	£8,322	£10,878	£19,200	£21,000	£1,800	£1,800			£1,800		
CAR001	CP - Food Safety	£112,140	£64,622	£47,518	£109,840	£111,870	£2,030	(£270)		(£5,000)	£4,730		
CAR002	CP - Health And Safety	£80,540	£48,031	£32,509	£82,010	£83,030	£1,020	£2,490			£2,490		
CAS001	HP - Food Safety	£9,810	£5,426	£4,384	£10,221	£8,615	(£1,606)	(£1,195)		(£1,200)	£5		
CAT001	Pest Control	£9,200	£11,746	(£2,546)	£16,485	£19,400	£2,915	£10,200	(£1,000)		£11,200	£7,285	
CAV001	EHS - Animal Welfare	£40,780	£19,536	£21,244	£40,780	£40,120	(£660)	(£660)	(£200)	(£460)			
CAV002	Public Health	£166,370	£83,892	£82,478	£162,805	£160,725	(£2,080)	(£5,645)	(£6,150)		£505		
CAV005	Noise Control	£38,460	£21,238	£17,222	£38,460	£38,760	£300	£300			£300		
CAV006	Air Quality	£13,750	£4,906	£8,844	£13,750	£13,850	£100	£100			£100		
CAV007	Authorised Processes	£4,310	£397	£3,913	£6,531	£6,470	(£61)	£2,160	£2,220	(£60)		£2,221	
CAV008	Contaminated Land	£14,940	£6,624	£8,316	£14,470	£14,410	(£60)	(£530)	(£535)		£5		
CDA002	Renovation Grants	£18,110	£9,652	£8,458	£18,110	£17,080	(£1,030)	(£1,030)		(£1,040)	£10		
CDG006	Unfit Housing	£67,450	£39,532	£27,918	£67,274	£68,780	£1,506	£1,330	(£1,320)		£2,650	£1,540	
CDG015	Empty Property Initiative	£0	£6,750	(£6,750)	£750	£750	£0	£750			£750		
CKJ002	Emergency Planning - NNSRP	£17,640	£10,890	£6,750	£15,712	£15,712	£0	(£1,928)		(£1,928)			
CKN002	Licences-Other	£1,440	£1,734	(£294)	£404	(£290)	(£694)	(£1,730)	(£1,730)				
CKN003	Licences-Taxis	£4,560	(£5,297)	£9,857	£4,570	£4,570	£0	£10			£10		
CKN004	Licences-Liquor and Entertainment	(£13,000)	(£14,043)	£1,043	(£12,990)	(£10,810)	£2,180	£2,190			£2,190		
CKN005	Central Administration Unit	(£49,300)	£69,893	(£119,193)	(£49,289)	(£49,300)	(£11)	£0					
CKN006	Licensing Daventry	£0	(£6,247)	£6,247	£0	£0	£0	£0					
CKN007	Licensing Wellingborough	£0	(£5,254)	£5,254	(£850)	£0	£850	£0	£0				
CKN008	Licensing Kettering	£0	(£8,025)	£8,025	(£181)	£0	£181	£0	£0				
CKN009	Licensing Corby	£0	(£8,269)	£8,269	(£283)	£0	£283	£0	£0				
	<b>Head of Environmental Services Total</b>	<b>£2,853,440</b>	<b>£1,258,253</b>	<b>£1,595,187</b>	<b>£2,828,611</b>	<b>£2,831,799</b>	<b>£3,188</b>	<b>(£21,641)</b>	<b>(£19,421)</b>	<b>£0</b>	<b>(£45,395)</b>	<b>£43,175</b>	<b>(£6,391)</b>
<b>HIT</b>	<b>Head of ICT</b>												
AKT001	ICT Information Governance (ENC	£39,160	£12,863	£26,297	£39,160	£39,160	£0	£0					
AKT002	Corporate IT Systems (ENC Only)	£138,520	£144,951	(£6,431)	£148,482	£153,022	£4,540	£14,502	(£2,738)		£17,240		
AKT003	IT Support (ENC Only)	£214,900	£182,052	£32,848	£220,080	£220,080	£0	£5,180		(£3,020)	£8,200		
AKT004	IT Technical Services (ENC Only)	£54,650	£29,752	£24,898	£54,650	£51,150	(£3,500)	(£3,500)		(£3,500)			
AKT101	ICT Management (SS)	(£389,730)	(£231,095)	(£158,635)	(£389,730)	(£406,630)	(£16,900)	(£16,900)	(£16,900)				
AKT102	Corporate IT Systems (SS)	£261,950	£144,526	£117,424	£259,986	£259,986	£0	(£1,964)	(£1,964)				
AKT103	IT Support (SS)	£268,240	£143,382	£124,858	£269,584	£269,584	£0	£1,344			£1,344		
AKT104	IT Technical Services (SS)	£352,850	£231,801	£121,049	£352,850	£387,270	£34,420	£34,420			£34,420		
	<b>Head of ICT Total</b>	<b>£940,540</b>	<b>£658,232</b>	<b>£282,308</b>	<b>£955,062</b>	<b>£973,622</b>	<b>£18,560</b>	<b>£33,082</b>	<b>(£21,602)</b>	<b>£0</b>	<b>£12,064</b>	<b>£42,620</b>	<b>£0</b>
<b>HOR</b>	<b>Head of Resources &amp; Org Dev</b>												
AKA001	The Rushden Centre	£15,330	£4,809	£10,521	£13,830	£15,830	£2,000	£500		(£1,500)	£2,000		
AKA007	Thrapston Offices	£320,820	£189,517	£131,303	£295,820	£300,820	£5,000	(£20,000)	(£10,000)		(£15,000)	£5,000	(£10,000)
AKA008	Facilities Management	£148,420	£73,799	£74,621	£148,420	£150,420	£2,000	£2,000			£2,000		
AKB001	Corporate Costs	£63,650	£34,886	£28,764	£60,270	£56,500	(£3,770)	(£7,150)		(£7,150)			
AKB003	Business Transformation	£136,920	£78,278	£58,642	£138,320	£138,320	£0	£1,400			£1,400		
AKC101	Democratic Services Management & Adminis	£206,900	£107,965	£98,935	£206,166	£206,166	£0	(£734)		(£734)			
AKC111	Printing	£84,610	£45,885	£38,725	£83,610	£85,110	£1,500	£500		(£2,500)	£3,000		
AKC114	Electoral Administration	£91,720	£58,560	£33,160	£92,054	£92,070	£16	£350			£350		
AKC120	Legal Services	£35,000	(£8,225)	£43,225	£35,000	£35,000	£0	£0					
AKC130	Organisational Development Management	£127,880	£70,596	£57,284	£127,880	£127,880	£0	£0					
AKF001	Resources & OD Manage	£84,490	£49,258	£35,232	£84,490	£84,490	£0	£0					
AKF221	Payroll	£24,300	£22,872	£1,428	£24,300	£23,773	(£527)	(£527)		(£527)			
AKL001	Resources & OD Administration	£0	£0	£0	£0	£0	£0	£0					
AKL012	Postage	£81,200	£44,924	£36,276	£81,200	£87,200	£6,000	£6,000			£6,000		£6,000.00
AKS101	Performance Improvement	£94,700	£59,346	£35,354	£94,700	£90,820	(£3,880)	(£3,880)		(£3,880)			
CAE001	Village Drains	£4,860	£1,289	£3,571	£4,860	£4,860	£0	£0					
CAH001	Land Drainage	£3,000	£0	£3,000	£3,000	£5,500	£2,500	£2,500			£2,500		
CAK001	Depot & Recycling	£0	£62	(£62)	£0	£0	£0	£0					
CAK004	Units 6 Enterprise Road Raunds	£2,030	£1,955	£75	£2,046	£2,046	£0	£16			£16		
CAL001	Gazetteer & Street Name Plates	£8,800	£4,360	£4,440	£8,800	£8,800	£0	£0					
CAN001	District Car Parks	£3,750	£1,126	£2,624	£3,750	£3,750	£0	£0					

CAN002	Rushden Car Parks & Dev't	£43,690	£34,177	£9,513	£38,986	£38,986	£0	(£4,704)			(£4,704)			
CAN003	Thrapston Car Parks & Dev't	£1,420	£97	£1,323	£1,420	£1,420	£0	£0						
CAN004	Irthlingb'H Car Parks & Dev't	£2,220	£1,905	£315	£2,220	£2,220	£0	£0						
CAP001	The Pemberton Centre	£45,830	£66,472	(£20,642)	£45,830	£45,830	£0	£0						
CAW003	Amenity Land	£5,500	£367	£5,133	£5,500	£5,500	£0	£0						
CAW008	Ditchford Leisure & Amenity	(£2,650)	£0	(£2,650)	(£2,650)	(£2,650)	£0	£0						
CAW010	Twywell Hills and Dales	£11,000	£10,000	£1,000	£11,000	£11,000	£0	£0						
CAW011	Sports Development	£32,270	£24,770	£7,500	£32,270	£32,270	£0	£0						
CAW016	Nene Centre	£63,310	£95,390	(£32,080)	£63,310	£63,310	£0	£0						
CAW024	Leisure Contract Renewal	£0	£11,154	(£11,154)	£0	£0	£0	£0						
CAZ001	Splash Leisure Pool	£90,190	£153,032	(£62,842)	£90,190	£90,190	£0	£0						
CKD001	Elections	£18,600	£125,308	(£106,708)	£18,600	£18,600	£0	£0						
CKH002	Democratic Representation	£271,600	£165,432	£106,168	£273,104	£273,104	£0	£1,504			(£1,496)	£3,000		
CKH003	Chairman's Account	£11,100	£7,122	£3,978	£11,100	£11,100	£0	£0						
CKK001	Electoral Registration	£29,390	£11,940	£17,450	£27,181	£29,181	£2,000	(£209)	(£2,209)		(£2,000)	£4,000		
CKT002	Raunds Ind'l Development	(£23,704)	(£21,056)	(£2,648)	(£22,131)	(£21,131)	£1,000	£2,573	£1,573			£1,000		
CKT004	Kingscliffe Ind'l Development	(£67,819)	(£40,535)	(£27,284)	(£64,548)	(£64,548)	£0	£3,271				£3,271		
DAA001	Irthlingborough	£0	£66	(£66)	£0	£0	£0	£0						
DAB001	Higham Ferrers	£0	£32	(£32)	£0	£0	£0	£0						
DAC001	Raunds	£0	£29	(£29)	£0	£0	£0	£0						
DAD001	Stanwick	£0	£25	(£25)	£0	£0	£0	£0						
DAE001	Consortium Overheads	(£26,370)	(£13,499)	(£12,871)	(£26,370)	(£22,370)	£4,000	£4,000	£4,000				£4,000	
DAF001	Rushden	£0	£351	(£351)	£0	£0	£0	£0						
DAG001	East Northamptonshire Housing	£0	£0	£0	£0	£0	£0	£0						
DAH001	Thrapston	£0	£2,541	(£2,541)	£0	£0	£0	£0						
DAJ001	Other Town/Parish Councils	£0	£0	£0	£0	£0	£0	£0						
DAJ002	Easton on the Hill Parish Council	£0	£208	(£208)	£0	£0	£0	£0						
DAJ003	Nassington Parish Council	£0	£8	(£8)	£0	£0	£0	£0						
DAJ004	Rockingham Forest Trust (Twywell Hills &	£0	£71	(£71)	£0	£0	£0	£0						
DAJ005	Ringstead Parish Council	£0	£79	(£79)	£0	£0	£0	£0						
DAJ006	Oundle Town Council	£0	£3,159	(£3,159)	£0	£0	£0	£0						
DAJ008	Woodford Parish Council	£0	£1,068	(£1,068)	£0	£0	£0	£0						
DAJ009	Little Addington Parish Council	£0	£656	(£656)	£0	£0	£0	£0						
DAJ010	Twywell Parish Council	£0	£16	(£16)	£0	£0	£0	£0						
DAJ011	Titchmarsh Parish Council GM AW	£0	£1,487	(£1,487)	£0	£0	£0	£0						
DAJ012	Denford Parish Council GM AW	£0	£339	(£339)	£0	£0	£0	£0						
DAJ013	Collyweston Parish Council GM AW	£0	£16	(£16)	£0	£0	£0	£0						
DAJ014	Islip Parish Council GM AW	£0	£16	(£16)	£0	£0	£0	£0						
DAJ015	Polebrook Parish Council GM AW	£0	£23	(£23)	£0	£0	£0	£0						
DAJ016	Warmington Parish Council GM AW	£0	£8	(£8)	£0	£0	£0	£0						
DAJ017	Polebrook Parish Council	£0	£373	(£373)	£0	£0	£0	£0						
DAJ018	Glaphorn Parish Council	£0	£12	(£12)	£0	£0	£0	£0						
DAJ019	Kings Cliffe Parish Council	£0	£8	(£8)	£0	£0	£0	£0						
	<b>Head of Resources &amp; Org Dev Total</b>	<b>£2,043,957</b>	<b>£1,483,930</b>	<b>£560,027</b>	<b>£2,013,528</b>	<b>£2,031,367</b>	<b>£17,839</b>	<b>(£12,590)</b>	<b>(£6,636)</b>	<b>£0</b>	<b>(£39,491)</b>	<b>£33,537</b>	<b>£0.00</b>	
	<b>HPS</b>													
	<b>Head of Planning Services</b>													
AKL005	Planning Management	£172,670	£47,692	£124,978	£172,670	£172,670	£0	£0						
AKP001	Planning Administration	£149,400	£87,180	£62,220	£149,400	£149,400	£0	£0						
CDD001	Homelessness Admin	£221,940	£159,245	£62,695	£221,940	£221,940	£0	£0						
CDD002	Housing Advice	£17,470	£10,195	£7,275	£17,470	£17,470	£0	£0						
CDD003	Homelessness Grants Programme	£41,910	£9,246	£32,664	£41,910	£41,910	£0	£0						
CDD005	Joint Single Homelessness Project	£0	(£162,143)	£162,143	£0	£0	£0	£0						
CDG019	Service Strategy & Enabling Activities	£88,060	£51,537	£36,523	£88,060	£88,060	£0	£0						
CFA002	Development Control Planning	£64,520	(£27,962)	£92,482	(£39,480)	(£9,480)	£30,000	(£74,000)	(£80,000)			£6,000		
CFA003	Planning Policy	£194,090	£90,547	£103,543	£194,090	£194,090	£0	£0						
CFA007	Joint Planning Unit	£110,000	£44,558	£65,442	£110,000	£110,000	£0	£0						
CFA013	Local Development Framework	£53,920	£34,872	£19,048	£57,920	£57,920	£0	£4,000				£4,000		
CFB001	Planning-Conservation/Amenit	£123,350	£71,058	£52,292	£123,350	£123,350	£0	£0						
CFE001	Building Control	£34,040	£33,918	£122	£34,040	£32,040	(£2,000)	(£2,000)			(£2,000)			
CKS105	Irthlingborough Master Plan	£3,420	£0	£3,420	£3,420	£3,420	£0	£0						

CKS107	Raunds - Neighbourhood Plans	£0	(£9,472)	£9,472	£0	£0	£0	£0						
CKS114	Neighbourhood Plans	£0	(£28,033)	£28,033	£0	£0	£0	£0						
CKS115	Kings Cliffe Local Nature Reserve	£0	(£2,848)	£2,848	£0	£0	£0	£0						
	<b>Head of Planning Services Total</b>	<b>£1,274,790</b>	<b>£409,589</b>	<b>£865,201</b>	<b>£1,174,790</b>	<b>£1,202,790</b>	<b>£28,000</b>	<b>(£72,000)</b>	<b>(£80,000)</b>	<b>£0</b>	<b>(£2,000)</b>	<b>£10,000</b>	<b>£0</b>	
<b>SCX</b>	<b>Secretary to Chief Executive</b>													
AKX001	Chief Executives	£194,130	£111,697	£82,433	£194,130	£194,130	£0	£0						
	<b>Secretary to Chief Executive Total</b>	<b>£194,130</b>	<b>£111,697</b>	<b>£82,433</b>	<b>£194,130</b>	<b>£194,130</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>
	<b>Interest on Balances</b>													
Int-P	Interest payable (RCCO)	£0	£0	£0	£0	£0	£0	£0						
Int-R	Interest receivable	(£78,000)	£0	(£78,000)	(£78,000)	(£85,000)	(£7,000)	(£7,000)	(£7,000)					
	<b>Total</b>	<b>(£78,000)</b>	<b>£0</b>	<b>(£78,000)</b>	<b>(£78,000)</b>	<b>(£85,000)</b>	<b>(£7,000)</b>	<b>(£7,000)</b>	<b>(£7,000)</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>
	<b>Grand Total</b>	<b>£9,105,064</b>	<b>£5,175,826</b>	<b>£3,929,238</b>	<b>£8,937,293</b>	<b>£8,863,079</b>	<b>(£74,214)</b>	<b>(£241,985)</b>	<b>(£281,375)</b>	<b>£0</b>	<b>(£122,612)</b>	<b>£162,002</b>	<b>(£19,931)</b>	

East Northamptonshire Council Capital Programme 2015/16 - 2024/25

Appendix 2

Approved Capital Programme	2015/16						2015/16 - Profile		Total 2015/16 to 2024/25
	Original Budget	Previous Years Re-profiled Expenditure	New	Current Budget	Actual	Committed	Forecast Outturn	Variance Forecast v Budget	
	£	£	£	£	£	£	£	£	
Housing Projects	500,000	96,705	172,840	769,545	216,789	-	533,530	(236,015)	-
Leisure and Tourism Projects	71,000	-	-	71,000	61,804	9,196	71,000	(0)	-
Environment Projects	240,000	-	20,000	260,000	183,592	4,024	260,000	-	-
Central Services Projects	-	-	-	-	-	-	-	-	-
Corporate Systems	-	118,699	378,000	496,699	115,624	46,431	462,564	(34,135)	-
Essential Property Maintenance	-	39,879	2,820	42,699	2,821	-	42,700	1	-
Vehicle Replacements	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>811,000</b>	<b>255,283</b>	<b>573,660</b>	<b>1,639,943</b>	<b>580,631</b>	<b>59,651</b>	<b>1,369,795</b>	<b>(270,148)</b>	<b>-</b>
Approved Capital Project	Original Budget	Previous Years Re-profiled Expenditure	New	Current Budget	Actual	Committed	Forecast Outturn	Variance Forecast v Budget	
	£	£	£	£	£	£	£	£	£
Disabled Facilities Grants	500,000	96,705	172,840	769,545	216,789	-	533,530	(236,015)	-
Splash Pool - Emergency & Improvement Plan	-	39,879	-	39,879	-	-	39,879	-	-
Leisure Equipment	-	-	-	-	(9,196)	9,196	(0)	(0)	-
Purchase of Wheeled Bins	240,000	-	20,000	260,000	183,592	4,024	260,000	-	-
Stanwick Lakes - Infrastructure	71,000	-	-	71,000	71,000	-	71,000	-	-
Service Transformation Programme	-	5,900	-	5,900	-	-	5,900	-	-
PC'S, Monitors & Laptops	-	16,064	-	16,064	-	-	16,064	-	-
Replacement Printers & Scanners	-	6,000	-	6,000	1,806	-	6,000	0	-
Servers	-	-	30,000	30,000	-	-	30,000	-	-
Replacement Sun Server	-	10,000	-	10,000	-	-	-	(10,000)	-
Data Infrastructure Equipment	-	-	64,000	64,000	-	-	64,000	-	-
Licences	-	9,553	119,000	128,553	74,969	-	123,423	(5,130)	-
Security Systems	-	18,005	16,000	34,005	1,995	2,400	15,000	(19,005)	-
CAPS Solutions/ERMS	-	50,825	-	50,825	8,421	41,030	50,825	-	-
Revenues and Benefits Upgrade	-	2,352	-	2,352	-	2,351	2,351	(1)	-
Intranet Upgrade	-	-	36,000	36,000	23,400	-	36,000	-	-
SQL Consolidation	-	-	28,000	28,000	-	-	28,000	-	-
Mobile working	-	-	25,000	25,000	-	-	25,000	-	-
Replacement Hardware	-	-	30,000	30,000	5,032	650	30,000	-	-
Exchange Upgrade	-	-	30,000	30,000	-	-	30,000	-	-
Nene Community Centre	-	-	2,820	2,820	2,821	-	2,821	1	-
<b>Total</b>	<b>811,000</b>	<b>255,283</b>	<b>573,660</b>	<b>1,639,943</b>	<b>580,631</b>	<b>59,651</b>	<b>1,369,795</b>	<b>(270,148)</b>	<b>-</b>

Development Pool	Previous Years Re-profiled Expenditure	New	2015/16	Actual	Committed	Forecast Outturn	Variance Forecast v Budget	Total 2015/16 to 2023/24
	£	£	£	£	£	£	£	£
<b>Housing Projects</b>	-	-	-	-	-	-	-	4,500,000
<b>Leisure and Tourism Projects</b>	25,000	-	25,000	-	-	-	-	235,000
<b>Environment Projects</b>	-	-	-	-	-	-	-	416,600
<b>Central Services Projects</b>	60,000	-	60,000	-	-	-	-	164,000
<b>Corporate Systems</b>	668,000	(448,000)	220,000	-	-	-	-	3,557,000
<b>Essential Property Maintenance</b>	120,000	-	120,000	-	-	-	-	879,000
<b>Vehicle Replacements</b>	-	-	-	-	-	-	-	-
<b>Total</b>	<b>873,000</b>	<b>(448,000)</b>	<b>425,000</b>					<b>9,751,600</b>

### Development Pool

Disabled Facilities Grants								4,500,000
<b>Contractual</b>								-
Stanwick Lakes - Infrastructure			-					209,000
Purchase of Wheeled Bins			-					400,000
<b>Business Critical</b>								-
AMP - Pemberton Centre			-					200,000
AMP - Nene Centre								10,000
AMP - Rushden Centre								80,000
AMP - East Northamptonshire House	95,000		95,000					175,000
AMP - Industrial Units	25,000		25,000					385,000
AMP - Polebrook Cemeteries			-					30,000
Splash Pool - Emergency & Improvement Plan	25,000		25,000					25,000
Print Room Asset Management	20,000		20,000					124,000
Replacement Dog Warden Vans			-					16,600
PC'S, Monitors & Laptops	30,000	(30,000)	-					198,000
Data Infrastructure Equipment	64,000	(64,000)	-					234,000
Security Systems	16,000	(16,000)	-					65,000
Licences	119,000	(119,000)	-					1,215,000
DR/Business Continuity			-					80,000
Printers & Scanners	20,000		20,000					110,000
Servers	10,000		10,000					240,000
Upgrade for Uninterrupted Power Supply to server room (UPS for L12)			-					25,000
Storage/Replacement SAN			-					180,000
Upgrade Public Access and TLC systems (CAPS Solutions/ERMS)	40,000	(40,000)	-					270,000
CRM Upgrades	70,000		70,000					370,000
Telephone System	30,000	(30,000)	-					60,000
ESRI - GIS Upgrade			-					150,000
Oracle Licensing & Physical servers	50,000		50,000					130,000
Oracle Development	10,000		10,000					80,000
Mobile working	25,000	(25,000)	-					-

Exchange Upgrade	30,000	(30,000)	-	-	-	-	-
Intranet Upgrade	36,000	(36,000)	-	-	-	-	-
Replacement Hardware	30,000	(30,000)	-	-	-	-	-
SQL Consolidation	28,000	(28,000)	-	-	-	-	-
Sharepoint development	30,000		30,000				30,000
NDL development	20,000		20,000				20,000
Revenues and Benefits Upgrade	10,000		10,000				100,000
<b>Invest to Save</b>							-
Replacement Finance System	40,000		40,000				40,000
<b>Service Enhancement</b>							-
Performance Management Solution			-				-
<b>Total</b>	<b>873,000</b>	<b>- (448,000)</b>	<b>425,000</b>	<b>-</b>	<b>-</b>	<b>425,000</b>	<b>9,751,600</b>
<b>Total Approved Programme and Development Pool</b>	<b>1,684,000</b>	<b>255,283</b>	<b>2,064,943</b>	<b>580,631</b>	<b>59,651</b>	<b>1,794,795</b>	<b>9,751,600</b>