



## Finance Sub-Committee 11 September 2017

### Budget Monitoring to 31 July 2017

#### Purpose of report

To provide an update on the forecast Revenue and Capital positions against the approved budgets for the period ended 31 July 2017 in financial year 2017/18.

#### Attachment(s):

- Appendix 1 – Service Expenditure Analysis
- Appendix 2 – Capital Programme
- Appendix 3 – Financial Performance Indicators

#### 1. Introduction

- 1.1. This report provides an overview of the council's forecast revenue and capital position up to 31 July 2017 against the approved budget 2018/19. 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. Council approved a total budget requirement of £10,810,681 for 2017/18 which included a council tax requirement of £4,125,909, 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 £9,179,726.
- 2.3. Since the budget setting in February 2017, the total budget has been revised to £9,221,998. The increase in budget relates to net interest receivable and carry forwards from 2016/17 totalling £42,272 (net) approved during the year, as shown in **Table 1** below:

**Table 1**

	£
Net cost of services	9,179,726
Net Interest Receivable	(100,000)
Carry forwards from 2016/17 (FSC 08/05/17)	142,272
<b>Revised budget as per Outturn report</b>	<b>9,221,998</b>

##### 2.4. Revenue Update

- 2.5. The estimated services outturn for the year is an underspend of £102k. This is mainly due an increase in rental income of £234k offset by an increase in the expected deficit in relation to the Housing Benefit Subsidy. Further detail can be seen at section 2.12.

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.

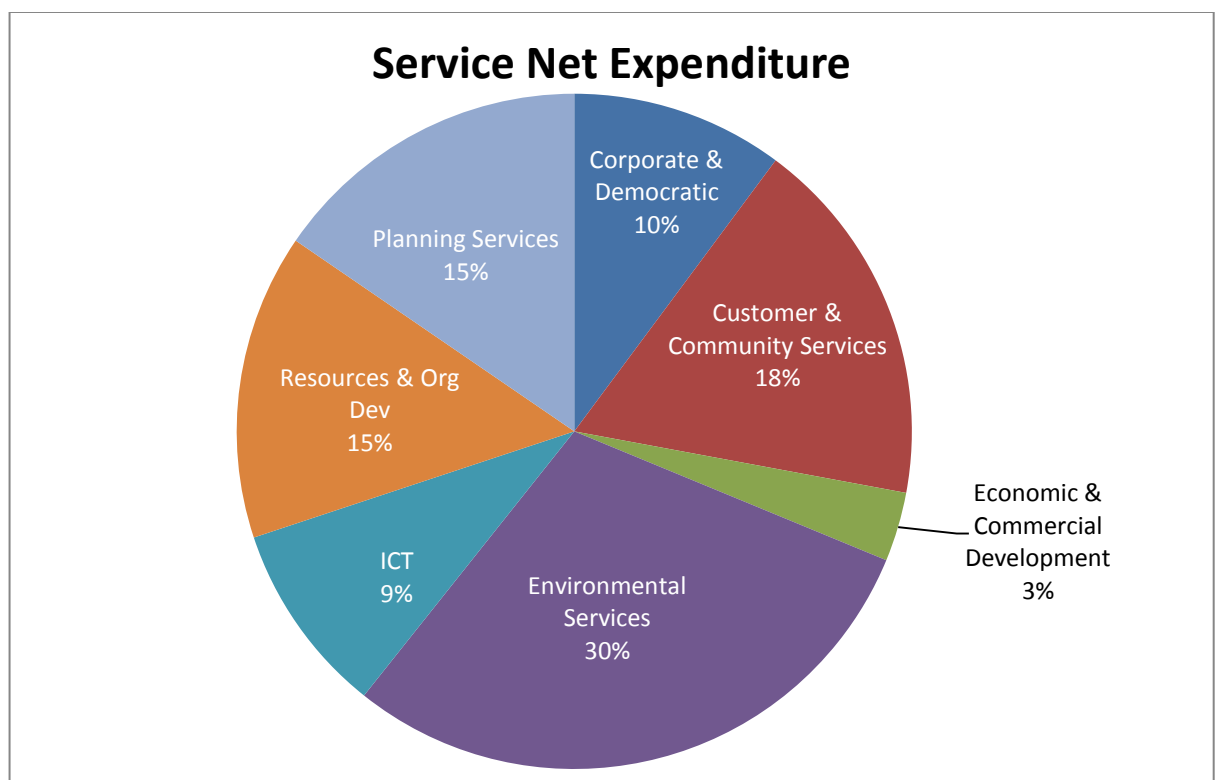
	Budget 2017/18	Actual and committed to date	Estimated Outturn	Variance
Corporate Services	£905,041	£755,289	£927,678	£22,637
Customer & Community Services	£1,515,346	(£1,648,266)	£1,618,569	£103,223
Economic & Commercial Development	£533,360	£227,168	£302,280	(£231,080)
Environmental Services	£2,698,164	£786,779	£2,687,484	(£10,680)
ICT	£839,778	£1,204,796	£839,778	£0
Resources & Org Dev	£1,332,804	£442,688	£1,335,745	£2,941
Planning Services	£1,397,505	£470,246	£1,408,665	£11,160
	<b>£9,221,998</b>	<b>£3,131,677</b>	<b>£9,120,199</b>	<b>(£101,799)</b>

NB: Corporate & Democratic Core includes, Chief Executive, Executive Director and Chief Finance Officer reporting

2.7. There are currently some large variances showing between the budget for 2017/18 and the actual and committed to date figures. These are explained as follows:

- A large variance throughout each service area will be due to staffing costs. The budget is for the whole year whereas the actual costs will only include staff costs for the period (April 2017 to July 2017).
- The monthly housing benefit subsidy income is showing as a big credit within the actuals for Customer Services due to a timing difference to when housing benefit payments are made.
- There will also be differences due to spend which is anticipated but is not committed on the system as a purchase order has not yet been raised against it
- ICT incurs costs for Borough Council of Wellingborough as part of the shared service arrangements. However, the invoice has not yet been raised to BCW to recover these costs. This will balance out by the year end.

2.8. The chart below shows the net service expenditure as a percentage of the total estimated outturn position for 2017/18.



## 2.9. Vacancy Factor

2.10. During the last 3 years the council has included a vacancy factor in the budget of £200k (based on 3.5% of staff turnover). This has again been incorporated into the 2017/18 budget and MTFS.

2.11. The monitoring of the vacancy factor is set out below:

Vacancy Factor	£k
Vacancy Factor (3.5%)	200
Vacancy Savings to date (July 2017)	(38)
<b>Further vacancy savings required</b>	<b>162</b>

2.12. The savings to date are below expectations in order to achieve 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 previous levels resulting in the amount of salary savings achievable being lower than expected. This will be closely monitored and reported during 2017/18.

## 2.13. Variances over £10k

2.14. **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
Corporate & Democratic		14,500	Increase in insurance premium from Oct 17 following contract renewal
Customer & Community		100,000	Estimate shortfall in housing benefits following outturn from 2016/17 where insufficient budget was highlighted
Environmental Services	(33,000)		Garden waste - additional income from increase in subscriptions and increased recycling credits (more tonnes)
Environmental Services		30,000	Garden waste - increase in green waste disposal costs and waste management charges due to more customers
Environmental Services		10,000	Requested revenue contribution to capital budgets for wheeled bin purchases
Environmental Services	(9,515)		Saving in waste management charges to offset requested £10k revenue contribution to capital
Economic & Commercial Development	(234,080)		Rental income from retail units in Rushden
Various		20,296	
	<b>(276,595)</b>	<b>174,796</b>	<b>(101,799)</b>

2.15. The forecast underspend will increase the anticipated contribution to reserves as budgeted for 2017/18. This is shown in more detail at paragraph 2.25.

2.16. The detailed breakdown at Appendix 1 shows that currently there are pressures identified that could be incorporated into the budget for 2018/19. As mentioned previously, this is the first detailed reporting period for the financial year and the expectation is this will change during the course of the year as the financial position becomes clearer.

## 2.17. Potential Risks

- 2.18. During 2016/17 it was reported that there was uncertainty around the timing of the implementation of the Universal Credit changes and the financial impact was unknown. This remains a potential risk for 2017/18 which may result in a pressure on the council.
- 2.19. During the first quarter of 2017/18, there has been an increase in numbers for homelessness applications and temporary accommodation. In addition to this, there are also expected to be implications arising as a result of the provisions within the Homelessness Reduction Act 2017 which is due to be implemented early in 2018 which will place new duties on the council. Work is currently being undertaken to understand the financial impact of these changes and mitigations that can be considered.

## 2.20. Business Rates

- 2.21. The volatility surrounding changes to business circumstances continues in 2017/18. Changes such as demolitions, changes in use, business rate reliefs and valuations for new businesses remain a risk to the council.
- 2.22. During 2014/15 changes to the rules governing alterations to business rates were announced which meant 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.
- 2.23. The Valuation Office has been very slow in responding to the number of appeals. Based on the Valuation Office data provided at 31 July 2017 for the appeals listing, there were 237 appeals outstanding. The council has estimated the financial impact of the appeals going forward at £1.44m, which will be met through various reserves that have been set aside.

## 2.24. Business Rates Pool

- 2.25. The council currently works with other councils across Northamptonshire to maximise the benefits of a business rates pooling arrangement. The pooling arrangement has benefitted the council by an additional £1.4m to date.
- 2.26. The composition of the Business Rates Pool has been reviewed against the basis of the projections for 2017/18. The current pooling arrangement continues to provide the optimum return and is generating around £1.5m more in comparison to the previous pooling composition. It is recommended that the existing Pool arrangement continues in 2018/19.

## 2.27. Revenue Reserves

- 2.28. When the council set its budget in February 2017 it included a £604k 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 Jul 2017 £k
Budget contribution to reserves	604
Forecast underspend for the year	102
<b>Revised contribution to reserves 2017/18</b>	<b>706</b>

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

Revenue Reserves	£k	£k
Revenue Reserves Q4 2016/17		
Grants Unapplied		297
General Reserves		1,500
Earmarked Reserves		12,563
<b>Revenue Reserves as at 1 April 2017</b>		<b>14,360</b>
<b>Less:</b>		
Community Projects	(476)	
Use of earmarked reserves	(5,240)	(5,716)
<b>Revised Reserves</b>		<b>8,644</b>
<b>Add:</b>		
Contribution to Community Projects Reserve		1,126
Forecast Contribution to reserves 2016/17		736
<b>Forecast revenue reserves (incl. earmarked at 31 March 2018)</b>		<b>10,506</b>

## 2.30. Treasury Management

- 2.31. The council had an investment portfolio of £21.99m at 31 July 2017. The current average interest rate achievable is 0.36%. This is lower than anticipated when the budget was set in February 2017, when the estimated rate was 0.5%. The current outlook on the UK's financial economy remains unstable following the outcome of the EU Referendum vote. A further consequence of this was the Bank of England's announcement last year to cut the interest rate from 0.5% to 0.25%. This has also had implications on interest payable to the council.
- 2.32. Whilst the investments are achieving a lower rate of return, the level of cash balances held by the council remains higher than anticipated when the budget was set. Whilst this has helped to reduce the impact of the lower interest rate, the estimated income from interest received is expected to be below budget. This is set out in the table below. A detailed report on Treasury Management will be presented separately to Finance Sub Committee on 11 September 2017.

Treasury Management Budget vs. Estimated Outturn			
	Budget	Estimated Outturn	Shortfall
	£000	£000	£000
Investments	£100,000	£95,633	(£4,367)
			Lower interest rates being achieved, partly offset by higher than expected cash balances
<b>Total</b>	<b>£100,000</b>	<b>£95,633</b>	<b>(£4,367)</b>

## 3. Capital Overview

### 3.1. Capital Expenditure 2017/18

- 3.2. 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	2017/18 Budget	Re-profiled from 2016/17	Approved within year	Dev Pool Additions	Revised Position
<b>Capital Programme</b>					
Disabled Facilities	£500,000	£130,565	-	-	£630,565
Housing Projects	-	£129,400	£3,900,000	-	£4,029,400
Leisure Projects	£25,000	£140,000	-	-	£165,000
Environment Projects	£270,000	-	-	-	£270,000
Corporate Systems	£260,000	£412,017	£139,582	-	£811,599
Property Maintenance	-	-	£86,000	-	£86,000

Superfast Broadband	£300,000	-	-	-	£300,000
<b>Total</b>	<b>£1,355,000</b>	<b>£811,982</b>	<b>£4,125,582</b>	<b>-</b>	<b>£6,292,564</b>
<b>Development Pool</b>					
Housing Projects	-	-	-	-	-
Leisure Projects	-	-	-	-	-
Environment Projects	-	£40,000	-	-	£40,000
Central Services Projects	-	-	-	-	-
Corporate Systems	£357,500	£489,310	(£154,582)	-	£692,228
Property Maintenance	£346,000	-	(£92,600)	-	£253,400
	<b>£703,500</b>	<b>£529,310</b>	<b>(£247,182)</b>	<b>-</b>	<b>£985,628</b>

- 3.3. The council's Capital Programme for 2017/18 of £1,355k was approved by Council on February 2017. Since then, the budget has increased to £6,293k as a result of changes within the financial year. These changes include the re-profiling of expenditure from 2016/17 since the budget was set in February 2017, additional budget and promotion of projects from the Development Pool to the Approved Capital Programme. These movements were formally approved during 2016/17.
- 3.4. It is anticipated that Disabled Facilities Grant will be fully spent based on additional resource being put in. However, this will continue to be monitored throughout the year and any changes will be reported to Committee as they arise.
- 3.5. Wheelie Bins - There is additional demand for wheelie bins at a cost of £10k which is in addition to the table at paragraph 3.2 and is subject to approval. This additional spend can be covered from revenue underspends within Environmental Services. Demand will continue to be monitored throughout the year and any further changes will be reported to Committee as they arise.
- 3.6. Replacement Telephony System – Following the Finance Sub Committee meeting in June, it was approved to transfer £50k into the Approved Capital Programme for the telephony project with an additional £53,589 set aside for additional costs to be confirmed following further analysis and clarification of financials within the submitted tenders. This would be subject to further authorisation from the Chief Finance Officer, in consultation with the Chairmen of the Finance Sub-Committee and the Policy and Resources Committee.
- 3.7. The tender evaluation identified implementation costs of £57,841. However, £60k was approved under the delegation at 3.6 to allow for some adjustment for final numbers on mobile and desktop handsets. A further £10k will remain in the Development Pool for further integration of the telephony system with Office 365 and the new CRM system whilst these projects are progressed sufficiently for costs to be established. The remaining balance of £33,589 is no longer required.
- 3.8. Duck Street Properties – In July 2016 Full Council approved the purchase of two properties in Duck Street and set aside a provision of up to £40k in the Development Pool to allow for refurbishment of the properties once options had been considered for their potential use going forward. The purchase was completed in March 2017 at a cost of £29.2k (including legal fees) and following consideration of the options, it has been agreed to lease the properties to Mayday Trust which is an organisation who supports people through difficult times such as facing homelessness, leaving care or coming out of prison.
- 3.9. The cheapest quote received for the refurbishment works is £19.1k. However, it is requested that £25k is approved to transfer into the Approved Capital Programme to allow for any contingencies should they arise with the balance of £15k remaining within the Development Pool pending a further report to Policy and Resources Committee in October 2017 regarding options for the property in Carnegie Street following the successful Compulsory Purchase Order being vested with the Council from 5th September 2017.

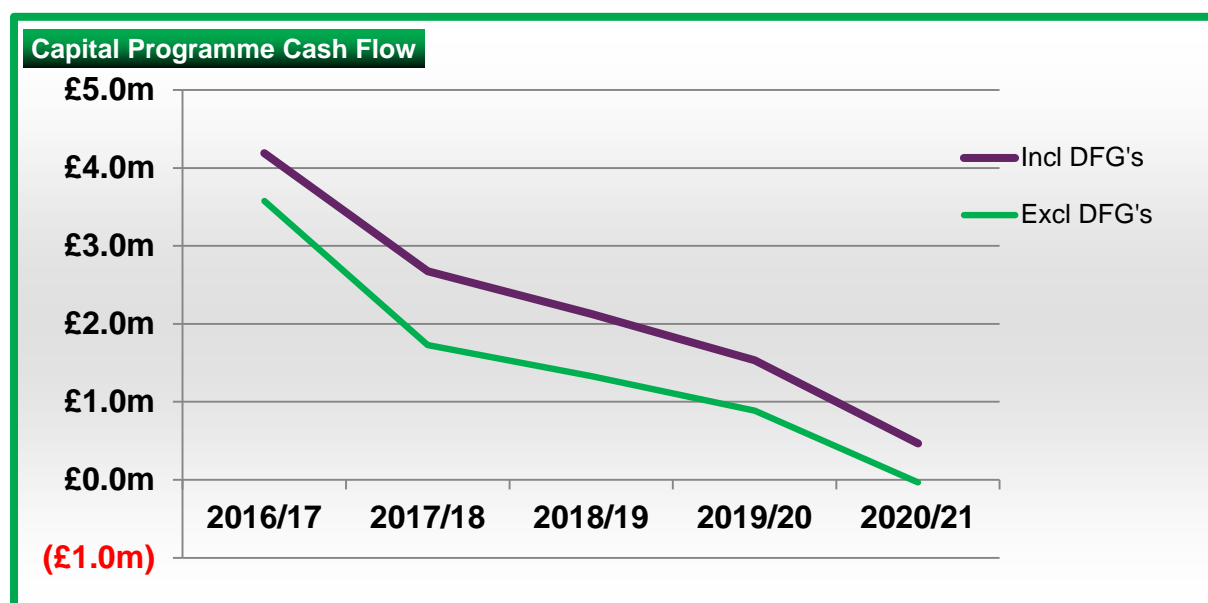
3.10. A detailed breakdown of the capital programme is shown in **Appendix 2**, which shows that the forecast outturn for 2017/18 is currently in line with the approved budget.

### 3.11. Capital Funding 2017/18

3.12. The latest capital spending position was funded from the following sources in 2017/18:

2017/18	£k
Capital Programme	6,293
<b>Total Expenditure</b>	
Funded by:	
Revenue Contribution	0
External Contributions	630
Earmarked Reserves	4,890
Capital Reserves	773
<b>Total Funding</b>	<b>6,293</b>

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



3.14. 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 2020/21 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.

### 3.15. Other Financial Performance Indicators

3.16. The council also monitors performance on the following financial activities:

- Prompt Payment of Invoices
- Sundry Debt Performance
- Housing Benefit Overpayments
- Council Tax Collection
- Business Rates Collection
- Debt Write Off

3.17. Further information on each of these performance indicators can be seen in **Appendix 3**.

#### **4. Equality and Diversity Implications**

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

#### **5. Legal Implications**

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

#### **6. Risk Management**

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

#### **7. Resource and Financial Implications**

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

#### **8. Constitutional Implications**

8.1. This report is of a financial nature. There are currently no direct implications impacting on the Constitution.

#### **9. Customer Service Implications**

9.1. This report is of a financial nature. There are no direct implications impacting on customer services.

#### **10. Corporate Outcomes**

10.1. 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*

#### **11. Recommendations**


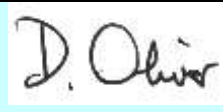
11.1 The Finance Sub-Committee is asked to:

- a) note the latest revenue, capital and reserves positions for 2017/18  
*(Reason – this is for information / monitoring purposes)*
- b) note the collection and write off performance for sundry debtors, local taxation and benefit overpayments as set out in Appendix 3.  
*(Reason – this is for information / monitoring purposes)*
- c) approve the transfer of £25k from the Development Pool into the Approved Capital Programme in respect of the refurbishments to the properties at Duck Street (paragraph 3.9) and that the remainder of £15k is left in the Development Pool subject to a further report following the CPO of a property in Carnegie Street.
- d) To note the continuation of the current business rates pooling arrangement in 2018/19 as set out in paragraph 2.24.  
*(Reason – to advise members about the continuation of this arrangement)*



e) **resolve to recommend to Council:**

- i. To increase the Approved Capital Programme budget by £10k in respect of the purchase of additional wheeled bins, which will be funded through an additional revenue contribution to capital (paragraph 3.5 of this report).
- ii. To remove £33,589 from the overall programme (as set out at paragraph 3.7) as no longer required  
*(Reason – to follow the formal process for approval of the amendment to the Capital Programme Budget for 2017/18)*

<b>Legal</b>		Power: Local Government Act 2003			
		Other considerations:			
<b>Background Papers:</b>					
<b>Person Originating Report:</b> Michelle Drewery, Finance Manager ☎ 01832 742267 ✉ mdrewery@east-northamptonshire.gov.uk					
<b>Date: 24.08.2017</b>					
<b>CFO</b> 29/8/17		<b>MO</b>		<b>CX</b> 29/8/17	



AKA001	The Rushden Centre	£10,730	£22,918	(£12,188)	£10,730	£0	£10,730	£0				
AKA007	Thrapston Offices	£267,740	£243,400	£24,340	£267,740	£0	£267,740	£0				
AKA008	Facilities Management	£133,680	£33,258	£100,422	£133,680	£0	£133,680	£0				
CAE001	Village Drains	£5,260	£93	£5,167	£5,260	£0	£5,260	£0				
CAH001	Land Drainage	£3,000	£0	£3,000	£3,000	£0	£3,000	£0				
CAK004	Units 6 Enterprise Road Raunds	£2,050	£1,890	£160	£2,050	£0	£2,050	£0				
CAL001	Gazetteer & Street Name Plates	£9,030	£1,165	£7,865	£9,030	£0	£9,030	£0				
CAN001	District Car Parks	£11,000	£312	£10,688	£11,000	£0	£11,000	£0				
CAN002	Rushden Car Parks & Dev't	£39,090	£34,288	£4,802	£39,090	£0	£39,090	£0				
CAN003	Thrapston Car Parks & Dev't	£1,420	£184	£1,236	£1,420	£0	£1,420	£0				
CAN004	Irthlingb'H Car Parks & Dev't	£2,220	£1,784	£436	£2,220	£0	£2,220	£0				
CAW003	Amenity Land	£8,600	£1,152	£7,448	£8,600	£0	£8,600	£0				
CAW008	Ditchford Leisure & Amenity	(£2,650)	£0	(£2,650)	(£2,650)	£0	(£2,650)	£0				
CKS001	Economic Development Growth	£160,500	£33,476	£127,024	£160,500	£0	£160,500	£0				
CKT002	Raunds Ind'l Development	(£23,684)	(£10,740)	(£12,944)	(£23,684)	£0	(£23,684)	£0				
CKT003	Units 1-6 Eaton Walk	(£16,000)	(£110,935)	£94,935	(£250,080)	£0	(£250,080)	(£234,080)	(£234,080)			
CKT004	Kingscliffe Ind'l Development	(£64,966)	(£29,413)	(£35,553)	(£64,966)	£0	(£64,966)	£0				
CKT005	103 High Street	£0	£2,996	(£2,996)	£3,000	£0	£3,000	£3,000			£3,000	
DAA001	Irthlingborough	£0	£122	(£122)	£0	£0	£0	£0				
DAB001	Higham Ferrers	£0	£65	(£65)	£0	£0	£0	£0				
DAC001	Raunds	£0	£204	(£204)	£0	£0	£0	£0				
DAD001	Stanwick	£0	£24	(£24)	£0	£0	£0	£0				
DAE001	Consortium Overheads	(£13,660)	(£6,089)	(£7,571)	(£13,660)	£0	(£13,660)	£0				
DAF001	Rushden	£0	£719	(£719)	£0	£0	£0	£0				
DAH001	Thrapston	£0	£1,140	(£1,140)	£0	£0	£0	£0				
DAJ001	Other Town/Parish Councils	£0	£0	£0	£0	£0	£0	£0				
DAJ002	Easton on the Hill Parish Council	£0	£261	(£261)	£0	£0	£0	£0				
DAJ003	Nassington Parish Council	£0	£16	(£16)	£0	£0	£0	£0				
DAJ004	Rockingham Forest Trust (Twywell Hills &	£0	£145	(£145)	£0	£0	£0	£0				
DAJ005	Ringstead Parish Council	£0	£145	(£145)	£0	£0	£0	£0				
DAJ006	Oundle Town Council	£0	£923	(£923)	£0	£0	£0	£0				
DAJ007	Brigstock Parish Council	£0	£1,026	(£1,026)	£0	£0	£0	£0				
DAJ008	Woodford Parish Council	£0	£559	(£559)	£0	£0	£0	£0				
DAJ009	Little Addington Parish Council	£0	£437	(£437)	£0	£0	£0	£0				
DAJ010	Twywell Parish Council	£0	£32	(£32)	£0	£0	£0	£0				
DAJ011	Titchmarsh Parish Council GM AW	£0	£647	(£647)	£0	£0	£0	£0				
DAJ012	Denford Parish Council GM AW	£0	£178	(£178)	£0	£0	£0	£0				
DAJ013	Collyweston Parish Council GM AW	£0	£24	(£24)	£0	£0	£0	£0				
DAJ014	Islip Parish Council GM AW	£0	£32	(£32)	£0	£0	£0	£0				
DAJ015	Polebrook Parish Council GM AW	£0	£32	(£32)	£0	£0	£0	£0				
DAJ016	Warmington Parish Council GM AW	£0	£16	(£16)	£0	£0	£0	£0				
DAJ017	Yarwell Parish Council	£0	£144	(£144)	£0	£0	£0	£0				
DAJ018	Glaphorn Parish Council	£0	£518	(£518)	£0	£0	£0	£0				
DAJ019	Kings Cliffe Parish Council	£0	£16	(£16)	£0	£0	£0	£0				
<b>Economic &amp; Commercial Developmt Total</b>		<b>£533,360</b>	<b>£227,168</b>	<b>£306,192</b>	<b>£302,280</b>	<b>£0</b>	<b>£302,280</b>	<b>(£231,080)</b>	<b>(£234,080)</b>	<b>£0</b>	<b>£3,000</b>	<b>£0</b>
<b>HEH Head of Environmental Services</b>												
AKC116	Health & Safety - NNSRP	£22,330	£2,529	£19,801	£22,330	£0	£22,330	£0				
AKE001	Environmental Health Administration	£88,280	£29,211	£59,069	£88,280	£0	£88,280	£0				
AKE002	Env. Services Support to DC	£70,100	£23,582	£46,518	£70,100	£0	£70,100	£0				
AKL006	Environmental Health Management	£124,260	£53,100	£71,160	£124,260	£0	£124,260	£0				
CAA001	Refuse Collection	£649,190	£216,227	£432,963	£649,190	£0	£649,190	£0				
CAA002	Household Bulky Waste	(£15,800)	(£10,844)	(£4,956)	(£17,500)	£0	(£17,500)	(£1,700)	(£3,400)		£1,700	

CAA003	Waste Management Enforcement	£32,330	£12,234	£20,096	£32,330	£0	£32,330	£0				
CAA004	Garden Waste	(£94,980)	(£236,597)	£141,617	(£97,980)	£0	(£97,980)	(£3,000)	(£33,000)			£30,000
CAA006	Clinical Waste	(£2,840)	£6,013	(£8,853)	(£2,240)	£0	(£2,240)	£600				£600
CAA008	Recycling	£346,330	£246,983	£99,347	£339,580	£0	£339,580	(£6,750)	(£10,000)	(£1,750)		£5,000
CAA009	Trade Waste	(£2,230)	£19,183	(£21,413)	(£2,230)	£0	(£2,230)	£0				
CAB001	Street Cleaning	£834,550	£260,059	£574,491	£835,035	£0	£835,035	£485		(£9,515)		£10,000
CAB002	Cleansing / Fly Tipping	£21,920	£6,618	£15,302	£21,920	£0	£21,920	£0				
CAR001	CP - Food Safety	£112,430	£38,089	£74,341	£112,430	£0	£112,430	£0				
CAR002	CP - Health And Safety	£84,870	£28,921	£55,949	£84,870	£0	£84,870	£0				
CAS001	HP - Food Safety	£11,080	£4,425	£6,655	£11,080	£0	£11,080	£0				
CAT001	Pest Control	£23,510	£4,478	£19,032	£23,510	£0	£23,510	£0				
CAV001	EHS - Animal Welfare	£48,700	£19,198	£29,502	£48,200	£0	£48,200	(£500)	(£500)			
CAV002	Public Health	£197,620	£58,249	£139,371	£197,620	£0	£197,620	£0				
CAV005	Noise Control	£41,330	£13,593	£27,737	£41,330	£0	£41,330	£0				
CAV006	Air Quality	£14,300	£4,646	£9,654	£14,300		£14,300	£0				
CAV007	Authorised Processes	£5,510	£5,164	£346	£5,510		£5,510	£0				
CAV008	Contaminated Land	£17,724	£4,353	£13,371	£17,724	£0	£17,724	£0				
CDA002	Renovation Grants	£19,090	£6,097	£12,993	£19,090	£0	£19,090	£0				
CDG006	Unfit Housing	£73,500	£24,896	£48,604	£73,970	£0	£73,970	£470				£470
CDG015	Empty Property Initiative	£11,470	£3,625	£7,845	£11,470	£0	£11,470	£0				
CKJ002	Emergency Planning - NNSRP	£15,940	£4,682	£11,258	£15,940	£0	£15,940	£0				
CKN002	Licences-Other	£1,200	£1,559	(£359)	£1,200	£0	£1,200	£0				
CKN003	Licences-Taxis	£9,630	(£16,407)	£26,037	£9,345	£0	£9,345	(£285)	(£285)			
CKN004	Licences-Liquor and Entertainment	(£11,650)	(£8,722)	(£2,928)	(£11,650)	£0	(£11,650)	£0				
CKN005	Central Administration Unit	(£51,530)	£36,886	(£88,416)	(£51,530)	£0	(£51,530)	£0				
CKN006	Licensing Daventry	£0	(£19,173)	£19,173	£0	£0	£0	£0				
CKN007	Licensing Wellingborough	£0	(£14,494)	£14,494	£0	£0	£0	£0				
CKN008	Licensing Kettering	£0	(£29,376)	£29,376	£0	£0	£0	£0				
CKN009	Licensing Corby	£0	(£12,209)	£12,209	£0	£0	£0	£0				
<b>Head of Environmental Services Total</b>		<b>£2,698,164</b>	<b>£786,779</b>	<b>£1,911,385</b>	<b>£2,687,484</b>	<b>£0</b>	<b>£2,687,484</b>	<b>(£10,680)</b>	<b>(£47,185)</b>	<b>(£11,265)</b>	<b>£47,770</b>	<b>£0</b>
<b>HIT Head of ICT</b>												
AKT001	ICT Information Governance (ENC)	(£109,620)	£11,577	(£121,197)	(£109,620)		(£109,620)	£0				
AKT002	Corporate IT Systems (ENC Only)	£150,010	£157,343	(£7,333)	£150,010		£150,010	£0				
AKT003	IT Support (ENC Only)	£164,930	£152,656	£12,274	£164,930		£164,930	£0				
AKT004	IT Technical Services (ENC Only)	£59,088	£74,129	(£15,041)	£59,088		£59,088	£0				
AKT006	Central Printers	£45,325	£27,743	£17,582	£45,325		£45,325	£0				
AKT101	ICT Management (SS)	(£437,735)	(£19,529)	(£418,206)	(£437,735)		(£437,735)	£0				
AKT102	Corporate IT Systems (SS)	£270,330	£78,983	£191,347	£270,330		£270,330	£0				
AKT103	IT Support (SS)	£321,000	£112,288	£208,712	£321,000		£321,000	£0				
AKT104	IT Technical Services (SS)	£376,450	£124,924	£251,526	£376,450		£376,450	£0				
AKT201	Central Computing (WBC Only)	£0	£484,682	(£484,682)	£260,000	(£260,000)	£0	£0				
AKT204	IT Technical Services (WBC only)	£0	£0	£0	£0		£0	£0				
<b>Head of ICT Total</b>		<b>£839,778</b>	<b>£1,204,796</b>	<b>(£365,018)</b>	<b>£1,099,778</b>	<b>(£260,000)</b>	<b>£839,778</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>	<b>£0</b>
<b>HOR Head of Resources &amp; Org Dev</b>												
AKB001	Corporate Costs	£56,650	£14,743	£41,907	£56,650		£56,650	£0				
AKB003	Business Transformation	£154,910	£70,497	£84,413	£168,910	(£14,000)	£154,910	£0				
AKC101	Democratic Services Management & Adminis	£192,544	£45,245	£147,299	£192,544		£192,544	£0				
AKC111	Printing	£44,250	£13,911	£30,339	£44,250		£44,250	£0				
AKC114	Electoral Administration	£0	£0	£0	£0		£0	£0				



Capital Programme	2017/18						Variance Actual-v- Budget £	Total 2017/18 £
	Original Budget	B/Fwd	Approved within year	Current Budget	Actual + Committed	Forecast 2017/18		
	£	£	£	£	£	£		
Disabled Facilities Grants	500,000	130,565	-	630,565	149,598	630,565	-	630,565
Housing Projects	-	129,400	3,900,000	4,029,400	3,888,190	4,029,400	-	4,029,400
Leisure and Tourism Projects	25,000	140,000	-	165,000	140,000	165,000	-	165,000
Environment Projects	270,000	-	-	270,000	144,425	280,000	10,000	270,000
Corporate Systems	260,000	412,017	139,582	811,599	362,597	812,271	672	811,599
Superfast Broadband	300,000	-	-	300,000	300,000	300,000	-	300,000
Asset Management Plan	-	-	86,000	86,000	-	86,000	-	86,000
<b>Total</b>	<b>1,355,000</b>	<b>811,982</b>	<b>4,125,582</b>	<b>6,292,564</b>	<b>4,984,810</b>	<b>6,303,236</b>	<b>10,672</b>	<b>6,292,564</b>

Capital Project	2017/18						Variance Actual-v- Budget £	Total 2017/18 £
	Original Budget	B/Fwd	Approved within year	Current Budget	Actual			
	£	£	£	£	£	£		
Disabled Facilities Grants	500,000	130,565	-	630,565	149,598	630,565	-	630,565
<b>Disabled Facilities Grants</b>	<b>500,000</b>	<b>130,565</b>	<b>-</b>	<b>630,565</b>	<b>149,598</b>	<b>630,565</b>	<b>-</b>	<b>630,565</b>
CPO Carnegie Street - P&R 10/10/16	-	129,400	-	129,400	-	129,400	-	129,400
1-6 Eaton Walk & 103 High St.	-	-	3,900,000	3,900,000	3,888,190	3,900,000	-	3,900,000
<b>Housing Projects</b>	<b>-</b>	<b>129,400</b>	<b>3,900,000</b>	<b>4,029,400</b>	<b>3,888,190</b>	<b>4,029,400</b>	<b>-</b>	<b>4,029,400</b>
Freedom Leisure	-	140,000	-	140,000	140,000	140,000	-	140,000
Stanwick Lakes - Infrastructure	25,000	-	-	25,000	-	25,000	-	25,000
<b>Leisure and Tourism Projects</b>	<b>25,000</b>	<b>140,000</b>	<b>-</b>	<b>165,000</b>	<b>140,000</b>	<b>165,000</b>	<b>-</b>	<b>165,000</b>
Purchase of Wheeled Bins	270,000	-	-	270,000	144,425	280,000	10,000	270,000
<b>Environment Projects</b>	<b>270,000</b>	<b>-</b>	<b>-</b>	<b>270,000</b>	<b>144,425</b>	<b>280,000</b>	<b>10,000</b>	<b>270,000</b>
EDRMS - Planning Portal/RKYV	-	74,569	-	74,569	72,911	74,569	(0)	74,569
Data Infrastructure Equipment	-	39,362	-	39,362	-	39,362	-	39,362
Licences	-	-	105,675	105,675	77,783	105,675	-	105,675
CRM Upgrades	-	70,000	-	70,000	70,673	70,673	673	70,000
Telephony System	-	-	50,000	50,000	-	50,000	-	50,000
SQL Consolidation	-	16,093	(16,093)	-	-	-	-	-
ICT Service Desk	-	21,992	-	21,992	9,242	21,992	(0)	21,992
ICT Transformation Programme - Data Infrastructure/ICT Systems	75,000	190,000	-	265,000	131,988	265,000	-	265,000
ICT Transformation Programme - Programme Resourcing	185,000	-	-	185,000	-	185,000	-	185,000
<b>Corporate Systems</b>	<b>260,000</b>	<b>412,017</b>	<b>139,582</b>	<b>811,599</b>	<b>362,597</b>	<b>812,271</b>	<b>672</b>	<b>811,599</b>
Superfast Broadband	300,000	-	-	300,000	300,000	300,000	-	300,000
<b>Superfast Broadband</b>	<b>300,000</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>
AMP - East Northamptonshire House	-	-	86,000	86,000	-	86,000	-	86,000
<b>Asset Management Plan</b>	<b>-</b>	<b>-</b>	<b>86,000</b>	<b>86,000</b>	<b>-</b>	<b>86,000</b>	<b>-</b>	<b>86,000</b>

<b>Total approved capital programme</b>	<b>1,355,000</b>	<b>811,982</b>	<b>4,125,582</b>	<b>6,292,564</b>	<b>4,984,810</b>	<b>6,303,236</b>	<b>10,672</b>	<b>6,292,564</b>
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Development Pool	Original Budget	B/Fwd	Approved within year	2017/18		Variance Actual-v-Budget	Total 2017/18
				2017/18	Actual + Committed		
				£	£		
Disabled Facilities Grants	-	-	-	-	-	-	4,500,000
Housing Projects	-	-	-	-	-	-	-
Leisure and Tourism Projects	-	-	-	-	-	-	72,000
Environment Projects	-	40,000	-	40,000	-	-	760,000
Central Services Projects	-	-	-	-	-	-	74,000
Corporate Systems	357,500	489,310	(154,582)	692,228	-	-	3,504,461
Essential Property Maintenance	346,000	-	(92,600)	253,400	-	-	1,540,400
Vehicle Replacements	-	-	-	-	-	-	49,800
<b>Total</b>	<b>703,500</b>	<b>529,310</b>	<b>(247,182)</b>	<b>985,628</b>	<b>-</b>	<b>-</b>	<b>10,500,661</b>

Development Pool	Original Budget	B/Fwd	Approved within year	2017/18		Variance Actual-v-Budget	Total 2017/18
				2017/18	Actual		
				£	£		
Disabled Facilities Grants	-	-	-	-	-	-	4,500,000
<b>Disabled Facilities Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,500,000</b>
<b>Housing Projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
AMP - Pemberton Centre	-	-	-	-	-	-	10,000
AMP - Nene Centre	-	-	-	-	-	-	15,000
AMP - Splash Centre	-	-	-	-	-	-	47,000
<b>Leisure and Tourism Projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>72,000</b>
Purchase of Wheeled Bins	-	-	-	-	-	-	720,000
Housing Investment-Duck St. (P&R 11/07/16 + Council 18/07/16)	-	40,000	-	40,000	-	-	40,000
<b>Environment Projects</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>760,000</b>
Print Room Asset Management	-	-	-	-	-	-	74,000
<b>Central Services Projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>74,000</b>
Stanwick Lakes - Infrastructure	-	-	-	-	-	-	625,000
End User Devices (Desktops, Laptops, Tablets, Scanners)	30,000	42,160	-	72,160	-	-	297,160
Replacement Printers & Scanners	-	4,194	-	4,194	-	-	4,194
Data Infrastructure Equipment (Data Centre & Council Offices)	-	99,625	-	99,625	-	-	269,625
Security Systems	-	19,005	(19,005)	-	-	-	45,000
Licences	139,500	40,698	(180,198)	-	-	-	1,612,233
Replacement Hardware	-	9,968	(9,968)	-	-	-	-
Committee Management System	18,000	-	-	18,000	-	-	18,000
CRM Replacement	-	64,000	(64,000)	-	-	-	60,000
NEW - Network Refresh	-	-	130,000	130,000	-	-	130,000
NEW - Meeting Room AV Equipment	-	-	30,000	30,000	-	-	30,000

NEW - Business Transformation Resource			135,000	135,000				135,000
NEW- Project Resources (Telephony Project initially)			53,589	53,589				53,589
Telephony System	50,000		(50,000)	-				-
ESRI - GIS Upgrade				-				30,000
Oracle Licensing & Physical servers	50,000	30,000	(80,000)	-				-
Mobile Working Solution	25,000	44,660		69,660				69,660
Revs & Bens EDRMS Solution	30,000	50,000		80,000				80,000
Website Replacement		85,000	(85,000)	-				25,000
Replacement Finance System	15,000		(15,000)	-				20,000
<b>Corporate Systems</b>	<b>357,500</b>	<b>489,310</b>	<b>(154,582)</b>	<b>692,228</b>	-	-	-	<b>3,504,461</b>
AMP - Rushden Centre	103,000			103,000				273,000
AMP - East Northamptonshire House	133,000		(106,000)	27,000				604,000
AMP - Industrial Units	60,000		(60,000)	-				360,000
AMP - Eaton Walk	-		-	-				-
AMP - High St	-		73,400	73,400				73,400
AMP - Polebrook Cemeteries	10,000		(10,000)	-				-
AMP - Village Drains	10,000		(10,000)	-				-
AMP - Public Car Parks	30,000			30,000				30,000
AMP - Contingency	-		20,000	20,000				200,000
<b>Essential Property Maintenance</b>	<b>346,000</b>	<b>-</b>	<b>(92,600)</b>	<b>253,400</b>	-	-	-	<b>1,540,400</b>
Replacement Dog Warden Vans				-				49,800
<b>Vehicle Replacements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	-	-	-	<b>49,800</b>
<b>Total Development Pool</b>	<b>703,500</b>	<b>529,310</b>	<b>(247,182)</b>	<b>985,628</b>	-	-	-	<b>10,500,661</b>
<b>Expenditure</b>	<b>2,058,500</b>	<b>1,341,292</b>	<b>3,878,400</b>	<b>7,278,192</b>	<b>4,984,810</b>	<b>6,303,236</b>	<b>10,672</b>	<b>16,793,225</b>
<b>Income from grants and external receipts</b>				<b>830,565</b>	<b>830,565</b>	<b>830,565</b>		<b>6,087,339</b>
<b>Net total approved programme and development pool</b>				<b>6,447,627</b>	<b>4,154,245</b>	<b>5,472,671</b>	<b>10,672</b>	<b>10,705,886</b>