

2019/20 Finance Provisional Outturn Report
Appendix 1 – General fund revenue budget outturn 2019/20

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Service area	2019/20 revised budget £000	2019/20 outturn £000	2019/20 outturn variance £000	Commentary (for variances over £10k)
Customers & Communities				
Leisure Contract	12	61	50	Delay in signing new lease agreement with Leisure Trust.
Call Care	112	50	-62	Savings on vacant posts and standby payments; hardware maintenance; furniture and equipment budgets; and additional income.
Head of Customer & Cultural Services	235	216	-19	Savings on vacant post and on posts on lower scales than budgeted.
Customer Services	570	482	-87	Various vacant posts being created throughout the financial year.
Licensing	-253	-248	5	
Head of Partnership Support	0	0	0	
Pest Control	1	1	-1	
Commercial Services	270	261	-9	
Environmental Protection	419	402	-17	Short term additional employee to cover sickness.
Digital Team	361	362	1	
Environmental Services Contract (EMS)	-370	-337	33	Legal costs relating to the old contract.
Parks & Open Spaces and Neighbourhood Wardens	1,108	1,171	63	Underspend on Northampton in Bloom due to efficiency saving: additional income generated from penalty charge notices for fly tipping; delay in recruitment to vacant post; all partially offset unexpected invoice for a water leak.
Environmental Services Support	-1,153	-1,304	-152	Pensions costs lower than budgeted; additional income on performance deductions and recycling credits; unexpected backdated costs relating to water for public conveniences and service charges.
Environmental Services Core Contract	10,637	10,996	359	Pressure due to recycling risk share pay mechanism - prices for recycling continue to fall which is creating this pressure.
Total Customers & Communities	11,948	12,113	165	
Chief Executive				
Community Safety	333	318	-16	Savings on employee costs with an additional savings for police overtime; and a minor grant saving.
Chief Executive	336	358	22	Additional staffing costs.
Policy	6	0	-6	
Communications	165	140	-25	Underspend on printing and advertising and publicity.
Community and Other Grants	1,281	1,293	12	Minor overspend.
Community Developments	13	11	-2	
Community Centres	91	95	5	
Total Chief Executive	2,224	2,215	-9	

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Chief Finance Officer				
Audit	283	435	152	Greater than planned cost associated with the overrun of the 2018/19 accounts external audit.
Non Distributed Costs	4,879	4,813	-65	Pension costs less than planned.
Chief Finance Officer	-1	14	15	Initial cost of lone worker devices.
Corporate Finance	34	45	10	
Emergency Planning	52	52	0	
Human Resources	238	224	-14	Vacant post.
Training & Development	142	112	-29	Less demand for training courses than planned.
Health & Safety	76	74	-2	
Benefits	-820	-306	513	Pressure partly due to recovery of overpayments projected to be lower than budgeted. This is partially offset by a reduced number of overpayments made. The number of claims with overpayments being recovered from ongoing Housing Benefit (HB) is significantly less than what it was when recovery was estimated so projected recovery is subsequently lower. Further pressure due to the supported & exempt accommodation (SEA) caseload and rent levels increasing since 2018/19. This is a national trend, as demand for this type of property is not normally readily available, therefore the sector has seen an increase in supply by the private sector, as rents tend to be significantly higher. Universal Credit does not apply to SEA claims as they are deemed to be specialised, therefore they are not likely to transfer away from Local Authorities in the short-term. Further pressure due to Temporary Accommodation subsidy loss due to no reduction in the number of individuals housed in this type of accommodation.
Revenues	-957	-781	176	Pressures on cost of collection of both council tax and business rates.
Local Government Shared Service	5,100	4,943	-158	Underspend due to the overall LGSS contract price being reduced on negotiation for 2019/20. In addition, insurance premiums have been reduced.
Information Technology	1,220	1,148	-72	Efficiency savings in purchase of IT equipment and licences.
Governance	288	270	-19	Small underspend as a result of efficiency reductions in costs.
Total Chief Finance Officer	10,536	11,043	506	

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Economy, Assets & Culture				
Events	249	239	-11	Additional income for Christmas, Northampton Carnival and joint funding from the Town Centre BID for a number of events
Museums and Arts	917	864	-52	There are savings on vacant posts; NNDR due to refunds for backdated empty rates exemptions; and underspends on utilities. These savings have been used to fund fixtures and fittings required for the Museum after the refurbishment and overspends due to commercial income budget being set too high. The reported underspend is due to ordered goods not arriving in 2019/20. The service have requested that an underspend be carried forward to meet the costs of these orders when they are delivered in 2020/21
CCTV	154	117	-37	Use of other funding sources to offset some maintenance costs; saving on security costs; partially offset by shortfall in achievable income.
Town Centre Management	40	42	2	
Car Parking	-2,944	-2,995	-51	Saving on employees due to a vacant post; car park cleaning; grounds maintenance; partially offset by costs of replacement CCTV cameras and other equipment; and additional costs in relation to processing of payment by debit/credit card due to increase of usage. These are offset by NNDR charges being less than budgeted. Due to the implementation of new parking charges not starting until July there is a forecast shortfall of daily income but this is offset by an increase in the number of one off season tickets income and new income stream for hire of space in St Johns Car Park.
Bus Station	149	162	13	Saving on security costs due to reduced hours; late payment of water invoices; electricity costs greater than budget; spending reduced on equipment to compensate for water charges.
Asset Management	0	0	0	
Estates Management	-1,853	-1,885	-32	Vacant posts being covered by interim staff and consultants. Continued year on year pressure from statutory valuations work continues to have a large impact. Other professional and legal fees. Estimated income over budget, due to new income from purchase of investment property, one off licenses and rent reviews. NNDR refunds for backdated empty rates exemptions
Facilities Management	1,468	1,424	-44	Under achievement of Guildhall Income; savings on postage, NNDR and employees due to vacant posts, and savings on printing and on hospitality

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Economy, Assets & Culture				
Markets	45	112	67	Occupancy for market stalls has continually reduced over the last few years. The budget for this has been reduced as part of the next budget setting process.
Property Maintenance	1,198	1,115	-83	
Head of Economic Development and Regeneration	131	2	-129	Savings on vacant Head of Service Post.
Programmes & Enterprise	1,361	1,151	-210	Savings have been made across a variety of unfilled posts across the Economic Growth and Regeneration team. A new round of recruitment to fill these roles is currently taking place to reduce the workload pressures caused from these unfilled vacancies. In addition to this there are recharges of staff time spent on the EZ project. There are costs relating to Masterplan and High Street Fund being met from Government Grant, from EZ, from Reserves and from the Business Incentive Scheme.
Total Economy, Assets & Culture	915	349	-567	
Housing & Wellbeing				
Housing Advice and Options	1,507	2,275	768	Increased demand for temporary accommodation resulting in forecast full year pressure of £640k. £138k increase in the bad debt charge relating to temporary accommodation - the main reason being the higher level of former tenant arrears, due to non-collection of rent charges. There is a £220k pressure across various non-staffing budgets, including £133k on Spend to Save schemes and homelessness prevention. This is partially offset by forecast savings on employee related budgets (£210k) primarily as a result of the timing of the Housing Options & Advice Team restructure.
Head of Housing and Wellbeing	147	96	-51	Recharges to NPH for Management costs to the HRA.
Travellers Sites	33	106	72	Cost of electricity smart cards and installation £19k. £31k due to non-recovery of electricity costs and reduction in income for services charges £20k.
Private Sector Housing	217	543	326	Grant received of (£196k) to be used on additional expenditure totalling £113k and funding existing NBC staff with the balance. There are pressures on income for Civil Penalties of £453k, Disabled Facility Grants Admin Income £95k and HIMO income of £14k. £200k Reserves have been drawn down to support Empty Homes expenditure and the shortfalls in come.
Housing Strategy & Wellbeing	134	26	-108	Savings on agency costs to partially offset the shortfall in ncome on Private Sector Housing.
Total Housing & Wellbeing	2,039	3,046	1,008	

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Borough Secretary				
Civic and Mayoral Expenses	102	90	-12	Made up of various small underspends across the service.
Overview & Scrutiny	0	0	0	
Councillor & Managerial Support	518	539	21	Cost of living increase to Members Allowances was not budgeted.
Electoral Services	335	278	-56	Reduction in the cost of the annual canvass due to a change in the payment method for door to door enquiries. This may not be repeated in future years due to the implementation of national guidelines for a different process of compiling the register.
Legal	886	843	-43	Vacant posts covered partly by temporary staff. Additional staff cost due to backfilling of Borough Secretary no longer being recovered.
Democratic Services	248	205	-42	Vacant posts for part of year.
Total Borough Secretary	2,089	1,956	-134	
Planning				
Land Charges	-44	-56	-12	Income slightly higher than estimated at the start of the year.
Building Control	3	-98	-101	Over achievement of income. Saving on employees due to a vacant post during year which has now been filled. Other small savings over various areas.
Development Control	-186	-242	-55	Underspend relates to vacant posts within team, which have now been filled, with the exception of one that has been put forward as saving option. Other savings relate to supplies and services which is mainly due to savings on professional services.
Head of Planning	155	131	-24	Small underspend on employee costs and recharge of percentage of secretary post to Enterprise zone. Savings on advertising budget no longer required, given up as saving option going forward. Other various small savings over a various areas.
Joint Planning Unit	38	36	-1	
Planning Policy & Heritage	752	531	-222	Underspend on employees due to vacant posts in year, one of which put forward as saving option. Saving on supplies due to services Battlefield works not due to be undertaken this year. Other small savings on various supplies and services budgets.
Total Planning	718	303	-416	
Total controllable service budgets	30,471	31,024	553	
Corporate budgets				
Debt financing	-263	-433	-170	Underspend due to the authority having to take out less borrowing than originally forecast due to a strong cash position
Total Corporate budgets	-263	-433	-170	
Total	30,208	30,591	383	

2019/20 Finance Provisional Outturn Report
Appendix 2 – General carry forward requests 2019/20

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Head of Service	Title	Justification	Amount carried forward from 19/20	New budget carry forwards requested	Total to carry forward in to 2020/21
Economy, Assets & Culture	Business Incentive Scheme	Grant applications approved by the Business Incentive Scheme Board	18,623	36,377	55,000
Economy, Assets & Culture	Museums	Due to the Corona Virus outbreak a number of items required for the new Museum extension opening were not received from suppliers by the 31st March. Carrying the budget forward will allow these items to be funded when they are received in the new year.	0	27,520	27,520
Housing & Wellbeing	Small Grants	Due to the timing of the Small Grants Panel, there is still another two panel dates before the end of the grant period. Should it be agreed that the funding be carried forward, the remainder of the funding will be allocated during the next two panel dates in April and July 2019.	31,481	0	31,481
Chief Exec	Cllr Community Fund	the fund is allocated over the cycle of an election period. Many Councillors make the decision to build up their funding during this period. This enables them to fund projects that have a larger impact on their community in their neighbourhood area.	12,452	0	12,452
Planning	JPU - Local Plan	This is to fund the Borough Council's annual contribution to the financing of the West Northamptonshire Joint Planning Unit. Hitherto, Northampton Borough Council's contribution has been £40,000 per year and this figure has been allocated again in the budget for 2020/21. However, it has been agreed that the total of the three councils' contributions for 2020/21 should be increased. It has been agreed that any shortfall in funding Northampton Borough Council's contribution will be financed from reserves. This carry forward is to meet this cost.	122,100	0	122,100
Planning	Planning Policy	To fund the remainder of the process of producing the Local Plan Part 2, and any associated further Supplementary Planning Documents.	311,840	102,270	414,110
Planning	Neighbourhood Planning	Funds are required to enable the Council to meet its statutory duties in relation to neighbourhood planning including supporting neighbourhood forums to prepare their neighbourhood plans, ensuring legal compliance, and meeting publicity and administration costs.	26,920	0	26,920
Planning	Conservation Area Article 4 Advertising	This figure is requested to be carried forward to cover Conservation Area Appraisals and any associated Article 4 Directions that might need to be updated aside from the Conservation Area Appraisal that is likely to prove controversial and is the subject of the other request submitted for this budget heading.	5,000	19,604	24,604
Totals			528,416	185,771	714,187

2019/20 Finance Provisional Outturn Report
Appendix 3 – General fund earmarked reserves movements 2019/20

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Earmarked Reserves	Opening balance April 2019 £m	Realignment in year 2019/20 £m	Additions to reserves 2019/20 £m	Use of Reserves 2019/20 £m	Balance at 31 March 2020 £m
Service specific reserves	1.649	(0.043)	0.628	(0.484)	1.750
Corporate: Delivering the Efficiency Plan	1.783	(1.281)	0.000	(0.502)	0.000
Corporate: MTFP Cashflow	1.254	0.310	0.657	(1.084)	1.136
Corporate: Budget Carry Forwards	0.722	(0.121)	0.186	(0.073)	0.714
Corporate: Sixfields Recovery Reserve	5.000	4.500	0.000	(0.200)	9.300
Corporate: ES capital financing	9.000	(2.300)	0.000	(1.000)	5.700
Other Corporate Reserves	1.923	(1.065)	1.128	(0.177)	1.810
Technical: Insurance Reserve	0.877	0.000	0.000	(0.124)	0.753
Technical: Rates Retention Deficit Funding	4.170	0.000	0.000	0.000	4.170
Total general fund reserves	26.379	0.000	2.599	(3.644)	25.333

2019/20 Finance Provisional Outturn Report
Appendix 4 – General fund capital programme outturn and carry forwards 2019/20

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Scheme Code	Scheme Description	Original Budget 2019/20	Budget Changes / Carry Forward from 2018/19	Final Approved Budget 2019/20	Outturn 2019/20	Expected Carry Forward
		£000's	£000's	£000's	£000's	£000's
BA216	Central Museum Development	5,227	-427	4,800	5,567	297
BA221	Vulcan Works	7,667	-1,611	6,056	3,905	2,151
BA236	Car Park Lifts		567	567	507	60
BA252	Market Stall Covers	20	0	20	20	0
BA260	Billing Brook Lakes	0	250	250	254	3
BA262	Upton Country Park		2,085	2,085	1,695	390
BA265	Car Parking Machines		40	40	34	6
BA266	Rectory Farm		250	250	195	90
BA267	Street Lighting Upgrade		1,050	1,050	349	701
BA268	Car Park Electric Van		26	26	21	0
BA269	NN Contemporary		82	82	85	0
BA270	Market Bollards		25	25	23	0
BA271	Acquisition of Victoria Promenade		5,500	5,500	5,206	0
BA273	Acquisition of Black Lion Pub		400	400	292	0
BA652	Visitor Signage in Town Centre		31	31	31	0
BA653	Delapre Abbey Restoration		67	67	25	42
BA671	Heritage Gateway		60	60	17	43
BA672	Capital Improvements - Regeneration Areas	50	66	116	4	113
BA674	Operational Buildings - Enhancements	250	308	558	504	54
BA675	Commercial Landlord Responsibilities	50	9	59	0	59
BA889	Mayorhold Drainage Works (retention)		4	4	0	4
Economy, Assets and Culture		13,264	8,782	22,046	18,731	4,014
BA165	Corporate EDRMS		28	28	28	0
BA257	ES Vehicles	194	464	658	568	90
BA258	Westbridge Depot Improvements		450	450	96	354
BA259	Fernie Fields		160	160	160	0
BA263	Parks / Allotments / Cemeteries Enhancements funded by s106 and other external funding		612	612	370	243
BA272	Abington Lakes Footpath		250	250	0	250
BA673	Parks / Allotments / Cemeteries Enhancements	250	69	319	219	101
BA275	Electric Taxi Charging Point		58	58	58	0
Customers & Communities		444	2,091	2,535	1,498	1,038
BA274	North West Relief Road		3,060	3,060	3,060	0
Planning		0	3,060	3,060	3,060	0
BA207	ICT Improvement / Refresh	150	-12	138	92	47
BA254	Revenues and Benefits Capital Investments	152	154	306	85	221
Chief Finance Officer		302	142	444	177	268
BA264	78 Derngate		190	190	10	180
Borough Secretary		0	190	190	10	180
BK015	DFG's Owner Occupiers	1,457	321	1,778	966	812
GF Housing		1,457	321	1,778	966	812
Total GF Approved Programme		15,467	14,586	30,053	24,441	6,312

2019/20 Finance Provisional Outturn Report
Appendix 5 – Summary of HRA outturn position 2019/20

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Key

"(") figure denotes a budget underspend or an income budget

"+" figure denotes a budget overspend or an expenditure budget

Summary HRA	2019/20	2019/20	2019/20	(Under) /
	revised budget	projected outturn as at period 10	outturn	over spend
	£000	£000	£000	£000
Rents - dwellings only	(48,495)	(48,455)	(48,421)	74
Rents - non dwellings only	(1,059)	(1,012)	(1,003)	56
Service charges	(2,269)	(2,351)	(2,506)	(237)
Other income	(4)	(25)	(23)	(19)
Repairs and maintenance	13,735	13,922	13,758	23
General management	8,519	8,515	9,052	533
Special services	4,628	4,514	4,671	43
Rents, rates, taxes and other charges	289	289	168	(122)
Increase in bad debt provision	600	450	199	(401)
Rent rebate subsidy deductions	0	0	0	0
Total within budget managers control	(24,055)	(24,152)	(24,104)	(49)
Capital charges	9,642	12,999	12,999	3,356
Interest and financing	7,201	7,201	7,201	0
Revenue contributions to capital	9,405	6,049	6,049	(3,356)
Net support service recharges	2,550	2,550	2,550	0
Technical accounting adjustments	28,798	28,798	28,798	0
HRA net expenditure 2018/2019	4,743	4,646	4,694	(49)
Net contribution to/(from) reserves	(4,743)	(4,646)	(4,694)	49
Housing Revenue Account deficit/ (surplus)	0	0	0	0
Working balance b/fwd	5,000	5,000	5,000	0
Working balance c/fwd	5,000	5,000	5,000	0

Appendix 6 – Summary of HRA earmarked reserves and balances 2019/20

Summary	Balance b/f 1 Apr 2019 £000	Reallocated £000	Earmarked in year £000	Applied in year £000	Unearmarked in year £000	Balance c/f 31 Mar 2020 £000
HRA reserves	(7,296)	0	0	4,694	0	(2,602)
HRA leaseholder reserve	(500)	0	0	0	0	(500)
HRA service improvement reserve	(1,000)	0	0	0	0	(1,000)
HRA insurance reserve	(300)	0	0	0	0	(300)
Total HRA earmarked reserves	(9,096)	0	0	4,694	0	(4,402)
Minimum level of HRA reserves	(5,000)	0	0	0	0	(5,000)
Total HRA reserves	(14,096)	0	0	4,694	0	(9,402)

2019/20 Finance Provisional Outturn Report
Appendix 7 – HRA capital programme outturn and carry forwards 2019/20

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Cost centre	Scheme title	A Approved budget £000	B Actual £000	C=B-A Overspend/ (underspend) £000	D Requested carry forward £000	E=C+D (Saving)/ overspend £000	Reason for variance/requested carry forward
BH370	Buybacks / spot purchases	3,810	3,317	(493)	493	0	£410 carry forward from 18/19. £2.9m has been vired from the Developer Affordable Home budget as a result of increased opportunities to purchase affordable homes in 19/20. £493k has been slipped into 20/21 due to the timing of purchases.
BH804	Developer Affordable Home Opportunities	22,100	0	(22,100)	22,100	0	Increase in the HRA budget envelope by an additional £25M to enable additional HRA capital programme expenditure for the acquisition of blocks of homes as the element of delivering affordable homes on major developments. £2.9m has been vired to the NBC Buyback/Spot purchase budget as a result of increased opportunities to purchase affordable homes in 19/20. The remaining funds are expected to be spent in 20/21 and beyond.
BH801	NPH capital - managed budget improvement to homes	38,949	33,898	(5,051)	5,051	0	Some new build schemes have experienced slippage due to various reasons e.g. protracted tender negotiations, site clearance delays, Service (BT) installation delays, and relocation of retail tenants. This has resulted in a forecast slippage on these schemes of £7m into 20/21. Planned Works is progressing well and ahead of profile resulting in brought forward spend of £250k from 20/21 on Structural Repairs, £1.3m on Component Works, Disabled Adaptations £402k minor brought forward spends on Heating and Neighbourhood budgets.
BH802	NPH capital - managed budget improvement to environment	2,337	3,482	1,145	(1,145)	0	Works are accelerating and progressing well resulting in budget being brought forward from the 2020/21 programme.
BH803	NPH capital - ITC	505	479	(26)	26	(0)	£105k carry forward from 18/19. Slippage in to 20/21 of £26K.
BH805	Specialist homes (form of supported living) in support of Social Care outcomes	5,395	2,653	(2,742)	2,742	0	Increase in the HRA budget envelope by an additional £7m to enable additional capital programme expenditure for 2019/20 funded through borrowing, for the acquisition or development of specialist homes (form of supported living) in support of Social Care outcomes. Remaining budget is profiled in 2020/21. There will be slippage of £2.7m into 20/21 of the 19/20 allocation.
Total HRA		73,096	43,828	(29,267)	29,267	(0)	