

General Fund Summary Outturn 2015/16

Key

"-" figure denotes a budget under spend or an income budget

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

	Revised Budget	Actual Outturn	(Under) / Over Spend
	£000	£000	£000
Director of Regeneration, Enterprise and Planning	1,006	264	(742)
Housing and Wellbeing	1,137	1,394	257
Borough Secretary	2,442	2,364	(78)
Director of Customers and Communities	11,129	10,736	(393)
Corporate and LGSS	10,520	10,880	360
Service Controllable	26,234	25,638	(596)
Planning Appeals and Delapre Abbey	0	635	635
Capital Expenditure charged to Revenue Account	0	2,172	2,172
Net Support Service Recharges	(2,555)	(2,125)	430
Interest and Financing	3,011	2,389	(622)
Parish Precepts and Grants	1,001	1,001	(0)
Government Funding	(7,087)	(7,087)	0
Council Tax	(13,997)	(13,997)	0
Council Tax Freeze Grant	(152)	0	152
Non Specific Grants (mainly New Homes Bonus)	(3,836)	(4,161)	(325)
Technical Accounting Adjustments	(23,615)	(21,174)	2,442
General Fund (under)/over spend	2,619	4,464	1,845
Net Contribution to/(from) Reserves	(2,619)	(4,464)	(1,845)
General Fund Deficit (Surplus)	0	(0)	(0)
Balance b/fwd		(5,470)	
Balance c/fwd		(5,470)	

**General Fund Revenue Budget
Service Budget Outturn Position 2015/16**

Appendix 2

Key

"(-)" figure denotes a budget under spend or an income budget or improvement in outturn

"*" figure denotes a budget overspend or an expenditure budget or deterioration in outturn

	2015/2016 Revised Budget	Outturn	Outturn Variance	Explanation
	£000	£000	£000	
Asset Management	1,063	1,045	(18)	Overspends due to late implementation of a restructure and interim cover of vacant posts £34k, in addition to £38k on Lift Maintenance due to unplanned works and breakdowns. Overspend on repairs & maintenance and bus shelters £48k This is offset by savings of (£139k) on NNDR Rebates.
Other Buildings & Land	(1,757)	(1,872)	(115)	Overachievement of rental income (£87k) due to new income streams and a property that was previously internally let now external. (£28k)
Division Total - Asset Management	(695)	(828)	(133)	
Director of Regeneration, Enterprise and Planning	221	181	(40)	Recharge to Enterprise Zone
Division Total - Director of Regeneration, Enterprise & Planning	221	181	(40)	
Head of Economic Development and Regeneration	97	71	(26)	Underspend due to employee costs recharged to Enterprise Zone (£40k) partly offset by an overspend due to Interim cover for Head of Service at start of Financial Year £15k
Programmes & Enterprise	355	402	48	Main variations are £54k overspend relating to S106 Expenditure, corresponding income below the line, (£50k) showing as underspend on EZ which relates to recharge from Legal which is shown below the line. £62k overspend on employees due to agency staff employed within Service. (£5k) Prize money for St Giles Street award, not spent in year plus other various smaller savings within service (£13k).
Division Total - Economic Development and Regeneration	452	474	22	
Building Control	(52)	(19)	33	Unachievement of Income
Development Control	131	(273)	(404)	Main overspend relates to, this has been offset by over achievement of Income of (£233k), (£97k) Net Effect of Section 106 expenditure & income which includes a technical Adjustment re Bad Debt Provision of (£59k) and savings on employees within Service of (£84k) relating to vacancies during the year
Head of Planning	110	145	36	
Joint Planning Unit	134	32	(102)	Mainly relates to savings on the Budget for JPU Contribution £40k and share of refund to partners as agreed by West Northants Business Sub-Group on 16th February of £67k
Planning & Regeneration Project Support	48	52	4	
Town Centre Team	0	0	0	
Planning Policy & Heritage	616	458	(158)	Main variations relate to (£95k) employee savings on vacant posts - one post deleted as budget savings for 2016/17, (£30k) Neighbourhood Planning Budget not spent, (£10k) Government Grant Received for Brownfields Site Register, (£12k) re Open Space, Sport & Recreation Study not finalised, (£6k) Local Plan Consultation not started in year
Bus Service Contribution	42	42	0	
Division Total - Head of Planning	1,027	436	(591)	
Directorate Total - Director of Regeneration, Enterprise & Planning	1,006	264	(742)	
Housing Options & Advice	854	957	103	Mainly due to additional agency staff costs covering vacant posts and posts that were being temporarily filled awaiting the implementation of a restructure.
Head of Housing and Wellbeing	101	120	20	
Travellers Sites	33	45	12	
Private Sector Housing	4	197	194	Mainly due to reduced DFG income £93k, £53k reduced HMO Licencing Income and £50k Bad Debt Provision.
Housing Strategy & Wellbeing	145	74	(71)	
Division Total - Housing and Wellbeing	1,137	1,394	257	
Directorate Total - Housing and Wellbeing	1,137	1,394	257	
Communications	228	215	(13)	Small underspend on the staffing budget
Emergency Planning	52	52	(0)	
Performance and change	98	79	(18)	Small underspend on the staffing budget
Division Total - Business Change	378	346	(32)	
Chief Executive	287	298	11	Small variance in the hospitality budget
Civic and Mayoral Expenses	86	100	14	Small variance on members expenses due to a payment being made in this year that related to the previous financial year. There was a corresponding underspend in this area in the previous financial year.
Overview & Scrutiny	43	45	2	
Councillor & Managerial Support	530	490	(40)	Staffing underspend
Electoral Services	452	545	93	Overspend due to increased resources being supplied by the Association of Electoral Administrators £47k; and additional cost of the Duston and Upton Parish elections due in February 2016 £10k.
Land Charges	0	2	2	
Legal	387	373	(14)	Underspend due to greater legal income generated than budgeted (includes LGSS income, RTB and EZ income). Partially offset by employee overspend as restructure savings only effective part-year.
Democratic Services	278	164	(114)	Reduction in staffing costs resulting from restructure.
Division Total - Borough Secretary	2,064	2,018	(46)	
Directorate Total - Borough Secretary	2,442	2,364	(78)	
Director of Customers & Communities	209	220	11	
Division Total - Director of Customers & Communities	209	220	11	

General Fund Revenue Budget
Service Budget Outturn Position 2015/16

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	2015/2016 Revised Budget	Outturn	Outturn Variance	Explanation
	£000	£000	£000	
Events	352	440	88	Restructure savings only effective part-year. Additional pressures from events including Firework Display, Christmas market, Christmas entertainment and Delapre Concert.
Museums and Arts	717	722	5	
Town Centre Management	9	36	26	
Car Parking	(890)	(1,276)	(386)	Savings on Utilities & NNDR (£128k), additional income from contract parking (£72k), additional income from daily tickets (£93k), additional income from season tickets (£166k). Reduced rent costs on St Peters Way car park (£80k). Offset by additional costs of £130k for Electrical Works etc. £8k variance on premises insurances.
Bus Station	112	95	(17)	
Call Care	(52)	(83)	(30)	
Head of Customer & Cultural Services	103	171	68	Costs incurred by setting up business rates software, to be funded by savings in this Directorate and will be reimburse by savings in Revenue and Benefits in 2016/17 onwards.
Customer Services	473	486	12	
Print Unit	1	5	4	
Facilities Management	876	735	(141)	(£19k) staff savings due to vacancies, (£81k) Premises Savings due to Utility Savings and increased income from events and weddings and functions, (£50k) additional income mainly due to charges to external bodies for the provision of a postage service.
Markets	(42)	(23)	19	
Division Total - Head of Customer & Cultural Services	1,657	1,308	(350)	
Community Safety (includes CCTV)	292	365	74	£72k unachieved balance of the £240k Community Safety Review saving option.
Leisure Contract	322	320	(2)	
Policy	5	5	(0)	
Community and Other Grants	1,148	1,187	39	Shortfall on the MTP savings option (information and advice) offset by underspend on Councillor Enabling Fund requested to be carried forward.
Community Developments	77	94	17	
Community Centres	97	97	0	
Licensing	(263)	(280)	(18)	
Pest Control	7	2	(4)	
Commercial Services	227	257	30	
Environmental Protection	1,059	989	(70)	
Head of Public Protection	0	(4)	(5)	
Environmental Services Contract	6,705	6,595	(110)	Due to deductions made to the monthly core contract payment off set by £194k pension deficit charges and £80k pension bond payments for 2014-16.
Environmental Services	(414)	(420)	(6)	
Division Total - Head of Communities and Environment	9,263	9,208	(55)	
Directorate Total - Director of Customers & Communities	11,129	10,736	(393)	
Audit	160	150	(10)	
Non Distributed Costs	5,142	5,119	(23)	Underspend on Carbon Tax budget as NBC no longer falls within the scope of the scheme. Budget to be adjusted for 2016/17.
Exchequer Services	0	0	0	
Corporate Finance	188	200	12	
Benefits	(1,543)	(1,211)	332	Contribution to Bad Debt Provision £602k offset by an increase in the levels of income due from recovered overpayments
Revenues	(913)	(966)	(53)	
Division Total - Corporate	3,034	3,292	259	
Local Government Shared Service	7,486	7,587	101	Underachievement of budgeted savings for Revenues and Benefits £231k offset by (£115k) pension auto enrolment not starting in 2015/16.
Division Total - LGSS	7,486	7,587	101	
Total	26,234	25,638	(596)	

Extract of General Fund Earmarked Reserves Movements 2015/16

Earmarked Reserve	Balance at 31 March 2015 £000s	Additions to Reserve 2015/16 £000s	Use Of Reserve 2015/16 £000s	Balance at 31 March 2016 £000s
General Fund				
General Revenue Grants (Ringfenced)	3,105	2	-538	2,569
S106 Contributions	2,479	53	-285	2,247
Total Grants and Contributions	5,583	55	-823	4,815
Borough Secretary Reserves	237	0	-137	100
Customers and Communities Reserves	2,353	-170	-130	2,053
Regeneration, Enterprise and Planning Res.	2,619	-1,075	-287	1,257
Housing Reserves	172	158	0	330
Total Service Related Reserves	5,381	-1,087	-554	3,740
Future Pressures Reserve	2,961	1,785	-23	4,723
Service Improvements & One-off Investment	1,977	1,228	-1,273	1,932
Strategic Investment Reserve	1,362	2,915	-559	3,718
Other Corporate Reserves	1,968	-359	-515	1,094
Total Corporate Reserves	8,268	5,569	-2,370	11,467
Insurance Reserve	1,763	0	-547	1,216
Rates Retention Deficit Funding	4,850	882	-5,214	518
Other Technical Reserves	1,284	-230	-145	909
Total Technical Reserves	7,897	652	-5,906	2,643
Total General Fund	27,129	5,189	-9,653	22,665

GF Capital Programme 2015/16 - Outturn and Carry Forwards

Cost Centre Code	Cost Centre Description	A	B	C=B-A	D	E=C+D	Reason for Variance/Carry Forward
		Final Budget 2015/16 £000	Actual 2015/16 £000	Variance £000	Proposed Carry Forward £000	Variance after Carry Forward £000	
BA225	Car Parks - Pay on Exit	300	295	(5)	0	(5)	Scheme complete.
BA889	Mayorhold Car Park - Drainage Works	77	0	(77)	77	0	Work initially placed on hold pending completion of the pay on exit project. Works will be undertaken in 2016/17.
BA220	St Crispins Community Centre	150	141	(9)	9	0	Ongoing Scheme - Section 106 Funded
BA230	St Crispins Allotments	65	0	(65)	65	0	Ongoing Scheme - Section 106 Funded
BA165	Corporate EDRMS	57	0	(57)	57	0	Project delayed due to issues with corporate data matching. Net underspend to be carried forward
BA659	Call Care	9	0	(9)	9	0	Required for replacement of obsolete equipment. Underspend to be carried forward.
BA893	Microsoft Office 2010 Upgrade	70	62	(8)	8	0	Net underspend to be carried forward for remaining outstanding upgrades.
BA216	Central Museum Development	132	38	(94)	94	0	The programme has slipped due to the appointment of the main contractor taking longer than anticipated. With Wates Construction now engaged, the master programme has been revised to reflect this later start date. The delay in appointment has no impact on the overall programme (subject to the results of structural and other invasive surveys).
BA186	Improvement to Parks Infrastructure	60	63	3	0	3	Complete
BA211	Extension of Duston Cemetery	41	36	(5)	0	(5)	Complete
BA223	Eastfield Park Play Area	47	0	(47)	47	0	Ongoing Scheme - Section 106 Funded
BA673	Parks/Allotments/Cemeteries Enhancements	101	81	(20)	20	0	Block Programme - Net underspend to be carried forward
Total - Customers and Communities		1,109	716	(393)	385	(7)	
BA224	Delapre Abbey Infrastructure	200	28	(172)	172	0	Expenditure has been delayed whilst we work proactively through the conditions placed on the planning permission. The full budget will be required.
BA652	Visitor Signage in Town Centre	74	1	(73)	73	0	Internal sign off has been recently received and an outline project delivery plan will be available during the next week.
BA653	Delapre Abbey Restoration	4,765	2,913	(1,852)	1,852	0	This project is delayed for completion until November 2016, full carry forward will be required.
BA668	Abington Street - Opening Up to Traffic	4	2	(2)	0	(2)	Scheme complete, minor variance
BA669	Town Centre Public Realm (St Giles St)	724	236	(488)	488	0	This project is ongoing and continues through to this financial year.
BA670	Southbridge Waterside	40	0	(40)	40	0	This has now been signed off by legal and is with RNRP for delivery. S106 funded project.
BA687	St Peters Waterside	1,083	63	(1,021)	1,021	0	Carry forward is required to cover site enabling works at the Four Waterside development.
BA698	Delapre Abbey Tea Rooms	74	22	(52)	52	0	Carry forward to be transferred to BA653 as per Cabinet report.
BA221	Vulcan Works	150	360	210	(210)	0	Ongoing Scheme - overspend in 2015/16 to be funded from budget brought forward from 2016/17
BA215	Moulton Athletics Track	1,456	825	(631)	631	0	Project complications including severe weather conditions have required an extension to the project delivery timescale.
"Operational Buildings" Projects							
BA146	Water Hygiene Monitoring Imps	0	0	0	0	0	
BA188	Royal & Derngate Roof	0	8	8	0	8	Final certificate under-accrued
BA197	Delapre Abbey Minor Projects	0	(12)	(12)	0	(12)	Over-accrual from previous years
BA892	Urgent Lift Renewals	0	(3)	(3)	0	(3)	Over-accrual from previous years
BA674	Operational Buildings Enhancements	479	320	(159)	166	7	Block Programme - Net underspend to be carried forward
Sub-Total - Operational Buildings							
BA675	Commercial Landlord Responsibilities	406	114	(292)	292	0	Block Programme - Net underspend to be carried forward
BA214	St Johns MSCP Storage Facility	130	124	(6)	0	(6)	Scheme complete
BA683	St James Mill Way Electricity	463	463	0	0	0	
BA227	Duston Art Project	10	9	(1)	1	0	Ongoing Scheme - Section 106 Funded
BA663	Duston Wetlands	217	16	(201)	201	0	Ongoing - Section 106 Funded
BA883	Planning IT Improvements (HPDG)	50	38	(13)	0	(13)	
BA180	Strategic Property Investment (Albion House)	500	515	15	0	15	Overspend due to stamp duty not included in budget

GF Capital Programme 2015/16 - Outturn and Carry Forwards

Cost Centre Code	Cost Centre Description	A	B	C=B-A	D	E=C+D	Reason for Variance/Carry Forward
		Final Budget 2015/16	Actual 2015/16	Variance	Proposed Carry Forward	Variance after Carry Forward	
		£000	£000	£000	£000	£000	
BA180	Property Purchase from NCC	2,175	2,262	87	0	87	Overspend due to stamp duty not included in budget
BA180	Purchase of BR Sports&Social Club	0	163	163	0	163	Purchase funded from Heritage Gateway budget
BA226	Purchase of National Grid Land	1,500	0	(1,500)	1,500	0	
BA671	Heritage Gateway	280	29	(251)	88	(163)	Used to fund the purchase of Sports & Social Club (see above)
BA672	Capital Imps - Regeneration Areas	270	17	(253)	253	0	Block Programme - Net underspend to be carried forward
BA229	Weston Favell Improvements	40	7	(33)	33	0	
BA656	Victoria St Bus Shelters	0	9	9	0	9	
BA666	Greyfriars Bus Station Demolition	1,449	1,277	(172)	30	(142)	Scheme complete, retention of £30k currently withheld from contractor
BA891	Bus Interchange	22	11	(11)	0	(11)	
BA645	S106 Contributions to Other Local Authorities	362	235	(127)	0	(127)	Underspend due to monies returned from NCC due to Banbury Lane bus link not proceeding.
BA685	Northampton Bike Hire Scheme	55	0	(55)	55	0	Payment made early in 2016/17
BA145	Cliftonville Office Move	0	(60)	(60)	0	(60)	Refund received re Guildhall air ventilation system.
BA213	Equipment - Duston LC	0	(0)	(0)	0	(0)	Scheme complete
BA218	Milverton Crescent Common Pathway	64	61	(3)	0	(3)	Scheme complete - s106 funded
BA219	Standens Barn Community Centre Security Imp	10	10	0	0	0	NA
BA222	Octagon Conference Facilities	70	70	0	0	0	NA
BA368	Upton CP Bridge	0	(3)	(3)	0	(3)	Over accrual - s106 funded
BA649	Skate Park Toilet, Kiosk and Café Extension	103	97	(7)	0	(7)	Scheme complete, self-funded through increased rental
BA681	Site 11 Construction	0	2	2	0	2	Scheme complete
BA695	East Hunsbury & Wootton Green Space	11	11	0	0	0	NA
BA697	Town Centre Free Public Wi-Fi	0	(0)	(0)	0	(0)	NA
BA684	Superfast Broadband	88	88	0	0	0	Payments phased over 4 years
Total - Regeneration Enterprise and Planning		17,325	10,329	(6,996)	6,737	(259)	
BK015	DFG's Owner Occupiers	1,500	1,557	57	(57)	0	£400k carry forward agreed as part of budget setting. Small overspend to be covered by bringing forward budget from 2016/17.
Total - Housing GF		1,500	1,557	57	(57)	0	
BA207	ICT Improvements & Refresh	301	54	(247)	247	0	Project delayed due to investigations in relation to options for hardware. Net underspend to be carried forward.
Total - LGSS Managed Budgets		301	54	(247)	247	0	
BA662	University of Northampton Loan	46,000	46,000	0	0	0	NA
BA217	Northampton Leisure Trust Loan	300	300	0	0	0	NA
Total - Loans to Third Parties		46,300	46,300	0	0	0	
Grand Total - General Fund		66,534	58,955	(7,579)	7,313	(266)	

Summary of Housing Revenue Account Outturn Position 2015/16**Key**

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

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

Summary HRA	2015/16	2015/16	2015/16	(Under) /
	Revised Budget	Projected Outturn as at Period 10	Outturn	Over Spend
	£000	£000	£000	£000
Rents - Dwellings Only	(51,371)	(51,426)	(51,414)	(43)
Rents - Non Dwellings Only	(1,100)	(1,151)	(1,165)	(66)
Service Charges	(2,064)	(2,092)	(2,143)	(79)
Other Income	(85)	(10)	(7)	78
Repairs and Maintenance	15,405	14,421	13,033	(2,372)
General Management	9,744	9,579	9,312	(432)
Special Services	4,331	4,219	3,170	(1,161)
Rents, Rates, Taxes & Other Charges	279	279	259	(20)
Increase in Bad Debt Provision	750	300	201	(549)
Rent Rebate Subsidy Deductions	0	0	0	0
Total within Budget Managers Control	(24,111)	(25,881)	(28,754)	(4,644)
Capital Charges	12,610	12,610	12,794	184
Interest and Financing	6,250	5,931	6,029	(221)
Revenue Contributions to Capital	12,540	12,540	9,424	(3,116)
Net Support Service Recharges	2,811	3,097	2,129	(682)
Technical Accounting Adjustments	34,211	34,178	30,376	(3,835)
HRA Net Expenditure 2015/2016	10,100	8,296	1,622	(8,479)
Net Contribution to/(from) Reserves	(10,100)	(8,296)	(1,622)	8,479
Housing Revenue Account Deficit (Surplus)	0	0	0	0
Working Balance b/fwd	5,000	5,000	5,000	
Working Balance c/fwd	5,000	5,000	5,000	0

Summary of HRA Earmarked Reserves 2015/16

Appendix 6

Summary	Balance B/f 1 Apr 2015 £000	Reallocated £000	Earmarked in Year £000	Applied in Year £000	Unearmarked in Year £000	Balance C/f 31 Mar 2016 £000
HRA Reserves	(17,067)	0	0	1,622	0	(15,446)
HRA Supporting People Reserve	(558)	0	0	0	0	(558)
HRA Reform Reserve	(8)	0	0	0	0	(8)
HRA Leaseholder Reserve	(500)	0	0	0	0	(500)
HRA Service Improvement Reserve	(1,395)	0	0	0	0	(1,395)
HRA Insurance Reserve	(300)	0	0	0	0	(300)
Total HRA Reserves	(19,829)	0	0	1,622	0	(18,207)
Minimum Level of HRA Reserves	(5,000)	0	0	0	0	(5,000)
Total HRA Reserves	(24,829)	0	0	1,622	0	(23,207)

HRA Capital Programme 2015/16 - Outturn and Carry Forwards

Cost Centre	Scheme Title	A	B	C=B-A	D	E=C+D	Reason for Variance/Requested Carry Forward
		Approved Budget £000	Actual £000	Overspend/ (Underspend) £000	Requested Carry Forward £000	(Saving)/ Overspend £000	
BH302	Minor Adaptations for People with Disabilities	0	4	4	0	4	Minor residual spend, offset by other underspends
BH317	Decent Homes	0	(42)	(42)	0	(42)	Minor residual transactions, offsets other overspends
BH370	Repurchase of Former Council Houses	1,144	557	(587)	587	0	Balance to be carried forward to 2016/17.
BH373	Lakeview House	769	778	9	0	9	Project complete. Minor residual spend, offset by other underspends
BH375	Lift Refurbishment St Katherines Court	0	11	11	0	11	Project complete. Minor residual spend, offset by other underspends
BH383	Sotheby Rise and Dallington Haven Car Park Improvements	62	22	(40)	0	(40)	Project complete at a lower cost.
BH384	New Build - Dallington	600	0	(600)	600	0	Balance to be carried forward to 2016/17.
BH801	NPH Capital - Managed Budget Improvement to Homes	29,978	31,567	1,589	0	1,589	NPH managed budget. Offset by underspend on BH802
BH802	NPH Capital - Managed Budget Improvement to Environment	2,549	439	(2,110)	521	(1,589)	NPH Managed budget. Balance to be carried forward to 2016/17.
BH803	NPH Capital - ITC	1,046	357	(689)	689	0	NPH managed budget. System upgrade works ongoing. Balance to be carried forward to 2016/17.
Total HRA		36,148	33,693	(2,455)	2,397	(58)	

NBC / NPH EXTRACT FROM PRE- AUDITED ACCOUNTS**Key**

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

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

	Revised Budget £'000	2015/16 Outturn £'000	(Under) / Over Spend £'000
Management Fee - HRA	14,210	12,055	(2,155)
Management Fee - GF Housing	246	234	(12)
Maintenance - Managed Budget Responsive / Cyclical	14,329	12,478	(1,851)
Capital - Managed Budget Improvement to Homes & Environment	33,573	32,364	(1,209)
Total Management Fee	62,358	57,131	(5,227)
Housing Revenue Account - Management Fee	14,210	11,571	(2,639)
General Fund - Management Fee	246	234	(12)
Housing revenue Account - Repairs & Mtce	14,329	12,478	(1,851)
Housing Revenue Account - Capital	33,573	32,364	(1,209)
Total Expenditure	62,358	56,648	(5,710)
NPH Operating (Loss) / Surplus Before Financing and Tax	0	483	483
Financing Costs	0	489	489
NPH Operating (Loss) / Surplus	0	(7)	7

Note:

Not all capital budgets were transferred over to be managed by NPH : for example Repurchase of Former Council Houses.