

**General Fund Revenue Budget**  
**Service Budget Outturn Position 2017/18**

Appendix 1

**Key**

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

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	2017/2018 Revised Budget	Outturn	Outturn Variance	Explanation
	£000	£000	£000	
Asset Management	1,027	1,129	102	Additional expenditure incurred on temporary staff and procuring services from external providers £31k. Additional expenditure in relation to works on Delapre Abbey lift, Hunsbury Hill car park, Queen Eleanor Cross, bridge inspections, and refurbishment of pumping station at Westbridge Depot £49k. Reduction in income in relation to recovery of surveyors fees and other miscellaneous income £8k. Income budget for NNDR rebates following challenges unachievable £15k.
Other Buildings & Land	(1,760)	(1,538)	222	Additional utility costs £59k. This is mainly due to Albion House and Delapre. £32k costs incurred on business rates at Block D1 County Hall. £3k for fire and burglar alarm at Delapre and £4k on fly tipping. £35k was incurred on security at Delapre. £35k increase in bad debt provision. Shortfall in insurance premium recharges of £28k due to no recharges for 2nd half of 2017/18 and over accrual in 2016/17. Under recovery of service charge income £46k mainly at Far Cotton Resource Centre. Overachievement in rental income (£17k) due to Bellinge Depot now being let externally where previously having been internally let.
<b>Division Total - Asset Management</b>	<b>(733)</b>	<b>(409)</b>	<b>324</b>	
Director of Regeneration, Enterprise and Planning	288	220	(68)	Savings on vacant Director & secretary post however these have been offset by Interim Cover for Director post for 6 months. Other savings in the area relate to recharge to Enterprise Zone of (£18k) savings on Alive expenditure (£50k).
<b>Division Total - Director of Regeneration, Enterprise &amp; Planning</b>	<b>288</b>	<b>220</b>	<b>(68)</b>	
Head of Economic Development and Regeneration	101	116	15	Vacant Head of Service post covered by Interim remainder of financial year
Programmes & Enterprise	1,486	1,457	(29)	Overspends on employees based on interims employed within service £22k, contribution to Bad debt provision of £40k for invoice outstanding, £13k costs relating to Delapre Abbey and £5k on Organisation subscriptions not budgeted for. Underspends in the area are on Business Incentive Scheme Grants (£77k) for which a carry forward request has been submitted, underspend of (£30k) showing on EZ however this relates to Finance recharge which shows below the line
<b>Division Total - Economic Development and Regeneration</b>	<b>1,587</b>	<b>1,573</b>	<b>(14)</b>	
Building Control	(1)	(8)	(7)	
Development Control	(120)	(380)	(260)	Reduction in the expected cost relating to the Collingtree Planning Appeal of (£170k). This is as direct result of work undertaken by planning team in rigorously reviewing the claimant's legal costs and challenging those not thought to be legitimate. Other savings are mainly due to vacant posts within team (£35k), and (£5k) advertising as a result of negotiations with supplier, professional services for general appeals costs (£23k), reduction in bad debt provision of (£12k) and finally over achievement of income (£14k)
Head of Planning	78	98	20	Regrading of Post
Joint Planning Unit	161	37	(124)	Underspend relates to works relating to Joint Core Strategy which have slipped into 2018/19 which a carry forward has been requested
Planning Policy & Heritage	473	308	(165)	Savings due to vacant posts within team (£67k) and income from insurance claim for staff sickness after accident (£11k). Underspend on Local Plan Part 2 (£70k) due to slippage of works. Delay in works relating to Battlefield site (£13k). Other minor underspends on supplies and services of (£5k).
Bus Service Contribution	33	33	0	
<b>Division Total - Head of Planning</b>	<b>624</b>	<b>88</b>	<b>(536)</b>	
<b>Directorate Total - Director of Regeneration, Enterprise &amp; Planning</b>	<b>1,766</b>	<b>1,472</b>	<b>(294)</b>	
Housing Options & Advice	831	540	(291)	Additional cost of agency netted off against savings on posts and supplies and service £51k in homelessness team. £37k for external contractors to clear back log of homelessness cases. Savings of (£16k) in Home choice letting. Vacancy factor and savings from sickness not being met in the Housing Option team £53k. £15k on Homelessness prevention fund. Carescheme additional income (£11k). Flexible Homelessness Grant Income (£360k) offsets additional/existing costs supporting Homelessness cases. Night shelter outturn position was £19k. Removal and storage generated savings of (£21k). The nett position on temporary accommodation, including County Chambers, was (£52k).
Head of Housing and Wellbeing	133	127	(6)	
Travellers Sites	53	138	84	
Private Sector Housing	373	729	356	Primarily reflects lower anticipated income in respect of licensing income £37k. Saving on home finders scheme (£29k). Reduction in fee income due to lower spend on Disabled Facilities Grant than budgeted £60k. £12k on deposit bonds. £81k additional costs on employees in the Housing Enforcement team, partly funded by the savings in Housing Strategy and Wellbeing. In non-secure tenancy there was a saving of (£49k) on rents paid out, however this was cancelled out by a bad debt provision of £244k being calculated.
Housing Strategy & Wellbeing	140	26	(114)	(£75k) additional income from HRA year end recharges. (£59k) savings on employees to fund employees elsewhere in the Directorate. This will be a budget realignment in 2018/19. £21k spent on professional services.
<b>Division Total - Housing and Wellbeing</b>	<b>1,530</b>	<b>1,559</b>	<b>30</b>	
<b>Directorate Total - Housing and Wellbeing</b>	<b>1,530</b>	<b>1,559</b>	<b>30</b>	
Chief Executive	187	259	72	Interim Chief Executive and recruitment costs.
Civic and Mayoral Expenses	99	96	(3)	
Overview & Scrutiny	49	48	(1)	
Councillor & Managerial Support	517	515	(3)	
Communications	179	151	(28)	Variance of (£9k) due to vacant position. Underspend on printing and advertising budget (£18k)

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Emergency Planning	52	53	0	
Human Resources	329	288	(42)	Number of vacant posts throughout the year.
Electoral Services	391	323	(68)	Saving on employee costs due to vacant post and other efficiencies on supplies and services
Land Charges	(46)	(85)	(39)	Vacant position (£12k) and income (£29k) greater than budget
Legal	898	783	(114)	Underspend due to a number of vacant posts (£111k), reduction in training and professional services expenditure (£22k) and additional income (£110k) mainly due to right to buy. This is partially offset by an overspend of £136k relating to additional professional legal costs related to land development issues and litigation.
Democratic Services	218	184	(34)	Underspend due to vacant position (£20k) and printing costs (£7k) less than budget
Governance	231	333	102	Interim cover for vacant manager position £45k and £56k incurred on organisational development previously thought would be funded by reserves but this is no longer the case.
<b>Division Total - Borough Secretary</b>	<b>3,104</b>	<b>2,948</b>	<b>(157)</b>	
<b>Directorate Total - Borough Secretary</b>	<b>3,104</b>	<b>2,948</b>	<b>(157)</b>	
Director of Customers & Communities	180	210	30	Prior year savings not yet identified.
<b>Division Total - Director of Customers &amp; Communities</b>	<b>180</b>	<b>210</b>	<b>30</b>	
Events	280	246	(35)	Reduction in expenditure (£14k) and additional income in relation to Christmas and other minor events (£20k)
Museums and Arts	1,023	1,079	56	Additional £20k on research work and £18k on employee insurance claims. £15k nett position of 2 years NNDR less underspend on utilities.
CCTV	186	146	(40)	Reduction in security costs due to a number of shifts not being covered (£20k) and CCTV maintenance (£20k)
Town Centre Management	40	41	1	
Car Parking	(1,199)	(1,630)	(431)	Parking income (£360k) greater than budget mainly in relation to daily tickets. Legal agreement for St Peters Way ceased later than budgeted (£67k)
Bus Station	104	196	92	Overspend on utilities £26k and £31k on security costs. Unplanned repairs on air handling unit £41k offset by overachievement of income (£16k). £9k incurred on temporary staff cover for sickness.
Call Care	42	(35)	(77)	Vacant posts for a period of time before being filled to fund shortfall of income nett savings of (£49k) and savings on furniture and hardware (£7k) and additional income (£18k).
Head of Customer & Cultural Services	196	226	30	Mainly due to legal costs incurred.
Customer Services	484	392	(92)	Additional income from Universal Credit will be requested to carry over in 2018/19 when new legislation is being introduced (£20k). Savings on employee costs due vacant posts (£117k) partly used to fund flooring in One Stop Shop £42k.
Facilities Management	1,228	1,132	(96)	Savings on post not filled for full year (£80k). (£6k) nett savings on postages. (£5k) on christmas parties.
Markets	(31)	90	121	Reduction in income due to reduced number of traders £82k and cost incurred in relation to moving of stall £7k. £6k in vehicle hire and repairs following an accident. Insurance claims charge of £20k.
<b>Division Total - Head of Customer &amp; Cultural Services</b>	<b>2,354</b>	<b>1,883</b>	<b>(471)</b>	
Community Safety	271	248	(23)	Due to vacant posts
Leisure Contract	9	85	75	Unachievable saving in relation to the review of lease/management agreement with Northampton Leisure Trust £50k and insurance claims £25k.
Policy	5	5	(0)	
Community and Other Grants	1,168	1,095	(73)	Two grants that have been approved have not yet been paid due to reports not being received back from the organisation, carried forward requests have been submitted (£40k). Councillor Enabling fund not fully spent but request to carry forward balance (£17k). Saving on rent paid on property on behalf NTT (£12k).
Community Developments	61	51	(10)	
Community Centres	170	129	(41)	St Crispins budgets not fully spent. Request to carried forward £20k into 2018/19.
Licensing	(272)	(260)	12	£10k increase in bad debt provision
Pest Control	1	0	(1)	
Commercial Services	284	249	(35)	Vacant posts give a savings of (£13k). The backlog of food hygiene inspections cost less than anticipated (£9k). Additional income was generated of (£8k.)
Environmental Protection	479	403	(76)	There is savings in various areas (£28k) burial of the dead, (£12k) in Public Protection mainly salaries. (£15k) on animal welfare. (£14k) on carbon management and (£4k) on Public Health.
Environmental Services Contract	8,156	7,520	(636)	(£450k) performance deductions not currently budgeted for. £171k for agency staff and additional vehicles on fly tipping. Ground maintenance and parks £100k. Legal costs and mediation relating to the current contract £209k. (£681k) due to a one year suspension of LGPS employer contributions for 2017-18. Savings on food waste (£165k) used to fund £142k for bin bags and play equipment £39k.
Parks & Open Spaces and Neighbourhood Wardens	515	442	(74)	Underspend on employees due to vacant posts for part of the year (£30k). Reduction in vehicle allowance due to vacant posts (£8k). Shortfall in estimated income penalty notice £3k and additional rental income (£23k). Reduction in insurance provision (£8k) and underspend on Northampton in Bloom (£5k)
Environmental Services	(302)	(221)	81	Bad debt provision £66k. Reduced income from service charges at Westbridge £7k. Additional staff £13k.
<b>Division Total - Head of Communities and Environment</b>	<b>10,546</b>	<b>9,746</b>	<b>(800)</b>	
<b>Directorate Total - Director of Customers &amp; Communities</b>	<b>13,080</b>	<b>11,839</b>	<b>(1,241)</b>	
Audit	202	345	143	Overspend due to additional works in relation to 2016/17 accounts and elector objections

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Non Distributed Costs	4,925	4,810	(115)	No severance pension costs incurred.
Corporate Finance	119	9	(109)	Transfer of unidentified income to revenue (£48k). Estimated budget for performance increments and pay award greater than actual requirement (£68k)
Benefits	(864)	336	1,200	Higher Temporary Accommodation costs leading to a greater Housing Benefits subsidy loss.
Revenues	(913)	(893)	21	
<b>Division Total - Corporate</b>	<b>3,469</b>	<b>4,608</b>	<b>1,139</b>	
Local Government Shared Service	7,348	6,813	(535)	Underspend relates to a contingency for pensions auto-enrolment that will not be required; an underspend on Insurance costs due to the re-tendering of the contract resulting in lower premiums; a further underspend on Insurance as some of this year's costs were pre-paid in the previous year, but were not fully accrued for; and various other small underspends on the LGSS contract.
<b>Division Total - LGSS</b>	<b>7,348</b>	<b>6,813</b>	<b>(535)</b>	
Debt Financing	1,547	1,581	34	<b>Interest payable on borrowing</b> - An overspend that will be offset by an outstanding budget virement expected of £53k related to St. Peters Way from asset management. <b>Interest receivable on investments</b> - An overspend/under-recovery due to reduced interest rate available vs forecasts since the start of the year. Term deposits that matured during the year could only be invested again at a lower rate of return to preserve security. Officers have restructured deposits within the investment portfolio to increase yield and optimise returns. <b>MRP</b> - The MRP calculation is based on 2016-17 activity and has been updated to reflect latest information. <b>Recharges from/(to) the HRA</b> - Below budget due to lower opening balances than budgeted, and lower estimated average rate of interest assumed on investments (0.42% compared to 0.77% budgeted). This budget is extremely difficult to forecast due to volatility of HRA cash balances and rates of return available in investment markets.
<b>Division Total - Debt Financing &amp; Treasury Management</b>	<b>1,547</b>	<b>1,581</b>	<b>34</b>	
<b>Total</b>	<b>31,844</b>	<b>30,820</b>	<b>(1,024)</b>	