



Hinckley & Bosworth Borough Council

Monthly Outturn Reports

For the period April to June 2015

CONTENTS

PAGE

1-7	General Fund
8-11	Capital Programme
12-16	HRA

June 2015 Budget Monitoring Summary 2015/16

Service	Budget as per Feb 15 budget Book	Supplementary Budgets/virements approved to date	Latest Budget used for Monitoring ledger	recharges	Budget per Monitoring Report	Estimated Outturn Variations	Estimated Outturn
Central Services	2,990,531	194,949	3,185,480	-778,430	2,407,050	-584,000	2,601,480
Leisure & Environment	6,488,829	6,917	6,495,746	-1,507,410	4,988,336	-8,000	6,487,746
Housing (GF)	901,744	2,170	903,914	-189,220	714,694	-36,000	867,914
Planning	1,629,340	72,190	1,701,530	-1,265,550	435,980	-182,000	1,519,530
Direct Services Organisation	-176,410	0	-176,410	-239,360	-415,770	0	-176,410
Support Services	0	7,018	7,018	3,987,180	3,994,198	5,000	12,018
Estimated Salary Savings	0	0	0	0	0	0	0
TOTAL SERVICE EXPENDITURE	11,834,034	283,244	12,117,278	7,210	12,124,488	-805,000	11,312,278
Special Expenses	-618,360	0	-618,360	0	-618,360	0	-618,360
Capital Accounting	-1,360,840	0	-1,360,840	0	-1,360,840	0	-1,360,840
External Interest - Net	4,100	0	4,100	0	4,100	0	4,100
IAS 19 Adjustment	-129,980	0	-129,980	0	-129,980	0	-129,980
Unfunded benefits and curtailments	0	0	0	0	0	0	0
Transfer to Pension Reserve	3,880	0	3,880	0	3,880	0	3,880
Accumulated Absence Account	0	0	0	0	0	0	0
use of ug & C reserves	0	0	0	0	0	0	0
cont to ug and c for new grants	0	0	0	0	0	0	0
Carry forwards 1/4/15	0	0	0	0	0	0	0
Carry forwards 31/3/16	0	0	0	0	0	0	0
Transfer to Reserves	667,000	0	667,000	0	667,000	520,000	1,187,000
Revenue Contribution for Capital Outlay	0	0	0	0	0	0	0
Use of Reserves	-890,951	-100,000	-990,951	0	-990,951	-26,000	-1,016,951
BUDGET REQUIREMENT	9,508,883	183,244	9,692,127	7,210	9,699,337	-311,000	9,381,127
Financing							
Council Tax	3,416,138	0	3,416,138	0	3,416,138	0	3,416,138
Council Tax Freeze Grant	230,746	0	230,746	0	230,746	0	230,746
Revenue Support Grant	1,120,574	0	1,120,574	0	1,120,574	0	1,120,574
Council Tax Support Grant	544,764	0	544,764	0	544,764	0	544,764
National Non-Domestic Rate	2,294,404	0	2,294,404	0	2,294,404	0	2,294,404
New Homes Bonus	1,974,742	0	1,974,742	0	1,974,742	0	1,974,742
Collection Fund Surplus	86,971	0	86,971	0	86,971	0	86,971
TOTAL RESOURCES (HBBC BUDGET)	9,668,339	0	9,668,339	0	9,668,339	0	9,668,339
Movement in General Fund Balances	159,456	-183,244	-23,788	-7,210	-30,998	311,000	287,212
Special Expenses							
Expenditure	618,360	0	618,360	0	618,360	0	618,360
Council Tax Income	574,222	0	574,222	0	574,222	0	574,222
Special Expenses to /(from) Reserves	-44,139	-5,467	-49,606	0	-49,606	0	-49,606
Special Expenses mvt in Balances	0	5,467	5,467	0	5,467	0	5,467
Special Expenses New Homes Bonus	0	0	0	0	0	0	0
BUDGET REQUIREMENT	574,221	0	574,221	0	574,221	0	574,221
Total Movement in Balances	159,456	390,977	550,433	-7,210	543,223	311,000	861,433
Balance at 1st April 2015	1,106,507	0	1,106,507	0	1,106,507	0	1,106,507
Audit adjustments	0	0	0	0	0	0	0
Revised Balance 1st April 2015	1,106,507	0	1,106,507	0	1,106,507	0	1,106,507
Balance at 31 March 2015	1,265,963	390,977	1,656,940	0	1,649,730	311,000	1,967,940
NBR	10,083,104	183,244	10,266,348	7,210	10,273,558	-311,000	9,955,348

Under/overspend

Mvt to/(from) Balances Budget	159,456
Mvt to/(from) Balances Budget (Outturn)	287,212
Under/(Over) spend	127,756

General Fund Service Area 2015/16 Monthly Outturn to June 15

			Estimate to Date	Actual to Date	Variance to Date	Timing Differences	Variance excluding timing Differences	Est 2015/16	Forecast Outturn	Forecast Variation to Year End	REF
as45	Central Services	Corporate Management	294,149	88,332	205,817	183,000	22,817	1,233,124	1,233,124		1.1
as40		Corporate Management (Civic)	6,340	6,132	208		208	26,190	26,190		
as75		Council Tax / NNDR	161,151	49,551	111,600	115,000	-3,400	231,870	231,870		
ag35		Council Tax Support	80,838	-91,256	172,094	164,000	8,094	271,850	271,850		1.2
as90		Emergency Planning	26,996	27,052	-56		-56	34,480	34,480		
as65		General Grants	91,302	-166,959	258,261	100,000	158,261	347,870	-172,130	520,000	1.3
as70		Local Land Charges	-248	-68,577	68,329		68,329	-1,455	-71,455	70,000	1.4
as60		Register and Borough Elections	90,231	74,565	15,666	15,000	666	263,121	269,121	-6,000	1.5
	Central Services		750,759	-81,160	831,919	577,000	254,919	2,407,050	1,823,050	584,000	
cs04	Direct Services Organisation	DSO Grounds Maintenance	-21,970	-21,947	-23	-1,000	977	-230,330	-230,330		
cs05		DSO Housing Repairs	-29,418	239,292	-268,710	-268,000	-710	-185,440	-185,440		
	Direct Services Organisation		-51,388	217,345	-268,733	-269,000	267	-415,770	-415,770	0	
ag40	Housing (Gen Fund)	Benefits Fraud	58,441	-38,151	96,592	89,000	7,592	176,440	176,440		3.1
ag50		Contribution to Housing Rev Ac	5,561	0	5,561	6,000	-439	22,230	22,230		
ag60		Energy Conservation Act	0	0	0		0	0	0		
ag20		Forest Road Garages	0	-1,624	1,624		1,624	1,200	1,200		
ag55		Homelessness	37,078	17,572	19,506		19,506	118,279	118,279		3.2
ag10		Housing Advances	195	189	6		6	260	260		
ag80		Housing Strategy	11,194	11,817	-623		-623	45,120	45,120		
ag70		Private Sector Housing	53,766	85,887	-32,121	-28,000	-4,121	587,825	587,825		
ag30		Rent Allowances	-30,243	-74,848	44,605	62,000	-17,395	-236,660	-272,660	36,000	3.3
	Housing (Gen Fund)		135,992	841	135,151	129,000	6,151	714,694	678,694	36,000	
ac65	Leisure & Environment	Allotments	1,125	-1,426	2,551		2,551	4,540	4,540		
ac05		Cemeteries	39,172	47,986	-8,814	-8,000	-814	155,100	155,100		
ac90		Children and Young People	19,160	13,952	5,208	6,000	-792	71,599	71,599		
as86		CCTV	41,905	31,481	10,424	12,000	-1,576	117,525	117,525	0	
as85		Community Safety	98,838	103,407	-4,569		-4,569	327,724	327,724		
ac70		Countryside Management	27,064	28,954	-1,890	-4,000	2,110	108,560	108,560		
ac87		Creative Communities	13,590	16,824	-3,234		-3,234	58,930	63,930	-5,000	4.1
ac45		Dog Warden Service	13,127	13,969	-842		-842	37,964	37,964		
ac35		Environmental Health	127,331	130,752	-3,421	2,000	-5,421	532,664	532,664		4.2
aq40		Land Drainage	7,239	7,278	-39		-39	39,940	39,940		
ac60		Leisure Centre	38,077	55,669	-17,592	-6,000	-11,592	124,420	139,420	-15,000	4.3
ac89		Leisure Promotion	-8,555	2,831	-11,386	-15,000	3,614	37,630	37,630		
ac95		Licences	6,673	4,458	2,215	2,000	215	2,352	2,352		
ac68		Parks	166,698	159,802	6,896	4,000	2,896	674,020	674,020		
ac30		Pest Control	7,689	7,991	-302		-302	18,560	18,560		
ac10		Public Conveniences	13,319	8,317	5,002	2,000	3,002	31,670	31,670		

Outturn Explanations April to June 2015			
Key : () = overspend			
	Forecasted year end variations	Variation To Date	Forecasted Year End Variance at June
		£	£
1	Central Services	256,000	584,000
1.1	> Corporate Management - £18k Salaries Variance, £4k Other Minor Variances	22,000	
1.2	> Council Tax Support - £6k additional New Burdens Grant received, £2k minor variances	8,000	
1.3	> General Grants - £158k S31 grant income in respect of Business Rates Retention Scheme Year End - £520k - S31 grant income in respect of Business Rates Retention Scheme. Retained element will depend on actual reliefs provided. Amount therefore placed in reserve pending NNDR3,	158,000	520,000
1.4	> Local Land charges - £70k Balance of provision in respect of land charge litigations unused as at June 2015, (£2k) minor variations Yr end - £70k Balance of provision in respect of land charge litigations unused.	68,000	70,000
1.5	> Elections - Year End (£6k) Estimated additional costs of May elections. To be met from the Elections Reserve	0	(6,000)
3	Housing (General Fund)	10,000	36,000
3.1	> Benefits Fraud - £6k Additional start up funding income from Fraud and Error Reduction Incentive Scheme (FERIS), £2k minor variances	8,000	
3.2	> Homelessness - £6k Salary underspend to date, £9k reduced spend to date due to low levels of prevention demand, £9k bond invoices raised to date, £1k minor variations	19,000	
3.3	> Rent Allowances - £14k additional income received from DWP for data matching initiative, £3k minor variances Year End - £36k Subsidy Impact reduced cost - Any fluctuations will be monitored. This amount fluctuates in year.	(17,000)	36,000
4	Leisure & Environment	41,000	8,000
4.1	Creative Communities - Year End Income target for year unlikely to be met due to limited opportunities for income generation from this source. Note no variation to date due to budget profiling.	0	(5,000)
4.2	> Environmental Health - (£5k) Minor salary overspend due to vacancy factor	(5,000)	
4.3	> Leisure Centre - Variation to date reflects lower management fee expectation following change of service provider relating to equipment lease arrangements. The overall reduction for the year will be £15k (£40k budget, £25k actual expected). £6k Insurance premium income for leisure centre, £1k minor variations.	(11,000)	(15,000)
4.4	> Recycling - 14k additional income, £7k reduction green waste disposal fees, 5k salaries underspend Yr End - savings on vehicle Maintenance	26,000	8,000
4.5	> Refuse - Leafletting in April/May generated additional income 23k, fuel savings 4k, leasing underspend 4k	32,000	10,000
4.6	> Street Cleansing - 4k additional bulky waste income, 3k fuel savings Yr End - Additional income from bulky items collections	(7,000)	10,000
4.7	> Waste Business Improvements - £4k salary savings, £1k receipt for plastics. Cardboard, £1k other minor variations	6,000	
5	Planning	583,000	182,000
5.1	> Car Parks - £7k Additional Season ticket and pay and display income Yr end - Additional season ticket income	7,000	4,000
5.2	Community Planning - £5k Reprofile required in respect of community project grant payments, £1k salary overspend to date due to vacancy factor, £1k minor variations	(7,000)	
5.3	> Development Control - £25k savings on salaries due to vacancies, £61k increase in level of planning fees received to date, £6k consultancy fees not spent to date. Yr end - Forecast additional planning fee income based on application pathway	92,000	200,000
5.4	> Economic Development - £477k RGF project contribution received in advance. Money to be spent in the year. £10k reduced spend to date on hired and consultancy services.	487,000	
5.5	> Industrial Estates - £5k additional Rental Income	5,000	
5.6	> Markets - (£10k) Expectation that income target will not be achieved based on current income levels which are down to date by approx. It is expected that a £150k target is achievable compared to the budget estimate of £172k. (4k), other minor variations Year end - (£22k) Under recovery of market income base on anticipated demand in financial year	(14,000)	(22,000)
5.7	> Miscellaneous Properties - £5k Underspend on utility costs, £5k additional rental income, £3k minor variances	13,000	0
6	Support Services Holding A/c	(80,000)	(5,000)
6.1	Council Offices - £14k utility costs, £2k external works, £4k insurance costs, (£4k) Other Minor Variances	16,000	
6.2	> Finance Support - £3k minor underspend on full time salary Accountancy due to vacancies, (£2k) overspend on full time salary Procurement due to vacancy factor, £1k income from NWLDC for shared staff Year End - (£6k) Internal Audit due to under accrual, £1k income from NWLDC for shared staff	2,000	(5,000)
6.3	> HRA element of Support Services	(98,000)	
Total (over)/under spend		810,000	805,000
Estimated Year end salary (over)/under spend			
Pay award pressure (Chief Officers)			
Pay award pressure			
Forecasted year end saving			805,000

Summary of Timing Differences in Variations

Monthly Outturn Report 1st April to 30th June 15

Under spends/(Overspends) caused by timing differences

		£	£
Corporate Management	Severance Pay Accrual re 2014/15 still outstanding Severance Pay Budget to be reprofiled Annual Subscription for Treasury Services not yet paid Budget re Greenfield Vat to be reprofiled Budget to be reprofiled re: payment to LCC re: added years pension cost of former employees Revenues & Benefits Redundancy Costs to be charged to Harborough District Council Staffing Restructure - Budget to be reprofiled Members Allowances - Payment of increase pending Council decision Accrual re Tax Advice for Housing Company still outstanding Local Housing Business Plan invoice outstanding	41,000 71,000 10,000 30,000 21,000 (11,000) (15,000) 11,000 10,000 15,000	183,000
Council Tax/ NNDR	Delay in payment of contributions to the Revenues & Benefits Partnership, due to costs not yet having been incurred by the Partnership Quarter 1 contributions to be made to the Revenues & Benefits Partnership	11,000 104,000	115,000
Council Tax Support	Delay in payment of contributions to the Revenues & Benefits Partnership, due to costs not yet having been incurred by the Partnership Quarter 1 contributions to be made to the Revenues & Benefits Partnership Council Tax Admin Costs to be recoded from Revenues & Benefits Partnership Localised Council Tax Support - Admin Grant Income received ahead of budget profile - budget to be reprofiled Localised Council Tax Support - New Burdens Grant - income received ahead of budget profile - budget to be reprofiled	66,000 7,000 7,000 68,000 16,000	164,000
General Grants	S31 grant income in respect of Business Rates Retention Scheme - 2014/15 element to be repaid to DCLG Legal fees re 2014/15 for Hinckley United Football Club - accrual still outstanding	87,000 13,000	100,000
Register and Borough Elections	Awaiting invoices for May elections	15,000	15,000
DSO Grounds Maintenance	Qtr 2 Leasing costs paid in advance Equipment budgets to be reprofiled - budgets to be spent after mowing season Grounds maintenance works to be charged to services in July	(13,000) 20,000 (8,000)	(1,000)
DSO Housing Repairs	Painting works recharged in July WIP & deficit to be recharged Vehicle leasing prepayments Awaiting material invoices	(35,000) (245,000) (21,000) 33,000	(268,000)
Benefits Fraud	Delay in payment of contributions to the Revenues & Benefits Partnership, due to costs not yet having been incurred by the Partnership Quarter 1 contributions to be made to the Revenues & Benefits Partnership Fraud and Error Reduction Incentive Scheme (FERIS) - Income received from DWP to be paid over to Revenues & Benefits Partners Fraud and Error Reduction Incentive Scheme (FERIS) - Budget to be reprofiled	4,000 33,000 39,000 13,000	89,000
Contribution to Housing Revenue Account	Contact Centre charges to be reprofiled	6,000	6,000
Private Sector Housing	Warmth front and green deal budgets to be reprofiled Awaiting rental income transfer	(20,000) (8,000)	(28,000)
Rent Allowances	Delay in payment of contributions to the Revenues & Benefits Partnership, due to costs not yet having been incurred by the Partnership Quarter 1 contributions to be made to the Revenues & Benefits Partnership Additional subsidy income received (Reduced expenditure incurred to date)	3,000 51,000 8,000	62,000
Cemeteries	Burial Fees invoices outstanding - June Outstanding accrual Severn Trent	(10,000) 2,000	(8,000)
Children & Young People	Awaiting North West Leicestershire DC prior year accrual to clear	6,000	6,000
CCTV	Maintenance and emergency repairs budget to be reprofiled.	12,000	12,000
Countryside Management	Burbage Common Open Day budget to be reprofiled Outstanding accrual for cesspit emptying Outstanding income accrual - Forestry Commission (Burbage Common)	(4,000) 3,000 (3,000)	(4,000)
Environmental Health	Over recovered income on Environmental Health Licensing fees Legal Fees budget to be reprofiled	4,000 (2,000)	2,000
Leisure Centre	Debtors invoices for management fee raised in July	(6,000)	(6,000)
Leisure Promotion	LCC Health and Well Being grant budget to be reprofiled. Income is dependent on public health review. Associated expenditure profiled for future months HC4YP Insurance budget to be reprofiled	(13,000) (2,000)	(15,000)
Licenses	Over recovered income on premises license fees	2,000	2,000

Summary of Timing Differences in Variations

Monthly Outturn Report 1st April to 30th June 15

Under spends/(Overspends) caused by timing differences

		£	£
Parks	Grounds Maintenance (additional works) budgets to be reprofiled Outstanding accruals - water Play equipment & materials budgets to be reprofiled	10,000 3,000 (9,000)	4,000
Public Conveniences	NNDR on Unattended Toilets	2,000	2,000
Recycling	SFS Vehicle lease payments qtr 2 paid in advance Qtr 1 reimbursement outstanding from LCC for garden waste Feb, March and April Recycling invoices to be raised to LCC for 95k . The amount has only just been verified by LCC Awaiting LCC confirmation before May and June Recycling Credit invoices are raised. Apr-June dry recycling payments not agreed with Palm as a tonnage rate is yet to be agreed. Potential fuel costs outstanding - Data track to be reviewed Income from lost/stolen bins to be transferred to Business improvement budget. LCC Waste Partnership Contribution paid for year - Reprofile of budget required	(52,000) (31,000) (95,000) (50,000) 85,000 5,000 9,000 (8,000)	(137,000)
Refuse Collection	SFS Vehicle lease payments qtr 2 paid in advance Trade Waste payments Qtr 4 2014/15 & Qtr 1 2015/16 - invoices from LCC outstanding Potential fuel costs outstanding - Data track to be reviewed	(52,000) 30,000 6,000	(16,000)
Sports Development	Budget to be reprofiled re: payment to County sports partnership Prior year sports development accrual waiting to be cleared Awaiting income from LCC for Sportivate programme. Budget to be reprofiled re: payments in respect of physical activity initiatives Reprofiling required to reflect payments due to British cycling	8,000 6,000 2,000 (8,000) 5,000	13,000
Street Cleansing	SFS Vehicle lease payments qtr 2 paid in advance Qtr 1 Recharges outstanding	(15,000) (13,000)	(28,000)
Waste Business Improvements	Advanced fuel purchases yet to be used Income from lost/stolen bins to be transferred from Recycling Market Cleansing recharges to be posted in July	(10,000) (9,000) (15,000)	(34,000)
Car Parks	Quarter 1 street cleansing charge posted in July NNDR budget to be reprofiled Sewer works outstanding accruals Car Parks Special Expenses budget reprofiling required Britannia Car Park - Contract payment for June outstanding Buildings & Ground maintenance contract - Qtr 1 recharges to be posted in July Westfield Community Centre Parking - budget reprofile required Awaiting Parking Enforcement LCC Notice Processing invoice	12,000 (13,000) 4,000 6,000 12,000 12,000 (4,000) 10,000	39,000
Environmental Initiatives	Capital charge budgets to be reprofiled	9,000	9,000
Markets	Street Cleansing charges posted in July Awaiting invoice from TCP for wifi and communications	16,000 2,000	18,000
Miscellaneous Properties	Block C Rental income to be reprofiled pending leases - currently spread equally	(23,000)	(23,000)
Planning Policy	Bus Station CPO Accrual to be released when agreements signed Planning aid grant received ahead of budgeted profile	1,114,000 15,000	1,129,000
Asset Management	Cleaning Contract - Accrual re January charges still outstanding Cleaning Contract - April & May charges still outstanding	3,000 6,000	9,000
Communications and Promotion	Budget virement required due to change in cost coding of employee. To be vired in July Budget to be reprofiled re Cost of delivery of borough bulletin.	(6,000) 4,000	(2,000)
Corporate Management	District Council Network to be charged for secondment of Chief Executive	(9,000)	(9,000)
Council Offices	HBBCs element of Hub service charges to be reprofiled Rental income budget for Hub to be reprofiled Invoice for shared service staff at the Hub not yet received Invoices for manned security outstanding for May Budget for refuse disposal to be reprofiled Cleaning Contract - Accrual re January charges still outstanding Cleaning Contract - April & May charges still outstanding NNDR Budget to be reprofiled 2014/15 Accrual re telephone costs at the Leisure Centre still outstanding	(227,000) (75,000) 2,000 5,000 4,000 5,000 10,000 (165,000) 5,000	(436,000)
Finance Support	Awaiting invoices for debtors management software maintenance & upgrades Other minor variances due to timing	4,000 2,000	6,000
IT Support	Steria Invoice for May still outstanding Infrastructure budget to be reprofiled Maintenance contracts paid in advance to be accrued at year end	86,000 (8,000) (6,000)	72,000
Legal & Admin	Budget for salary to be vired to cover agency costs to be incurred in future months	27,000	27,000
TOTAL TIMING DIFFERENCES			1,069,000

Capital Programme Summary
30th June 2015

Description	Latest Budget £	Budget to Date £	Actual £	Variance £
General Fund				
Community Direction	10,799,778	1,945,029	2,080,263	-135,234
Business, Contract and Streetscene Services	984,370	182,019	360,276	-178,257
Corporate Direction	5,583,703	235,272	-43,807	279,079
	17,367,851	2,362,320	2,396,733	-34,413
HRA	6,899,007	1,647,555	489,963	1,157,592
Grand Total	24,266,858	4,009,875	2,886,696	1,123,179

30th June 2015
Community Direction

Code	Description	Latest Budget £	Budget to Date £	Actual £	Variance £	
rdi	Leisure Centre	9,849,850	1,602,999	1,602,999	0	
		9,849,850	1,602,999	1,602,999	0	
roa	Major Works Grants	130,000	32,526	34,972	-2,446	
roj	Private Sector Leasing	120,000	0	-5,865	5,865	Prior year accruals outstanding for works
rob	Disabled Facilities Grant	319,000	79,812	70,395	9,418	Relates to invoices processed in July
roh	Minor Works Grants	70,000	17,514	3,058	14,456	Fewer lower value applications received to date. However more major works applications have been received. Virement to be requested
rof	Green Deal Capital Fund	0	0	380	-380	
rok	Neighbourhood Action Hub set up costs				0	
		639,000	129,852	102,940	26,912	
rkt	Resurfacing Car Parks	17,000	4,251	0	4,251	
rkd	RGF - Primary Substation	0	0	61,955	-61,955	To be funded from unapplied earmarked grants
rke	RGF - Site off A5	179,230	179,230	308,369	-129,139	To be funded from unapplied earmarked grants 14,511 Budget committed. Awaiting invoice from County Council
rkf	Rural Broadband	58,000	14,511	0	0	
rjc	Borough Improvements	50,000	12,510	4,000	8,510	Project delayed due to capacity issues
rjq	Shop Front Improvements Barwell	6,698	1,676	0	1,676	
rjd	Goddard Building Conversion				0	
rjz	Station Road Public Realm	0	0	-9,704	9,704	Prior year accruals outstanding for works
rkg	RGF Transportation	0	0	53,405	-53,405	To be funded from unapplied earmarked grants
rol	Noise Monitoring	0	0	8,182	-8,182	To be funded from carry forwards
		310,928	212,178	374,324	-162,146	
Crescent Development						
Grand Total						
		10,799,778	1,945,029	2,080,263	-135,234	
Business, Contract and Streetscene Services						
rbc	Burbage Common	0	0	683	-683	
rbl	Preston Road	65,000	16,260	0	16,260	Public consultation taking place. Project to commence in August
rbn	Gowrie Close	0	0	1,764	-1,764	
rbo	Stoneygate Estate	0	0	4,846	-4,846	
rbs	Battling Brook	0	0	450	-450	
rbv	New Squash Facility	0	0	278,399	-278,399	To be funded from carry forwards
rbw	Burbage Woods Improvements	0	0	344	-344	
ran	Memorial Safety Programme	5,160	1,290	0	1,290	
rfn	Parks : Major Works				9,000	Project to commence in August. Budget to be reprofiled.
		30,000	9,000	0	0	
rgg	Parish & Community Initiatives	100,000	25,020	8,000	17,020	Awaiting confirmations from parishes
rce	Recycling Containers	136,590	27,621	65,791	-38,170	Budget to be reprofiled
rco	Refuse Collection Vehicle	75,000	18,762	0	18,762	Vehicle purchase put on hold pending recycling review.
		984,370	182,019	360,276	-178,257	

30th June 2015
Corporate Direction

Code	Description	Latest Budget	Budget to Date	Actual	Variance	
		£	£	£	£	
ssd	Financial Systems	4,350	1,089	0	1,089	
spk	Council Office Relocation	72,000	18,012	-68,269	86,281	Previous year accrual outstanding
sqc	Argents Mead Demolition				0	
sqe	Leisure Centre Demolition	100,000	25,020	7,758	17,262	Investigations being completed. Budget to be reprofiled
		176,350	44,121	-61,036	105,157	
ssa	General Renewal -Extensions	10,000	2,502	-2,905	5,407	Previous year accrual outstanding
ssp	Channel Shift	694,000	173,637	16,460	157,177	Budget to be reprofiled
ssx	Rolling Server Review				0	
		704,000	176,139	13,555	162,584	
sun	Mobile Web	0	0	3,675	-3,675	
sut	Crescent Development	4,500,000	0	0	0	
suv	Block C Fit Out	121,353	0	0	0	
suw	E Budget	22,000	0	0	0	
sux	Software Upgrade - Windows	60,000	15,012	0	15,012	Project to commence in November.
		4,703,353	15,012	3,675	11,337	
		5,583,703	235,272	-43,807	279,079	

30th June 2015
HRA Capital 2015

Description	Latest Budget £	Budget to Date £	Actual £	Variance £	
Neighbourhood Action Hub set up costs	0	0	375	-375	After allowing for work in progress and recharges for overhead recovery there is an overall underspend variance to date of £14,000
Adaptation Of HRA Dwellings-Social Serv	416,440	79,247	67,643	11,604	
Major Void Enhancements	748,000	187,143	92,416	94,727	
Property Enhancements	340,780	85,259	23,934	61,325	
Electrical Testing/Upgrading	580,000	145,115	60,631	84,484	
Windows : Single to Double Glazing	200,000	14,149	12,277	1,872	
Re-Roofing	107,603	14,362	2,494	11,868	
Orchard System Upgrade	0	0	1,913.30	-1,913	
Dragons Lane	0	0	0	0	
Kitchen Upgrades	562,447	140,612	27,013	113,599	
Boiler Replacement	558,000	139,608	133,162	6,446	
Low Maintenance Doors	32,000	8,004	-367	8,371	
Housing Repairs Software System	20,000	0	0	0	
Crescent Development	102,200	25,569	0	25,569	
Enhancement Works - New Kitchen/Bathroom	200,000	50,000	68,845	-18,845	
	3,867,470	889,068	488,050	398,730	
Orchard System Upgrade	0	0	1,913	-1,913	
Affordable Housing	2,965,537	741,975	0	741,975	A 5 year development plan is currently being devised. This will be presented to the Executive in due course
Conversion to flats	66,000	16,512	0	16,512	
	6,899,007	1,647,555	489,963	1,155,303	

Housing Revenue Account

Key : () = overspend

	2015/16 ORIGINAL ESTIMATE £	2015/16 LATEST ESTIMATE £	2015/16 BUDGET to June £	2015/16 ACTUAL to June £	VARIANCE to June £	TIMING £	VARIANCE Excl TIMING £	F'CASTED OUTTURN £	F'CASTED VARIATION TO YEAR END £	REF
SUMMARY HOUSING REVENUE ACCOUNT										
INCOME										
Dwelling Rents	(13,262,955)	(13,262,955)	(3,318,390)	(3,342,774)	24,384	(25,000)	49,384	(13,262,955)	-	1
Non Dwelling Rents (garages & land)	(80,616)	(80,616)	(28,707)	(27,257)	(1,450)	-	(1,450)	(80,616)	-	
Contributions to Expenditure	(16,830)	(16,830)	(4,208)	-	(4,208)	-	(4,208)	(16,830)	-	
	(13,360,401)	(13,360,401)	(3,351,305)	(3,370,031)	18,726	(25,000)	43,726	(13,360,401)	-	
EXPENDITURE										
Supervision & Management (General)	1,915,352	1,940,641	510,688	390,935	119,753	90,730	29,023	1,940,641	-	2
Supervision & Management (Special)	607,498	607,498	226,452	233,973	(7,521)	(34,347)	26,826	607,498	-	3
Lump Sum LCC pension contribution	53,000	53,000	13,260	-	13,260	13,260	-	53,000	-	4
Contribution to Housing Repairs A/C	3,192,165	3,192,165	-	-	-	-	-	3,192,165	-	
Depreciation (Item 8 Debit)	2,974,420	2,974,420	-	-	-	-	-	2,974,420	-	
Capital Charges : Debt Management	4,220	4,220	1,056	1,303	(247)	-	(247)	4,220	-	
Increase in Provision for Bad Debts	144,000	144,000	-	-	-	-	-	144,000	-	
Interest on Borrowing	2,099,100	2,099,100	744,198	-	744,198	744,198	-	2,099,100	-	5
	10,989,755	11,015,044	1,495,654	626,212	869,442	813,841	55,601	11,015,044	-	
Net (Income)/Cost of Services	(2,370,646)	(2,345,357)	(1,855,651)	(2,743,819)	888,168	788,841	99,327	(2,345,357)	-	
Transfer from Major Repairs Reserve	(778,000)	(778,000)	-	-	-	-	-	(778,000)	-	
Transfer from Unapplied Grants & Contribution Reserve	-	-	-	-	-	-	-	-	-	
Interest Receivable	(30,020)	(30,020)	-	-	-	-	-	(30,020)	-	
IAS19 Adjustment	(19,120)	(19,120)	-	-	-	-	-	(19,120)	-	
Accumulated Absences	-	-	-	(15,891)	15,891	-	15,891	-	-	6
Net Operating (Income)/Cost	(3,197,786)	(3,172,497)	(1,855,651)	(2,759,710)	904,059	788,841	115,218	(3,172,497)	-	
CONTRIBUTIONS										
Contribution to Piper Alarm Reserve	10,400	10,400	-	-	-	-	-	10,400	-	
Contribution to/(from) Service Improvement Reserve	(20,000)	(20,000)	-	-	-	-	-	(20,000)	-	
Contribution to Pension Reserve	3,520	3,520	-	-	-	-	-	3,520	-	
Transfer to Major Reserves	800,000	800,000	-	-	-	-	-	800,000	-	
Transfer to Regeneration Reserve	2,467,150	2,467,150	-	-	-	-	-	2,467,150	-	
Contribution to Repayment Reserve	-	-	-	-	-	-	-	-	-	
Revenue contributions to capital outlay	-	-	-	-	-	-	-	-	-	
Contributions from Earmarked Reserve	-	-	-	-	-	-	-	-	-	
Surplus / (Deficit)	63,284	88,573	(1,855,651)	(2,759,710)	904,059	788,841	115,218	88,573	-	

Explanations for Variances	TIMING	VARIANCE	VARIANCE AT YEAR END	REF
	£000's	£000's	£000's	
Income				
Timing - £48k Sheltered Scheme Service Charges Income to be Journalled out	(25)	44	-	1
Timing - (£73k) 2 Days of Rent Income not in for June.	-	-	-	
Expenditure				
See next page for Supervision and Management variances	91	29	-	2
See next page for Supervision and Management variances	(34)	27	-	3
Timing - £13k Annual LCC pension contribution to be paid	13	-	-	4
Timing - Interest on borrowing to be reprofiled budget to March 16	744	-	-	5
Accumulated Absence costs reversed at yr end.	-	16	-	6
	789	115	-	

Housing Revenue Account

Key : () = overspend

	2015/16 ORIGINAL ESTIMATE £	2015/16 LATEST ESTIMATE £	2015/16 BUDGET to June £	2015/16 ACTUAL to June £	VARIANCE to June £	TIMING	VARIANCE Excl TIMING	Hidden 2015/16 LATEST ESTIMATE £	F'CASTED OUTTURN	F'CASTED VARIATION TO YEAR END	REF	June VARIATION TO YEAR END £
SUPERVISION & MANAGEMENT (GENERAL)												
Employees	713,532	747,761	183,421	166,180	17,241		17,241	747,761	747,761	-	2.1	-
Premises Related Expenditure	152,290	152,290	83,217	67,424	15,793		15,793	152,290	152,290	-	2.2	-
Transport Related Expenditure	18,030	18,030	4,511	4,008	503		503	18,030	18,030	-		-
Supplies & Services	206,360	233,404	38,878	42,993	(4,115)		(4,115)	233,404	233,404	-	2.3	-
Central & Administrative Expenses	891,280	891,280	222,982	132,252	90,730	90,730	0	891,280	891,280	-	2.4	-
Gross Expenditure	1,981,492	2,042,765	533,009	412,857	120,152	90,730	29,422	2,042,765	2,042,765	-		-
Revenue Income	(66,140)	(94,124)	(20,320)	(21,922)	1,602	-	1,602	(94,124)	(94,124)	-	2.5	-
Recharges	-	(8,000)	(2,001)	-	(2,001)		(2,001)	(8,000)	(8,000)			-
Total Income	(66,140)	(102,124)	(22,321)	(21,922)	(399)	-	(399)	(102,124)	(102,124)			-
Net Expenditure to HRA	1,915,352	1,940,641	510,688	390,935	119,753	90,730	29,023	1,940,641	1,940,641	-		-
SUPERVISION & MANAGEMENT (SPECIAL)												
Employees	614,210	614,210	155,710	122,650	33,060		33,060	614,210	614,210	-	3.1	-
Premises Related Expenditure	401,211	401,211	106,431	79,874	26,557	26,557	(0)	401,211	401,211	-	3.2	-
Transport Related Expenditure	10,550	10,550	2,657	2,742	(85)	-	(85)	10,550	10,550	-		-
Supplies & Services	139,100	139,100	56,422	53,441	2,981	-	2,981	139,100	139,100	-	3.3	-
Central & Administrative Expenses	114,080	114,080	28,572	27,777	795	-	795	114,080	114,080	-	3.4	-
Gross Expenditure	1,279,151	1,279,151	349,792	286,484	63,308	26,557	36,751	1,279,151	1,279,151	-		-
Revenue Income	(617,733)	(617,733)	(109,852)	(52,511)	(57,341)	(47,904)	(9,437)	(617,733)	(617,733)	-	3.5	-
Recharges	(53,920)	(53,920)	(13,488)	-	(13,488)	(13,000)	(488)	(53,920)	(53,920)	-		-
Total Income	(671,653)	(671,653)	(123,340)	(52,511)	(70,829)	(60,904)	(9,925)	(671,653)	(671,653)			-
Net Expenditure to HRA	607,498	607,498	226,452	233,973	(7,521)	(34,347)	26,826	607,498	607,498	-		-

Explanations for Variances	TIMING /ARIANCE		VARIANC E AT YEAR END	REF	VARIANCE AT YEAR END
	£000's	£000's			
SUPERVISION & MANAGEMENT (GENERAL)					
Employees					
£7k Holiday Pay/Flexi, £19k Variance on Severance Pay and (£9k) Salaries	0	17	-	2.1	(1)
Premises Related Expenditure					
£8k due to Council Tax and £8k Premises Insurance	0	16	-	2.2	(15)
Supplies & Services					
Various Minor Under and Over Spends across the Supplies & Services budgets.	0	(4)	-	2.3	(10)
Central & Admin Expenses					
Timing - £50k HRA Adjustment to Reprofile to March 16 and £40k recharges to be journalled. Mainly IT and Office	91	-	-	2.4	-
Revenue Income					
	0	0	-	2.5	25
	91	29	-		(1)
SUPERVISION & MANAGEMENT (SPECIAL)					
Employees					
£9k Holiday Pay/Flexi, £30k Salary Underspend due several vacancies due to be filled in the next few months and (£6k) Agency Cover for vacancies	0	33	(1)	3.1	(1)
Premises Related Expenditure					
Timing £27k Gas and Electric Bills - Mostly timing issues relating to invoices not being received quarterly	27	-	10	3.2	10
Supplies & Services					
£3k Minor Variances	-	3	-	3.3	0
Central & Admin Expenses					
	-	-	-	3.4	0
Revenue Income					
Timing - (£48k) Sheltered Scheme Service Charge Income and (£13k) Repairs Recharge Journal not done. (£7k) Sheltered Scheme Service Charge Income to be investigated. Charge from the Orchard System maybe incorrect (3k) Lifeline Income	(61)	-10	44	3.5	44
	-34	26	53		53

Housing Revenue Account

HOUSING REPAIRS ACCOUNT	2015/16 LATEST BUDGET £	2015/16 BUDGET to June £	2015/16 ACTUAL to June £	VARIANCE to June £	TIMING £	VARIANCE Excl TIMING £	F'CASTED OUTTURN £	F'CASTED VARIATION YEAR END £
Administration								
Employee Costs	362,350	88,236	75,974	12,262	6,000	6,262	362,350	- 1
Transport Related Expenditure	7,250	1,814	746	1,068	-	1,068	7,250	-
Supplies & Services	121,710	26,006	34,462	(8,456)	(7,000)	(1,456)	121,710	- 2
Central Administrative Expenses	261,850	65,508	59,385	6,123	6,000	123	261,850	- 3
Total Housing Repairs Administration	753,160	181,564	170,568	10,996	5,000	5,996	753,160	-
Programmed Repairs ("Major Works" e.g. Central Heating Service)	560,230	140,255	20,331	119,924	115,000	4,924	560,230	- 4
Responsive Repairs	1,202,655	294,387	116,779	177,609	171,000	6,609	1,202,655	- 5
GROSS EXPENDITURE	2,516,045	616,206	307,677	308,529	291,000	17,529	2,516,045	-
Contribution from HRA	(3,192,165)	-	-	-	-	-	(3,192,165)	-
Other Income	(2,010)	(504)	-	(504)	-	-	(2,010)	-
IAS19 Adjustment	(3,580)	-	-	-	-	-	(3,580)	-
Accumulated Absences	-	-	-	-	-	-	-	-
TOTAL INCOME	(3,197,755)	(504)	-	(504)	-	-	(3,197,755)	-
Contribution to HRA Reserves	778,000	-	-	-	-	-	778,000	-
Carry Forward (Accelerated Works)	-	-	-	-	-	-	-	-
NET EXPENDITURE	96,290	615,702	307,677	308,025	291,000	17,529	96,290	-

Variances	TIMING VARIANCE	
	£000's	£000's
1 Savings due to vacant posts		4
IAS19	2	
awaiting agency invoices	4	
	<u>6</u>	<u>4</u>
2 IT Maintenance costs paid in advance	(2)	
IT Maintenance budget to be reprofiled	(15)	
Control centre budget to be reprofiled	10	
	<u>(7)</u>	<u>-</u>
3 Reduction in Office recharge	6	
	<u>6</u>	<u>-</u>
4 Agency invoices ot be paid in July	5	
Work in progress to be recharged	110	
	<u>115</u>	
5 Work in progress to be recharged	80	
Contractor payments to be processed in July	18	
Under recovery of costs to be recharged	73	
	<u>171</u>	<u>-</u>
	<u>291</u>	<u>4</u>