

Committee: CABINET

Agenda Item

Date: 10 JULY 2017

7

Title: 2016/17 OUTTURN

Portfolio Holder: Councillor Simon Howell

Key Decision: No

Summary

1. This report summarises the 2016/17 Outturn position as follows:
 - General Fund: a net favourable variance of £691,000 (after allowing for planned transfers to earmarked reserves).
 - Housing Revenue Account: an in year surplus of £272,000.
 - Capital Programme: expenditure of £9,478,000 which is £9,159,000 below the current budget of £18,637,000. After allowing for slippage requests of £9,717,000, there is a net overspend of £558,000.
2. In accordance with statutory regulations, the draft 2016/17 Statement of Accounts are consistent with the 2016/17 results reported here. These figures were certified by the Director of Finance and Corporate Services on the 31 May 2017, and will reflect the Cabinet's decisions regarding use of reserves.
3. The final accounts will be submitted to the Governance, Audit and Performance Committee for approval on 27th July.
4. All figures are subject to external audit and therefore may change before the final Statement of Accounts is produced at the end of July. Financial issues arising from the audit of the accounts, if any, will be reported to Cabinet on 7th September.

Recommendations

5. The Cabinet is recommended to:
 - Approve the 2016/17 outturn position set out in this report
 - Approve the reserve transfers and reserve balances set out in the report,
 - Approve the Capital Programme slippage requests.

Financial Implications

6. The report sets out the Council's financial performance for 2016/17 and the level of reserves as at 31 March 2017. Otherwise there are no direct financial implications arising from the recommendations.

Background Papers

7. None.

Impact

Communication/Consultation	The key issues in this report have been considered by CMT and discussed with the Finance Portfolio Holder
Community Safety	No specific issues
Equalities	No specific issues
Health and Safety	No specific issues
Human Rights/Legal Implications	No specific issues
Sustainability	No specific issues
Ward-specific impacts	No specific issues
Workforce/Workplace	No specific issues

GENERAL FUND

8. The net operating expenditure original budget approved by Cabinet and Full Council in February 2016 was £2.895m and during the year this was updated and the current budget was £3.776m, an increase to the budget of £0.881m. The movement is due to an adjustment between Capital Financing and the Waste Depot Reserve and has no material effect on the bottom line.
9. The net operating expenditure final outturn position of £2.465m has reduced by £1.224m compared with the period 9 outturn figure of £3.688m. The final variance outturn for net operating expenditure is £1.311m favourable, compared to the previous favourable variance of £0.880m as at 31 December 2016 and reported to Members on 16 February 2017.
10. After allowing for transfers to and from earmarked reserves (subject to members approval), the final outturn for the overall net budget position is £4.136m, a net favourable variance of £0.691m against the revised budget of £4.827m. The variance is £0.030m lower than the period 9 forecasted £0.721m overall net position.
11. The table below shows the predicted variance outturn position for each quarter in 2016/17 as reported to Cabinet:

	Quarter 1 outturn £'000	Quarter 2 outturn £'000	Quarter 3 Outturn £' 000	Quarter 4 Outturn £' 000
Direct Service Budgets	95	229	269	(108)
Corporate Costs	1,219	(254)	(357)	(936)
Funding	(169)	(169)	0	(266)
Use of Reserves	(803)	(446)	(633)	620
Total	342	(640)	(721)	(691)

12. Details of all service budget outturns and variances are set out in Appendix A, and these are summarised in the table below:

£ '000	2015/16	2016/17			
	Outturn	Original Budget	Current Budget	Final Outturn	Variance
Communities & Partnerships	775	902	902	779	(123)
Housing & Economic Development	1,227	1,398	1,398	1,353	(45)
Environmental Services	1,844	2,380	2,456	2,492	36
Finance & Administration	4,940	5,215	5,139	5,163	24
Portfolio (Service) Budgets	8,786	9,895	9,895	9,787	(108)
Corporate Items	442	805	2,024	1,088	(937)
Total Net Budget	9,228	10,700	11,919	10,875	(1,045)
Funding	(7,607)	(7,805)	(8,143)	(8,410)	(266)
Net Operating Expenditure	1,621	2,895	3,776	2,465	(1,311)
Transfers to/from (-) Reserves	1,150	1,932	1,051	1,671	620
OVERALL NET POSITION	2,771	4,827	4,827	4,136	(691)

13. The service & corporate budget outturn of £1.045m underspent is £0.957m better than the period 9 forecasts of £0.088m underspend. The following are the significant full year (under)/over spends:

14. Variances outside of the Council's control

- NNDR Funding – £266,000 increased funding is the net effect of a transfer to the business rates reserve of £555,000, no levy payment due of £505,000 and unbudgeted income of £332,000 for renewable energy schemes.
 - Business Rates Reserve – the £555,000 relates to our share of prior year surpluses being released from the collection fund to the reserve. This reserve is ring fenced to support our share of any future year deficits in the collection fund.
 - Levy Payment – the original budget predicted the payment due to Central Government for growth in business rates revenue above our baseline funding allocation would be £505,000. One of our largest businesses was successful in their appeal to the Valuation Office for an assessment of their rateable value. This revaluation was backdated to 2015 and generated a large refund and also reduced their liability for the current year. As this reduction in liability reduced our level of net collectible

income (taking us back to our baseline funding level) we no longer had an obligation to pay the levy charges to Central Government.

- Leisure PFI – £87,000 is a reduction in the payment against the current PFI model, this has been allocated to a specific reserve to cover any possible income shortfalls that may occur in future years.
- Housing Benefit - £50,000 net overspend on the Rent Rebate and Rent Allowances subsidy claim. The overspend relates to the
 - £53,000 reduction in the bad debt provision
 - £102,000 overspend is the net effect of the subsidy grant funding for the payment of housing benefit, the Council is reimbursed for approximately 98% of expenditure incurred.

15. Variances within the Council's control

Direct Service Overspends

- Planning Policy - £510,000 is for agency staff and consultants to cover vacant posts and provide expertise on progressing the local plan. This has a net nil bottom line effect as this expenditure is funded from the Planning Reserve.
- Corporate Team - £155,000 relates to the set up costs of the Council's arm's length wholly owned company 'Aspire Ltd', this expenditure is funded from the transformation reserve and has a net nil bottom line effect.
- Legal Services - £122,000 is the cost of agency staff to cover the vacant posts for Head of Legal Services and Solicitor. The head of Legal Services costs are offset by the saving in the Corporate Management budget for the vacant Assistant Chief Executive – Legal post.
- Council Offices - £117,000 is due to emergency repair works required, (mainly at the London Road Offices) and a restructure of Facilities and Stewarding.
- Human Resources - £78,000 relates to the implementation of the new Employee and Payroll system, iTrent. This is funded from the transformation reserve and has no bottom line effect.
- Economic Development - £59,000 is business rates relief to support local businesses, either for new businesses or to encourage existing businesses to continue trading in the district. This is funded from a mix of the Economic Development and Business Rates Reserve and the cost has no bottom line effect.
- Grounds Maintenance - £32,000 relates to emergency tree work due to extreme weather earlier in the year and additional agency return to complete the required hedge and grass cutting schedule.

Direct Service Underspends

- Waste Management - £240,000. Relates to increased recycling credits from ECC of £133,000. ECC also notified the Council that there would be no charge for the bulking fee (£70,000) and there was an increased uptake on green waste kerbside.

- Local Council Tax - £196,000 is the council's share of the extra income from the Fraud and Compliance sharing agreement with the major preceptors.
- Licensing - £82,000 is the increased taxi licence applications, which is directly attributable to the new licensing structure of renewals (now every 3 or 5 years).
- Housing Strategy - £70,000 relates to a late allocation of New Burdens grant of £55,000 for Community Housing Fund, new build and the house building register and £15,000 to offset costs in relation to identifying land.
- Public Health - £46,000 is the net effect of increased income relating to imported foods and subsequent higher consultancy and fees.
- Benefit Administration - £45,000 increased funding allocation for New Burdens and Universal credit.
- Land Charges - £34,000 is the increase in fee income.
- Business Improvement & Performance - £33,000 is due to a vacant post and recruitment has been frozen whilst assessing the needs of the service.
- Conducting Elections - £33,000 is the net effect of increased income for additional elections/referendums not planned.
- Office Cleaning - £32,000 relates to staffing vacancies and efficiencies gained from new window cleaning contract.
- Building Surveying - £32,000 net effect of increased fee income due to increased local construction activity and associated additional staffing costs.
- Information Technology - £30,000 reduced costs as projects delayed due to staff resources.
- Car Parking - £30,000 increased income collection.

Corporate Variances

- Capital Financing – £660,000 underspend is related to the slippage in capital expenditure as detailed in the Capital Programme detailed later in the report at point 24 to point 28. The underspend in the financing requirement have been offset against the re-profiling of internal debt for expenditure incurred in 2012/13.
- HRA Recharge – this relates to the amount of central resources allocated to the HRA and includes for example, Accountancy, Human Resources, allocation of costs of the building and utilities. The actual cost of this is £264,000 higher than budgeted and is due a higher level of support required in year than originally anticipated.

16. The movements in the outturn from the Period 9 forecasted position presented to Cabinet in February 2017, are detailed in the table below;

Outturn movement from Period 9 to Period 12		
	£ '000	£ '000
Services		
Corporate Team	94	
Information Technology	(44)	
Local Council Tax Support	50	
Council Offices	70	
Net minor variances	(64)	
Community and Partnerships	106	
Health Improvement	53	
Homelessness	(25)	
Building Surveying	(22)	
Lifeline	(20)	
Net minor variances	(30)	
Housing and Economic Development	(44)	
Waste and Recycling	(114)	
Development Management	(86)	
Housing Strategy	(55)	
Public Health	(30)	
Planning Management and Admin	(29)	
Net minor variances	(62)	
Environment	(376)	
Day Centres	(25)	
Grants and Contributions	(18)	
New Homes Bonus (Ward Member Grants)	(18)	
Net minor variances	(2)	
Finance and Administration	(63)	
Total Services		(377)
Capital Financing	(250)	
Investment Income	(78)	
Recharge to HRA	(264)	
Net minor variances	12	
Corporate Items		(580)
Business Rates income	(263)	
Net minor variances	(3)	
Funding		(266)
DWP	(115)	
Transformation Reserve	(128)	
Economic Development	(29)	
Planning	63	
Waste Depot	1,488	
Voluntary Sector	(41)	
Net minor variances	15	
Reserves		1,253
Total Movement		30

RESERVES

17. The following is a summary of General Fund reserves, based upon the outturn position set out in this report. The ring fenced reserves have increased by £0.475m, usable reserves have increased by £2.422m, which is the transfer from the original 2017/18 budget surplus and the final outturn underspend; giving an overall increase in reserves of £2.897m.

18. The 2016/17 underspend has been allocated to the Strategic Initiatives Reserve which is subject to members approval as detailed in the Recommendations in point 4 above.

Reserve £'000	Balance 1st April 2016	Transfer from General Fund	Transfer to General Fund	Balance 31st March 2017
<u>RINGFENCED RESERVES</u>				
Business Rates	500	567	(33)	1,035
Department for Work and Pensions	136		(65)	71
Licensing	17		(17)	
Working Balance	1,246	22		1,268
TOTAL RINGFENCED RESERVES	1,899	590	(114)	2,374
<u>USABLE RESERVES</u>				
Financial Management Reserves				
Medium term Financial Strategy	1,000			1,000
Transformation	960		(194)	766
	1,960		(194)	1,766
Contingency Reserves				
Emergency Response	40			40
	40			40
Service Reserves				
Economic Development	194		(74)	120
Elections	25	25		50
Homelessness	40			40
Health and Wellbeing		27		27
Neighbourhood Planning	139		(29)	110
Planning	843		(495)	348
Development Control		27		27
Housing Strategy		34		34
Strategic Initiatives	4,504	3,067	(80)	7,491
Waste Depot Relocation Project	1,488			1,488
New Homes Bonus Ward Member	39	30	(31)	38
Voluntary Sector	41		(41)	
Waste Management	131	70		201
Private Finance Initiative		87		87
	7,444	3,366	(750)	10,060
TOTAL USABLE RESERVES	9,444	3,366	(944)	11,866
TOTAL RESERVES	11,343	3,956	(1,059)	14,240

HOUSING REVENUE ACCOUNT

19. This is the fifth year of the new HRA Business Plan, following the self-financing reforms. The original HRA budget planned for an in-year operating surplus of £3.490m, with £7.503 of planned funding for capital projects and transfers from reserves of £4.013.

20. The final outturn shows a surplus is £0.272m. The variance is made up of a net operating surplus of £0.001m. The favourable variance in the HRA capital funding of £4.319m and the reduced requirement on the reserves of £4.048m is due to the delay in capital projects as detailed in the 2016/17 Capital Programme.

21. The table below gives a summary of the HRA budget; full details of the outturn and variances can be seen in Appendix B.

£'000	2015/16	2016/17			
	Outturn	Original Budget	Current Budget	Variance to Outturn Current Budget	
Total Service Income	(15,454)	(15,455)	(15,455)	(15,412)	43
Total Service Expenditure	4,338	4,240	4,240	4,304	65
Total Corporate Items	7,457	7,725	7,725	7,617	(108)
Operating Surplus/Deficit	(3,659)	(3,490)	(3,490)	(3,491)	(1)
Funding of Capital Items	2,161	7,503	7,503	3,184	(4,319)
Use of Reserves	1,498	(4,013)	(4,013)	35	4,048
Total Use of Reserves/Funding	3,659	3,490	3,490	3,218	(272)
(SURPLUS)/DEFICIT	0	0	0	(272)	(272)

VARIANCES

22. The key variances are detailed below;

- Sheltered Housing - £101,000 is the net overspend and the following are the key items
 - £126,000 overspend is the effect of the reducing Supporting People grant.
 - £33,000 increased rental income for sheltered housing units.

- Housing Repairs - £33,000 is the net overspend and the following are the key items
 - £294,000 overspends for works procured externally due to reduced resources/skill set to carry out work internally.
 - £160,000 underspends on Asbestos Management and Pre-paint repairs as less work was required than estimated, plus the Legionella Management contract renewal achieved higher than expected savings.
 - £34,000 underspends due to in year vacancies.
- Common Service Flats - £49,000 underspend relates to a reduction in utility costs.
- Estate Maintenance - £37,000 underspend is an element of planned works being delayed due to other priorities identified taking priority.
- Bad Debt Provision - £181,000 reduction in the provision is due to a realignment of the requirement relating to the previous two years. A bad debt provision is still held on the balance sheet and this is an accounting adjustment to realign the total requirement.
- General Fund Recharge - £264,000 increase in costs due to the amount of central resources allocated to the HRA and includes for example, Accountancy, Human Resources, allocation of costs of the building and utilities. The actual cost was higher than budgeted and is due a higher level of support required in year than anticipated.
- Impairment on Assets - £161,000 is a reversal of previous year's charges to the revenue account due to a higher valuation in 2016/17. This impairment reversal relates to Garages, Newport Depot and temporary accommodation units
- Funding of Capital Programme and Reserves – A total of £7.503m was budgeted in 2016/17, of this £3.49m was to be funded from revenue balances and £4.013m to be drawn from reserves. Due to delays and slippage in the capital programme only £3.184m was spent in year. This resulted in no requirement to drawdown on reserve balances.

HRA RESERVES

23. It is proposed that the 2016/17 surplus of £0.272m be earmarked for Capital Projects and this has been included in the reserves balances subject to Cabinet approval. Below is a summary of HRA reserves:

Reserve £'000	Balance st April 2016	Transfer from Revenue Account	Balance 1st March 2017
Ringfenced Reserves			
Working Balance	463	35	498
	463	35	498
Usable Reserves			
Transformation/Change Management	180		180
Revenue Projects	60		60
	240		240
Capital Reserves			
Capital Projects	3,537	272	3,809
Potential Development Projects	2,298		2,298
Sheltered Housing Projects	318		318
	6,153	272	6,425
TOTAL USABLE RESERVES	6,393	272	6,665
TOTAL RESERVES	6,856	307	7,163

CAPITAL PROGRAMME

24. The capital programme current budget, including slippage from 2015/16 as approved at previous Cabinet meetings, is £18.637m. During 2016/17 slippage requests totalling £9.717m have been identified, these relate to schemes now scheduled to either complete or take place in 2017/18.

25. Against the revised budget of £8.920m (after allowing for slippage), total capital expenditure in the year was £9.478m, £0.558m over the budget.

26. A summary of the capital programme is shown below including the sources of financing. Full details of all the capital projects can be seen in Appendix C.

£'000	Original Budget 2016-17	Slippage b/fwd from 2015/16	Current Budget 2016-17	Slippage c/fwd to 2017/18	Revised Budget 2016/17	Outturn	(Under) / Over Spend (after slippage)
Capital Expenditure							
Community and Partnerships	110	252	362	68	294	391	97
Environmental Services	549	846	1,395	662	733	648	(85)
Finance & Administration	362	1,676	2,038	1,670	368	409	41
Housing and Economic Developmen	640	166	806	145	660	1,123	463
	1,661	2,940	4,601	2,545	2,055	2,571	516
Housing Revenue Account Schemes	9,714	4,323	14,037	7,172	6,865	6,907	42
Total Capital Programme	11,375	7,262	18,637	9,717	8,920	9,478	558
Capital Financing							
Grants and Contributions	1,506		1,506			1,279	
Direct Revenue Funding - GF	793		2,730			763	
Capital receipt	273		366			69	
Direct Revenue Funding - HRA	5,092		9,174			3,383	
Major Repairs Reserve	3,280		3,428			3,255	
Internal Borrowing	431		1,433			730	
	11,375		18,637			9,478	

Variations

27. The main variations to each scheme where the outturn differs from the revised budget and slippage has not been requested are detailed below.

- Housing Strategy Grant – £570,000 is expenditure not budgeted in year. The council received a grant from Harlow Council on behalf of Hastoe Housing, this was for Growth Area Funding (also known as Programme of Development) and the capital programme was the accounting mechanism used to transfer these funds to Hastoe Housing. The expenditure shown in the capital programme is offset by this grant which is incorporated in the grants and contributions section of the capital financing and as such has no financial impact on the council's cash balances.

- Motte & Bailey Castle - £96,000 overspend is due to delays caused by inclement weather conditions in the second stage of the project. This was offset by extra funding received from English Heritage.
- Compulsory Purchase Order - £118,000 underspend, an annual rolling budget is set and this is then financed by the future sale of the property. One purchase was made in 2016/17 at a cost of £182,000 through this mechanism and the council received a total of £228,000 following the sale and reimbursement of costs.

28. In some cases projects were commenced or planned by the end of the year but the actual expenditure will not be incurred until 2016/17. In these cases it is necessary to defer the relevant budget (and its associated financing, please see corresponding note in point 15) until 2017/18. CMT support the slippage requests as set out below:

£'000	Requested Slippage £ '000	Reasons for slippage
<u>General Fund</u>		
Community Project Grants	38	Further advertising of grant scheme to ensure full allocation in 2017/18
CCTV Thaxted	30	Thaxted Parish to submit Business Case to the Police to finalise CCTV arrangements
Vehicle Replacement Programme	560	Re-profiling of rolling programme, service strategies in progress to align vehicle programme with service delivery
Lower Street Car Park Extension	102	Staff resources delayed negotiations with landowners, external resources to be engaged to progress the scheme
Dunmow Depot	1,485	External factors delayed progress (ECC transfer station) and delays in identifying suitable land sites.
Superfast Broadband	100	Delayed due to planned Essex partnership working on larger project
	<u>2,315</u>	
<u>Housing Revenue Account</u>		
Resurfacing access roads	150	Programme delayed due to new contract of works being tendered
Unidentified	166	£600k of original budget transferred to Sheds Lane, remainder to be c/fwd for future projects
Catons Lane	104	Project delayed due to issues with the water supply connection. Project now complete and budget c/fwd is retention figure
Sheds Lane	577	Tender process now complete and project due to commence in August 2017
Reynolds Court	3,899	Reprofile of payments and project on schedule to complete in September 2018 as planned
Hatherley Court	1,660	Reprofile of project timetable due to initial tender too expensive, reassessment of specification and second tender successfully completed. Project now commenced and due to complete July 18
Walden Place	410	Delay due to the varying disposal methods available, which offer varying returns for the Council's asset. Further options to be considered and presented to Members
	<u>6,967</u>	
Net of other minor variances	435	
	<u>9,717</u>	

SECTION 106 BALANCES

29. A statement of Section 106 balances is included at Appendix D. As at 31 March 2017, a total of £2.8 million was held.

Risk Analysis

Risk	Likelihood	Impact	Mitigating actions
The reported outturn may change as a result of the external audit process	2 (no bottom line adjustments identified in the last few years)	2 (adjustments may be needed to some of the figures in the accounts, with possible effect on reserves balances)	Close liaison with external auditors Report audit outcomes to Cabinet in September Statement of Accounts and the auditor's report to be received by the Governance, Audit and Performance Committee in July.

1 = Little or no risk or impact

2 = Some risk or impact – action may be necessary.

3 = Significant risk or impact – action required

4 = Near certainty of risk occurring, catastrophic effect or failure of project.

APPENDIX A

2016/17 GENERAL FUND SUMMARY

£000	2015/16 Outturn	2016/17				
		Original Budget	Current Budget	Forecast Outturn Period 9	Final Outturn	Variance to Current Budget
Portfolio Budgets						
Community & Partnerships	775	902	902	842	779	(123)
Housing and Economic Development	1,227	1,398	1,398	1,397	1,353	(45)
Environmental	1,844	2,380	2,456	2,867	2,492	36
Finance & Administration	4,939	5,216	5,139	5,057	5,164	24
Sub-total - Portfolio and Committee Budgets	8,786	9,895	9,895	10,164	9,787	(108)
Corporate Items						
Capital Financing Costs	1,866	2,497	3,716	3,306	3,056	(660)
Investment Income	(97)	(119)	(119)	(65)	(143)	(24)
Pension Fund - Added Years	110	92	92	92	103	11
Pension Fund - Deficit	0	0	0	0	0	0
Recharge to HRA	(1,132)	(1,330)	(1,330)	(1,330)	(1,594)	(264)
HRA Share of Corporate Core	(305)	(334)	(335)	(335)	(334)	1
Sub-total - Corporate Items	442	805	2,024	1,668	1,088	(936)
Sub-total Budgets	9,228	10,700	11,919	11,832	10,875	(1,045)
Funding						
Council Tax - Collection Fund Balance	(90)	(152)	(152)	(152)	(152)	0
Council Tax - Freeze Grant 15/16	(51)	0	0	0	0	0
DCLG Other Funding	(8)	0	0	0	0	0
New Homes Bonus	(3,603)	(4,280)	(4,280)	(4,280)	(4,283)	(3)
NNDR - UDC Share (net of tariff)	(1,793)	(2,407)	(2,407)	(2,407)	(2,407)	0
NNDR - Levy/(Safety Net) Payment	673	505	505	95	0	(505)
NNDR - Section 31 Funding	(669)	(536)	(536)	(514)	(517)	19
NNDR - Collection Fund Balance	2,338	(231)	(231)	(231)	(231)	0
NNDR - Renewable Energy Schemes	0	0	0	(148)	(332)	(332)
Transfer to/from Ringfenced Reserve	(3,170)	(20)	(20)	516	535	555
Rural Service Grant	0	0	(338)	(338)	(338)	(0)
Settlement Funding	(1,234)	(684)	(684)	(684)	(684)	(0)
Sub-total - Funding	(7,607)	(7,805)	(8,143)	(8,143)	(8,410)	(266)
Net Operating Expenditure	1,621	2,895	3,776	3,688	2,465	(1,311)
Transfer to/(from) Reserves						
Department for Work and Pensions	(123)	50	50	50	(65)	(115)
Licensing	(15)	(16)	(16)	(16)	(17)	(1)
Working Balance	(36)	34	34	34	22	(12)
Medium term Financial Strategy	0	0	0	0	0	0
Transformation	(40)	0	0	(66)	(194)	(194)
Emergency Response	0	0	0	0	0	0
Access	(200)	0	0	0	0	0
Economic Development	(50)	0	0	(45)	(74)	(74)
Elections	(70)	25	25	25	25	0
Homelessness	0	0	0	0	0	0
Health and Wellbeing	0	0	0	0	27	27
Planning	(159)	0	0	(527)	(464)	(464)
Strategic Initiatives	2,024	2,369	2,376	2,296	2,296	(80)
Waste Depot Relocation Project	(12)	(600)	(1,488)	(1,488)	0	1,488
New Homes Bonus Ward Member	39	0	0	0	(1)	(1)
Voluntary Sector	41	0	0	0	(41)	(41)
Waste Management	(249)	70	70	70	70	0
Private Finance Initiative	0	0	0	85	87	87
Sub-total - Movement General Fund Reserves	1,150	1,932	1,051	418	1,671	620
COUNCIL TAX REQUIREMENT	2,771	4,827	4,827	4,107	4,136	(691)
Council Tax (Precept levied on Collection Fund)	(4,653)	(4,828)	(4,828)	(4,828)	(4,828)	-
OVERALL NET POSITION	(1,882)	0	0	(721)	(691)	(691)

APPENDIX A (continued)

Community and Partnerships

	2015/16 Outturn £ '000	2016/17 Original Budget £ '000	2016/17 Current Budget £ '000	2016/17 Period 9 Forecast £ '000	2016/17 Outturn £ '000	Variance to Current Budget £ '000
Assisted Travel	0	0	0			0
Community Information Centres	48	47	47	46	48	1
Community & Leisure Management	60	0	0	0	0	0
Day Centres	39	35	35	47	22	(13)
Emergency Planning	42	44	44	44	45	1
Grants & Contributions	317	373	373	404	386	13
Leisure & Performance	69	76	76	76	73	(3)
Leisure PFI	(86)	30	30	(55)	(57)	(87)
Museum Saffron Walden	169	180	180	163	163	(17)
New Homes Bonus	75	117	117	117	99	(18)
Renovation Grants	(1)	0	0	0	0	0
Sports Development	43	0	0	0	0	0
Portfolio Total	775	902	902	842	779	(124)

APPENDIX A (continued)

Housing and Economic Development

	2015/16 Actual £ '000	2016/17 Original Budget £ '000	2016/17 Current Budget £ '000	2016/17 Period 9 Forecast £ '000	2016/17 Outturn £ '000	Variance to Current Budget £ '000
Building Surveying	(107)	(95)	(95)	(105)	(127)	(32)
Committee Administration	178	208	208	212	205	(3)
Communications	255	266	266	269	264	(2)
Customer Services Centre	332	384	384	378	368	(16)
Democratic Representation	313	326	326	324	316	(10)
Economic Development	133	130	130	183	189	59
Energy Efficiency	39	47	47	40	34	(13)
Health Improvement	24	112	112	52	105	(7)
Homelessness	190	175	175	200	175	0
Housing Grants	10	10	10	10	10	0
Lifeline	(140)	(165)	(165)	(166)	(186)	(21)
Portfolio Total	1,227	1,398	1,398	1,397	1,353	(45)

APPENDIX A (continued)

Environmental

	2015/16 Actual £ '000	2016/17 Original Budget £ '000	2016/17 Current Budget £ '000	2016/17 Period 9 Forecast £ '000	2016/17 Outturn £ '000	Variance to Current Budget £ '000
Animal Warden	33	32	32	31	32	0
Car Parking	(607)	(612)	(613)	(588)	(643)	(30)
Community Safety	55	149	149	169	153	4
Depots	55	60	60	54	55	(5)
Development Management	(385)	(364)	(325)	(266)	(352)	(27)
Environmental Management & Admin	107	112	64	44	44	(20)
Grounds Maintenance	211	223	223	241	255	32
Highways	(12)	(13)	(13)	(8)	(11)	2
Housing Strategy	94	113	115	100	45	(70)
Licensing	(236)	(126)	(126)	(211)	(208)	(82)
Local Amenities	28	8	8	18	23	15
Planning Management & Admin	403	388	382	431	402	20
Planning Policy	353	278	279	807	789	510
Planning Specialists	207	182	182	165	164	(18)
Public Health	377	522	611	595	565	(46)
Street Cleansing	297	294	294	291	296	2
Street Services Management & Admin	248	277	277	277	271	(6)
Vehicle Management	345	378	378	365	373	(5)
Waste Management	271	479	479	353	239	(240)
Portfolio Total	1,844	2,380	2,456	2,868	2,492	36

APPENDIX A (continued)

Finance and Administration

	2015/16 Actual	2016/17 Original Budget	2016/17 Current Budget	2016/17 Period 9 Forecast	2016/17 Outturn	Variance to Current Budget
	£ '000	£ '000	£ '000	£ '000	£ '000	£ '000
Benefit Administration	92	201	201	191	156	(45)
Business Improvement & Performance Team	64	80	80	47	47	(33)
Central Services	361	382	382	381	382	0
Conducting Elections	86	1	1	0	(32)	(33)
Conveniences	23	21	21	21	21	0
Corporate Management	630	667	667	651	673	6
Corporate Team	99	102	102	163	257	155
Electoral Registration	52	60	60	50	45	(15)
Enforcement	142	174	97	73	72	(25)
Financial Services	920	1,050	1,050	1,064	1,075	25
Housing Benefits	421	153	153	65	103	(50)
Human Resources	207	228	228	316	306	78
Information Technology	1,142	1,181	1,181	1,195	1,151	(30)
Internal Audit	110	114	114	114	113	(1)
Land Charges	(131)	(76)	(76)	(105)	(110)	(34)
Legal Services	23	98	98	223	220	122
Local Council Tax Support	7	(22)	(22)	(268)	(218)	(196)
Local Tax Collection	(100)	(90)	(90)	(50)	(61)	29
Non Domestic Rates	(137)	(145)	(145)	(145)	(146)	(1)
Offices	384	354	354	401	471	117
Office Cleaning	157	179	179	159	147	(32)
Revenues Administration	387	504	504	511	491	(13)
Portfolio Total	4,939	5,216	5,139	5,057	5,163	24

APPENDIX B

2016/17 HOUSING REVENUE ACCOUNT SUMMARY

£'000	2015/16 Outturn	2016/17				
		Original Budget	Current Budget	Forecast Outturn Period 9	Outturn	Variance to Current Budget
<u>Housing Revenue Income</u>						
Dwelling Rents	(14,452)	(14,335)	(14,335)	(14,335)	(14,315)	20
Garage Rents	(210)	(208)	(208)	(192)	(196)	12
Other Rents etc	(5)	(3)	(3)	(3)	(6)	(2)
Charges for Services & Facilities	(768)	(908)	(908)	(811)	(871)	37
Contributions towards Expenditure	(20)	0	0	0	(24)	(24)
Total Income	(15,454)	(15,455)	(15,455)	(15,342)	(15,412)	43
<u>Housing Finance & Business Management</u>						
Business & Performance Management	234	103	103	96	94	(9)
Rents, Rates, & Other Property Charges	83	76	76	76	52	(24)
	317	179	179	172	146	(33)
<u>Housing Maintenance & Repairs Service</u>						
Common Service Flats	210	226	226	226	177	(49)
Estate Maintenance	147	145	145	145	108	(37)
Housing Repairs	2,462	2,324	2,324	2,317	2,357	33
Housing Sewerage	54	53	53	59	59	5
Newport Depot	17	11	11	33	39	28
Property Services	282	273	273	279	300	27
	3,172	3,032	3,032	3,059	3,039	8
<u>Housing Management & Homelessness</u>						
Housing Services	267	394	394	375	383	(11)
Sheltered Housing Services	566	635	635	594	736	101
Supporting People	16	0	0	0	0	0
	849	1,029	1,029	969	1,119	90
Total Service Expenditure	4,338	4,240	4,240	4,200	4,304	65
<u>Other Costs</u>						
Bad Debt Provision	17	50	50	50	(131)	(181)
Depreciation - Transfer to MRR	3,383	3,427	3,427	3,426	3,419	(9)
Recharge from General Fund	1,132	1,330	1,330	1,330	1,594	264
HRA Share of Corporate Core	305	335	335	335	334	(2)
Impairment - Other Assets	61	0	0	0	(161)	(161)
Interest/Costs re HRA Loan	2,611	2,625	2,625	2,625	2,627	2
Investment Income	(42)	(52)	(52)	(52)	(60)	(9)
Pension Costs - Added Years	0	19	19	19	17	(2)
Right to Buy Admin Cost Allowance	(10)	(10)	(10)	(20)	(22)	(12)
Total Non-Service Expenditure	7,457	7,725	7,725	7,714	7,617	(108)
TOTAL EXPENDITURE	11,795	11,965	11,965	11,914	11,921	(43)
Operating Surplus/Deficit	(3,659)	(3,490)	(3,490)	(3,428)	(3,491)	(1)
<u>Funding of Capital Programme from HRA</u>						
Funding of Capital Items	2,161	7,503	7,503	3,607	3,184	(4,319)
	2,161	7,503	7,503	3,607	3,184	(4,319)
<u>Transfers to/from(-) Reserves</u>						
Capital Projects	0	(3,613)	(3,613)	(238)	0	3,613
Change Management Reserve	0	0	0	0	0	0
Potential Developments	1,498	(92)	(92)	0	0	92
Sheltered Housing Reserve	0	(318)	(318)	0	0	318
Transformation Reserve	0	0	0	0	0	0
Working Balance	0	10	10	59	35	25
	1,498	(4,013)	(4,013)	(179)	35	4,048
Total Use of Reserves/Funding	3,659	3,490	3,490	3,428	3,218	(272)
(SURPLUS)/DEFICIT	(0)	(0)	(0)	0	(272)	(272)

APPENDIX C

CAPITAL PROGRAMME

£'000	Original Budget 2016-17	Current Budget 2016-17	Outturn	Outturn to Budget Variance	Requested Slippage	Under / Over Spend (after slippage)
Community and Partnerships						
S/W Motte & Bailey Castle	0	200	296	96		96
Community Project Grants	110	127	89	(38)	38	0
CCTV Thaxted	0	35	5	(30)	30	0
Community and Partnerships	110	362	391	29	68	97
Environmental Services						
Vehicle Replacement Programme	301	1,147	541	(606)	560	(46)
Household Bins	70	70	72	2		2
Kitchen Caddies	10	10	7	(3)		(3)
Garden Waste Bins	20	20	21	1		1
Trade Waste Bins	10	10	8	(2)		(2)
Lower Street Car Park Extension	102	102	0	(102)	102	0
On-Board Vehicle Weighing Equipment	36	36	0	(36)	0	(36)
Total Environmental Services	549	1,395	648	(747)	662	(85)
Finance & Administration						
<u>IT Schemes</u>						
New members IT Equip	0	0	0	0		0
Minor Items IT	20	20	23	3		3
PSN CoCo Works	30	35	15	(20)	20	0
Mobile working - Housing	0	30	32	2		2
Mobile working - Planning & Env Health	0	69	76	7		7
PCI Compliance - Cash Receipting	0	32	3	(29)	29	0
PCI Compliance - Direct Debits	0	20	2	(18)	18	0
PCI Compliance - Cap Chg IT	0	0	0	0		0
UPS Server	0	0	0	0		0
Committee management system	20	20	0	(20)	20	0
Laptops and Tablets	20	20	7	(13)	13	(0)
CCTV London Road Offices	30	30	31	1		1
Scanning stations	10	10	0	(10)		(10)
<u>UDC Asset work</u>						
Council Offices Improvements						
- Building works	119	119	124	5		5
- Heating System	36	36	0	(36)	36	0
Stansted Conveniences - Grant	0	30	0	(30)	30	0
New Depot	0	0	37	37		37
Dunmow Depot	0	1,488	3	(1,485)	1,485	0
Solar Panels - Shire Hill	0	2	0	(2)		(2)
Museum Buildings work	52	52	50	(2)		(2)
Day Centres Cyclical Improvements	25	25	6	(19)	19	0
Total Finance & Administration	362	2,038	409	(1,629)	1,670	41

APPENDIX C (continued)

CAPITAL PROGRAMME

£'000	Original Budget 2016-17	Current Budget 2016-17	Outturn	Outturn to Budget Variance	Requested Slippage	Under / Over Spend (after slippage)
<u>Housing and Economic Development</u>						
Disabled Facilities Grants	260	293	360	68		68
Empty Dwellings	50	64	7	(57)		(57)
Private Sector Renewal Grants	30	49	4	(45)	45	0
Compulsory Purchase Order	300	300	182	(118)		(118)
Superfast Broadband	0	100	0	(100)	100	0
Housing Strategy Grant	0	0	570	570		570
Total Housing and Economic	640	806	1,123	318	145	463
<u>Housing Revenue Account</u>						
HRA Repairs	3,180	3,180	3,214	34	0	34
UPVC Fascia's and Guttering	100	251	204	(47)	47	(0)
Cash Incentive Scheme Grants	50	50	45	(5)	5	0
<u>Business Plan Items</u>						
Mobile Working Housing	0	65	0	(65)	65	0
Housing Contractors Portal & SAM	0	46	17	(29)	29	0
Energy Efficiency Schemes	150	252	193	(59)	59	0
Internet Café's in Sheltered Hsg	0	2	3	1		1
Resurfacing access roads	150	150	0	(150)	150	0
<u>New Builds</u>						
Unidentified	586	198	8	(190)	166	(24)
Catons Lane	0	310	206	(104)	104	0
Sheds Lane	0	600	23	(577)	577	0
Frambury Lane	0	0	13	13		13
Newton Grove	0	0	10	10		10
<u>Redevelopment Scheme</u>						
Mead court Phase 2	0	642	648	6		6
<u>Sheltered Schemes</u>						
Reynolds Court	4,200	6,174	2,275	(3,899)	3,899	(0)
Hatherley Court	898	1,707	47	(1,660)	1,660	0
Walden Place	400	410	0	(410)	410	0
Total HRA	9,714	14,037	6,907	(7,129)	7,172	42
Total General Fund	1,661	4,601	2,571	(2,029)	2,545	516
TOTAL CAPITAL PROGRAMME	11,375	18,637	9,478	(9,159)	9,717	558

APPENDIX D

SECTION 106 BALANCES

With Conditions	31 March 2016	Income	Adjustment	Drawn Down - Capital/Revenue	Balance at 31 March 2017
	£'000	£'000		£'000	£'000
S106 Receipts in Advance					
Priors Green, Takeley	146	-	-	-	146
Land north of Ingrams, Felsted	10	-	-	-	10
Oakwood Park Community Hall, Takeley	10	-	-	(10)	-
Rochford Nurseries/Foresthall Park, Stansted	662	129	102	(130)	763
The Orchard, Elsenham	42	-	-	-	42
Wedow Road, Thaxted	54	-	-	-	54
Sector 4 Woodlands Park, Gt Dunmow	10	-	-	-	10
Keers Green Nurseries, Aythorpe Roding	120	-	-	-	120
Land adjacent to S/W Hospital	-	31	-	-	31
Land at Blossom Hill Farm, Henham	-	33	-	-	33
Land at Webb & Hallett Road, Flitch Green,	-	33	-	-	33
Total	1,054	226	102	(140)	1,242

Other Bodies	31 March 2016	Income	Adjustment	Transferred to other bodies	Balance at 31 March 2017
	£'000	£'000		£'000	£'000
S106 Receipts in Advance					
Sector 4 Woodlands Park (Helena Romanes)	165	-	-	-	165
Rochford Nurseries/Foresthall Park, Stansted	289	-	(102)	(187)	-
Chadhurst, Dunmow Road Takeley	-	85	-	(85)	-
Brewers End, Takeley	31	-	-	-	31
Land north side of Hempstead Road, Radwinter	-	261	-	(261)	-
Land east of Weaverhead Close, Thaxted	-	150	-	(150)	-
Land at 1 Pit Cottages & Gravelpit Cottages,	-	273	-	(273)	-
Land adj Hailes Wood, Elsenham	10	14	-	(14)	10
Land at Hertford End Brewery, Mill Lane, Hartford	70	-	-	(70)	-
Land at Flitch Green, Felsted	67	-	-	-	67
Land adjacent to S/W Hospital	-	309	-	(293)	16
Land south of Foxley House, Rickling Green	-	18	-	(18)	-
Land at Webb & Hallett Road, Flitch Green,	-	135	-	(135)	-
Land at Meadow House Nursery, High Roding	-	85	-	(85)	-
Ashdon Road Commercial Centre	-	129	-	-	129
Land south of Stansted Road, Elsenham	-	440	-	(387)	53
Land south of Ongar Road, Dunmow	-	649	-	(604)	45
Land at 119 Radwinter Road, adj S/W Hospital	-	15	-	-	15
Land North of Ongar Road, Gt Dunmow	-	143	-	-	143
Willow Tree Cottage/The Acorns Takeley	-	17	-	-	17
Grants and Contributions to Other Bodies	632	2,723	(102)	(2,562)	691

APPENDIX D continued...

SECTION 106 BALANCES

Without Conditions	31 March 2016	Income	Adjustment	Drawn Down - Capital	Balance at 31 March 2017
	£'000	£'000		£'000	£'000
S106 Unapplied					
Affordable Housing;					
-Debden Road, Saffron Walden	100	-	-	-	
-Friends School, Saffron Walden	28	-	-	-	
-Radwinter Mushroom Farm, Wimbish	76	-	-	-	
-High Bank and Hill View, Saffron Walden	15	-	-	-	
-Land at former Lodge Farm, Radwinter Road, Saffron Walden	395	-	-	-	
-Land adjacent to Tower House, St Edmunds Lane, Saffron Walden	-	258	-	-	
-Land rear of Herb of Grace, 25 Parsonage Down, Saffron Walden	-	77	-	-	
-Land at Ventnor Lodge, Cambridge Road, Queniborough, Saffron Walden	-	125	-	-	
-Land at Harts Yard, King Street, Saffron Walden	-	103	-	-	
Drawn Down	-	-	-	(556)	
Affordable Housing	614	563	-	(556)	621
Dunmow Eastern Sector	18	-	-	-	18
Woodlands Park, Gt Dunmow	83	-	-	-	83
Bell College, Saffron Walden	15	-	-	-	15
Priors Green, Takeley	8	-	-	-	8
Foresthall Park, Stansted	30	-	-	-	30
Lt Walden Road/Ashdon Road, Saffron Walden	98	-	-	-	98
Oakwood Park, Takeley	5	-	-	-	5
Total	871	563	-	(556)	878