

Report to: Budget Panel / Cabinet
Date of meeting: 28 June 2016 / 4 July 2016
Report of: Director of Finance
Title: Summary of the Financial Outturn 2015/16

1.0 SUMMARY

- 1.1 This report informs Cabinet of the revenue and capital outturns for financial year 2015/16.
- 1.2 The revised net revenue budget for 2015/16 (set at Council in January 2016) was **£16.522 million**. The council outturn position at 31 March 2016 was **£15.228 million**. At Leadership Team on 7 June 2016, carry forward of budgets from 2015/16 to 2016/17 of £1.190 million were recommended. This gives a final outturn of **£16.418 million**. The Council therefore reports a favourable variance of **£0.104 million**.
- 1.3 Also in January 2016, the Council agreed a revised capital budget of **£16.769 million**. £9.125 million has been re-phased to later years in the MTFS resulting in a revised in-year capital programme of **£7.644 million**. At 31 March 2016 the Council had spent **£7.749 million** giving an unfavourable variance of **£0.105 million**. This variance has been match-funded by additional grant and use of earmarked reserves in year.

2.0 RECOMMENDATIONS

- 2.1 To consider the revenue outturn as summarised at Paragraph 4.1, and supplementary notes at Appendices 1 to 5 and to note the year end position, which includes carry forwards.
- 2.2 To approve the 2015/16 budget carry forwards into 2016/17 as recommended by Leadership Team totalling **£1.190 million** as detailed at Appendix 3.
- 2.4 To consider the capital outturn as summarised at Paragraph 5.1 and shown in detail in Appendix 5. To confirm the re-phasing of **£9.125 million** into 2016/17.

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3.0 INTRODUCTION

3.1 A key feature of reporting the outturn for the financial year is to compare it against the revised budget which provides an indication of accuracy and robustness of financial control and the achievement of the Council's priority to operate the Council efficiently and effectively.

3.2 This report provides an analysis of the revenue and capital outturns for 2015/16. A more detailed financial report can be found in the draft Statement of Accounts that was reported to the Audit Committee on 27 June 2016.

4.0 REVENUE OUTTURN 2015/16

4.1 The table below shows the net expenditure by service area which compares the revised budget (as approved by Council on 27 January 2016) to the outturn. The net effect, after carry forwards is an under spend on the cost of services of £0.124 million.

| 2015/16 Revenue Account - General Fund Summary | | | | |
|---|------------------------|-----------------------|----------------|-----------------|
| Service Area | Original Budget | Revised Budget | Outturn | Variance |
| | £000 | £000 | £000 | £000 |
| Corporate Strategy and Client Services | 6,949 | 7,391 | 6,768 | (623) |
| Community and Customer Services | 3,677 | 4,469 | 4,901 | 432 |
| Democracy and Governance | 3,215 | 3,322 | 3,097 | (225) |
| Regeneration and Development | (4,797) | (4,511) | (5,164) | (653) |
| Managing Director | 252 | 254 | 273 | 19 |
| Human Resources | 574 | 593 | 611 | 18 |
| Strategic Finance (including ICT) | 5,002 | 5,005 | 4,743 | (262) |
| Net General Fund | 14,872 | 16,522 | 15,228 | (1,294) |
| Recommended carry forwards | | | 1,190 | |
| Revised final outturn | 14,872 | 16,522 | 16,418 | (104) |

Notes:

The above table includes only direct costs and incomes. Technical accounting adjustments for internal recharges and capital charges have been excluded as these have no effect on the Council's net general fund position.

The Leadership Team meeting held on the 7th June 2016 agreed the carry forwards.

4.2 **Appendix 1** details the variances over £10k when comparing the revised budget to the outturn. Some of the significant favourable variances are £352k from an over-achievement of commercial property rent income; £199k from increased

rent allowances income and £173k additional recycling credits and funding from Hertfordshire County Council. The main key unfavourable variance is £538k in the housing service due to the pressures of the housing crisis and the Council's statutory housing responsibilities.

4.3 **Appendix 2** details the funding variances when comparing the revised budget to the outturn.

4.4 **Appendix 3** details the requests to carry forward budgets to 2016/17 amounting to **£1.190 million**. These requests were reviewed by Leadership Team on 7 June 2016. Leadership team considered all requests and support those requests put forward at this appendix.

4.5 **Appendix 4** shows the level of useable earmarked reserves held by the council, which stand at **£23.783 million** at the end of the year. The Council's general fund balance is set at a prudent level of **£1.350 million**.

5.0 CAPITAL OUTTURN 2015/16

5.1 **Appendix 5** shows a detailed analysis of the council's capital programme; the re-phased budget of £7.644 million and the outturn of £7.749 million giving a net increase in capital spend of £0.105 million funded by use of the earmarked vehicle replacement reserve (£69k) and additional external grant funding.

5.2 Investment within Watford is seen as a key priority and has been financed from capital receipts and government grant. Capital expenditure totalling £34.221 million is planned for the period 2016/19 (2016/17 £22.405 million) and built into the medium term financial strategy.

6.0 CONCLUSION

6.1 The 2015/16 the Council had an underspend after carry forwards which amounted to £0.104 million.

6.2 The 2015/16 capital programme outturn contains a net variance of £0.105 million against a re-phased budget of £7.644 million. This is funded by use of earmarked reserves or increased grant contributions.

6.3 The Council continues to face some medium term revenue pressures whilst maintaining an ambitious programme of capital investment which includes ensuring its infrastructure/assets are well maintained as well as seeking to move forward through the development of key projects where the aim is to secure the future prosperity of the Watford area and the sustainability of the Council.

6.4 When the latest budget was set in January 2016, the Council budgeted to contribute £141k to reserves. The final outturn contribution is confirmed as £245k. This is shown in the table below:

| | Latest Budget £000 | Outturn £000 | Notes |
|---------------------------------|-------------------------------|-------------------------|--------------|
| <u>Expenditure (net)</u> | | | |
| Cost of services | 16,522 | 16,418 | |
| Budgeted surplus at year end | 141 | 141 | |
| Additional surplus at outturn | | 104 | (1) |
| | 16,663 | 16,663 | |
| <u>Funding</u> | | | |
| Council tax and grants | (15,406) | (15,533) | (2) |
| Use of specific reserves | (1,257) | (1,130) | (3) |
| | (16,663) | (16,663) | |

Notes

- (1) Surplus on outturn after carry forwards
- (2) Increased government grant (Ctax freeze and new burdens (s.31))
- (3) Reduced use of reserves

7.0 FINANCIAL IMPLICATIONS

7.1 These have been included within the report.

8.0 LEGAL IMPLICATIONS

8.1 There are no legal implications in the report.

9.0 POTENTIAL RISKS

| Potential Risk | Likelihood | Impact | Overall Score |
|---|-------------------|---------------|----------------------|
| A material error within the Final Accounts needs adjustment through the Council's reserve balances. | 1 | 2 | 2 |
| Proposed carry forward requests are not approved, resulting in in-year pressures in 2016/17 | 1 | 2 | 2 |

10.0 EQUALITIES

10.1 Watford Borough Council is committed to equality and diversity as an employer, service provider and as a strategic partner. In order to fulfil this commitment and its duties under the Equality Act 2010 it is important to demonstrate how policies, practices and decisions impact on people with different protected characteristics. It is also important to demonstrate that the Council is not discriminating unlawfully when carrying out any of its functions.

10.2 The reporting of the 2015/16 outturn does not have any direct equality implications, in effect it is reporting upon the financial consequences of policies already established by the Council and is not seeking to change those policies in any way.

Appendices:

Appendix 1 Major Variances 2015/16

Appendix 2 Funding Variances 2015/16

Appendix 3 Carry Forward requests into 2016/17

Appendix 4 Reserves 2015/16

Appendix 5 Capital Outturn 2015/16

2015/16 Major Variances - Revised Budget v Revenue Outturn

| | Variance (£000s) | Comment |
|---|-----------------------------|--|
| <u>Corporate Strategy & Client Services</u> | | |
| Veolia Contract Payments | 41 | Environmental Maintenance Contract - across all service areas |
| Highways | (40) | Herts CC Environmental Maintenance income received |
| Parks & Open Spaces | (47) | Rent - Advertising and Veolia Park income received and reallocated Operating Lease costs |
| Cemeteries | (71) | Increased Sale of Grave Spaces/Burial & Memorial Fees, reallocated Operating Lease costs |
| Colosseum (Landlord Costs) | (37) | Contingency not spent |
| SLM (Central & Woodside) | (31) | Increased Management Fee from Service Provider, overspend on Repairs & Maintenance, underspend on Development Work |
| Centrepont Community Centre | (45) | Increased Room Hire, no spend against Repairs & Maintenance, Contingency not spent |
| Grants - Admin. & Gen. | (24) | Underspend on Printing & Stationery and Contingency |
| Recycling - Kerbside | (173) | Increased Recycling Credits & Alternative Financial Model funding from Herts CC |
| Wiggenhall Depot | (64) | Veolia refunded backdated WBC utility costs, underspend on rates |
| Partnerships & Performance | (107) | Underspend on allocated projects (salaries/agency) and on 'Special Projects' code |
| Watford Learning Partnership | (13) | Underspend on Grants & Contributions |
| Communications | (33) | Underspend on Website Development, Prof. Fees - Consultancy, Advertising - General and Licences, over on Staff Advertising |
| | 21 | Other variances |
| Corporate Strategy & Client Services - Sub Total | (623) | |

| | Variance (£000s) | <u>Comment</u> |
|--|-----------------------------|--|
| <u>Community & Customer Services</u> | | |
| Printing Section | 57 | Under-recovery of printing charges |
| Information Unit | (38) | Subscriptions |
| Customer Service Centre | (30) | Staff vacancies, consultancy, telephones and software maintenance |
| Enabling | 12 | Private sector initiatives costs partially offset by staff vacancy savings |
| WBC Properties | (144) | Increased rent income, reduced expenditure on repairs and other projects. |
| Housing Refugees | 12 | Accommodation costs (it is anticipated that this will be refunded by central government in 2016/17) |
| Housing Supply | 538 | Increased cost of housing homeless families. The majority (over £500k) of this overspend is due to the pressures of the housing crisis and the statutory housing responsibilities the Council has to fulfil. |
| Housing Demand | 152 | Mainly from legal costs defending homelessness decisions and also for agency staff |
| Community Safety | (31) | Reduction in expenditure on grants |
| Environmental Health Team | 30 | Increased expenditure on agency staff |
| Environmental Protection | (64) | Underspend on major projects; to be re-phased |
| Licensing Team | 29 | One off restructuring costs |
| Licensing Act 2003 | (24) | Increased licence fee income (demand led) |
| Sex Establishment Licensing | 30 | Legal fees for court case |
| Climate Change | (20) | Underspend on agency staff funded from Climate Change Reserve |
| Abandoned Cars | (13) | Saving in fees paid out following the service being brought back in house. |
| Town Centre Special Events | (54) | Budget was for 2 years, but was all loaded into the first year. Balance re-phased to 2016/17. |
| Sports Development Activities | 12 | Venue hire |
| | (21) | Other variances |
| Community & Customer Services - Sub Total | 433 | |

| | Variance (£000s) | Comment |
|---|-----------------------------|--|
| <u>Democracy & Governance</u> | | - |
| Legal Services Team | (12) | Underspend on Salaries/Agency, and Publications |
| Members Remuneration | (19) | Underspend on Members Allowances, NI, Training & Hospitality |
| Register of Electors | (17) | New Burdens Grant received, Underspend on Canvass Fees & Miscellaneous Expenses |
| Borough Council Elections | 11 | Overspend on Printing and Stationery |
| County Council Elections | (21) | Underspend on Equipment, Furniture & Materials |
| Operational Building Maintenance | (65) | Underspends on Property Maintenance - Routine, Planned, Statues & Monuments |
| Special Emergency | (42) | Underspend on Property Maintenance (NHS project) |
| Town Hall Offices & Council Suite | (35) | Increased Service Charge income, underspends on Utilities, Window Cleaning, Security Services and Contract Security Services |
| | (25) | Other variances |
| Democracy & Governance - Sub Total | (225) | |

| | Variance (£000s) | Comment |
|---|-----------------------------|--|
| <u>Regeneration & Development</u> | | |
| Valuation & Estates Group | (167) | Underspend on consultancy for Atrium project (140K) and vacancy savings (31K) |
| General Property Administration | (76) | Lower bad debt write-off (provided for at 100K) which offsets reduced income from miscellaneous fees and charges 24K |
| Commercial Properties | (352) | Increased rental income |
| Car Parks - Other Sites | 37 | Increase in business rates |
| Multi-Storey Car Park | (153) | Increased fees and charges (190K) and increased consultancy 37K. |
| Multi-Storey Car Park - Church | 11 | Increased rent paid |
| Development Control | 116 | Consultancy 36K, increased employee and agency costs 27K, reduction in fee income 27K and restructuring costs 26K |
| CCTV | 11 | Overspend on maintenance of equipment |
| Planning & Transportation Mgt | (19) | Vacancy savings |
| Parking Service | 29 | Expenditure to be funded from CPZ reserve |
| The Avenue Car Park | 19 | Reduction in fees and charges received |
| Town Hall Car Park | (25) | Increased fees and charges received |
| Policy Team | (91) | Underspend on reserve funded expenditure for Local Plan, and viability studies for Clarendon Road and Watford Junction |
| Economic Development | 60 | Overspend on grants and contributions 72K and underspend on agency staff (12K) |
| Economic Development Projects | 35 | Expenditure to be funded from LABGI reserve |
| Business Improvement District | (65) | Underspend on projects (36K) and final stages of BID loan (29K) |
| | (24) | Other variances, mostly across the commercial property portfolio |
| Regeneration & Development - Sub Total | (654) | |

| | Variance (£000s) | <u>Comment</u> |
|--------------------------------------|-----------------------------|---|
| <u>Managing Director</u> | | |
| Corporate Strategy Team | 20 | No spend on Contingency, Professional Fees - Consultancy to be funded from reserves |
| | (1) | Other variances |
| Managing Director - Sub Total | 19 | |

| | Variance (£000s) | <u>Comment</u> |
|-----------------------------------|-----------------------------|--|
| <u>Human Resources</u> | | |
| Corporate Employee | 15 | Increased Training Course Fees income and increased Training costs |
| | 3 | Other variances |
| Human Resources- Sub Total | 18 | |

| | Variance (£000s) | <u>Comment</u> |
|--------------------------------------|-----------------------------------|---|
| Strategic Finance | | |
| Finance Services | (18) | Underspend on Supplies & Services |
| Budget Strategy Items | (26) | Repayment of unsecured loan (East of England) and underspend on Supplies & Services |
| Non-distributable cost-FRS17 | 46 | Early retirement pension cost |
| Finance Services Client | (136) | Reduced TRDC provision of service cost |
| Insurance Services Client | 19 | Reduced income (INTU - car parks, WRP - buildings) |
| Revenues & Benefits Client | 82 | Increased TRDC provision of service cost |
| Income & Cashiers Client | 19 | Reduced Fees & Charges (Reminders) & no grant income |
| Taxation - NNDR Client | (168) | No Court Costs income or NNDR Discretionary Relief |
| Taxation - Council Tax Client | 44 | Under on Court Costs income and overspend on Postages |
| Council Tax Benefits Client | (46) | Grants received (New Burdens and other) |
| Rent Allowances Client | (199) | Increase in rent allowances and in year funding, reduced bad debt provision |
| Housing Benefits Client | (18) | Reduced DHP grant and spend. |
| ICT Services Client | 75 | Overspends on Telephones and Hardware, efficiency savings not made |
| G.I.S. | 20 | Overspend on Software licences |
| ICT Services | 36 | Increased TRDC provision of service cost, increased employee costs (agency staff) |
| | 8 | Other variances |
| Strategic Finance - Sub Total | (262) | |

Total Outturn Variance

(1,294)

2015/16 Funding Variances - General Fund

| Government Grants & Other Funding | Revised Budget £000 | Actuals £000 | Variance £000 | Comments |
|---|------------------------------------|-------------------------|--------------------------|---------------------------------------|
| Government Grants | | | | |
| Revenue Support Grant | (2,166) | (2,166) | 0 | |
| Redistributed Business Rates | (2,389) | (2,389) | 0 | |
| Collection Fund Deficit/(Surplus) | | | | |
| Collection Fund Surplus | (250) | (314) | (64) | Better than expected collection rates |
| Council Tax Receipts | (7,696) | (7,696) | 0 | |
| Other Government Funding | | | | |
| Council Tax Freeze Grant | (83) | (88) | (5) | |
| New Homes Bonus | (2,822) | (2,822) | 0 | |
| Non Specific Grant | 0 | (58) | (58) | New burdens funding (s.31) |
| Total Taxation and Non-Specific Grants | (15,406) | (15,533) | (127) | |

Service Budget Carry Forward Requests from 2015/16 to 2016/17

Appendix 3

| Cost Centre Description | Reason for Carry Forward Request | Agreed by Leadership Team £ |
|--|---|--------------------------------|
| <u>Corporate Strategy & Client Services</u> | | |
| Partnerships & Performance | LSP - "One Watford" - money to support partnership priorities | 11,000 |
| Partnerships & Performance | This is a corporate budget to support the Innovation Fund | 16,500 |
| Partnerships & Performance | Temporary staff budget to fund Project Management Office Co-Ordinator post | 63,000 |
| Watford Health Inequalities | Partnership budget held for learning related initiatives - set up pooled reserve | align="right">16,880 |
| Watford Learning Partnership | | |
| Communications | Website money held over for govdelivery and new intranet as discussed at PMB | 21,300 |
| Colosseum | Contribution toward building/roof surveys and BMS system ad discussed at AMG | 35,000 |
| Holywell Community Centre | Contribution towards Leisure Centre Management Contract retender as agreed with MD and Finance Director | align="right">44,370 |
| Orbital Community Centre | | |
| SLM - Central & Woodside | | |
| Centrepont Community Centre | | |
| Meriden Community Centre | Meriden project - redevelopment of building and ATP identified as part of delayed partnership funded project | 6,630 |
| Grants - Administration & General | Contribution towards Sports Facility Strategy to fund associated project work on Oxhey Park North as agreed by MD | 20,400 |
| Refuse - Domestic | To support set up costs of Phase 2 WBC website for service report IT functions - Jadu | 30,000 |
| Total Corporate Strategy & Client Services | | 265,080 |

| Cost Centre Description | Reason for Carry Forward Request | Agreed by Leadership Team £ |
|---|---|--------------------------------|
| <u>Community and Customer Services</u> | | |
| Information Unit | Carry over funds for the upgrade to the GIS system which has been delayed pending the transfer to a UniForm hosted service. The GIS system upgrade is dependent on UniForm operating on a higher version. | 30,000 |
| Town Centre Special Events | This is the contracted sum for Year 2 of the 2 year ice rink contract | 60,000 |
| Community Safety | Monies to pay for Domestic Homicide Reviews | 15,900 |
| Public Health & Nuisance | Unspent, but allocated, Public Health grant from HCC | 63,560 |
| Temporary Accommodation | Joint Venture Housing Company – set up costs | 20,000 |
| Environmental Health Team | Monies paid in by other LAs to WBC to fund Hertfordshire wide Better Business for All partnership work | 2,500 |
| Total Community and Customer Services | | 191,960 |
| <u>Regeneration & Development</u> | | |
| Planning Policy | Local development framework | 60,220 |
| Planning Policy | Clarendon Road & Watford Junction | 56,040 |
| Valuation & Estates Group | Atrium | 136,710 |
| Total Regeneration & Development | | 252,970 |

| Cost Centre Description | Reason for Carry Forward Request | Agreed by Leadership Team £ |
|--|---|--------------------------------|
| <u>Democracy & Governance</u> | | |
| County Council Elections | Purchase of tables, ballot boxes, postal vote scanners, disabled polling booths and printer. Cover cost of backdated regrade of Electoral Services Officer. | 20,330 |
| Total Democracy & Governance | | 20,330 |
| <u>Managing Director</u> | | |
| Corporate Strategy Team | Front-funding the senior management restructure and service changes (Digital Watford; service transformation). This is funded from the generic council underspend. | 400,000 |
| Total Managing Director | | 400,000 |
| <u>Finance</u> | | |
| Finance Shared Services | The carry forward is necessary to fund additional interim staff who are covering the closing of the 2015/16 accounts. The carry forward will also fund the essential upgrade to the Financial Management System (efinancials) | 60,000 |
| Total Finance | | 60,000 |
| Total All | | 1,190,340 |

Council reserves (useable)

| RESERVES | Balance at 31 Mar 15 £000 | Additions in year £000 | Use in year £000 | Balance at 31 Mar 16 £000 |
|--|--|---------------------------------------|---------------------------------|--|
| <u>CAPITAL RESERVES</u> | | | | |
| Capital Fund | 0 | (2,150) | 1,340 | (810) |
| Vehicle Replacement | (725) | 0 | 415 | (310) |
| Weekly Collection Support Grant | (193) | 0 | 5 | (188) |
| Development Sites Decontamination | (646) | 0 | 200 | (446) |
| New Homes Bonus | (3,611) | (458) | 0 | (4,069) |
| Performance Reward Grant (Capital) | (191) | 0 | 0 | (191) |
| Project and Programme Management (Capital) | (400) | 0 | 149 | (251) |
| Total Capital Reserves | (5,766) | (2,608) | 2,109 | (6,265) |
| <u>REVENUE RESERVES</u> | | | | |
| Budget Carry Forward | (1,612) | (1,190) | 1,612 | (1,190) |
| Business Rates | (4,661) | 0 | 0 | (4,661) |
| Car Parking Zones | (707) | (68) | 0 | (775) |
| Charter Place Tenants | (160) | 0 | 0 | (160) |
| Climate Change | (57) | 0 | 0 | (57) |
| Community Infrastructure Levy (CIL) | 0 | 0 | 0 | 0 |
| Homelessness Prevention | (113) | 0 | 0 | (113) |
| Le Marie Centre Repairs | (12) | 0 | 0 | (12) |
| Leisure Structured Maintenance | (423) | 0 | 0 | (423) |
| Multi-Storey Car Park Repair | (181) | 0 | 0 | (181) |
| Parks, Waste & Street Strategy | (60) | 0 | 0 | (60) |
| Rent Deposit Guarantee Scheme | (100) | 0 | 0 | (100) |
| Crematorium | (50) | 0 | 0 | (50) |
| Area Based Grant | (85) | 0 | 0 | (85) |
| Economic Impact | (2,087) | (1,942) | 0 | (4,029) |
| High Street Innovation | (90) | 0 | 0 | (90) |
| Housing Benefit Subsidy | (996) | 0 | 0 | (996) |
| Housing Planning Delivery Grant | (266) | 0 | 0 | (266) |
| Invest to Save | (839) | 0 | 0 | (839) |
| LA Business Growth Incentive (LABGI) | (570) | 0 | 0 | (570) |
| Local Development Framework | (178) | 0 | 0 | (178) |
| Pension Funding | (2,249) | 0 | 0 | (2,249) |
| Performance Reward Grant (Revenue) | (29) | 0 | 0 | (29) |
| Project and Programme Management (Revenue) | (600) | 0 | 196 | (404) |
| Total Revenue Reserves | (16,125) | (3,200) | 1,808 | (17,518) |
| General Fund Working Balance (GFWB) | (1,350) | 0 | 0 | (1,350) |

Appendix 5

| Cost Centre Description | Original Budget 2015/16 | Latest Budget 2015/16 | Re-phasing | Re-phased budget | Outturn 2015/16 | Variance | Reason for Requesting Re-phasing |
|---|-------------------------|-----------------------|------------|------------------|-----------------|------------|--|
| ICT - Document Management Process | 0.00 | 15,000.00 | 4,036.00 | 10,964.00 | 10,963.96 | 0.00 | Still awaiting all Year 1 costs so re-phasing is considered necessary |
| ICT-Env Health | 45,000.00 | 420,000.00 | 13,460.00 | 406,540.00 | 406,472.45 | -68.00 | |
| Replacement Domestic Bins | 20,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | Increased costs funded by Intu contribution |
| CCTV Control Room Relocation | 0.00 | 9,795.00 | 0.00 | 9,795.00 | 16,764.00 | 6,969.00 | |
| Watford Business Park Redevelopment | 0.00 | 2,315,500.00 | 975,636.00 | 1,339,864.00 | 1,339,864.04 | 0.00 | Delay in undertaking further purchases due to renegotiations as a result of ground condition information |
| Town Hall Subway CCTV | 37,000.00 | 37,000.00 | 17,300.00 | 19,700.00 | 19,699.73 | 0.00 | Contractor costs greater than estimated due to unforeseen conditions |
| Clarendon Road Streetscape Improvements | 18,000.00 | 18,000.00 | 18,000.00 | 0.00 | 0.00 | 0.00 | No further re-phasing allowable |
| Intro Electric Vehicle Charging | 20,000.00 | 20,000.00 | 17,265.00 | 2,735.00 | 2,734.89 | 0.00 | Works on the Peace Prospect Electric Vehicle site have now been cancelled due to insufficient UKPN power supply. New sites in New Road and George Street now being investigated with Electric Blue and E-car for potential delivery in 2016-17 |
| Private Sector Stock Condition | 150,000.00 | 50,000.00 | 50,000.00 | 0.00 | 0.00 | 0.00 | Overspend funded by vehicle replacement reserve |
| Veolia Contract Fleet Requirements | 0.00 | 124,750.00 | 0.00 | 124,750.00 | 135,922.90 | 11,173.00 | |
| Meriden Community Centre Redevelopment | 150,000.00 | 320,000.00 | 294,000.00 | 26,000.00 | 25,967.46 | -33.00 | Re-phase ongoing works taking account of overspends on cost centres WAA202 and WAA954 |
| Allotments Upgrades | 0.00 | 693,950.00 | 416,990.00 | 276,960.00 | 224,723.47 | -52,237.00 | |
| Farm Terrace Allotments | 0.00 | 60,000.00 | 0.00 | 60,000.00 | 61,913.62 | 1,914.00 | Overspend offset by budget adjustment to cost centre WAA201 |
| Atrium / GIS | 0.00 | 17,012.00 | 0.00 | 17,012.00 | 17,011.96 | 0.00 | 2015/16 system creditor provision unused |
| Car Parks Structure Survey | 0.00 | 0.00 | 0.00 | 0.00 | -403.40 | -403.00 | |

| Cost Centre Description | Original Budget 2015/16 | Latest Budget 2015/16 | Re-phasing | Re-phased budget | Outturn 2015/16 | Variance | Reason for Requesting Re-phasing |
|--------------------------------------|-------------------------|-----------------------|------------|------------------|-----------------|------------|--|
| New Market | 0 | 180,000.00 | 122,573.00 | 57,427.00 | 57,426.94 | 0.00 | Delays to work resulting in carry over |
| Telephony-Cost of Server Replacement | 0 | 10,300.00 | 0.00 | 10,300.00 | 0.00 | -10,300.00 | Budget not required |
| Museum CCTV Intruder Alarm System | 0 | 30,314.00 | 0.00 | 30,314.00 | 30,314.03 | 0.00 | |
| Town Centre CCTV Camera Replacement | 21,000 | 21,000.00 | 1,711.00 | 19,289.00 | 19,289.00 | 0.00 | Further camera replacement identified within the Town Centre |
| Gaelic Football Relocation | 600,000.00 | 841,282.00 | 370,886.00 | 470,396.00 | 470,396.20 | 0.00 | Project is ongoing with substantial work planned for 2016/17 |
| Non PIB-Strat & Prog Disposal | 0.00 | 0.00 | 16,796.00 | -16,796.00 | 40,926.84 | 57,723.00 | Offset due to PIB & Non PIB disposals. Further programmed disposals planned in 2016/17 |
| PIB-Strat & Prog Disposal | 0.00 | 83,000.00 | 16,796.00 | 66,204.00 | 8,481.50 | -57,723.00 | |
| Property Review | 0.00 | 0.00 | 0.00 | 0.00 | 2,450.78 | 2,451.00 | Budget slightly overspent |
| Yanmar Excavator & Trailer | 0.00 | 20,177.00 | 0.00 | 20,177.00 | 20,177.78 | 1.00 | |
| AS940 Brush Cutter | 0.00 | 8,205.00 | 0.00 | 8,205.00 | 8,204.55 | 0.00 | |
| 2 x Dennis Cylinder Mowers | 0.00 | 17,880.00 | 0.00 | 17,880.00 | 17,880.00 | 0.00 | |
| Kubota Tractor & Flail | 0.00 | 19,100.00 | 0.00 | 19,100.00 | 19,100.00 | 0.00 | |
| Trimax Pegasus Gang Mower | 0.00 | 23,200.00 | 0.00 | 23,200.00 | 23,200.00 | 0.00 | |
| Scag V Ride Mower | 0.00 | 6,478.00 | 0.00 | 6,478.00 | 6,478.00 | 0.00 | |
| Kubota Utility Vehicle | 0.00 | 13,800.00 | 0.00 | 13,800.00 | 13,800.00 | 0.00 | |
| Large Mechanical Road Sweeper | 0.00 | 103,000.00 | 0.00 | 103,000.00 | 103,000.00 | 0.00 | |
| Transit Vans x 2 | 0.00 | 48,000.00 | 48,000.00 | 0.00 | 0.00 | 0.00 | |
| Small Box Van | 0.00 | 9,500.00 | 0.00 | 9,500.00 | 9,230.00 | -270.00 | |
| CSI Project | 0.00 | 250,000.00 | 247,500.00 | 2,500.00 | 2,503.46 | 3.00 | |
| Box Van | 0.00 | 0.00 | 0.00 | 0.00 | 9,124.00 | 9,124.00 | No approved budget - funded by vehicle replacement reserve |
| Compact Sweeper | 0.00 | 0.00 | 0.00 | 0.00 | 38,985.00 | 38,985.00 | No approved budget - funded by vehicle replacement reserve |
| Envirocrime Van | 0.00 | 0.00 | 0.00 | 0.00 | 9,507.90 | 9,508.00 | No approved budget - funded by vehicle replacement reserve |

| Cost Centre Description | Original Budget 2015/16 | Latest Budget 2015/16 | Re-phasing | Re-phased budget | Outturn 2015/16 | Variance | Reason for Requesting Re-phasing |
|--------------------------------|-------------------------|-----------------------|--------------|------------------|-----------------|-----------|--|
| Improvements Community Centres | 100,000.00 | 9,160.00 | 9,160.00 | 0.00 | 0.00 | 0.00 | <p>Costs anticipated for CPO compensation with 3rd party land owner not agreed and still under negotiation resulting in delays</p> <p>Cost funded by prior year capital grants unapplied</p> <p>Additional patching works to be undertaken in Longspring Car Park. Joint sealing planned for the Town Hall Car Park. Works planned for 2016-17 delivery</p> <p>Re-phasing of budget required to support major schemes planned by HCC in both Clarendon Road (phase 3) and the Town Hall Square</p> <p>Overspend offset by budget adjustment to cost centre WAA201</p> <p>Some outstanding works remain meaning budget re-phasing is required</p> <p>Final payment and completion of all works still awaited</p> <p>Commencement of improvement works now due to start in 2016/17</p> <p>Re-phasing of project funding to meet approved capital investment programme projects for 2016/17 as defined in the capital programme strategy. I.E underspends will carry forward to meet following years demands which fluctuate as corporate direction/priorities are reviewed</p> <p>Further works planned for 2016/17</p> <p>Further works planned for 2016/17</p> |
| Health Campus-Provision | 500,000.00 | 646,830.00 | 179,577.00 | 467,253.00 | 467,253.48 | 0.00 | |
| Health Campus-Contrib to LABV | 3,000,000.00 | 2,000,000.00 | 2,000,000.00 | 0.00 | 0.00 | 0.00 | |
| Charter Place | 0.00 | 0.00 | 0.00 | 0.00 | 5,757.23 | 5,757.00 | |
| Upgrading/Resurfacing CarParks | 0.00 | 59,111.00 | 19,507.00 | 39,604.00 | 39,604.27 | 0.00 | |
| Match Funding Capital Projects | 35,000.00 | 50,890.00 | 47,378.00 | 3,512.00 | 3,511.88 | 0.00 | |
| Green Spaces Strategy | 150,000.00 | 250,000.00 | 0.00 | 250,000.00 | 300,322.61 | 50,323.00 | |
| Website Enhancement | 0.00 | 150,000.00 | 3,400.00 | 146,600.00 | 146,591.54 | -8.00 | |
| Cultural Quarter Ph 1 | 89,710.00 | 460,136.00 | 181,400.00 | 278,736.00 | 278,709.87 | -26.00 | |
| Retained Housing Stock | 50,000.00 | 134,603.00 | 113,800.00 | 20,803.00 | 20,777.05 | -26.00 | |
| Veolia Capital Improvements | 92,100.00 | 92,100.00 | 0.00 | 92,100.00 | 91,308.12 | -792.00 | |
| Additional Green waste Bins | 18,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Building Investment Programme | 400,000.00 | 429,600.00 | 212,000.00 | 217,600.00 | 217,445.86 | -154.00 | |
| Himalayan Way Play Area | 0.00 | 62,820.00 | 7,100.00 | 55,720.00 | 55,720.00 | 0.00 | |
| Berry Avenue Play Area | 0.00 | 120,000.00 | 6,025.00 | 113,975.00 | 113,975.18 | 0.00 | |

| Cost Centre Description | Original Budget 2015/16 | Latest Budget 2015/16 | Re-phasing | Re-phased budget | Outturn 2015/16 | Variance | Reason for Requesting Re-phasing |
|------------------------------------|-------------------------|-----------------------|--------------|------------------|-----------------|------------|--|
| Southwold Road Play Area | 0.00 | 1,371.00 | 0.00 | 1,371.00 | 1,370.96 | 0.00 | |
| Ridgehurst Avenue Play Area | 0.00 | 24,050.00 | 4,266.00 | 19,784.00 | 19,783.58 | 0.00 | Further works planned for 2016/17 |
| Riverside Recreation Ground | 0.00 | 165,257.00 | 0.00 | 165,257.00 | 165,495.38 | 238.00 | |
| Colne River Project | 0.00 | 60,387.00 | 11,450.00 | 48,937.00 | 48,937.10 | 0.00 | Further works planned for 2016/17 |
| Local Park Improvements | 0.00 | 2,244.00 | 0.00 | 2,244.00 | 2,300.00 | 56.00 | |
| Local Nature Reserves | 0.00 | 16,978.00 | 6,350.00 | 10,628.00 | 10,628.00 | 0.00 | Further works planned for 2016/17 |
| Cassiobury Park HLF Project | 2,816,760.00 | 3,116,385.00 | 2,608,718.00 | 507,667.00 | 507,666.62 | 0.00 | Re-phase adjusted as spend in 2015/16 greater than anticipated. Overall project on target |
| Mand Disabled Facilities Grant | 400,000.00 | 594,462.00 | 252,570.00 | 341,892.00 | 341,888.98 | -3.00 | Re-phasing is required as disabled facilities grants are often allocated in one financial year but paid the following year |
| Decent Homes Assistance | 200,000.00 | 254,966.00 | 0.00 | 254,966.00 | 352,051.63 | 97,086.00 | No re-phasing required. Overspend funded by £30k contribution |
| Environmental Services Schemes | 0.00 | 2,556.00 | 0.00 | 2,556.00 | 9,039.47 | 6,483.00 | |
| Energy Grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Environmental Services Schemes | 0.00 | 72,590.00 | 0.00 | 72,590.00 | 0.00 | -72,590.00 | From the National Energy Foundation (NEF) |
| Lower High St Cycle Scheme | 0.00 | 35,393.00 | 15,393.00 | 20,000.00 | 20,000.00 | 0.00 | |
| Abbey Way Cycle Scheme | 0.00 | 28,175.00 | 28,175.00 | 0.00 | 0.00 | 0.00 | Works on the Abbey Way cycleway re-branding project with HCC delayed so the funds requires re-phasing. Delivery in 2016-17 |
| HR Appraisal Module | 0.00 | 3,600.00 | 0.00 | 3,600.00 | 5,700.00 | 2,100.00 | Overspend funded by recharge to TRDC |
| ICT-Hardware Replacement Programme | 160,000.00 | 238,537.00 | 0.00 | 238,537.00 | 8,069.95 | 230,467.00 | |
| ICT-Project Management Provision | 120,000.00 | 206,985.00 | 107,000.00 | 99,985.00 | 110,221.01 | 10,236.00 | Desktop rollout programme scheduled for early 2016/17 |
| TRDC ICT recharge to WBC | 0.00 | 0.00 | 0.00 | 0.00 | 91,402.48 | 91,402.00 | |
| Hardware Replace Programme | 30,000.00 | 48,000.00 | 0.00 | 48,000.00 | 283,862.91 | 235,863.00 | Requiring budget carry over |
| ICT Modernisation | 0.00 | 898,323.00 | 603,000.00 | 295,323.00 | 236,188.31 | -59,135.00 | |

