

# **Kettering** *Borough Council*

**DRAFT BUDGET BOOKLET - 2014/15**

**FOR USE WITH REPORT 10**  
**EXECUTIVE MEETING 15th JANUARY 2014**

Contents

- Section 1: General Fund Estimates 2014/15
- Section 2: Capital Programme 2013 - 2019
- Section 3: HRA Estimates 2014/15

# **Kettering** *Borough Council*

## **DRAFT BUDGET BOOKLET - 2014/15**

### **Section 1**

#### **General Fund Estimates 2014/15**

## SUMMARY OF GENERAL FUND REVENUE ESTIMATES

Ref.		Original 2013/14 £	Revised 2013/14 £	Draft 2014/15 £
	<b>SERVICE EXPENDITURE</b>			
1.	<b>Cultural and Related Services</b>	2,769,180	2,691,290	<b>2,768,800</b>
2.	<b>Environmental Services</b>	3,342,750	3,363,140	<b>3,079,110</b>
3.	<b>Planning and Development Services</b>	2,465,150	2,463,590	<b>2,557,420</b>
4.	<b>Highways, Roads &amp; Transport Services</b>	88,470	89,980	<b>123,570</b>
5.	<b>Housing Services</b>	1,338,400	2,042,140	<b>1,446,010</b>
6.	<b>Corporate and Democratic Services</b>	826,470	661,310	<b>434,620</b>
7.	<b>Central Services to the Public</b>	1,636,220	1,420,120	<b>1,498,480</b>
8.	<b>Trading Accounts</b>	(639,390)	(640,120)	<b>(775,010)</b>
9.	<b>General Contingencies / Invest to Save / RCCO</b>	100,000	175,000	<b>90,000</b>
10.	<b>NET COST OF SERVICES</b>	<b>11,927,250</b>	<b>12,266,450</b>	<b>11,223,000</b>
11.	Transfers to/from Reserves	545,750	1,045,750	<b>630,000</b>
12.	Interest On Balances / Investments	(217,200)	(217,200)	<b>(217,200)</b>
13.	Depreciation adjustment	(1,189,500)	(1,200,700)	<b>(1,173,500)</b>
14.	Technical Accounting Adjustments (including MRP)	700	(827,300)	<b>(29,300)</b>
15.	<b>NET COUNCIL BUDGET</b>	<b>11,067,000</b>	<b>11,067,000</b>	<b>10,433,000</b>

## CULTURE AND RELATED SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>RECREATION AND SPORT</b>			
	<b>Indoor Sports &amp; Recreation Facilities</b>			
1	Employees	26,480	26,480	26,990
	Premises	5,850	5,850	12,990
	Transport	550	550	550
	Supplies and Services	22,300	22,300	22,290
2	Third Party Payments	406,340	432,380	429,650
	Central Support Services	28,700	24,800	28,600
3	Capital Charges	168,100	203,600	207,500
	<b>Total Expenditure</b>	<b>658,320</b>	<b>715,960</b>	<b>728,570</b>
	Fees and Charges	1,000	1,000	1,000
	<b>Total Income</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
	<b>Net Expenditure to Summary</b>	<b>657,320</b>	<b>714,960</b>	<b>727,570</b>
	<b>Community Centres</b>			
	Employees	44,090	44,090	44,830
	Premises	30,570	33,570	29,660
	Transport	900	900	900
	Supplies and Services	3,880	3,880	3,830
	Third Party Payments	26,960	30,570	29,280
	Central Support Services	12,800	11,700	12,900
4	Capital Charges	94,800	89,400	89,400
	<b>Total Expenditure</b>	<b>214,000</b>	<b>214,110</b>	<b>210,800</b>
	Fees and Charges	35,000	35,000	35,000
	<b>Total Income</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
	<b>Net Expenditure to Summary</b>	<b>179,000</b>	<b>179,110</b>	<b>175,800</b>

### Variance Explanations

- 1 The increase in 2014/15 draft budget is due to higher rates for the leisure facilities.
- 2 Increase in the 2013/14 revised budget and 2014/15 draft budget is due to inflationary uplift being applied to the leisure management contract.
- 3 The increase in capital charge relates to new capital expenditure in 2013/14, this has no impact on the Council's overall revenue budget
- 4 The decrease in capital charge relates to lower capital expenditure in 2013/14 than anticipated, this has no impact on the Council's overall revenue budget

## CULTURE AND RELATED SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>Sport Development/Community Recreation</b>			
5	Employees	122,010	97,010	127,250
	Premises	720	720	900
	Transport	7,900	7,900	9,300
6	Supplies and Services	88,680	94,380	92,110
	Central Support Services	47,900	44,600	48,500
7	Capital Charges	0	6,300	6,300
	<b>Total Expenditure</b>	267,210	250,910	284,360
	Fees and Charges	13,300	16,300	13,300
	<b>Total Income</b>	13,300	22,000	13,300
	<b>Net Expenditure to Summary</b>	253,910	228,910	271,060
	<b>OPEN SPACES</b>			
	<b>Community Parks/Open Spaces</b>			
	Employees	39,940	39,940	40,660
8	Premises	46,560	46,560	38,470
	Transport	1,800	1,800	1,800
	Supplies and Services	24,680	24,680	23,970
9	Third Party Payments	1,019,940	918,060	948,080
	Central Support Services	11,800	10,300	11,800
10	Capital Charges	132,500	132,200	119,500
	<b>Total Expenditure</b>	1,277,220	1,173,540	1,184,280
8	Fees and Charges	46,980	46,980	35,980
	<b>Total Income</b>	46,980	46,980	35,980
	<b>Net Expenditure to Summary</b>	1,230,240	1,126,560	1,148,300

### Variance Explanations

- 5 The reduction in the 2013/14 revised budget relates to vacant posts in year. The increase in the 2014/15 draft budget reflects a full establishment.
- 6 The increase in 2013/14 revised budget and 2014/15 draft budget reflects increased expenditure on town centre events.
- 7 The increase in capital charge relates to new capital expenditure in 2013/14, this has no impact on the Council's overall revenue budget
- 8 The reduction in income and expenditure for the 2014/15 draft budgets reflects operational changes at Weekley Glebe.
- 9 Re-alignment of the Council's grounds maintenance recharges result in changes for the 2013/14 revised budget and the 2014/15 draft budget.
- 10 The reduction in the 2014/15 draft budget relates to assets becoming fully depreciated. This has no impact on the Council's overall revenue budget.

## CULTURE AND RELATED SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>OPEN SPACES</b>			
	<b>Allotments</b>			
	Third Party Payments	7,640	7,400	<b>7,600</b>
	Central Support Services	4,600	4,000	<b>4,600</b>
	Capital Charges	13,300	13,300	<b>12,300</b>
	<b>Total Expenditure</b>	<b>25,540</b>	<b>24,700</b>	<b>24,530</b>
	Rents	1,500	1,500	<b>1,500</b>
	<b>Total Income</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
	<b>Net Expenditure to Summary</b>	<b>24,040</b>	<b>23,200</b>	<b>23,030</b>
	<b>TOURISM</b>			
11	Employees	30,190	25,190	<b>13,600</b>
	Premises	50	50	<b>0</b>
	Supplies and Services	2,590	2,590	<b>2,550</b>
	Third Party Payments	1,100	1,250	<b>1,190</b>
	Central Support Services	30,400	27,300	<b>30,500</b>
	Capital Charges	2,900	0	<b>0</b>
	<b>Total Expenditure</b>	<b>67,230</b>	<b>56,380</b>	<b>47,840</b>
	Fees and Charges	500	500	<b>500</b>
	<b>Total Income</b>	<b>500</b>	<b>500</b>	<b>500</b>
	<b>Net Expenditure to Summary</b>	<b>66,730</b>	<b>55,880</b>	<b>47,340</b>

### Variance Explanations

11 The reduction in 2014/15 draft budget relates to the removal of a vacant post from the establishment.

## CULTURE AND RELATED SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>CULTURE AND HERITAGE</b>			
	<b>Art Gallery</b>			
	Employees	94,390	94,390	97,770
	Premises	15,770	15,770	16,400
	Transport	900	900	900
12	Supplies and Services	20,330	30,130	20,260
	Third Party Payments	8,790	8,700	8,850
	Central Support Services	18,700	17,100	19,000
	Capital Charges	6,400	9,400	8,800
	<b>Total Expenditure</b>	165,280	176,390	171,980
12	Fees and Charges	6,500	16,300	6,500
	<b>Total Income</b>	6,500	16,300	6,500
	<b>Net Expenditure to Summary</b>	158,780	160,090	165,480
	<b>Museum</b>			
	Employees	95,210	95,210	98,510
	Premises	23,160	23,160	24,130
	Transport	1,300	1,300	1,300
12	Supplies and Services	25,450	31,750	25,380
	Third Party Payments	8,840	8,760	8,900
	Central Support Services	40,300	37,100	40,400
13	Capital Charges	12,900	19,600	19,600
	<b>Total Expenditure</b>	207,160	216,880	218,220
12	Fees and Charges	8,000	14,300	8,000
	<b>Total Income</b>	8,000	14,300	8,000
	<b>Net Expenditure to Summary</b>	199,160	202,580	210,220

### Variance Explanations

- 12 Increased expenditure in the 2013/14 revised budget relates to Museum and Gallery improvements funded by additional grant income
- 13 The increase in capital charge relates to new capital expenditure in 2013/14, this has no impact on the Council's overall revenue budget

<b>CULTURAL &amp; RELATED SERVICES TOTAL</b> <i>Equal Global Summary Line 1</i>	2,769,180	2,691,290	<b>2,768,800</b>
--	-----------	-----------	------------------

## ENVIRONMENTAL SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>WASTE COLLECTION</b>			
	<b>Household Waste Collection</b>			
13	Employees	909,300	958,300	<b>890,340</b>
14	Transport	542,140	551,140	<b>498,900</b>
15	Supplies and Services	147,180	138,180	<b>146,580</b>
	Third Party Payments	600	600	<b>600</b>
18	Central Support Services	137,300	127,300	<b>143,000</b>
	<b>Total Expenditure</b>	<b>1,736,520</b>	<b>1,775,520</b>	<b>1,679,420</b>
16	Fees and Charges	315,700	339,700	<b>329,700</b>
	<b>Total Income</b>	<b>315,700</b>	<b>339,700</b>	<b>329,700</b>
	<b>Net Expenditure to Summary</b>	<b>1,420,820</b>	<b>1,435,820</b>	<b>1,349,720</b>
	<b>Recycling</b>			
13	Employees	676,160	782,160	<b>708,090</b>
14	Transport	496,540	400,540	<b>443,590</b>
17	Supplies and Services	304,060	405,060	<b>244,840</b>
18	Central Support Services	182,440	172,900	<b>194,300</b>
19	Capital Charges	193,300	189,500	<b>111,700</b>
	<b>Total Expenditure</b>	<b>1,852,500</b>	<b>1,950,160</b>	<b>1,702,520</b>
20	Fees and Charges	1,056,000	937,000	<b>1,007,000</b>
	<b>Total Income</b>	<b>1,056,000</b>	<b>937,000</b>	<b>1,007,000</b>
	<b>Net Expenditure to Summary</b>	<b>796,500</b>	<b>1,013,160</b>	<b>695,520</b>

### Variance Explanations

- 13 The increase in 2013/14 revised budget reflects the in year implementation of the new comingled waste collection service. The reduction in 2014/15 draft budget reflects a fully operational comingled waste collection service.
- 14 The overall reductions in the 2013/14 revised budget reflects short term rental agreements for the Council's vehicle fleet. The reduction in 2014/15 draft budget reflects the new fleet contract.
- 15 The reduction in 2013/14 revised budget reflects one off in year savings.
- 16 The Increase in 2013/14 revised budget reflects one off fees.
- 17 The increase in the 2013/14 revised budget reflects one off costs for the roll out of the comingled waste collection scheme and an increase in Green Waste disposal costs. The reduction in the 2014/15 draft budget relates to lower disposal costs for Green Waste.
- 18 Re-alignment of the Council's support services recharges result in changes for the 2013/14 revised budget and the 2014/15 draft budget.
- 19 The reduction in the 2014/15 draft budget relates to lower capital expenditure in 2013/14 and an asset becoming fully depreciated. This has no impact on the Council's overall revenue budget.
- 20 The reduction in 2013/14 draft budget reflects lower income for comingled waste disposal due to the phased roll out of the new service. The increase in 2014/15 draft budget reflects income from recycling credits and changes to comingled waste disposal.



## ENVIRONMENTAL SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>STREET CLEANSING</b>			
21	Employees	511,520	503,520	<b>527,580</b>
22	Transport	205,030	197,030	<b>196,240</b>
23	Supplies and Services	67,820	77,820	<b>67,710</b>
24	Central Support Services	96,600	81,300	<b>86,500</b>
	Capital Charges	2,400	2,400	<b>1,500</b>
	<b>Total Expenditure</b>	883,370	864,070	<b>879,530</b>
	Recharges to other services	142,000	142,000	<b>142,000</b>
	<b>Total Income</b>	142,000	142,000	<b>142,000</b>
	<b>Net Expenditure to Summary</b>	741,370	722,070	<b>737,530</b>

### Variance Explanations

- 21 The reduction in the 2013/14 revised budget reflects vacant posts. The increase in the 2014/15 draft budget is due to a change in allocations.
- 22 The reductions in the 2013/14 revised budget reflects short term rental agreements for the Council's vehicle fleet. The reduction in 2014/15 draft budget reflects the new fleet contract.
- 23 The increase in the 2013/14 revised budget reflects a one-off bulk purchase of litter bins
- 24 Re-alignment of the Council's support services recharges result in changes for the 2013/14 revised budget and the 2014/15 draft budget.

## ENVIRONMENTAL SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>ENVIRONMENTAL HEALTH</b>			
	<b>Licences (incl. Hackney Carriages)</b>			
	Employees	86,590	85,590	89,020
	Transport	4,350	4,350	4,350
	Supplies and Services	62,300	62,300	58,080
	Central Support Services	32,800	30,400	32,700
	<b>Total Expenditure</b>	186,040	182,640	184,150
25	Fees and Charges	165,000	180,000	185,000
	<b>Total Income</b>	165,000	180,000	185,000
	<b>Net Expenditure to Summary</b>	21,040	2,640	(850)
	<b>Public Conveniences</b>			
26	Premises	21,980	8,080	10,760
	Transport	0	0	0
	Supplies and Services	2,740	240	2,740
26	Third Party Payments	51,820	66,350	53,450
	Central Support Services	13,400	12,100	13,400
	Capital Charges	9,100	4,900	4,900
	<b>Total Expenditure</b>	99,040	91,670	85,250
	Fees and Charges	1,890	1,890	1,890
	<b>Total Income</b>	1,890	1,890	1,890
	<b>Net Expenditure to Summary</b>	97,150	89,780	83,360
	<b>Pest and Dog Control</b>			
27	Employees	182,990	186,990	195,530
28	Transport	18,600	18,600	26,610
	Supplies and Services	22,200	22,200	21,880
	Central Support Services	52,900	48,500	52,900
	<b>Total Expenditure</b>	276,690	276,290	296,950
	Fees and Charges	15,000	18,000	18,000
	<b>Total Income</b>	15,000	18,000	18,000
	<b>Net Expenditure to Summary</b>	261,690	258,290	278,950

### Variance Explanations

- 25 The increase in 2013/14 revised budget and 2014/15 draft budget reflects an increase in income from licences.
- 26 The changes in the 2013/14 draft budget relates to the allocation of costs between premises and third party payments. The reduction in the 2014/15 budget is due to the closure of the public conveniences.
- 27 The increase in 2014/15 draft budget is due to an increase in demand on the service.
- 28 The increase in the 2014/15 draft budget relates to additional vehicles for wardens.

## ENVIRONMENTAL SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
29	<b>Pollution Reduction</b>			
	Employees	116,900	122,900	124,230
	Transport	7,100	7,100	7,100
	Supplies and Services	12,270	12,270	12,060
	Central Support Services	29,900	27,500	29,800
	<b>Total Expenditure</b>	166,170	169,770	173,190
	Fees and Charges	25,000	25,000	25,000
	<b>Total Income</b>	25,000	25,000	25,000
	<b>Net Expenditure to Summary</b>	141,170	144,770	148,190
	<b>Food Safety</b>			
	Employees	105,870	103,870	104,590
	Transport	4,600	4,600	4,600
	Supplies and Services	6,270	6,270	6,130
	Central Support Services	25,100	23,200	25,100
<b>Total Expenditure</b>	141,840	137,940	140,420	
Fees and Charges	20,000	20,000	20,000	
<b>Total Income</b>	20,000	20,000	20,000	
<b>Net Expenditure to Summary</b>	121,840	117,940	120,420	
29	<b>Public Health</b>			
	Employees	212,670	220,670	217,820
	Premises	750	750	730
	Transport	9,850	9,850	9,850
	Supplies and Services	46,420	46,420	46,140
	Central Support Services	38,900	36,100	38,800
	<b>Total Expenditure</b>	308,590	313,790	313,340
	Fees and Charges	10,000	10,000	10,000
<b>Total Income</b>	10,000	10,000	10,000	
<b>Net Expenditure to Summary</b>	298,590	303,790	303,340	

### Variance Explanations

29 The increase in the 2013/14 revised budget reflects short term agency cover.

## ENVIRONMENTAL SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>COMMUNITY SAFETY</b>			
	<b>Safety Services</b>			
	Employees	52,890	50,890	<b>53,930</b>
	Transport	1,000	1,000	<b>1,000</b>
30	Supplies and Services	124,910	159,010	<b>122,900</b>
	Central Support Services	22,700	21,300	<b>22,800</b>
	<b>Total Expenditure</b>	<b>201,500</b>	<b>232,200</b>	<b>200,630</b>
30	Grants and Contributions	17,050	51,150	<b>17,050</b>
	<b>Total Income</b>	<b>17,050</b>	<b>51,150</b>	<b>17,050</b>
	<b>Net Expenditure to Summary</b>	<b>184,450</b>	<b>181,050</b>	<b>183,580</b>
	<b>Crime Reduction</b>			
	Premises	9,920	10,920	<b>10,040</b>
	Supplies and Services	184,750	183,750	<b>184,750</b>
	Third Party Payments	2,550	2,890	<b>2,770</b>
	Central Support Services	2,600	2,300	<b>2,600</b>
	Capital Charges	13,400	13,400	<b>13,400</b>
	<b>Total Expenditure</b>	<b>213,220</b>	<b>213,260</b>	<b>213,560</b>
	<b>Net Expenditure to Summary</b>	<b>213,220</b>	<b>213,260</b>	<b>213,560</b>

### Variance Explanations

30 The 2013/14 revised budget reflects increased expenditure on community projects, which have been fully funded by additional grants.

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>FLOOD DEFENCE/LAND DRAINAGE</b>			
	Supplies and Services	500	500	<b>500</b>
	Third Party Payments	0	3,000	<b>0</b>
	Central Support Services	600	500	<b>600</b>
	<b>Total Expenditure to Summary</b>	<b>1,100</b>	<b>4,000</b>	<b>1,100</b>

## ENVIRONMENTAL SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>CEMETERY &amp; CREMATION SERVICES</b>			
	<b>Cemeteries</b>			
	Employees	12,680	12,680	12,790
	Premises	12,650	12,650	12,910
	Transport	300	300	300
	Supplies and Services	880	880	860
	Third Party Payments	80,530	78,690	80,600
	Central Support Services	15,400	13,500	15,500
31	Capital Charges	21,200	8,700	9,400
	<b>Total Expenditure</b>	143,640	127,400	132,360
32	Fees and Charges	108,000	210,000	108,000
	<b>Total Income</b>	108,000	210,000	108,000
	<b>Net Expenditure to Summary</b>	35,640	(82,600)	24,360
	<b>Crematorium</b>			
33	Employees	182,590	183,590	227,850
34	Premises	135,000	135,000	146,990
	Transport	4,000	4,000	4,000
35	Supplies and Services	223,960	259,960	223,520
	Third Party Payments	60,820	61,320	61,970
36	Central Support Services	55,400	50,100	55,400
37	Capital Charges	28,300	46,100	108,500
	<b>Total Expenditure</b>	690,070	740,070	828,230
38	Fees and Charges	1,681,900	1,780,900	1,887,900
	<b>Total Income</b>	1,681,900	1,780,900	1,887,900
	<b>Net Income to Summary</b>	(991,830)	(1,040,830)	(1,059,670)

### Variance Explanations

- 31 The reduction in the 2013/14 revised budget relates to lower capital expenditure in 2012/13. This has no impact on the Council's overall revenue budget.
- 32 The 2013/14 revised budget incorporates one off additional income for the Mausoleum.
- 33 The increase in the 2014/15 draft budget is the result of a change in allocations from capital to revenue.
- 34 The increase in the 2014/15 original budget reflects additional utility costs.
- 35 The increase in the 2013/14 revised budget reflects one off expenditure to comply with Mercury Abatement legislation.
- 36 Re-alignment of the Council's support services recharges result in changes for the 2013/14 revised budget and the 2014/15 draft budget.
- 37 The increase in the 2013/14 revised budget and 2014/15 draft budget relates to higher capital expenditure in 2012/13. This has no impact on the Council's overall revenue budget.
- 38 The increase in the 2013/14 revised budget reflects current service demand. The 2014/15 draft budget takes account of the annual fee review.

<b>ENVIRONMENTAL SERVICES TOTAL</b> <i>Equal Global Summary Line 2</i>	3,342,750	3,363,140	3,079,110
---	-----------	-----------	-----------

## PLANNING & DEVELOPMENT SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>PLANNING POLICY</b>			
39	Employees	424,280	394,280	439,020
	Transport	10,000	9,000	10,000
40	Supplies and Services	202,000	220,000	151,470
41	Central Support Services	112,300	103,600	113,000
42	Capital Charges	5,100	0	0
	<b>Total Expenditure</b>	753,680	726,880	713,490
43	Grants and Contributions	0	25,000	0
	<b>Total Income</b>	0	25,000	0
	<b>Net Expenditure to Summary</b>	753,680	701,880	713,490

### Variance Explanations

- 39 The reduction in the 2013/14 revised budget reflects vacant posts. The 2014/15 draft budget reflects a full establishment.
- 40 The reduction in 2014/15 draft budget reflects a technical accounting change.
- 41 Re-alignment of the Council's support services recharges result in changes for the 2013/14 revised budget and the 2014/15 draft budget.
- 42 The reduction in the 2013/14 revised budget relates to lower capital expenditure in 2012/13. This has no impact on the Council's overall revenue budget.
- 43 The income in the 2013/14 revised budget reflects a one-off grant income.

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>ENVIRONMENTAL INITIATIVES</b>			
44	Employees	30,750	27,750	34,190
	Transport	2,300	2,300	2,300
	Supplies and Services	590	590	580
	Central Support Services	22,700	21,000	22,800
	<b>Total Expenditure to Summary</b>	56,340	51,640	59,870
	<b>Net Expenditure to Summary</b>	56,340	51,640	59,870

### Variance Explanations

- 44 The reduction in the 2013/14 revised budget reflects vacant posts during part of the year. The 2014/15 draft budget reflects a full establishment.

## PLANNING & DEVELOPMENT SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>DEVELOPMENT CONTROL</b>			
45	Employees	1,066,940	1,047,940	1,103,400
	Transport	30,400	26,400	30,400
46	Supplies and Services	126,830	134,830	126,320
47	Central Support Services	313,500	286,600	313,300
	<b>Total Expenditure</b>	1,537,670	1,495,770	1,573,420
48	Fees and Charges	29,000	13,200	29,000
49	Planning Fees	446,000	463,800	466,000
	<b>Total Income</b>	475,000	477,000	495,000
	<b>Net Expenditure to Summary</b>	1,062,670	1,018,770	1,078,420

### Variance Explanations

- 45 The reduction in the 2013/14 revised budget reflects vacant posts. The 2014/15 draft budget reflects a full establishment.
- 46 The increase in the 2013/14 revised budget reflects additional one off costs.
- 47 Re-alignment of the Council's support services recharges result in changes for the 2013/14 revised budget and the 2014/15 draft budget.
- 48 The reduction in the 2013/14 revised budget reflects lower section 106 monitoring fees due to a lower number of agreements. This is expected to increase and has been reflected in the 2014/15 draft budget.
- 49 The increase in the 2013/14 revised budget reflects one off major planning applications. The 2014/15 draft budget reflects an increase in fee income due to an upturn in economic activity.

## PLANNING & DEVELOPMENT SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>BUILDING CONTROL</b>			
50	Employees	135,980	142,980	147,110
	Transport	8,500	7,500	8,500
	Supplies and Services	22,870	21,870	20,480
	Third Party Payments	1,890	2,140	2,050
51	Central Support Services	106,200	96,100	106,000
	<b>Total Expenditure</b>	275,440	270,590	284,140
52	Fees and Charges	153,000	192,000	183,000
	<b>Total Income</b>	153,000	192,000	183,000
	<b>Net Expenditure to Summary</b>	122,440	78,590	101,140

### Variance Explanations

- 50** The increase in the 2013/14 revised budget reflects an increased demand on resources to process increased workload.
- 51** Re-alignment of the Council's support services recharges result in changes for the 2013/14 revised budget and the 2014/15 draft budget.
- 52** The increase in the 2013/14 revised budget reflects additional income received in relation to building control fees. The 2014/15 draft budget reflects the upturn in economic activity in 2013/14.



## PLANNING & DEVELOPMENT SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>ECONOMIC DEVELOPMENT</b>			
	<b>Support to Business and Enterprise</b>			
53	Employees	197,770	354,770	209,270
	Premises	20,800	20,800	20,900
	Transport	1,000	1,000	1,000
53	Supplies and Services	66,080	718,080	66,050
	Third Party Payments	32,730	37,110	35,560
	Central Support Services	19,400	18,000	19,600
54	Capital Charges	8,600	303,200	114,200
	<b>Total Expenditure</b>	346,380	1,452,960	466,580
53	Rent Land & Buildings	41,500	962,500	41,500
	<b>Total Income</b>	41,500	962,500	41,500
	<b>Net Expenditure to Summary</b>	304,880	490,460	425,080
	<b>Kettering Borough Trainers</b>			
55	Employees	309,220	302,220	336,260
	Premises	23,210	26,810	28,990
	Transport	16,300	16,300	16,300
56	Supplies and Services	167,830	188,230	178,330
	Third Party Payments	3,080	3,490	3,350
57	Central Support Services	89,000	80,600	90,000
	<b>Total Expenditure</b>	608,640	617,650	653,230
58	Grants and Contributions	609,000	646,000	640,900
	<b>Total Income</b>	609,000	646,000	640,900
	<b>Net Expenditure to Summary</b>	(360)	(28,350)	12,330

### Variance Explanations

- 53** The increase in the 2013/14 revised budget reflects additional works being undertaken to bring forward economic activity within the borough. This has been externally funded through the Council's successful Capacity bid.
- 54** The increase in capital charge relates to new capital expenditure in 2012/13, this has no impact on the Council's overall revenue budget
- 55** The increase in 2014/15 draft budget relates to an additional post which is being funded by increased income.
- 56** The 2013/14 revised budget & 2014/15 draft budget have been increased for additional expenditure on bursaries, these costs are fully recovered and are shown within Grants and Contributions (note 58).
- 57** Re-alignment of the Council's support services recharges result in changes for the 2013/14 revised budget and the 2014/15 draft budget.
- 58** The increase in the 2013/14 revised budget reflects income for bursaries and increased funding for meeting apprenticeship targets. The increase in the 2014/15 draft budget is for increased apprenticeships.

## PLANNING & DEVELOPMENT SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
<b>59</b>	<b>COMMUNITY DEVELOPMENT</b>			
	Employees	127,610	115,610	<b>130,450</b>
	Transport	7,000	7,000	<b>7,000</b>
	Supplies and Services	2,690	2,690	<b>2,640</b>
	Central Support Services	26,800	25,300	<b>27,000</b>
	Capital Charges	1,400	0	<b>0</b>
	<b>Total Expenditure</b>	165,500	150,600	<b>167,090</b>
	<b>Net Expenditure to Summary</b>	165,500	150,600	<b>167,090</b>

### Variance Explanations

**59** The reduction in the 2013/14 revised budget reflects vacant posts during part of the year.

<b>PLANNING &amp; DEV SERVICES TOTAL</b>			
<i>Equal Global Summary Line 3</i>	2,465,150	2,463,590	2,557,420

## HIGHWAYS, ROADS & TRANSPORT

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>HIGHWAYS AND ROADS</b>			
	Employees	84,190	84,190	85,930
	Premises	17,800	18,800	17,800
	Transport	6,600	5,600	6,600
60	Supplies and Services	40,530	55,530	40,500
	Third Party Payments	265,270	266,190	268,480
61	Central Support Services	33,100	27,600	29,300
	Capital Charges	14,300	14,300	14,300
	<b>Total Expenditure</b>	461,790	472,210	462,910
	Fees and Charges	98,500	98,500	98,500
	<b>Total Income</b>	98,500	98,500	98,500
	<b>Net Expenditure to Summary</b>	363,290	373,710	364,410
	<b>PARKING SERVICES</b>			
62	Employees	181,890	186,890	194,540
	Premises	66,650	66,650	67,910
	Transport	18,600	18,600	18,940
	Supplies and Services	67,300	67,300	67,280
	Third Party Payments	117,740	117,630	117,790
	Central Support Services	44,600	41,000	45,000
	Capital Charges	34,600	33,400	37,900
	<b>Total Expenditure</b>	531,380	531,470	549,360
63	Fees and Charges	806,200	815,200	790,200
	<b>Total Income</b>	806,200	815,200	790,200
	<b>Net Income to Summary</b>	(274,820)	(283,730)	(240,840)

### Variance Explanations

- 60** The increase in the 2013/14 revised budget reflects additional one off costs.
- 61** Re-alignment of the Council's support services recharges result in changes for the 2013/14 revised budget and the 2014/15 draft budget.
- 62** The increase in the 2013/14 revised budget and 2014/15 original budget reflects an increase in workloads.
- 63** The increase in the 2013/14 revised budget reflects one off income for new residents parking zones.

<b>HIGHWAYS &amp; TRANSPORT TOTAL</b> <i>Equal Global Summary Line 4</i>	88,470	89,980	123,570
---	--------	--------	---------

## HOUSING SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>HOUSING STRATEGY</b>			
	Employees	50,520	47,520	51,430
	Transport	1,000	1,000	1,000
	Supplies and Services	10,890	10,890	10,830
	Central Support Services	33,600	30,300	33,600
	<b>Net Expenditure to Summary</b>	96,010	89,710	96,860
	<b>Net Expenditure to Summary</b>	96,010	89,710	96,860
	<b>HOMELESSNESS &amp; PREVENTION</b>			
64	Employees	78,350	128,350	82,470
65	Premises	25,650	26,650	4,680
	Transport	5,000	5,000	5,000
66	Supplies and Services	235,460	490,460	309,260
	Third Party Payments	4,760	5,400	5,170
67	Central Support Services	34,000	29,500	33,800
	Capital Charges	1,800	1,800	1,800
	<b>Total Expenditure</b>	385,020	687,160	442,180
65	Rents	24,000	30,000	0
67	Grants and Contributions	226,000	333,000	226,000
	<b>Total Income</b>	250,000	363,000	226,000
	<b>Net Expenditure to Summary</b>	135,020	324,160	216,180
	<b>PASTURE CARAVAN SITE</b>			
	Employees	4,900	4,900	5,000
	Premises	17,500	22,500	17,500
	Transport	0	300	300
68	Supplies and Services	33,380	43,080	43,080
	Central Support Services	5,100	4,500	5,100
	Capital Charges	33,000	32,300	33,600
	<b>Total Expenditure</b>	93,880	107,580	104,580
	Rents	43,800	43,800	43,800
	Fees and Charges	8,000	8,000	8,000
	<b>Total Income</b>	51,800	51,800	51,800
	<b>Net Expenditure to Summary</b>	42,080	55,780	52,780

### Variance Explanations

- 64** The increase in the 2013/14 revised budget reflects increased expenditure due an increased demand in Homelessness.
- 65** The reduction in 2014/15 draft budget relates to the Tenancy Training Scheme that was grant funded coming to an end.
- 66** The 2013/14 revised budget reflects increased expenditure on bed and breakfast and homelessness prevention. The 2014/15 draft budget anticipates that further preventative work and changes in processes will reduce these costs.
- 67** The increase in the 2013/14 revised budget relates to additional income from bed and breakfast & private sector leases.
- 68** The 2013/14 revised budget and the 2014/15 draft budget reflect an increase in the management fee for the new caravan site.

## HOUSING SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>HOUSING ADVICE</b>			
69	Employees	195,990	207,990	173,150
	Transport	8,150	8,150	6,350
70	Supplies and Services	53,480	63,480	38,550
	Central Support Services	46,800	42,200	46,800
	<b>Total Expenditure</b>	<b>304,420</b>	<b>321,820</b>	<b>264,850</b>
71	Fees and Charges	103,300	107,300	63,140
	<b>Total Income</b>	<b>103,300</b>	<b>107,300</b>	<b>63,140</b>
	<b>Net Expenditure to Summary</b>	<b>201,120</b>	<b>214,520</b>	<b>201,710</b>
	<b>HOUSING ASSOCIATIONS</b>			
72	Employees	40,290	32,290	41,090
	Transport	350	350	350
	Supplies and Services	940	940	900
	Central Support Services	21,900	19,300	21,900
	<b>Total Expenditure</b>	<b>63,480</b>	<b>52,880</b>	<b>64,240</b>
	<b>Net Expenditure to Summary</b>	<b>63,480</b>	<b>52,880</b>	<b>64,240</b>
	<b>HOUSING ADVANCES</b>			
	Central Support Services	3,600	3,300	3,700
	<b>Net Expenditure to Summary</b>	<b>3,600</b>	<b>3,300</b>	<b>3,700</b>

### Variance Explanations

- 69** The increase in the 2013/14 revised budget is for additional resources to cover an increased workload. In 2014/15 external funding for the Trailblazers scheme ends and the 2014/15 draft budget reflects that the grant funded post will cease when the funding stream finishes.
- 70** The increased cost in the 2013/14 revised budget relates to software developments to incorporate legislation changes. The reduction in the 2014/15 draft budget incorporates expenditure reductions relating to Trailblazers & Vanguard when income streams cease (see note 71)
- 71** The reduction in the 2014/15 draft budget reflects the reduction in the funding for Trailblazers and Vanguard schemes.
- 72** The reduction in the 2013/14 revised budget reflects vacant posts. The 2014/15 draft budget reflects a full establishment.

## HOUSING SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>PRIVATE SECTOR HOUSING RENEWAL</b>			
73	Employees	71,360	67,360	<b>72,480</b>
	Transport	2,300	2,300	<b>2,300</b>
	Supplies and Services	3,350	3,350	<b>3,290</b>
	Central Support Services	23,800	21,000	<b>23,800</b>
74	Capital Charges	215,100	748,100	<b>215,100</b>
	<b>Total Expenditure</b>	315,910	842,110	<b>316,970</b>
	Fees and Charges	1,300	2,300	<b>1,300</b>
	<b>Total Income</b>	1,300	2,300	<b>1,300</b>
	<b>Net Expenditure to Summary</b>	314,610	839,810	<b>315,670</b>

### Variance Explanations

- 73 The reduction in the 2013/14 revised budget is due to vacant posts during the year. The 2014/15 draft budget assumes a full establishment.
- 74 The increase in the 2013/14 revised budget reflects increased Capital expenditure on Disabled facilities grants and Private Sector Decent Homes Grants. This has no effect on the Council's overall revenue budget.

## HOUSING SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>HOUSING BENEFITS</b>			
75	Employees	445,680	461,680	436,750
	Transport	6,000	6,000	6,000
76	Supplies and Services	51,450	86,200	48,590
77	Transfer Payments	24,893,900	25,623,900	26,014,140
78	Central Support Services	273,600	249,100	272,400
	<b>Total Expenditure</b>	25,670,630	26,426,880	26,777,880
77	Grants and Contributions	25,188,150	25,964,900	26,283,010
	<b>Total Income</b>	25,188,150	25,964,900	26,283,010
	<b>Net Expenditure to Summary</b>	482,480	461,980	494,870

### Variance Explanations

- 75 The increase in 2013/14 revised budget reflects temporary staff employed to cover increased workloads. This is expected to be absorbed within the current establishment for the 2014/15 draft budget.
- 76 The increase in the 2013/14 revised budget reflect one-off software changes for new legislation. This was fully funded from additional grant income.
- 77 Increased benefit awarded is offset by subsidy received.
- 78 Re-alignment of the Council's support services recharges result in changes for the 2013/14 revised budget and the 2014/15 draft budget.

<b>HOUSING SERVICES TOTAL</b> <i>Equal Global Summary Line 5</i>	1,338,400	2,042,140	1,446,010
---	-----------	-----------	-----------

## CORPORATE AND DEMOCRATIC SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>Corporate and Democratic Services</b>			
79	Employees	274,240	272,260	287,690
80	Transport	21,300	19,580	31,850
81	Supplies and Services	885,010	802,150	884,760
82	Central Support Services	1,177,200	1,107,600	1,165,200
	Capital Charges	2,100	2,100	0
	<b>Total Expenditure</b>	2,359,850	2,203,690	2,369,500
	Fees and Charges	62,380	62,380	63,880
83	Grants and Contributions	1,373,000	1,382,000	1,773,000
	Recharges to other services	98,000	98,000	98,000
	<b>Total Income</b>	1,533,380	1,542,380	1,934,880
	<b>Net Expenditure to Summary</b>	826,470	661,310	434,620

### Variance Explanations

- 79 The increase in the 2014/15 draft budget is due to operational changes for the emergency planning service.
- 80 The increase in the 2014/15 draft budget is for increased vehicle costs due to replacing a vehicle that was previously owned with a lease vehicle, overall the vehicle fleet contract has yielded significant savings.
- 81 The change in the 2013/14 revised budget is due to lower borrowing costs.
- 82 Re-alignment of the Council's support services recharges result in changes for the 2013/14 revised budget and the 2014/15 draft budget.
- 83 The increase in the 2014/15 draft budget reflects the New Homes Bonus Allocation. It should be noted that the Council has sought to minimise reliance on the New Homes Bonus whereas a number of authorities continue to incorporate 100% of the New Homes Bonus Grant to support the revenue budget.

<b>CORPORATE &amp; DEMOCRATIC TOTAL</b> <i>Equal Global Summary Line 6</i>	826,470	661,310	434,620
---	---------	---------	---------



## CENTRAL SERVICES TO THE PUBLIC

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>Local Tax Collection</b>			
84	Employees	895,710	917,710	919,420
	Transport	11,750	11,750	11,750
85	Supplies and Services	179,100	192,000	173,120
86	Transfer Payments	52,000	32,000	52,000
87	Central Support Services	623,200	556,100	620,600
	Capital Charges	0	0	0
	<b>Total Expenditure</b>	1,761,760	1,709,560	1,776,890
88	Fees and Charges	474,500	496,400	507,500
89	Grants and Contributions	408,250	498,250	397,870
	<b>Total Income</b>	882,750	994,650	905,370
	<b>Net Expenditure to Summary</b>	879,010	714,910	871,520
	<b>Elections</b>			
	Employees	35,000	35,000	35,000
	Transport	900	900	900
90	Supplies and Services	33,000	11,000	8,000
87	Central Support Services	98,500	92,600	94,400
	<b>Total Expenditure</b>	167,400	139,500	138,300
	Fees and Charges	4,000	6,000	4,000
	<b>Total Income</b>	4,000	6,000	4,000
	<b>Net Expenditure to Summary</b>	163,400	133,500	134,300

### Variance Explanations

- 84** The increase in 2013/14 revised budget reflects temporary staff employed to cover increased workloads. This is expected to be absorbed within the current establishment for the 2014/15 draft budget
- 85** The increase in the 2013/14 revised budget is for software changes required to implement new legislation. A grant was provided by Central Government to finance the additional costs.
- 86** The reduction in the 2013/14 revised budget reflects a reduction in discretionary relief granted.
- 87** Re-alignment of the Council's support services recharges result in changes for the 2013/14 revised budget and the 2014/15 draft budget.
- 88** The increase in the 2013/14 revised budget and 2014/15 draft budget is due to the increase in court summons costs for the non payment of Council Tax and Business Rates.
- 89** The increase in the 2013/14 revised budget relates to a transitional grant and income from NCC in relation to the implementation of the Council Tax Support scheme. The decrease in the 2014/15 draft budget is due to a reduction in the Benefit Admin grant.
- 90** The decrease in the 2013/14 revised budget and the 2014/15 draft budget relates to a technical accounting adjustment.

## CENTRAL SERVICES TO THE PUBLIC

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>Local Land Charges</b>			
91	Employees	58,580	49,580	59,760
	Premises	6,750	6,750	6,930
	Transport	900	900	900
92	Supplies and Services	24,390	32,390	29,080
93	Central Support Services	87,700	79,600	87,600
94	Capital Charges	0	5,100	0
	<b>Total Expenditure</b>	178,320	174,320	184,270
95	Fees and Charges	90,000	103,000	100,000
	<b>Total Income</b>	90,000	103,000	100,000
	<b>Net Expenditure to Summary</b>	88,320	71,320	84,270
	<b>Town and Parish Councils</b>			
	Premises	0	0	0
96	Supplies and Services	83,720	83,720	0
93	Central Support Services	13,600	13,100	0
	<b>Total Expenditure to Summary</b>	97,320	96,820	0
	<b>Grants</b>			
	Employees	28,460	25,460	28,690
	Transport	600	600	600
	Supplies and Services	329,610	329,610	329,600
	Central Support Services	17,500	15,900	17,500
	Capital Charges	32,000	32,000	32,000
	<b>Total Expenditure</b>	408,170	403,570	408,390
	Grants and Contributions	0	0	0
	<b>Total Income</b>	0	0	0
	<b>Net Expenditure to Summary</b>	408,170	403,570	408,390

### Variance Explanations

- 91 The reduction in the 2013/14 revised budget reflects vacant posts. The 2014/15 draft budget reflects a full establishment.
- 92 The increase in the 2013/14 revised budget reflects an increase in the number of local land charge searches.
- 93 Re-alignment of the Council's support services recharges result in changes for the 2013/14 revised budget and the 2014/15 draft budget.
- 94 The increase in capital charge relates to new capital expenditure in 2013/14, this has no impact on the Council's overall revenue budget.
- 95 The increase in the 2013/14 revised budget and 2014/15 draft budget reflects additional income from increased land charge searches.
- 96 The reduction in the 2014/15 draft budget reflects the parish grant scheme ending. A new capital budget of £40,000 has been included in the draft capital programme for Town and Parish Councils to bid for one off capital projects.

<b>CENTRAL SERVICES TOTAL</b> <i>Equal Global Summary Line 7</i>	1,636,220	1,420,120	1,498,480
---	-----------	-----------	-----------

## TRADING SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>MARKETS</b>			
	Employees	11,100	6,100	<b>13,300</b>
	Premises	12,070	12,070	<b>12,330</b>
	Transport	1,050	1,050	<b>0</b>
	Supplies and Services	5,050	5,050	<b>5,050</b>
	Third Party Payments	38,200	37,000	<b>38,000</b>
	Central Support Services	1,400	1,200	<b>1,400</b>
	Capital Charges	300	1,500	<b>1,500</b>
	<b>Total Expenditure</b>	69,170	63,970	<b>71,580</b>
	Rents	38,700	38,700	<b>38,700</b>
	<b>Total Income</b>	38,700	38,700	<b>38,700</b>
	<b>Net Expenditure to Summary</b>	30,470	25,270	<b>32,880</b>
	<b>INDUSTRIAL/COMMERCIAL PREMISES</b>			
97	Premises	117,500	122,840	<b>115,410</b>
97	Supplies and Services	28,050	45,450	<b>30,050</b>
97	Third Party Payments	49,000	55,580	<b>53,260</b>
98	Central Support Services	85,700	75,800	<b>19,500</b>
	Capital Charges	39,900	39,900	<b>39,900</b>
	<b>Total Expenditure</b>	320,150	339,570	<b>258,120</b>
99	Rents	990,010	1,004,960	<b>1,066,010</b>
	<b>Total Income</b>	990,010	1,004,960	<b>1,066,010</b>
	<b>Net Expenditure to Summary</b>	(669,860)	(665,390)	<b>(807,890)</b>

### Variance Explanations

- 97** Increase in the 2013/14 revised budget reflects one off expenditure on industrial units.
- 98** Re-alignment of the Council's support services recharges result in changes for the 2013/14 revised budget and the 2014/15 draft budget.
- 99** The increase in the 2013/14 revised budget and 2014/15 draft budget reflects the additional income from industrial units and the rent from the Market Place Buildings.

## TRADING SERVICES

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>PROPERTY MAINTENANCE</b>			
100	Employees	162,810	156,810	166,360
	Transport	29,720	29,720	28,210
101	Supplies and Services	45,320	69,320	45,390
101	Third Party Payments	60,060	89,060	85,060
102	Central Support Services	23,460	23,460	23,460
	<b>Total Expenditure</b>	321,370	368,370	348,480
	Fees and Charges	5,710	10,710	5,710
103	Recharges to other services	315,660	357,660	342,770
	<b>Total Income</b>	321,370	368,370	348,480
	<b>Net Income / Expenditure to Summary</b>	0	0	0
	<b>GROUNDS MAINTENANCE</b>			
104	Employees	966,560	956,360	1,030,330
	Premises	2,270	1,270	2,280
105	Transport	316,050	294,050	332,160
104	Supplies and Services	101,150	120,150	100,350
104	Third Party Payments	34,300	21,670	34,540
102	Central Support Services	144,230	112,540	111,540
	Capital Charges	3,300	3,300	3,300
	<b>Total Expenditure</b>	1,567,860	1,509,340	1,614,500
104	Fees and Charges	40,000	30,000	93,000
103	Recharges to other services	1,527,860	1,479,340	1,521,500
	<b>Total Income</b>	1,567,860	1,509,340	1,614,500
	<b>Net Income to Summary</b>	0	0	0

### Variance Explanations

- 100** The reduction in the 2013/14 revised budget reflects vacant posts. The 2014/15 budget reflects a full establishment.
- 101** The increase in the 2013/14 revised budget and 2014/15 draft budget reflects increased demand for maintenance works on corporate properties.
- 102** Re-alignment of the Council's support services recharges result in changes for the 2013/14 revised budget and the 2014/15 draft budget.
- 103** Increase in recharges reflect the changes explained above.
- 104** The increase in the 2014/15 draft budget is due to growth in parks and amenity space works. This has been fully funded by increased income.
- 105** The reduction in the 2013/14 revised budget reflects short term rental agreements with the current fleet provider. The increase in the 2014/15 draft budget reflects additional fleet required for growth in parks and amenity spaces.

<b>TRADING SERVICES TOTAL</b> <i>Equal Global Summary Line 8</i>	(639,390)	(640,120)	<b>(775,010)</b>
---	-----------	-----------	------------------

## CAPITAL FINANCING

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>CAPITAL CHARGES</b>			
105	HRA Support Services Adjustment	73,300	73,300	61,300
	<b>Total Expenditure</b>	73,300	73,300	61,300
106	Surplus on Depreciation Charges	(1,262,800)	(1,274,000)	(1,234,800)
	<b>Total Surplus on Depreciation Charges</b>	(1,262,800)	(1,274,000)	(1,234,800)
	<b>Net Income to Summary</b>	(1,189,500)	(1,200,700)	(1,173,500)
	<b>DEFERRED CHARGES &amp; MRP</b>			
107	Surplus from Deferred Charges Account	700	(827,300)	(29,300)
	<b>Total Income to Summary</b>	700	(827,300)	(29,300)
	<b>INTEREST &amp; INVESTMENT INCOME</b>			
	Interest Payable to HRA	6,150	6,150	6,150
	Interest Receivable from HRA	(190,350)	(190,350)	(190,350)
	Interest - Car Purchase Account	(8,000)	(8,000)	(8,000)
	Interest - General Fund	(25,000)	(25,000)	(25,000)
	<b>Total Income to Summary</b>	(217,200)	(217,200)	(217,200)

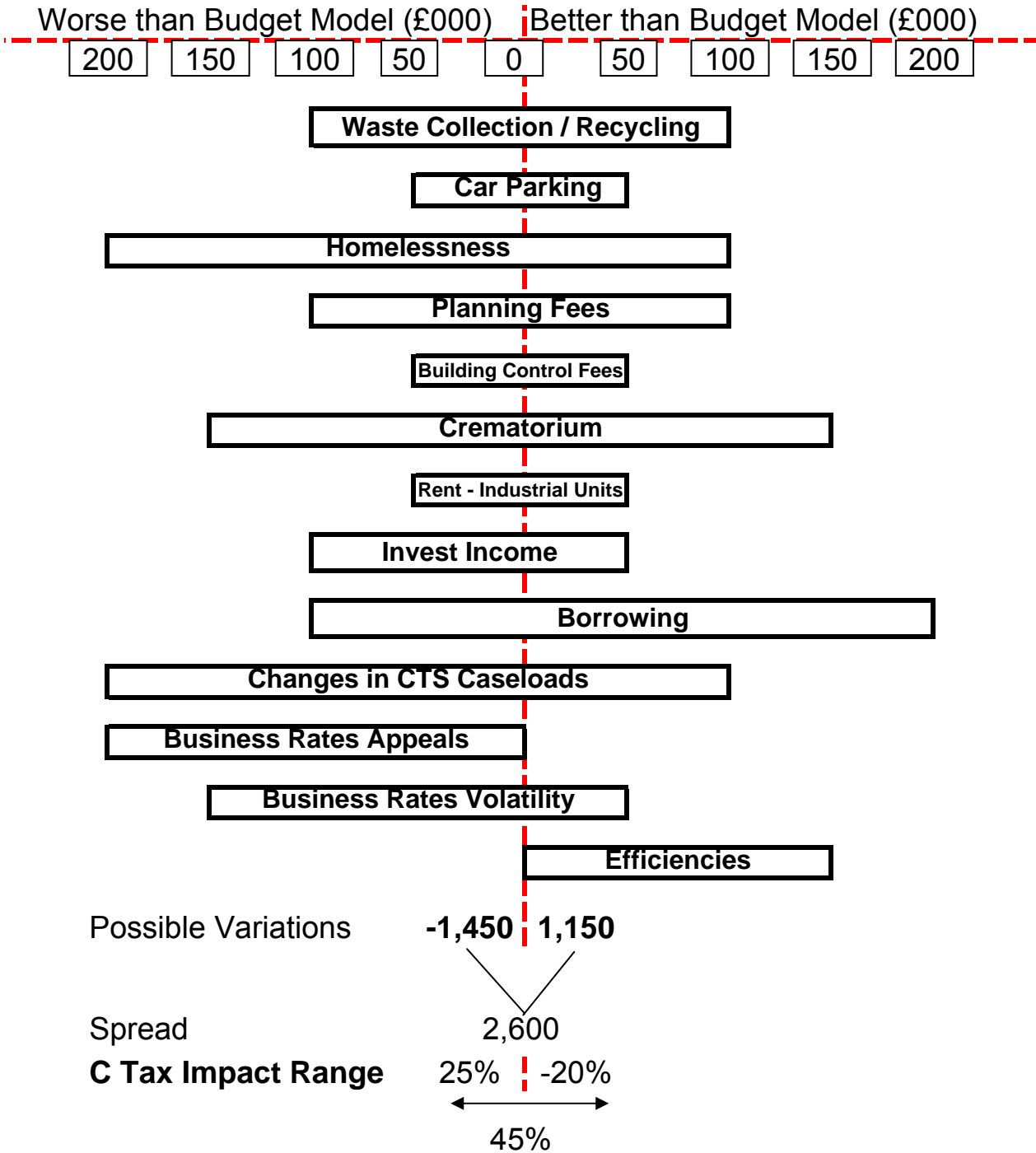
### Variance Explanations

- 105** This adjustment negates the impact depreciation has on the Housing Revenue Account when recharges are made to the HRA via support services, this ensures depreciation is a notional charge and not an actual charge to the HRA.
- 106** The surplus on Capital Charges reflects the reversal of entries made within the Service Revenue Accounts and has no impact on the Council's overall budget.
- 107** This budget reflects 2 accounting adjustments:-
- a. REFCUS relates to capital expenditure for which no capital asset is created, it reverses out costs in the Service Revenue Accounts and has no impact on the Council's overall budget. The main change for the 2013/14 Revised Budget relates to additional capital investment on Housing Services.
- b. Minimum Revenue Provision (MRP) is a statutory amount the Council must provide for future repayment of internal debt. This has a "real" impact on the overall budget. This reflects the borrowing/investment position of the HRA. The GF effectively pays the HRA for any balances that it holds and the HRA pays the GF for any borrowings it uses to finance its part of the capital programme.

<b>CAPITAL FINANCING TOTAL</b> <i>Equal Global Summary Line 12 - 15</i>	(1,406,000)	(2,245,200)	<b>(1,420,000)</b>
--	-------------	-------------	--------------------

**POSSIBLE VARIATIONS TO THE BUDGET MODEL FOR 2014/15**

**MAJOR BUSINESS RISKS 'SWING-O-METER'**



The Council has sufficient resources in balances to cover the additional costs even in the worst case scenario.

\* Based upon current approved Council policies

## **GLOSSARY**

Detailed below is a summary of CIPFA's standard subjective classification, this has been included to provide an overview of the types of expenditure that are included in each of the subjective classifications;

### **Employee Costs**

Includes all employees costs.

### **Premises Costs**

Covers expenses directly related to the running of premises and land this includes;

- Cost of revenue repairs
- Utility costs
- Rents and rates

### **Transport Costs**

Includes all transport costs.

### **Supplies and Services**

Covers all items of expenditure not covered by the above headings, such as the purchase and maintenance of equipment and furniture, purchase of stationary etc.

### **Transfer Payments**

Relates to payments for which no goods or services are received by the Council e.g. Rent Allowances.

### **Third Party Payments**

Payments made to external providers in return for the provision of a service.

### **Central Support Services**

Examples of Central Support Costs include;

- Accountancy
- Legal
- Human Resources

These departments recharge their costs in full to users of their services. The method for recharging these services is dependant on the service being provided.

### **Capital Charges**

Capital charges consist of depreciation and REFCUS (Revenue Expenditure Funded From Capital Under Statute). REFCUS charges relate to capital expenditure which does not result in the authority creating a fixed asset.

An accounting adjustment is made to ensure both depreciation and REFCUS have a nil impact on the taxpayer.

### **Income**

Revenue income received by the authority includes;

- Rents
- Fees and charges

# **Kettering** *Borough Council*

## **DRAFT BUDGET BOOKLET - 2014/15**

### **Section 2**

#### **Capital Programme 2013/14 - 2018/19**



## CAPITAL PROGRAMME 2013/14 - 2018/19

	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
	Latest Estimate	Indicative Estimate	Indicative Estimate	Indicative Estimate	Indicative Estimate	Indicative Estimate
	£000	£000	£000	£000	£000	£000
<b>1. EXPENDITURE SUMMARY:</b>						
A. HOUSING SCHEMES (HRA)	3,334	3,624	2,928	2,928	2,928	2,928
B. GENERAL FUND SCHEMES:						
Private Sector Housing Improvement	748	215	215	215	215	215
Investment & Repair Programme	886	416	136	136	136	136
Community Project Schemes	1,210	130	97	97	32	32
IT Replacement programme	272	320	220	220	220	220
Invest To Save Projects	3,210	809	279	279	279	279
<b>Total</b>	<b>9,660</b>	<b>5,514</b>	<b>3,875</b>	<b>3,875</b>	<b>3,810</b>	<b>3,810</b>
<b>2. FINANCING ANALYSIS:</b>						
Major Repairs Allowance (MRA)	2,834	3,068	2,928	2,928	2,928	2,928
Capital Receipts	181	191	100	100	100	100
Borrowing	4,952	1,859	527	527	527	527
Revenue Contribution	456	40	40	40	40	40
Grants and Contributions	1,237	356	280	280	215	215
<b>Total</b>	<b>9,660</b>	<b>5,514</b>	<b>3,875</b>	<b>3,875</b>	<b>3,810</b>	<b>3,810</b>

## CAPITAL PROGRAMME 2013/14 - 2018/19

Scheme	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
	Latest Estimate	Indicative Estimate	Indicative Estimate	Indicative Estimate	Indicative Estimate	Indicative Estimate
	£000	£000	£000	£000	£000	£000
<b>HOUSING REVENUE ACCOUNT</b>						
<b>Kitchen &amp; Bathroom Renewal</b>						
Decent Homes - Kitchen & Bathroom Renewal	349	300	350	350	350	350
<b>Sheltered Accommodation Upgrading</b>						
Door Entry Scheme	50	55	55	55	55	55
<b>Window Renewal Programme</b>						
Decent Homes - Window Renewals	76	120	130	130	130	130
<b>Central Heating</b>						
Decent Homes - Central Heating	241	223	280	280	280	280
Decent Homes - Replace Oil Tanks	37	40	40	40	40	40
<b>Other Schemes</b>						
Decent Homes - Re-Roofing	220	150	120	120	120	120
Decent Homes - External Wall Repairs	40	35	55	55	55	55
Improving Access for Disabled People	254	300	300	300	300	300
Decent Homes - Electrical Upgrades	145	100	100	100	100	100
Decent Homes - Fire Precautions (Fire Doors)	54	75	85	90	90	90
Decent Homes - Fire Precautions	108	60	0	0	0	0
Composite Door Replacements	208	180	180	180	180	180
Structural Improvements	194	80	80	80	80	80
Major Voids	350	400	133	133	133	133
External Wall Insulation	138	109	109	109	109	109
Loft and Internal Wall Insulation	13	0	0	0	0	0
Environmental Improvements - Highfields	45	35	35	35	35	35
Decent Homes - Other works	40	0	55	55	55	55
Sheltered Housing - External Area Enhancements	65	33	33	33	33	33
Conversion of Wardens Flat	51	0	0	0	0	0
Refurbishment - Hampden Crescent	30	353	0	0	0	0
Homes for the future	75	350	500	783	783	783
Empty Homes	500	556	0	0	0	0
Hidden Homes	0	70	0	0	0	0
Bedsits - Sackville Street	10	0	0	0	0	0
Bedsits - High Street	11	0	0	0	0	0
5 Bed House Enhancements	30	0	0	0	0	0
System Enhancements	0	0	288	0	0	0
<b>Sub Total</b>	<b>3,334</b>	<b>3,624</b>	<b>2,928</b>	<b>2,928</b>	<b>2,928</b>	<b>2,928</b>

Scheme	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
	Latest Estimate	Indicative Estimate	Indicative Estimate	Indicative Estimate	Indicative Estimate	Indicative Estimate
	£000	£000	£000	£000	£000	£000
<b>GENERAL FUND</b>						
<b>Private Sector Housing Improvement</b>						
<b>Rolling Programme:</b>						
Minor Works / Renovation / DFG's	508	215	215	215	215	215
Private Sector Decent Homes Project	129	0	0	0	0	0
Social Housing Grants	111	0	0	0	0	0
<b>Sub Total</b>	<b>748</b>	<b>215</b>	<b>215</b>	<b>215</b>	<b>215</b>	<b>215</b>
<b>Investment &amp; Repair Programme</b>						
<b>Rolling Programme:</b>						
Parkwood Leisure Renewal	56	26	26	26	26	26
Small Capital Works	15	50	50	50	50	50
Community Fund	0	40	40	40	40	40
Car Parking	57	20	20	20	20	20
<b>Repair / Replacement:</b>						
Rothwell Rd Cemetery - Extension	11	0	0	0	0	0
Hawthorns Demolition	5	0	0	0	0	0
Deeble Road Bridge	30	0	0	0	0	0
Main Offices - Major Works	66	30	0	0	0	0
Depot Resurfacing	361	0	0	0	0	0
King George V Drainage Scheme	5	0	0	0	0	0
Northampton Road Pavilion Roof	10	0	0	0	0	0
Museum Roof Renewal	18	0	0	0	0	0
<b>Enhancements / Improvements:</b>						
Depot Vehicle Wash	32	0	0	0	0	0
Hawthorns Development Phase1	12	0	0	0	0	0
New Desborough Leisure Centre - Fit out	17	0	0	0	0	0
<b>Suite 16:</b>						
Market Place Buildings / PR Phase 2	36	0	0	0	0	0
Town Centre Pedestrianisation / PR Phase 4	150	250	0	0	0	0
<b>Sub Total</b>	<b>886</b>	<b>416</b>	<b>136</b>	<b>136</b>	<b>136</b>	<b>136</b>

Scheme	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
	Latest Estimate	Indicative Estimate	Indicative Estimate	Indicative Estimate	Indicative Estimate	Indicative Estimate
	£000	£000	£000	£000	£000	£000
<b><u>Community Project Schemes</u></b>						
<b>Rolling Programme:</b>						
Village Hall Grants	32	32	32	32	32	32
<b>Enhancements / Improvements:</b>						
Conservation Area Enhancement Schemes	13	0	0	0	0	0
Shopfront Improvements	50	0	0	0	0	0
Pastures Caravan Site - New Site	675	0	0	0	0	0
Car Park Machine Replacement	10	0	0	0	0	0
Burton Latimer Cemetery	10	0	0	0	0	0
Mausoleum	90	0	0	0	0	0
Wicksteed Lake	26	26	0	0	0	0
Tresham College Grant	0	65	65	65	0	0
Outdoor Gym (Rockingham Road Park)	61	0	0	0	0	0
Athletics Track Enhancements	50	0	0	0	0	0
Desborough Greenspace Phase 1	13	0	0	0	0	0
Grant Mawsley BMX Track	7	0	0	0	0	0
Burton Latimer Civic Centre Enhancements	9	0	0	0	0	0
ITS - Market Stalls	20	0	0	0	0	0
<b>Sub Total</b>	<b>1,210</b>	<b>130</b>	<b>97</b>	<b>97</b>	<b>32</b>	<b>32</b>
<b><u>E-government investment programme</u></b>						
<b>Rolling Programme:</b>						
Infrastructure/Flexible Working	200	200	200	200	200	200
Government Connect - GCSX	20	20	20	20	20	20
<b>Enhancements</b>						
System Replacements	52	100	0	0	0	0
<b>Sub Total</b>	<b>272</b>	<b>320</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>
<b><u>Invest To Save Projects</u></b>						
Borough Wide - Recycling Project	914	79	79	79	79	79
Grounds Maintenance Facility	262	0	0	0	0	0
Fleet Maintenance Facility	10	400	0	0	0	0
Drovers Hall	10	0	0	0	0	0
Crematorium - Extension	1,939	25	0	0	0	0
ITS - Ise Valley Pavillion Roof	23	0	0	0	0	0
ITS - Library Toilets	2	0	0	0	0	0
Cunliffe Drive Roof Renewal	50	105	0	0	0	0
Global Budget Provision	0	200	200	200	200	200
<b>Sub Total</b>	<b>3,210</b>	<b>809</b>	<b>279</b>	<b>279</b>	<b>279</b>	<b>279</b>
<b>CAPITAL PROGRAMME TOTAL</b>	<b>9,660</b>	<b>5,514</b>	<b>3,875</b>	<b>3,875</b>	<b>3,810</b>	<b>3,810</b>

# **Kettering** *Borough Council*

## **DRAFT BUDGET BOOKLET - 2014/15**

### **Section 3**

#### **Housing Revenue Account Estimates 2014/15**

## HOUSING REVENUE ACCOUNT ESTIMATES 2014/15

Ref		Original 2013/14	Revised 2013/14	Draft 2014/15
		£	£	£
	<b>INCOME</b>			
1	Rents - Dwellings Only	14,895,500	14,852,500	15,234,000
2	Service Charges	200,000	235,000	292,000
3	Supporting People Grant	100,000	98,600	0
	<b>Total Income</b>	15,195,500	15,186,100	15,526,000
	<b>EXPENDITURE</b>			
4	Repairs and Maintenance	3,506,530	3,616,030	3,672,950
5	General Management	2,190,000	2,151,000	2,168,840
6	Special Services	932,670	907,670	1,015,860
7	Rents, Rates, Taxes & Other Charges	20,000	111,000	110,000
8	Contribution to Bad Debt Provision	175,000	175,000	200,000
9	Depreciation	1,592,700	1,558,600	1,533,400
10	HRA Self Financing	5,115,200	5,115,200	4,819,220
	<b>Total Expenditure</b>	13,532,100	13,634,500	13,520,270
	<b>Net Cost of Services</b>	(1,663,400)	(1,551,600)	(2,005,730)
11	Interest Payable	190,350	190,350	190,350
	HRA Investment Income	(12,250)	(12,250)	(6,800)
9	Transfer To/From Major Repairs Reserve	1,335,300	1,373,500	1,672,180
12	Contingency	150,000	0	150,000
	<b>Net Operating Expenditure</b>	0	0	0
	<b>Net Change in Balances</b>	0	0	0
	Balance Carried Forward	(660,000)	(660,000)	(660,000)

### Variance Explanations

- 1 The Council continues to use the rent restructuring formula, without any capping mechanism, as indicated by The Government. In 2014/15, KBC tenants face average increases of £3.87 per week, 5.10%, the average rent per week being £79.73 on a 52 week basis.
- 2 Increased service charge income is expected during 2014/15 following a review of leaseholder service charges
- 3 The Supporting People Grant which was received from NCC ceased on 30th September 2013.
- 4 This represents the cost of maintaining the council's housing stock to the expected Housing Standard and includes general maintenance, gas servicing and repair costs.
- 5 General Management represents the cost of managing the Housing services provided by the Council and includes the cost of running the department efficiently and effectively.
- 6 This represents the cost of running the Council's Sheltered Housing Scheme for vulnerable residents and includes expenditure on maintaining the Scheme properties.
- 7 This reflects charges for Council Tax on void properties following the introduction of Council Tax Support
- 8 This represents the cost of Bad Debts to the Housing Revenue Account.
- 9 Changes in depreciation simply reflects movements in valuation levels associated with property within the HRA. This affects the transfers from the Major Repairs Reserve.
- 10 The Government's new self-financing regime, which replaced the old subsidy system, came into effect on 1st April 2012 with the Council's share of the national housing debt being £72.9m. This represents the interest on the loans together with the annual repayments.
- 11 This relates to technical recharges between the General Fund and the HRA.
- 12 It is good practice to have a contingency budget, particularly with the welfare changes.

## BUDGET PROCESS 2014/15 - TIMELINE

Month	Date	Meeting	Comments
<b>January</b>	15	Executive	Receive initial draft budget proposals for the General Fund, Capital Programme, and Housing Revenue Account. This will constitute the beginning of the formal budget consultation process.
	23	Budget Consultation Meeting	The annual Budget Consultation Meeting with stakeholders of the Borough.
	28	Monitoring & Audit	To perform the scrutiny role in relation to the draft budget proposals. Comments to be submitted back to the Executive for the February Meeting.
	29	Research & Development	To perform the scrutiny role in relation to the draft budget proposals. Comments to be submitted back to the Executive for the February Meeting.
<b>February</b>	3	Kettering Town Forum	Opportunity for the Forum to comment on specific budget proposals / issues.
	5	A6 Towns Forum	Opportunity for the Forum to comment on specific budget proposals / issues.
	6	Tenants Forum	To consider the draft budget proposals for the Housing Revenue Account and make any comments to the February meeting of the Executive.
	6	Rural Forum	Opportunity for the Forum to comment on specific budget proposals / issues.
	12	Executive	Consideration of comments that have come back from the consultation process and formulation of final budget budget proposals for submission to the Council.
	26	Council	Budget and Council Tax debate and the formal setting of the Council's Revenue and Capital budgets for 2014/15 including setting the Council Tax.

