



**DRAFT BUDGET BOOKLET - 2016/17**

**FOR USE WITH REPORT 10  
EXECUTIVE MEETING 13th JANUARY 2016**

Contents

- Section 1: General Fund Estimates 2016/17
- Section 2: Capital Programme 2015 - 2021
- Section 3: HRA Estimates 2016/17



**DRAFT BUDGET BOOKLET - 2016/17**

**Section 1**

**General Fund Estimates 2016/17**

## SUMMARY OF GENERAL FUND REVENUE ESTIMATES

Ref.		Original 2015/16 £	Revised 2015/16 £	Draft 2016/17 £
	<b>SERVICE EXPENDITURE</b>			
1.	<b>Cultural and Related Services</b>	2,951,560	2,771,210	2,796,450
2.	<b>Environmental Services</b>	3,128,690	2,859,180	3,456,510
3.	<b>Planning and Development Services</b>	2,621,580	2,639,980	2,798,990
4.	<b>Highways, Roads &amp; Transport Services</b>	258,520	203,450	251,770
5.	<b>Housing Services</b>	1,559,020	1,583,480	1,571,930
6.	<b>Corporate and Democratic Services</b>	(548,010)	(740,450)	(1,487,650)
7.	<b>Central Services to the Public</b>	1,549,280	1,627,380	1,569,050
8.	<b>Trading Accounts</b>	(818,010)	(790,470)	(812,290)
9.	<b>General Contingencies / Invest to Save / Revenue Contribution to Capital Outturn</b>	140,000	1,083,870	140,000
10.	<b>NET COST OF SERVICES</b>	<b>10,842,630</b>	<b>11,237,630</b>	<b>10,284,760</b>
11.	Transfers to/from Reserves	914,000	914,000	1,236,000
12.	Depreciation adjustment	(1,198,300)	(1,117,300)	(1,212,300)
13.	Technical Accounting Adjustments (including Minimum Revenue Provision)	(224,130)	(700,130)	(116,130)
14.	Interest On Balances / Investments	(217,200)	(217,200)	(217,200)
15.	<b>NET COUNCIL BUDGET</b>	<b>10,117,000</b>	<b>10,117,000</b>	<b>9,975,130</b>

## CULTURE AND RELATED SERVICES

Ref		Original 2015/16 £	Revised 2015/16 £	Draft 2016/17 £
	<b>RECREATION AND SPORT</b>			
	<b>Indoor Sports &amp; Recreation Facilities</b>			
1	Employees	25,880	23,900	17,640
2	Premises	12,550	5,550	5,550
	Transport	550	550	550
	Supplies and Services	18,290	18,310	18,290
3	Third Party Payments	436,230	435,250	338,870
	Central Support Services	29,400	25,500	27,900
	Capital Charges	287,300	283,400	283,400
	<b>Total Expenditure</b>	<b>810,200</b>	<b>792,460</b>	<b>692,200</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>809,200</b>	<b>791,460</b>	<b>691,200</b>
	<b>Community Centres</b>			
1	Employees	50,170	38,300	44,960
	Premises	30,310	31,330	31,400
	Transport	900	900	900
	Supplies and Services	3,830	4,080	3,940
	Third Party Payments	28,890	27,180	27,140
	Central Support Services	12,700	11,600	13,000
4	Capital Charges	78,600	86,500	86,500
	<b>Total Expenditure</b>	<b>205,400</b>	<b>199,890</b>	<b>207,840</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>170,400</b>	<b>164,890</b>	<b>172,840</b>

<b>Variance Explanations</b>	
1	The reduction in the 2015/16 revised budget is due to vacant posts, the change in the 2016/17 draft budget is due to changes in allocations.
2	The reduction in the budget is partially due to a reduction in rates payable for Council facilities due to contractual changes.
3	The reduction in the 2016/17 original budget reflects contractual changes.
4	The increase on capital charges relates to changes in revaluations in 2014/15 resulting in a higher depreciation charge. (This has no impact on the Council's overall revenue budget)

## CULTURE AND RELATED SERVICES

Ref		Original 2015/16	Revised 2015/16	Draft 2016/17
		£	£	£
	<b>Sport Development/Community Recreation</b>			
5	Employees	132,920	110,430	131,360
	Premises	540	530	530
	Transport	9,300	7,270	10,300
	Supplies and Services	92,050	90,870	92,400
	Central Support Services	49,900	46,100	48,300
	Capital Charges	6,300	5,600	5,600
	<b>Total Expenditure</b>	<b>291,010</b>	<b>260,800</b>	<b>288,490</b>
	Fees and Charges	13,300	13,300	13,300
	<b>Total Income</b>	<b>13,300</b>	<b>13,300</b>	<b>13,300</b>
	<b>Net Expenditure to Summary</b>	<b>277,710</b>	<b>247,500</b>	<b>275,190</b>
	<b>OPEN SPACES</b>			
	<b>Community Parks/Open Spaces</b>			
5	Employees	53,360	45,380	48,490
	Premises	36,970	36,970	36,970
	Transport	1,800	1,800	1,800
	Supplies and Services	23,970	24,000	23,980
6	Third Party Payments	988,630	992,630	1,035,330
	Central Support Services	12,600	11,100	11,900
7	Capital Charges	167,200	135,700	135,700
	<b>Total Expenditure</b>	<b>1,284,530</b>	<b>1,247,580</b>	<b>1,294,170</b>
8	Fees and Charges	34,480	63,480	73,480
	<b>Total Income</b>	<b>34,480</b>	<b>63,480</b>	<b>73,480</b>
	<b>Net Expenditure to Summary</b>	<b>1,250,050</b>	<b>1,184,100</b>	<b>1,220,690</b>

### Variance Explanations

- 5 The change in the 2015/16 revised budget relates to in year staff vacancies.
- 6 The change in the 2016/17 draft budget reflects changes to the Grounds Maintenance Recharge (see Grounds Maintenance Notes 100 to 103)
- 7 The decrease in capital charges relates to lower capital expenditure in 2014/15 than anticipated, this has no impact on the Council's overall revenue budget.
- 8 The change in the 2015/16 revised budget and the 2016/17 draft budget is due to additional rental income at the North Park Pavilion.

## CULTURE AND RELATED SERVICES

Ref		Original 2015/16	Revised 2015/16	Draft 2016/17
		£	£	£
	<b>OPEN SPACES</b>			
	<b>Allotments</b>			
	Premises	30	30	30
	Third Party Payments	8,000	8,030	8,390
	Central Support Services	4,700	4,200	4,500
	Capital Charges	4,000	3,200	3,200
	<b>Total Expenditure</b>	16,730	15,460	16,120
	Rents	1,500	1,500	1,500
	<b>Total Income</b>	1,500	1,500	1,500
	<b>Net Expenditure to Summary</b>	15,230	13,960	14,620
	<b>TOURISM</b>			
	Supplies and Services	2,550	2,750	2,640
	Third Party Payments	1,180	1,110	1,080
	Central Support Services	31,100	27,900	28,500
	<b>Total Expenditure</b>	34,830	31,760	32,220
	Fees and Charges	500	500	500
	<b>Total Income</b>	500	500	500
	<b>Net Expenditure to Summary</b>	34,330	31,260	31,720

## CULTURE AND RELATED SERVICES

Ref		Original 2015/16	Revised 2015/16	Draft 2016/17
		£	£	£
	<b>CULTURE AND HERITAGE</b>			
	<b>Art Gallery</b>			
9	Employees	106,400	87,570	107,470
	Premises	16,690	15,300	15,350
	Transport	1,000	1,000	1,000
10	Supplies and Services	20,170	32,500	20,310
	Third Party Payments	9,230	9,190	9,520
	Central Support Services	18,300	16,600	19,500
	Capital Charges	8,800	8,800	8,800
	<b>Total Expenditure</b>	<b>180,590</b>	<b>170,960</b>	<b>181,950</b>
10	Fees and Charges	6,500	24,900	6,500
	<b>Total Income</b>	<b>6,500</b>	<b>24,900</b>	<b>6,500</b>
	<b>Net Expenditure to Summary</b>	<b>174,090</b>	<b>146,060</b>	<b>175,450</b>
	<b>Museum</b>			
9	Employees	106,830	88,020	107,770
	Premises	24,140	25,380	25,460
	Transport	1,300	1,300	1,300
	Supplies and Services	25,390	28,040	25,540
	Third Party Payments	9,290	9,240	9,570
	Central Support Services	41,500	37,800	39,000
11	Capital Charges	20,100	14,100	14,100
	<b>Total Expenditure</b>	<b>228,550</b>	<b>203,880</b>	<b>222,740</b>
	Fees and Charges	8,000	11,900	8,000
	<b>Total Income</b>	<b>8,000</b>	<b>11,900</b>	<b>8,000</b>
	<b>Net Expenditure to Summary</b>	<b>220,550</b>	<b>191,980</b>	<b>214,740</b>

### Variance Explanations

- 9 The change in the 2015/16 revised budget relates to in year staff vacancies.
- 10 The change in the 2015/16 revised budget reflects grants received for one off art related activities.
- 11 The decrease in capital charges relates to revaluations in 2014/15 resulting in a lower depreciation charge. (This has no impact on the Council's overall revenue budget)

<b>CULTURAL &amp; RELATED SERVICES SUMMARY</b>	Original 2015/16	Revised 2015/16	Draft 2016/17
	£	£	£
Indoor Sports & Recreation Facilities	809,200	791,460	691,200
Community Centres	170,400	164,890	172,840
Sport Development/Community Recreation	277,710	247,500	275,190
Community Parks/Open Spaces	1,250,050	1,184,100	1,220,690
Allotments	15,230	13,960	14,620
Tourism	34,330	31,260	31,720
Art Gallery	174,090	146,060	175,450
Museum	220,550	191,980	214,740
<b>CULTURAL &amp; RELATED SERVICES TOTAL</b> <i>Equal Global Summary Line 1</i>	<b>2,951,560</b>	<b>2,771,210</b>	<b>2,796,450</b>

## ENVIRONMENTAL SERVICES

Ref		Original 2015/16	Revised 2015/16	Draft 2016/17
		£	£	£
	<b>WASTE COLLECTION</b>			
	<b>Household Waste Collection</b>			
12	Employees	847,430	882,275	891,850
13	Transport	492,170	512,210	509,380
14	Supplies and Services	159,590	201,920	159,800
	Third Party Payments	600	700	600
15	Central Support Services	190,800	178,130	186,510
	<b>Total Expenditure</b>	<b>1,690,590</b>	<b>1,775,235</b>	<b>1,748,140</b>
16	Fees and Charges	342,700	464,310	342,700
	<b>Total Income</b>	<b>342,700</b>	<b>464,310</b>	<b>342,700</b>
	<b>Net Expenditure to Summary</b>	<b>1,347,890</b>	<b>1,310,925</b>	<b>1,405,440</b>
	<b>Recycling</b>			
12	Employees	724,160	747,575	762,570
13	Transport	437,500	431,980	439,700
17	Supplies and Services	208,870	531,460	486,910
15	Central Support Services	233,700	220,440	231,910
18	Capital Charges	145,300	152,100	171,800
	<b>Total Expenditure</b>	<b>1,749,530</b>	<b>2,083,555</b>	<b>2,092,890</b>
19	Fees and Charges	949,000	1,016,530	1,039,000
	<b>Total Income</b>	<b>949,000</b>	<b>1,016,530</b>	<b>1,039,000</b>
	<b>Net Expenditure to Summary</b>	<b>800,530</b>	<b>1,067,025</b>	<b>1,053,890</b>

### Variance Explanations

- 12 The change in the 2015/16 revised budget is due to additional costs incurred in providing refuse collection support to Northampton Borough Council due to contractual issues (see also note 16). The increase in the 2016/17 draft budget reflects contractual increases.
- 13 The change in the 2015/16 revised budget reflects a reallocation of the fleet costs resulting from higher usage.
- 14 The change in the 2015/16 revised budget reflects an increase in cost for the disposal of commercial waste due to growth in the customer base, this is offset by additional income.
- 15 Re-alignment of the Council's support services recharges result in changes for the 2015/16 revised budget and the 2016/17 draft budget.
- 16 The increase in the 2015/16 revised budget is due to the reimbursement of costs incurred in supporting Northampton Borough Council, this covers the additional employee and operational costs.
- 17 The changes in the revised budget is due to increased costs for the disposal of green and co mingled waste, this results from a fall in national and global commodity prices. The 2016/17 draft budget reflects contractual
- 18 The increase in the 2015/16 revised budget and the 2016/17 draft budget is due to capital expenditure in 2014/15. This has no impact on the Council's overall revenue budget.
- 19 The change in the budget reflects increased tonnages resulting in higher recycling credits.



## ENVIRONMENTAL SERVICES

Ref		Original 2015/16 £	Revised 2015/16 £	Draft 2016/17 £
	<b>STREET CLEANSING</b>			
20	Employees	499,440	494,580	532,120
21	Transport	183,780	178,120	179,350
22	Supplies and Services	83,720	75,320	70,750
23	Third Party Payments	0	7,650	0
24	Central Support Services	123,800	118,100	124,150
	Capital Charges	1,500	700	700
	<b>Total Expenditure</b>	<b>892,240</b>	<b>874,470</b>	<b>907,070</b>
	Recharges to other services	109,340	109,340	109,340
	<b>Total Income</b>	<b>109,340</b>	<b>109,340</b>	<b>109,340</b>
	<b>Net Expenditure to Summary</b>	<b>782,900</b>	<b>765,130</b>	<b>797,730</b>

### Variance Explanations

- 20 The increase in the 2016/17 draft budget reflects contractual increases.
- 21 The change in 2015/16 revised budget reflects a reallocation of fleet costs.
- 22 The reduction in budget is due to reduced tonnages for waste disposal.
- 23 The increase in 2015/16 revised budget reflects one off costs for fly tipping and installation of bins.
- 24 Re-alignment of the Council's support services recharges result in changes for the 2015/16 revised budget and the 2016/17 draft budget.

## ENVIRONMENTAL SERVICES

Ref		Original 2015/16	Revised 2015/16	Draft 2016/17
		£	£	£
	<b>ENVIRONMENTAL HEALTH</b>			
	<b>Licences (incl. Hackney Carriages)</b>			
25	Employees	124,440	114,460	131,970
	Transport	4,350	4,350	4,350
26	Supplies and Services	58,110	64,990	65,370
	Central Support Services	33,900	31,500	32,500
	<b>Total Expenditure</b>	<b>220,800</b>	<b>215,300</b>	<b>234,190</b>
	Fees and Charges	165,000	165,000	165,000
	<b>Total Income</b>	<b>165,000</b>	<b>165,000</b>	<b>165,000</b>
	<b>Net Expenditure to Summary</b>	<b>55,800</b>	<b>50,300</b>	<b>69,190</b>
	<b>Public Conveniences</b>			
27	Premises	10,760	980	3,770
	Supplies and Services	2,740	540	2,740
28	Third Party Payments	53,180	20,380	18,610
	Central Support Services	13,600	12,500	12,700
	Capital Charges	4,900	2,900	2,900
	<b>Total Expenditure</b>	<b>85,180</b>	<b>37,300</b>	<b>40,720</b>
	Fees and Charges	1,890	200	1,890
	<b>Total Income</b>	<b>1,890</b>	<b>200</b>	<b>1,890</b>
	<b>Net Expenditure to Summary</b>	<b>83,290</b>	<b>37,100</b>	<b>38,830</b>
	<b>Pest and Dog Control</b>			
25	Employees	131,570	123,600	164,000
	Premises	30	30	30
	Transport	26,270	24,240	24,300
	Supplies and Services	21,920	23,240	22,330
	Central Support Services	52,900	49,000	50,800
	<b>Total Expenditure</b>	<b>232,690</b>	<b>220,110</b>	<b>261,460</b>
	Fees and Charges	18,000	18,000	18,000
	<b>Total Income</b>	<b>18,000</b>	<b>18,000</b>	<b>18,000</b>
	<b>Net Expenditure to Summary</b>	<b>214,690</b>	<b>202,110</b>	<b>243,460</b>

### Variance Explanations

- 25 The reduction in the 2015/16 revised budget relates to in year staff vacancies and changes in allocations. The increase in the 2016/17 draft budget reflects contractual increases.
- 26 The change in the budget is due to increased contributions to the Licencing Unit.
- 27 The reduction in the 2015/16 revised budget is due to lower costs for public conveniences and changes in Business Rates.
- 28 The amount for the street cleansing recharge was overstated and has subsequently been corrected in the 2015/16 revised budget and the 2016/17 draft budget.

## ENVIRONMENTAL SERVICES

Ref		Original 2015/16 £	Revised 2015/16 £	Draft 2016/17 £
	<b>Pollution Reduction</b>			
29	Employees	131,060	129,080	136,090
	Transport	7,100	7,100	7,100
30	Supplies and Services	12,080	22,950	12,340
	Central Support Services	30,600	28,400	29,200
	<b>Total Expenditure</b>	<b>180,840</b>	<b>187,530</b>	<b>184,730</b>
	Fees and Charges	25,000	25,000	25,000
	<b>Total Income</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
	<b>Net Expenditure to Summary</b>	<b>155,840</b>	<b>162,530</b>	<b>159,730</b>
	<b>Food Safety</b>			
29	Employees	99,820	96,830	106,870
	Transport	4,600	4,600	4,600
	Supplies and Services	6,140	6,740	6,320
	Central Support Services	25,000	23,300	24,100
	<b>Total Expenditure</b>	<b>135,560</b>	<b>131,470</b>	<b>141,890</b>
31	Fees and Charges	20,000	41,000	20,000
	<b>Total Income</b>	<b>20,000</b>	<b>41,000</b>	<b>20,000</b>
	<b>Net Expenditure to Summary</b>	<b>115,560</b>	<b>90,470</b>	<b>121,890</b>
	<b>Public Health</b>			
29	Employees	205,760	191,790	216,850
	Premises	750	720	720
	Transport	9,850	9,850	9,850
32	Supplies and Services	46,170	40,320	46,530
	Central Support Services	38,900	36,200	37,600
	<b>Total Expenditure</b>	<b>301,430</b>	<b>278,880</b>	<b>311,550</b>
	Fees and Charges	10,000	10,000	10,000
	<b>Total Income</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
	<b>Net Expenditure to Summary</b>	<b>291,430</b>	<b>268,880</b>	<b>301,550</b>

### Variance Explanations

- 29 The reduction in the 2015/16 revised budget relates to in year staff vacancies. The increase in the 2016/17 draft budget reflects contractual increases.
- 30 The changes in the 2015/16 revised budget reflects one off costs for IT licences.
- 31 The increase in the 2015/16 revised budget reflects one off income for Export Licences.
- 32 The reduction in the 2015/16 revised budget is due to lower expenditure on supplies and services.

## ENVIRONMENTAL SERVICES

Ref		Original 2015/16	Revised 2015/16	Draft 2016/17
		£	£	£
	<b>COMMUNITY SAFETY</b>			
	<b>Safety Services</b>			
33	Employees	59,010	40,050	52,830
	Transport	1,000	1,000	1,000
34	Supplies and Services	122,900	132,950	102,910
	Central Support Services	22,200	20,500	21,800
	<b>Total Expenditure</b>	<b>205,110</b>	<b>194,500</b>	<b>178,540</b>
34	Grants and Contributions	0	10,000	0
	<b>Total Income</b>	<b>0</b>	<b>10,000</b>	<b>0</b>
	<b>Net Expenditure to Summary</b>	<b>205,110</b>	<b>184,500</b>	<b>178,540</b>
	<b>Crime Reduction</b>			
	Premises	9,970	10,990	10,010
35	Supplies and Services	184,750	192,820	184,750
	Third Party Payments	2,730	2,570	2,510
	Central Support Services	2,700	2,400	2,400
	Capital Charges	9,300	7,400	7,400
	<b>Total Expenditure</b>	<b>209,450</b>	<b>216,180</b>	<b>207,070</b>
	Grants and Contributions	0	2,090	0
	<b>Total Income</b>	<b>0</b>	<b>2,090</b>	<b>0</b>
	<b>Net Expenditure to Summary</b>	<b>209,450</b>	<b>214,090</b>	<b>207,070</b>

### Variance Explanations

- 33 The change in the 2015/16 revised budget relates to staff vacancies.
- 34 The change in the 2015/16 revised budget is due to one off grants received in respect of Community Safety.
- 35 The change in the budget is due to one off costs relating to the CCTV control room.

Ref		Original 2015/16	Revised 2015/16	Draft 2016/17
		£	£	£
	<b>FLOOD DEFENCE/LAND DRAINAGE</b>			
	Supplies and Services	500	500	500
	Central Support Services	600	500	600
	<b>Total Expenditure</b>	<b>1,100</b>	<b>1,000</b>	<b>1,100</b>
	<b>Net Expenditure to Summary</b>	<b>1,100</b>	<b>1,000</b>	<b>1,100</b>

## ENVIRONMENTAL SERVICES

Ref		Original 2015/16 £	Revised 2015/16 £	Draft 2016/17 £
	<b>CEMETERY &amp; CREMATION SERVICES</b>			
	<b>Cemeteries</b>			
	Employees	29,300	29,310	30,950
	Premises	12,910	13,030	13,070
	Transport	300	300	300
	Supplies and Services	860	920	870
	Third Party Payments	84,340	84,520	88,020
	Central Support Services	16,300	14,400	15,300
	Capital Charges	8,300	8,400	8,400
	<b>Total Expenditure</b>	<b>152,310</b>	<b>150,880</b>	<b>156,910</b>
36	Fees and Charges	118,000	163,000	118,000
	<b>Total Income</b>	<b>118,000</b>	<b>163,000</b>	<b>118,000</b>
	<b>Net Expenditure to Summary</b>	<b>34,310</b>	<b>(12,120)</b>	<b>38,910</b>
	<b>Crematorium</b>			
37	Employees	208,100	205,140	228,450
38	Premises	122,670	128,400	123,710
	Transport	4,000	4,000	4,000
39	Supplies and Services	108,560	110,090	172,820
	Third Party Payments	63,960	63,310	65,100
	Central Support Services	56,600	51,600	54,400
40	Capital Charges	54,600	48,400	48,400
	<b>Total Expenditure</b>	<b>618,490</b>	<b>610,940</b>	<b>696,880</b>
41	Fees and Charges	1,787,700	2,093,700	1,857,700
	<b>Total Income</b>	<b>1,787,700</b>	<b>2,093,700</b>	<b>1,857,700</b>
	<b>Net Income to Summary</b>	<b>(1,169,210)</b>	<b>(1,482,760)</b>	<b>(1,160,820)</b>

### Variance Explanations

- 36 The change in budget is due to an increase in the number of burials and one off income for the Mausoleum.
- 37 The reduction in the 2015/16 revised budget relates to in year staff vacancies. The increase in the 2016/17 draft budget reflects contractual increases and changes in allocations.
- 38 The change in the 2015/16 revised budget is due to one off costs for enhanced security at the crematorium
- 39 The increase in the 2016/17 draft budget reflects the maintenance contract for the new cremators.
- 40 The reduction in the 2015/16 revised and 2016/17 draft budget relates to revaluations in 2014/15, this has no impact on the Council's overall revenue budget.
- 41 The change in both the 2015/16 revised budget and the 2016/17 draft budget reflects an increase in the number of cremations and is also an updated forecast for the annual income.

## ENVIRONMENTAL SERVICES

<b>ENVIRONMENTAL SERVICES SUMMARY</b>	<b>Original 2015/16</b>	<b>Revised 2015/16</b>	<b>Draft 2016/17</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Household Waste Collection	1,347,890	1,310,925	1,405,440
Recycling	800,530	1,067,025	1,053,890
Street Cleansing	782,900	765,130	797,730
Licences	55,800	50,300	69,190
Public Conveniences	83,290	37,100	38,830
Pest and Dog Control	214,690	202,110	243,460
Pollution Reduction	155,840	162,530	159,730
Food Safety	115,560	90,470	121,890
Public Health	291,430	268,880	301,550
Safety Services	205,110	184,500	178,540
Crime Reduction	209,450	214,090	207,070
Flood Defence / Land Drainage	1,100	1,000	1,100
Cemeteries	34,310	(12,120)	38,910
Crematorium	(1,169,210)	(1,482,760)	(1,160,820)
<b>ENVIRONMENTAL SERVICES TOTAL</b> <i>Equal Global Summary Line 2</i>	<b>3,128,690</b>	<b>2,859,180</b>	<b>3,456,510</b>

## PLANNING & DEVELOPMENT SERVICES

Ref		Original 2015/16	Revised 2015/16	Draft 2016/17
		£	£	£
	<b>PLANNING POLICY</b>			
42	Employees	548,900	442,240	488,360
	Transport	10,000	12,140	12,900
43	Supplies and Services	105,530	152,150	107,640
44	Central Support Services	113,300	104,200	106,300
	<b>Total Expenditure</b>	<b>777,730</b>	<b>710,730</b>	<b>715,200</b>
45	Grants and Contributions	37,440	87,400	46,600
	<b>Total Income</b>	<b>37,440</b>	<b>87,400</b>	<b>46,600</b>
	<b>Net Expenditure to Summary</b>	<b>740,290</b>	<b>623,330</b>	<b>668,600</b>

### Variance Explanations

- 42 The change in the budget is due to vacant posts, contractual changes and a reallocation of costs.
- 43 The change in the 2015/16 revised budget reflects one off funding from CLG in relation to Neighbourhood Plans.
- 44 Re-alignment of the Council's support services recharges result in changes for the 2015/16 revised budget and the 2016/17 draft budget.
- 45 The change in the 2015/16 revised budget reflects one off funding from CLG in relation to Neighbourhood Plans. The change in the 2016/17 draft budget is due to additional income from the Joint Planning Unit for additional resources provided by the Council.

Ref		Original 2015/16	Revised 2015/16	Draft 2016/17
		£	£	£
	<b>ENVIRONMENTAL INITIATIVES</b>			
	Employees	34,170	30,210	29,140
	Transport	2,300	2,300	2,300
	Supplies and Services	580	650	610
	Central Support Services	22,300	20,400	21,500
	<b>Total Expenditure to Summary</b>	<b>59,350</b>	<b>53,560</b>	<b>53,550</b>
	<b>Net Expenditure to Summary</b>	<b>59,350</b>	<b>53,560</b>	<b>53,550</b>

## PLANNING & DEVELOPMENT SERVICES

Ref		Original 2015/16	Revised 2015/16	Draft 2016/17
		£	£	£
	<b>DEVELOPMENT CONTROL</b>			
46	Employees	1,037,970	891,930	1,188,530
	Transport	30,400	26,250	30,400
47	Supplies and Services	152,580	162,050	156,490
48	Central Support Services	314,200	293,100	304,500
	<b>Total Expenditure</b>	<b>1,535,150</b>	<b>1,373,330</b>	<b>1,679,920</b>
	Fees and Charges	29,000	29,000	29,000
49	Planning Fees	536,000	915,000	646,000
	<b>Total Income</b>	<b>565,000</b>	<b>944,000</b>	<b>675,000</b>
	<b>Net Expenditure to Summary</b>	<b>970,150</b>	<b>429,330</b>	<b>1,004,920</b>

### Variance Explanations

- 46 The reduction in the 2015/16 revised budget reflects vacant posts and posts funded from external grants. The change in the 2016/17 draft budget reflects changes to allocations. (See note 42)
- 47 The changes in the 2015/16 revised budget reflects one off costs for IT licences
- 48 Re-alignment of the Council's support services recharges result in changes to the 2015/16 revised budget and the 2016/17 draft budget.
- 49 The increase in the 2015/16 revised budget and the 2016/17 draft budget reflects an increase in planning fees, as a result in an upturn in economic activity.

Ref		Original 2015/16	Revised 2015/16	Draft 2016/17
		£	£	£
	<b>BUILDING CONTROL</b>			
50	Employees	235,140	216,890	203,950
	Transport	8,500	4,500	8,500
	Supplies and Services	20,520	25,180	21,120
	Third Party Payments	2,030	1,910	1,860
51	Central Support Services	109,300	101,000	103,100
	<b>Total Expenditure</b>	<b>375,490</b>	<b>349,480</b>	<b>338,530</b>
52	Fees and Charges	163,000	173,700	163,000
	<b>Total Income</b>	<b>163,000</b>	<b>173,700</b>	<b>163,000</b>
	<b>Net Expenditure to Summary</b>	<b>212,490</b>	<b>175,780</b>	<b>175,530</b>

### Variance Explanations

- 50 The reduction in the 2015/16 revised budget reflects vacant posts. The change in the 2016/17 draft budget reflects changes to allocations. (See note 42)
- 51 Re-alignment of the Council's support services recharges result in changes for the 2015/16 revised budget and 2016/17 draft budget.
- 52 The increase in the 2015/16 revised budget is due to increased income from Building Control fees as a result in an upturn in economic activity.



## PLANNING & DEVELOPMENT SERVICES

Ref		Original 2015/16 £	Revised 2015/16 £	Draft 2016/17 £
	<b>ECONOMIC DEVELOPMENT</b>			
	<b>Support to Business and Enterprise</b>			
53	Employees	204,390	309,420	215,850
54	Premises	20,700	35,880	39,690
	Transport	1,000	4,000	1,000
55	Supplies and Services	66,050	956,190	50,100
	Third Party Payments	35,080	33,000	32,180
	Central Support Services	19,500	18,000	18,500
56	Capital Charges	113,200	437,200	184,400
	<b>Total Expenditure</b>	<b>459,920</b>	<b>1,793,690</b>	<b>541,720</b>
53	Fees and Charges	41,500	806,500	41,500
	<b>Total Income</b>	<b>41,500</b>	<b>806,500</b>	<b>41,500</b>
	<b>Net Expenditure to Summary</b>	<b>418,420</b>	<b>987,190</b>	<b>500,220</b>
	<b>Kettering Borough Training</b>			
57	Employees	343,110	300,200	330,060
	Premises	29,160	29,220	29,290
	Transport	16,300	16,300	16,300
57	Supplies and Services	215,670	291,830	237,670
	Third Party Payments	3,300	3,100	3,030
57	Central Support Services	88,300	79,500	78,100
	<b>Total Expenditure</b>	<b>695,840</b>	<b>720,150</b>	<b>694,450</b>
57	Grants and Contributions	640,900	484,900	453,000
	<b>Total Income</b>	<b>640,900</b>	<b>484,900</b>	<b>453,000</b>
	<b>Net Expenditure to Summary</b>	<b>54,940</b>	<b>235,250</b>	<b>241,450</b>

### Variance Explanations

- 53** The increase in the 2015/16 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. The change in the 2016/17 draft budget is due to changes in allocations.
- 54** The change in budget for premises costs is due to the running costs for Chesham House, this is off set by a reduction in the contribution paid to Northampton College for the SLA for Chesham House as a result of operational changes and the service being delivered in house.
- 55** The change in the 2015/16 revised budget reflects the expenditure in relation to the successful capacity funding bid and commercial support.
- 56** The increase in capital charge for the 2015/16 revised budget relates to capital expenditure on various projects including Bus Shelters and Tresham College Grant. This has no impact on the Council's overall revenue budget.
- 57** Kettering Borough Training's income profile has changed in the last year, as a result of a reduction in external grant for the 16-18 study programme delivery and as a result of a significant reduction in 16-17 year old apprenticeships (a consequence in the change in school-leaving arrangements). KBT's income profile will change significantly again in 2017/18, as the grant-funding regime ends and is replaced by employer-funded schemes. The future structure and business focus of KBT will, therefore, need revision. A report on options will need to be considered by members during 2016 when options become clearer.

## PLANNING & DEVELOPMENT SERVICES

Ref		Original 2015/16	Revised 2015/16	Draft 2016/17
		£	£	£
58	<b>COMMUNITY DEVELOPMENT</b>			
	Employees	129,000	109,130	118,660
	Transport	7,000	7,000	7,000
	Supplies and Services	2,640	2,910	2,760
	Central Support Services	27,300	25,500	26,300
	<b>Total Expenditure</b>	165,940	144,540	154,720
59	Grants and Contributions	0	9,000	0
	<b>Total Income</b>	0	9,000	0
	<b>Net Expenditure to Summary</b>	165,940	135,540	154,720

### Variance Explanations

- 58 The reduction in the 2015/16 revised budget is due to vacant posts, the change in the 2016/17 draft budget is due to changes in allocations.
- 59 The change in the 2015/16 revised budget is due to a one off contribution from NCC for seconded posts.

PLANNING & DEV SERVICES SUMMARY	Original 2015/16	Revised 2015/16	Draft 2016/17
	£	£	£
Planning Policy	740,290	623,330	668,600
Environmental Initiatives	59,350	53,560	53,550
Development Control	970,150	429,330	1,004,920
Building Control	212,490	175,780	175,530
Support to Business and Enterprise	418,420	987,190	500,220
Kettering Borough Training	54,940	235,250	241,450
Community Development	165,940	135,540	154,720
<b>PLANNING &amp; DEV SERVICES TOTAL</b> <i>Equal Global Summary Line 3</i>	2,621,580	2,639,980	2,798,990

## HIGHWAYS, ROADS & TRANSPORT

Ref		Original 2015/16	Revised 2015/16	Draft 2016/17
		£	£	£
	<b>HIGHWAYS AND ROADS</b>			
60	Employees	33,470	33,800	34,180
	Premises	17,800	25,300	17,800
	Transport	6,600	2,000	6,600
61	Supplies and Services	20,500	35,460	27,500
62	Third Party Payments	277,700	290,910	299,130
	Central Support Services	40,700	38,530	40,150
	Capital Charges	14,300	13,800	13,200
	<b>Total Expenditure</b>	411,070	439,800	438,560
63	Fees and Charges	78,500	83,600	78,500
	<b>Total Income</b>	78,500	83,600	78,500
	<b>Net Expenditure to Summary</b>	332,570	356,200	360,060
	<b>PARKING SERVICES</b>			
64	Employees	274,050	258,100	258,720
65	Premises	67,920	74,810	69,300
	Transport	18,690	23,220	23,200
66	Supplies and Services	67,280	61,340	69,280
	Third Party Payments	118,410	118,380	118,710
	Central Support Services	46,400	42,500	43,800
67	Capital Charges	37,400	23,100	32,900
	<b>Total Expenditure</b>	630,150	601,450	615,910
68	Fees and Charges	704,200	754,200	724,200
	<b>Total Income</b>	704,200	754,200	724,200
	<b>Net Income to Summary</b>	(74,050)	(152,750)	(108,290)

### Variance Explanations

- 60 The change in the 2015/16 revised budget is due to one off costs.
- 61 The change in the 2015/16 revised budget reflects additional expenditure on equipment and increased bus subsidy. The change in the 2016/17 draft budget is due to increased expenditure on equipment.
- 62 The change in both the 2015/16 revised budget and the 2016/17 draft budget reflects costs for town centre bollard maintenance and the provision of additional bins.
- 63 The change in the 2015/16 revised budget reflects a one off Bus Subsidy Grant from the Department of Transport, which has been used to meet additional bus subsidy costs.
- 64 The change in the 2015/16 revised budget is due to vacant posts and the change in the 2016/17 draft budget reflects a reallocation of costs.
- 65 The change in the 2015/16 revised budget is due to one off maintenance costs in Council owned car parks.
- 66 The reduction in the 2015/16 revised budget is a result of reduced expenditure on supplies and services to accommodate increased premises costs.
- 67 The decrease in the 2015/16 revised budget relates to revaluations in 2014/15, the increase in 2016/17 draft budget relates to capital expenditure in 2015/16, this has no impact on the Council's overall revenue budget.
- 68 The change in budget reflects increased demand for season tickets and latest projections.

<b>HIGHWAYS &amp; TRANSPORT SUMMARY</b>	Original 2015/16	Revised 2015/16	Draft 2016/17
	£	£	£
Highways and Roads	332,570	356,200	360,060
Parking Services	(74,050)	(152,750)	(108,290)
<b>HIGHWAYS &amp; TRANSPORT TOTAL</b> <i>Equal Global Summary Line 4</i>	258,520	203,450	251,770

## HOUSING SERVICES

Ref		Original 2015/16	Revised 2015/16	Draft 2016/17
		£	£	£
69	<b>HOUSING STRATEGY</b>			
	Employees	74,440	71,450	82,260
	Transport	1,300	1,300	1,250
	Supplies and Services	10,530	10,720	10,560
	Central Support Services	33,700	30,300	31,900
	<b>Total Expenditure</b>	<b>119,970</b>	<b>113,770</b>	<b>125,970</b>
	<b>Net Expenditure to Summary</b>	<b>119,970</b>	<b>113,770</b>	<b>125,970</b>
70	<b>HOMELESSNESS &amp; PREVENTION</b>			
	Employees	137,690	209,990	242,860
	Premises	2,000	2,000	2,000
	Transport	5,000	10,000	7,500
	Supplies and Services	307,090	217,460	286,320
	Third Party Payments	5,100	4,800	4,680
	Central Support Services	34,700	30,200	35,300
	Capital Charges	6,200	6,200	6,200
	<b>Total Expenditure</b>	<b>497,780</b>	<b>480,650</b>	<b>584,860</b>
	72	Grants and Contributions	226,000	254,000
	<b>Total Income</b>	<b>226,000</b>	<b>254,000</b>	<b>202,000</b>
	<b>Net Expenditure to Summary</b>	<b>271,780</b>	<b>226,650</b>	<b>382,860</b>
73	<b>PASTURE CARAVAN SITE</b>			
	Employees	5,100	5,100	5,340
	Premises	17,500	31,500	27,700
	Transport	300	300	100
	Supplies and Services	57,080	57,090	57,080
	Central Support Services	5,200	4,600	4,800
	Capital Charges	21,300	22,200	22,200
	<b>Total Expenditure</b>	<b>106,480</b>	<b>120,790</b>	<b>117,220</b>
	Rents	67,800	71,800	74,000
	Fees and Charges	8,000	8,000	12,000
	<b>Total Income</b>	<b>75,800</b>	<b>79,800</b>	<b>86,000</b>
	<b>Net Expenditure to Summary</b>	<b>30,680</b>	<b>40,990</b>	<b>31,220</b>

### Variance Explanations

- 69** The change in the 2016/17 draft budget is due to a change in staff allocations.
- 70** The change in the 2015/16 revised budget and the 2016/17 draft budget is due to two fixed term posts to deliver the Transitions Project for which grant funding has been received from CLG.
- 71** The reduction in the 2015/16 revised budget reflects reduced reliance on Private Sector leasing due to increased demand for smaller properties and changes to the way prevention work is delivered resulting in savings for both the 2015/16 revised budget and the 2016/17 draft budget.
- 72** The change in the 2015/16 revised budget and the 2016/17 draft budget reflects additional funding received for the Transitions project from CLG. The 2016/17 draft budget is lower due to the Homelessness funding from Central Government being rolled into the main Government Grant received by the Council.
- 73** The change in the 2015/16 revised budget reflects annual maintenance costs on the Laurels site, this will be partly off set with the increase in income.

## HOUSING SERVICES

Ref		Original 2015/16 £	Revised 2015/16 £	Draft 2016/17 £
74	<b>HOUSING ADVICE</b>			
	Employees	98,200	87,950	76,010
	Transport	4,550	2,550	1,600
	Supplies and Services	15,700	17,320	17,340
	Central Support Services	47,600	43,500	42,200
	<b>Total Expenditure</b>	<b>166,050</b>	<b>151,320</b>	<b>137,150</b>
	Fees and Charges	8,000	11,000	11,000
	<b>Total Income</b>	<b>8,000</b>	<b>11,000</b>	<b>11,000</b>
	<b>Net Expenditure to Summary</b>	<b>158,050</b>	<b>140,320</b>	<b>126,150</b>
	<b>HOUSING ASSOCIATIONS</b>			
	Employees	21,300	18,300	22,680
	Transport	350	350	450
	Supplies and Services	900	1,040	930
Central Support Services	21,700	19,100	19,800	
<b>Total Expenditure</b>	<b>44,250</b>	<b>38,790</b>	<b>43,860</b>	
<b>Net Expenditure to Summary</b>	<b>44,250</b>	<b>38,790</b>	<b>43,860</b>	
<b>HOUSING ADVANCES</b>				
Central Support Services	3,700	3,400	3,400	
<b>Net Expenditure to Summary</b>	<b>3,700</b>	<b>3,400</b>	<b>3,400</b>	

### Variance Explanations

74 The change in budget reflects changes in allocations to reflect current workloads.

## HOUSING SERVICES

Ref		Original 2015/16 £	Revised 2015/16 £	Draft 2016/17 £	
75	<b>PRIVATE SECTOR HOUSING RENEWAL</b>				
	Employees	83,100	79,110	87,960	
	Transport	2,300	4,300	3,200	
	Supplies and Services	3,290	6,480	5,670	
	Central Support Services	24,500	21,700	23,200	
	76	Capital Charges	406,100	519,100	288,100
		<b>Total Expenditure</b>	<b>519,290</b>	<b>630,690</b>	<b>408,130</b>
		Fees and Charges	1,300	1,300	1,300
		<b>Total Income</b>	<b>1,300</b>	<b>1,300</b>	<b>1,300</b>
		<b>Net Expenditure to Summary</b>	<b>517,990</b>	<b>629,390</b>	<b>406,830</b>

### Variance Explanations

75 The decrease in the 2015/16 revised budget reflects vacant posts. The 2016/17 draft budget reflects changes to staff allocations.

76 The increase in the 2015/16 revised budget reflects additional spend on Disabled Facility Grants, owing to additional external funding and slippage from 2014/15. The 2016/17 draft budget reflects provisional grant funding. This has no impact on the Council's overall revenue budget.

## HOUSING SERVICES

Ref		Original 2015/16	Revised 2015/16	Draft 2016/17
		£	£	£
	<b>HOUSING BENEFITS</b>			
77	Employees	432,540	462,630	445,510
	Transport	6,000	6,000	6,000
	Supplies and Services	48,910	53,390	49,480
78	Transfer Payments	26,123,300	25,154,500	24,903,000
79	Central Support Services	271,500	253,500	266,000
	<b>Total Expenditure</b>	26,882,250	25,930,020	25,669,990
78	Grants and Contributions	26,469,650	25,539,850	25,218,350
	<b>Total Income</b>	26,469,650	25,539,850	25,218,350
	<b>Net Expenditure to Summary</b>	412,600	390,170	451,640

### Variance Explanations

- 77 The increase in the 2015/16 revised budget is due to additional expenditure as a result of welfare reform changes, additional grants have been provided to fund these changes. The increase in the 2016/17 draft budget reflects contractual increases.
- 78 Increased benefit awarded is offset by subsidy received. The 2016/17 draft budget also reflects the reduction in the Housing Benefit Administration Grant.
- 79 Re-alignment of the Council's support services recharges result in changes for the 2015/16 revised budget and the 2016/17 draft budget.

<b>HOUSING SERVICES SUMMARY</b>	Original 2015/16	Revised 2015/16	Draft 2016/17
	£	£	£
Housing Strategy	119,970	113,770	125,970
Homelessness & Prevention	271,780	226,650	382,860
Pasture Caravan Site	30,680	40,990	31,220
Housing Advice	158,050	140,320	126,150
Housing Associations	44,250	38,790	43,860
Housing Advances	3,700	3,400	3,400
Private Sector Housing Renewal	517,990	629,390	406,830
Housing Benefits	412,600	390,170	451,640
<b>HOUSING SERVICES TOTAL</b> <i>Equal Global Summary Line 5</i>	1,559,020	1,583,480	1,571,930

## CORPORATE AND DEMOCRATIC SERVICES

Ref		Original 2015/16	Revised 2015/16	Draft 2016/17
		£	£	£
	<b>Corporate and Democratic Services</b>			
80	Employees	286,390	289,170	301,860
81	Transport	31,730	24,880	27,900
82	Supplies and Services	1,062,750	1,026,800	1,098,270
83	Central Support Services	1,146,000	1,068,800	1,154,200
	<b>Total Expenditure</b>	<b>2,526,870</b>	<b>2,409,650</b>	<b>2,582,230</b>
84	Grants and Contributions	2,873,000	2,955,000	3,868,000
85	Recharges to other services	201,880	195,100	201,880
	<b>Total Income</b>	<b>3,074,880</b>	<b>3,150,100</b>	<b>4,069,880</b>
	<b>Net Expenditure to Summary</b>	<b>(548,010)</b>	<b>(740,450)</b>	<b>(1,487,650)</b>

### Variance Explanations

- 80 The increase in the 2016/17 draft budget reflects contractual increases.
- 81 The change in the 2015/16 revised budget reflects a reallocation of fleet costs.
- 82 The reduction in the 2015/16 revised budget reflects lower borrowing costs. The change in the 2016/17 draft budget reflects estimated borrowing costs.
- 83 Re-alignment of the Council's support services recharges result in changes for the 2015/16 revised budget and the 2016/17 draft budget.
- 84 The increase in the 2015/16 revised budget reflects additional New Homes Bonus grantt. The change in the 2016/17 draft budget reflects the business rates growth for 2014/15 being incorporated into the budget and the 2016/17 New Homes Bonus Grant.
- 85 The change in the 2015/16 revised budget reflects a reduced contribution from partners due to lower expenditure on emergency planning.

<b>CORPORATE &amp; DEMOCRATIC SUMMARY</b>	Original 2015/16	Revised 2015/16	Draft 2016/17
	£	£	£
Corporate and Democratic Services	(548,010)	(740,450)	(1,487,650)
<b>CORPORATE &amp; DEMOCRATIC TOTAL</b> <i>Equal Global Summary Line 6</i>	<b>(548,010)</b>	<b>(740,450)</b>	<b>(1,487,650)</b>

## CENTRAL SERVICES TO THE PUBLIC

Ref		Original 2015/16	Revised 2015/16	Draft 2016/17
		£	£	£
	<b>Local Tax Collection</b>			
86	Employees	877,980	887,170	907,450
	Transport	11,750	11,750	11,750
87	Supplies and Services	183,430	203,910	185,360
88	Central Support Services	632,200	577,400	608,500
	<b>Total Expenditure</b>	1,705,360	1,680,230	1,713,060
89	Fees and Charges	587,500	487,500	587,500
87	Grants and Contributions	224,950	248,950	224,950
	<b>Total Income</b>	812,450	736,450	812,450
	<b>Net Expenditure to Summary</b>	892,910	943,780	900,610
	<b>Elections</b>			
90	Employees	35,000	152,000	35,000
	Transport	900	900	900
90	Supplies and Services	8,000	136,000	8,000
	Central Support Services	99,500	94,600	99,400
	<b>Total Expenditure</b>	143,400	383,500	143,300
90	Fees and Charges	4,000	249,000	4,000
	<b>Total Income</b>	4,000	249,000	4,000
	<b>Net Expenditure to Summary</b>	139,400	134,500	139,300

### Variance Explanations

- 86 The increase in the 2015/16 revised budget reflects additional one off costs funded by an additional grant received in relation to legislative changes. The increase in the 2016/17 draft budget reflects contractual increases.
- 87 The change in budget reflects additional costs funded by an additional grant received in relation to legislative changes.
- 88 Re-alignment of the Council's support services recharges result in changes for the 2015/16 revised budget and the 2016/17 draft budget.
- 89 The changes to the 2015/16 revised budget and 2016/17 draft budget reflects lower income from court costs for Council Tax and Business Rates.
- 90 The change in the 2015/16 revised budget reflects the income and expenditure associated with the General and Local Elections.



## CENTRAL SERVICES TO THE PUBLIC

Ref		Original 2015/16	Revised 2015/16	Draft 2016/17
		£	£	£
	<b>Local Land Charges</b>			
91	Employees	80,340	62,340	108,270
	Premises	8,150	8,230	8,230
	Transport	900	380	900
92	Supplies and Services	29,110	101,660	29,580
	Central Support Services	89,900	82,300	85,000
	<b>Total Expenditure</b>	<b>208,400</b>	<b>254,910</b>	<b>231,980</b>
92	Fees and Charges	100,000	102,760	100,000
	<b>Total Income</b>	<b>100,000</b>	<b>102,760</b>	<b>100,000</b>
	<b>Net Expenditure to Summary</b>	<b>108,400</b>	<b>152,150</b>	<b>131,980</b>
	<b>Grants</b>			
93	Employees	28,570	18,600	18,250
	Transport	600	600	600
	Supplies and Services	329,600	329,650	329,610
	Central Support Services	17,800	16,100	16,700
	Capital Charges	32,000	32,000	32,000
	<b>Total Expenditure</b>	<b>408,570</b>	<b>396,950</b>	<b>397,160</b>
	<b>Net Expenditure to Summary</b>	<b>408,570</b>	<b>396,950</b>	<b>397,160</b>

### Variance Explanations

- 91 The reduction in the 2015/16 revised budget reflects vacant posts. The change in the 2016/17 draft budget reflects changes to allocations. (See note 42)
- 92 The increase in the 2015/16 revised budget relates to one off land charges litigation costs.
- 93 The reduction in the 2015/16 revised budget reflects vacant posts. The changes to the 2016/17 draft budget reflects changes to the establishment.

CENTRAL SERVICES SUMMARY	Original 2015/16	Revised 2015/16	Draft 2016/17
	£	£	£
Local Tax Collection	892,910	943,780	900,610
Elections	139,400	134,500	139,300
Local Land Charges	108,400	152,150	131,980
Grants	408,570	396,950	397,160
<b>CENTRAL SERVICES TOTAL</b> <i>Equal Global Summary Line 7</i>	<b>1,549,280</b>	<b>1,627,380</b>	<b>1,569,050</b>

## TRADING SERVICES

Ref		Original 2015/16	Revised 2015/16	Draft 2016/17
		£	£	£
	<b>MARKETS</b>			
	Employees	18,300	20,300	18,800
	Premises	13,140	13,790	13,410
	Supplies and Services	5,050	5,050	5,050
	Third Party Payments	39,900	40,170	41,970
	Central Support Services	1,500	1,400	1,500
	Capital Charges	1,500	1,500	1,500
	<b>Total Expenditure</b>	79,390	82,210	82,230
	Rents	44,700	44,700	44,700
	<b>Total Income</b>	44,700	44,700	44,700
	<b>Net Expenditure to Summary</b>	34,690	37,510	37,530
	<b>INDUSTRIAL/COMMERCIAL PREMISES</b>			
94	Premises	94,260	111,210	110,920
	Supplies and Services	30,050	30,050	30,050
	Third Party Payments	53,700	50,510	49,260
	Central Support Services	36,900	32,860	31,560
	Capital Charges	40,400	36,400	36,400
	<b>Total Expenditure</b>	255,310	261,030	258,190
95	Rents	1,108,010	1,089,010	1,108,010
	<b>Total Income</b>	1,108,010	1,089,010	1,108,010
	<b>Net Expenditure to Summary</b>	(852,700)	(827,980)	(849,820)

### Variance Explanations

- 94** The change in both the 2015/16 revised budget and the 2016/17 draft budget reflects the change in cost of business rates for Council properties.
- 95** The change in the 2015/16 revised budget reflects lower than anticipated garage income owing to higher void levels.

## TRADING SERVICES

Ref		Original 2015/16 £	Revised 2015/16 £	Draft 2016/17 £
	<b>PROPERTY MAINTENANCE</b>			
96	Employees	162,000	163,330	142,300
97	Transport	27,900	17,940	19,710
	Supplies and Services	45,390	45,350	45,390
	Third Party Payments	85,060	85,000	85,060
	Central Support Services	23,160	23,160	23,790
	<b>Total Expenditure</b>	<b>343,510</b>	<b>334,780</b>	<b>316,250</b>
98	Fees and Charges	5,710	17,000	5,710
99	Recharges to other services	337,800	317,780	310,540
	<b>Total Income</b>	<b>343,510</b>	<b>334,780</b>	<b>316,250</b>
	<b>Net Income / Expenditure to Summary</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>GROUNDS MAINTENANCE</b>			
100	Employees	1,037,500	1,052,400	1,131,280
	Premises	2,280	2,410	2,260
101	Transport	337,670	312,500	321,450
102	Supplies and Services	127,370	150,810	131,910
103	Third Party Payments	34,500	24,820	34,250
	Central Support Services	145,800	142,170	147,600
	Capital Charges	5,200	3,200	3,200
	<b>Total Expenditure</b>	<b>1,690,320</b>	<b>1,688,310</b>	<b>1,771,950</b>
104	Fees and Charges	93,000	81,600	93,000
105	Recharges to other services	1,597,320	1,606,710	1,678,950
	<b>Total Income</b>	<b>1,690,320</b>	<b>1,688,310</b>	<b>1,771,950</b>
	<b>Net Income to Summary</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Variance Explanations

- 96 The change in the 2016/17 draft budget is due to a change in staff allocations.
- 97 The change in the 2015/16 revised budget reflects a reallocation of fleet costs.
- 98 The increase in the 2015/16 revised budget reflects one off income in relation to property maintenance.
- 99 The reduction in budget reflects the reduction in the Property Maintenance budget which is recharged to other service areas.
- 100 The increase in the 2015/16 revised budget relates to additional staffing costs. The increase in the 2016/17 draft budget reflects contractual increases.
- 101 The change in the 2015/16 revised budget reflects a reallocation of fleet costs.
- 102 The change in the 2015/16 revised budget is due to the increase in equipment and materials and one off additional costs of Green Waste disposal.
- 103 The reduction in the 2015/16 revised budget is due to reduced expenditure on sub-contractors
- 104 The change in the 2015/16 revised budget reflects one off reduced income from external customers.
- 105 The change in budgets reflects the change in the Grounds Maintenance budget which is recharged to other service areas.

TRADING SERVICES SUMMARY	Original 2015/16 £	Revised 2015/16 £	Draft 2016/17 £
Markets	34,690	37,510	37,530
Industrial / Commercial Premises	(852,700)	(827,980)	(849,820)
Property Maintenance	0	0	0
Grounds Maintenance	0	0	0
<b>TRADING SERVICES TOTAL</b> <i>Equal Global Summary Line 8</i>	<b>(818,010)</b>	<b>(790,470)</b>	<b>(812,290)</b>

## CAPITAL FINANCING

Ref		Original 2015/16	Revised 2015/16	Draft 2016/17
		£	£	£
	<b>CAPITAL CHARGES</b>			
106	HRA Support Services Adjustment	44,400	44,400	52,300
	<b>Total Expenditure</b>	44,400	44,400	52,300
107	Surplus on Depreciation Charges	(1,242,700)	(1,161,700)	(1,264,600)
	<b>Total Surplus on Depreciation Charges</b>	(1,242,700)	(1,161,700)	(1,264,600)
	<b>Net Income to Summary</b>	(1,198,300)	(1,117,300)	(1,212,300)
	<b>TECHNICAL ACCOUNTING ADJUSTMENTS</b>			
108	Surplus from REFCUS Account	(224,130)	(700,130)	(116,130)
	<b>Total Income to Summary</b>	(224,130)	(700,130)	(116,130)
	<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)

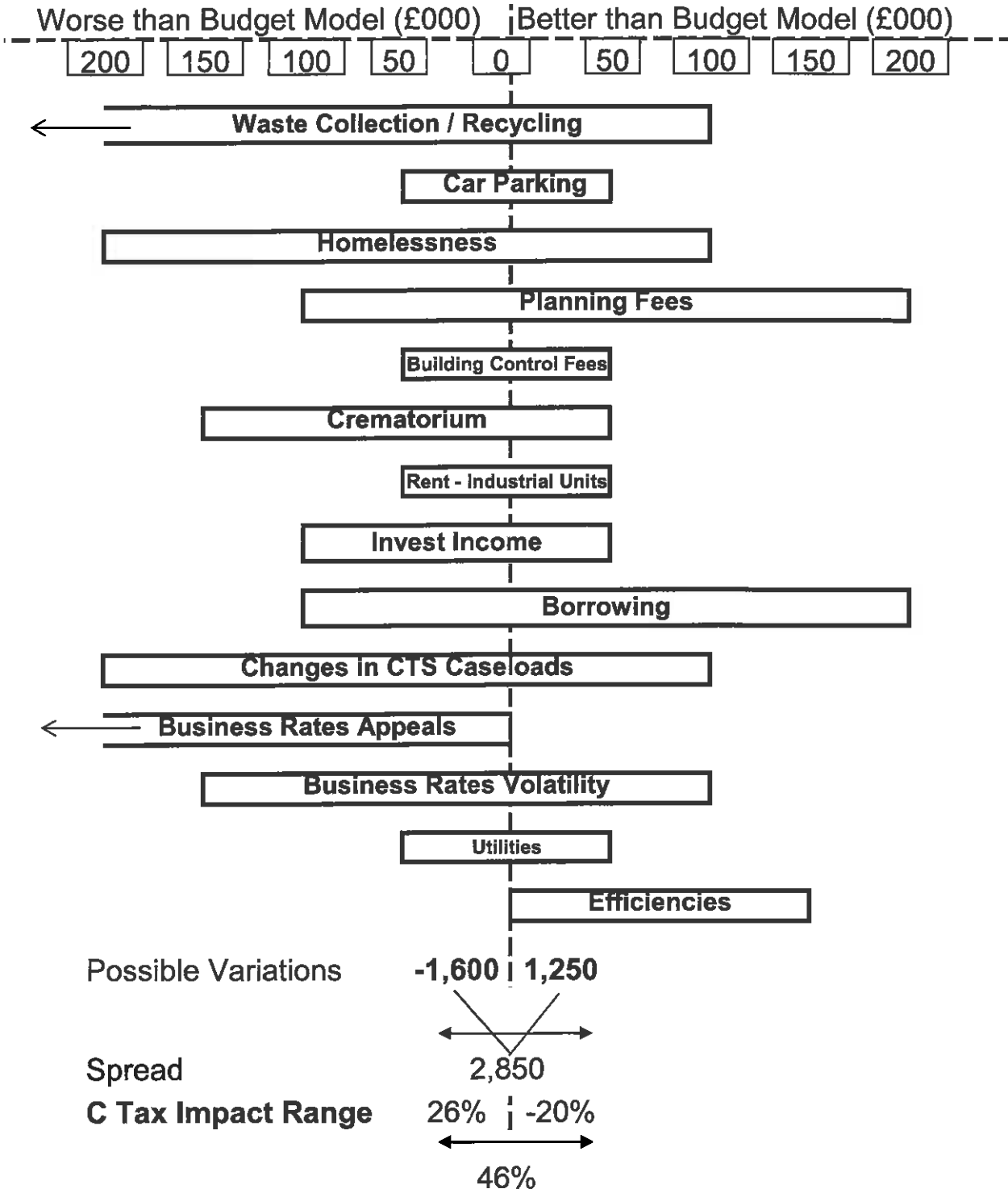
### Variance Explanations

- 106** 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.
- 107** 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.
- 108** This budget reflects 2 accounting adjustments:-
- 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 2015/16 Revised Budget relates to additional capital investment on Housing Services (DFG's) and Economic Development (Town Centre Improvements).
  - 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.

<b>CAPITAL FINANCING SUMMARY</b>	Original 2015/16	Revised 2015/16	Draft 2016/17
	£	£	£
Capital Charges	(1,198,300)	(1,117,300)	(1,212,300)
Refcus & MRP	(224,130)	(700,130)	(116,130)
Interest & Investment Income	(217,200)	(217,200)	(217,200)
<b>CAPITAL FINANCING TOTAL</b>			
<i>Equal Global Summary Line 12 - 14</i>	(1,639,630)	(2,034,630)	(1,545,630)

**POSSIBLE VARIATIONS TO THE BUDGET MODEL FOR 2016/17**

**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 employee 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;

- Finance
- Legal
- IT

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 - 2016/17**

## **Section 2**

**Capital Programme 2015/16 - 2020/21**

## CAPITAL PROGRAMME 2015/16 - 2020/21

Scheme	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
	Latest Estimate	Draft Budget	Indicative Estimate	Indicative Estimate	Indicative Estimate	Indicative Estimate
	£000	£000	£000	£000	£000	£000
<b>1. EXPENDITURE SUMMARY:</b>						
A. HOUSING SCHEMES (HRA)	5,312	3,887	4,059	3,345	3,170	3,385
<b>B. GENERAL FUND SCHEMES:</b>						
Private Sector Housing Improvement	519	288	220	220	220	220
Investment & Repair Programme	636	376	291	166	136	136
Community Project Schemes	214	112	130	32	32	32
E-government investment programme	225	242	220	220	220	220
Invest To Save Projects	1,201	2,749	2,279	2,279	2,279	2,279
<b>Total</b>	<b>8,107</b>	<b>7,654</b>	<b>7,199</b>	<b>6,262</b>	<b>6,057</b>	<b>6,272</b>
<b>2. FINANCING ANALYSIS:</b>						
Capital Receipts	931	717	1,006	446	483	425
Prudential Borrowing	1,671	3,387	2,682	2,557	2,527	2,527
Revenue Contribution	4,855	3,310	3,291	3,039	2,827	3,100
Grants and Contributions	650	240	220	220	220	220
<b>Total</b>	<b>8,107</b>	<b>7,654</b>	<b>7,199</b>	<b>6,262</b>	<b>6,057</b>	<b>6,272</b>



## CAPITAL PROGRAMME 2015/16 - 2020/21

Scheme	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
	Latest Estimate	Draft Budget	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	250	300	350	350	350	426
<b>Sheltered Accommodation Upgrading</b>						
Door Entry Systems	65	100	100	100	0	0
<b>Window Renewal Programme</b>						
Window Renewal	0	100	200	200	200	200
<b>Central Heating</b>						
Central Heating Renewal - Sheltered Housing	225	225	225	400	400	400
Decent Homes - Replace Oil Tanks	35	20	0	0	0	0
<b>Other Schemes</b>						
Roof Renewals	320	200	250	250	250	250
Brickwork Repairs	20	70	70	70	70	70
Improving access for disabled people	235	100	100	150	150	150
Decent Homes - Electrical Upgrades	105	150	150	250	250	400
Decent Homes - Fire Precautions (Fire Doors)	80	80	50	50	0	0
Decent Homes - Fire Precautions	50	50	50	50	20	20
External Door Replacements	150	150	150	150	150	150
Structural Improvements	124	62	50	50	50	50
Void Repairs and Improvements	785	550	500	500	500	500
External Insulation	120	250	250	250	250	250
Environmental Improvements	44	150	125	125	100	100
Car Park Enhancements	72	0	30	0	0	0
Homes for the Future : Hampden Crescent	550	650	700	0	0	0
Homes for the future	559	500	400	300	300	300
Empty Homes	20	0	0	0	0	0
Hidden Homes	0	35	0	0	0	0
Scooter Park Development	30	50	0	0	0	0
Highfield Road Externals	64	0	0	0	0	0
Sheltered Housing - "Sparkle" Programme	60	50	50	50	50	50
Major Works	45	0	0	0	0	0
1-4-1 Homes	990	45	259	50	0	0
Lift Renewals	38	0	0	0	80	69
Housing Association Grant	276	0	0	0	0	0
<b>Sub Total</b>	<b>5,312</b>	<b>3,887</b>	<b>4,059</b>	<b>3,345</b>	<b>3,170</b>	<b>3,385</b>

## CAPITAL PROGRAMME 2015/16 - 2020/21

Scheme	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
	Latest Estimate	Draft Budget	Indicative Estimate	Indicative Estimate	Indicative Estimate	Indicative Estimate
	£000	£000	£000	£000	£000	£000
<b>GENERAL FUND</b>						
<b><u>Private Sector Housing Improvement</u></b>						
<b>Rolling Programme:</b>						
Minor Works Grants	401	220	220	220	220	220
Private Sector Decent Homes Project	30	68	0	0	0	0
Social Housing Grant	88	0	0	0	0	0
<b>Sub Total</b>	<b>519</b>	<b>288</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>
<b><u>Investment &amp; Repair Programme</u></b>						
<b>Rolling Programme:</b>						
Parkwood Leisure Renewal	26	26	26	26	26	26
SCW - Small Capital Works	50	50	50	50	50	50
Community Fund	40	40	40	40	40	40
Car Parking	104	126	20	20	20	20
Health and Safety Improvements	0	40	0	0	0	0
<b>Repair / Replacement:</b>						
Main Offices - Major Works	21	31	0	0	0	0
<b>Enhancements / Improvements:</b>						
Hawthorns Development Phase 1	37	23	0	0	0	0
Station Road: Wall Replacement/Repairs	10	0	0	0	0	0
Floodlights for Kettering Town Harriers Athletic	82	0	0	0	0	0
Chesham House New Boiler	7	0	0	0	0	0
Bus Shelters	180	0	0	0	0	0
London Road Cemetery Wall	14	0	0	0	0	0
Superfast Broadband	0	40	155	30	0	0
<b>Suite 16:</b>						
Town Centre Pedestrianisation	65	0	0	0	0	0
<b>Sub Total</b>	<b>636</b>	<b>376</b>	<b>291</b>	<b>166</b>	<b>136</b>	<b>136</b>
<b><u>Community Project Schemes</u></b>						
<b>Rolling Programme:</b>						
Grants - Village Halls	32	32	32	32	32	32
<b>Enhancements / Improvements:</b>						
Conservation Area Enhancement Schemes	4	0	0	0	0	0
Shopfront Improvements	7	0	0	0	0	0
Museum Roof Renewal	20	0	0	0	0	0
Tresham College Capital Grant	98	0	0	0	0	0
Ise Skate Park Lighting	0	40	0	0	0	0
Activity Trail Desborough	0	20	0	0	0	0
Improving access To Education	0	0	98	0	0	0
Play Area Enhancements	53	20	0	0	0	0
<b>Sub Total</b>	<b>214</b>	<b>112</b>	<b>130</b>	<b>32</b>	<b>32</b>	<b>32</b>

## CAPITAL PROGRAMME 2015/16 - 2020/21

Scheme	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
	Latest Estimate	Draft Budget	Indicative Estimate	Indicative Estimate	Indicative Estimate	Indicative Estimate
	£000	£000	£000	£000	£000	£000
<b><u>E-government investment programme</u></b>						
<b>Rolling Programme:</b>						
Infrastructure / Flexi & Remote Working	200	220	220	220	220	220
Government Connect GCSX	20	0	0	0	0	0
<b>Enhancements</b>						
System Replacements	5	22	0	0	0	0
<b>Sub Total</b>	<b>225</b>	<b>242</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	79	149	79	79	79	79
Vehicle Maintenance Facility	0	400	0	0	0	0
Commercial Properties	1,000	2,000	2,000	2,000	2,000	2,000
Invest to Save Projects	122	200	200	200	200	200
<b>Sub Total</b>	<b>1,201</b>	<b>2,749</b>	<b>2,279</b>	<b>2,279</b>	<b>2,279</b>	<b>2,279</b>
<b>CAPITAL PROGRAMME TOTAL</b>						
	<b>8,107</b>	<b>7,654</b>	<b>7,199</b>	<b>6,262</b>	<b>6,057</b>	<b>6,272</b>

# **Kettering** *Borough Council*

## **DRAFT BUDGET BOOKLET - 2016/17**

### **Section 3**

#### **Housing Revenue Account Estimates 2016/17**

## HOUSING REVENUE ACCOUNT ESTIMATES 2016/17

Ref		Original 2015/16	Revised 2015/16	Original 2016/17
		£	£	£
	<b>INCOME</b>			
1	Rents - Dwellings Only	15,501,000	15,562,000	15,362,300
	Service Charges	446,000	428,000	440,000
	<b>Total Income</b>	<b>15,947,000</b>	<b>15,990,000</b>	<b>15,802,300</b>
	<b>EXPENDITURE</b>			
2	Repairs and Maintenance	3,779,880	3,786,080	3,797,710
3	General Management	2,422,360	2,387,750	2,442,780
4	Special Services	995,110	984,600	1,016,190
5	Rents, Rates, Taxes & Other Charges	110,000	106,800	110,000
6	Contribution to Bad Debt Provision	200,000	200,000	170,000
7	Depreciation	1,505,300	1,581,900	1,644,800
8	HRA Self Financing	5,297,220	5,297,220	5,262,070
	<b>Total Expenditure</b>	<b>14,309,870</b>	<b>14,344,350</b>	<b>14,443,550</b>
	<b>Net Cost of Services</b>	<b>(1,637,130)</b>	<b>(1,645,650)</b>	<b>(1,358,750)</b>
9	Interest Payable	190,350	190,350	190,350
	HRA Investment Income	(6,800)	(6,800)	(6,800)
7	Transfer To/From Major Repairs Reserve	1,303,580	1,227,100	1,025,200
10	Contingency	150,000	135,000	150,000
	<b>Net Operating Expenditure</b>	<b>0</b>	<b>(100,000)</b>	<b>0</b>
	<b>Net Change in Balances</b>	<b>0</b>	<b>(100,000)</b>	<b>0</b>
	<b>Balance Carried Forward</b>	<b>(750,000)</b>	<b>(850,000)</b>	<b>(850,000)</b>

### Variance Explanations

- The Council continues to follow Government guidelines for rent increases. In 2016/17, KBC tenants face average decreases of £0.82 per week, -1%, the average rent per week being £80.96 on a 52 week basis.
- 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.
- 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.
- This represents the cost of running the Council's Sheltered Housing Scheme for vulnerable residents and includes expenditure on maintaining the Scheme properties.
- This reflects charges for Council Tax on void properties following the introduction of Council Tax Support
- This represents the estimated cost of Bad Debts to the Housing Revenue Account.
- Changes in depreciation simply reflects movements in valuation levels associated with property within the HRA. This affects the transfers from the Major Repairs Reserve. This includes transfer from reserves to fund the increase in the self-financing loan repayment for 2015/16 and 2016/17.
- 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.
- This relates to technical recharges between the General Fund and the HRA.
- It is good practice to have a contingency budget, particularly with the welfare changes.