

North East Derbyshire District Council

Audit and Corporate Governance Scrutiny Committee

26 November 2015

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| <u>Revised Budgets</u> |
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Report No EDO/16/15-16/BM of the Executive Director Operations

This report is public

Purpose of the Report

- The purpose of this report is to present to Members of the Audit and Corporate Governance Scrutiny Committee a summary of the revised budget which will be presented to Cabinet at its meeting 25 November 2015.

1 Report Details

- 1.1 To update Members of the Audit and Corporate Governance Scrutiny Committee concerning the current position in respect of revised budgets.
- 1.2 The report which will be taken to the Council's Cabinet on 25 November 2015 is accordingly now brought to the Audit and Corporate Governance Scrutiny Committee for its consideration.

2 Conclusions and Reasons for Recommendation

- 2.1 To ensure that the Audit and Corporate Governance Scrutiny Committee are kept informed of the latest position concerning budgets.

3 Consultation and Equality Impact

- 3.1 These are detailed in the attached report as **Appendix 1**.

4 Alternative Options and Reasons for Rejection

- 4.1 These are detailed in the attached report.

5 Implications

5.1 Finance and Risk Implications

These are detailed in the attached report.

5.2 **Legal Implications including Data Protection**

These are detailed in the attached report.

5.3 **Human Resources Implications**

These are detailed in the attached report.

6 **Recommendations**

- 6.1 That the Audit and Corporate Governance Scrutiny Committee note the report concerning the Council's Revised Budgets and make any comments that they believe to be appropriate concerning these matters which will be reported to Cabinet on 25 November 2015.

7 **Decision Information**

| | |
|--|-----|
| Is the decision a Key Decision? (A Key Decision is one which results in income or expenditure to the Council of £50,000 or more or which has a significant impact on two or more District wards) | No |
| District Wards Affected | N/A |
| Links to Corporate Plan priorities or Policy Framework | All |

8 **Document Information**

| Appendix No | Title |
|--|--|
| 1 | Cabinet Report 25 November 2015 Revised Budgets |
| Background Papers (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet (NEDDC) or Executive (BDC) you must provide copies of the background papers) | |
| | |
| Report Author | Contact Number |
| Bryan Mason Executive Director Operations | 01246 217154 |

North East Derbyshire District Council

Cabinet

25 November 2015

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| Revised Budgets 2015/16 |
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Report No PRK/15/15-16/BM of Councillor P R Kerry, Portfolio Holder with Responsibility for Economy, Finance and Regeneration

This report is public

Purpose of the Report

- To inform Cabinet of the outcome of the revised budget process undertaken during October and November 2015 and to seek approval for the revised budget for the General Fund and Housing Revenue Account for 2015/16 and to note the revised position of the Capital Programme based on Council approvals during the course of the financial year and the re-profiling of some approved schemes.

1 Report Details

General Fund Revenue Account

- 1.1 The revised budget process is now complete and the proposed revised budget for 2015/16 for the General Fund is attached at **Appendix 1**. The appendix shows the Original Budget for 2015/16 which was agreed in March 2015, the Current Budget, which reflects budget transfers and approved changes during the financial year, and the proposed Revised Budget for 2015/16. The revised budget shows that the Net Cost of Services has increased to £11.370m which is £0.544m above the Original Budget figures but still achieving the original savings target of £0.500m that has been delivered and implemented during the current year.
- 1.2 In all cases the budget managers have been consulted and are in agreement with the budget changes proposed. Also, it has been a clear objective in the exercise not to make any budget changes that have a significant adverse impact on the service provision being delivered. **Appendix 2** shows the net cost of each cost centre by Directorate for further information.
- 1.3 Also, included within the revised budget figures are expenditure items that will be funded from revenue reserves that have been previously earmarked and approved for these specific items as well as transfers to reserves in year. These items are set out in the table below:

| Transfers to and from Earmarked Reserves | Budget £000 |
|---|------------------------|
| Transfers to reserves | 289 |
| Transfer Grants to reserves | 17 |
| Transfer to Invest to Save Reserve | 214 |
| Other transfers to reserves | 58 |
| | |
| Transfers from reserves | (829) |
| Use of previous years grant | (12) |
| Planning Capacity / Project | (170) |
| Dronfield Refurbishment | (70) |
| ICT Apprentice | (13) |
| Service related projects | (7) |
| Budget Carry Forwards from 2014/15 | (28) |
| Use of Invest to Save Reserve | (529) |

- 1.4 Taking account of the items in the above table it can be seen that the underlying spend position for 2015/16 is significantly less than indicated at Appendix 1.
- 1.5 The budget lines below the Net Cost of Services line of Appendix 1 have also been revised which gives an overall surplus to the General Fund of £0.414m. The items below the Net Cost of Services cover a decrease in interest charges of £0.055m arising from forecast borrowing projections from PWLB in relation to the revised capital programme. There is an increase in income from Investment Properties (£0.017m). The other main change relates to the increase of income from Business Rate growth (£0.100m).
- 1.6 The estimated £0.414m surplus in the year will clearly be dependent on the actual financial performance out-turning in line with the revised budgets. There may be further costs identified from restructuring processes and other variances as the year progresses. It is advised that the surplus generated in the financial year is utilised to increase the General Fund balance by £0.200m with the balance of £0.214m being transferred into the Invest to Save Reserve. These recommended transfers will provide a level of General Fund reserves more appropriate to a national framework where there is considerably less certainty regarding income streams. In addition the Invest to Save Reserve will be maintained at a level to finance the Council's transformation plans, service developments and any restructuring costs.

Housing Revenue Account (HRA)

- 1.7 The Housing Revenue Account revised budget proposal is set out in **Appendix 3** to this report.

Income

- 1.8 Rental income is shown as £0.292m higher than the current budget which is mainly due to the level of void properties being lower than anticipated.
- 1.9 Charges for Services income is higher than the current budget by £0.013m.
- 1.10 The Council has seen a reduction in Contributions towards Expenditure of £0.123m as a result of new contractual service payments agreed with Derbyshire County Council for Supporting People. This is an ongoing reduction which will be reflected in future budgets.

Expenditure

- 1.11 Rykneld Homes Limited, who undertakes the management of the Council's housing stock, is funded through the HRA by the payment of a Management Fee which in 2015/16 is £9.902m. There are no changes proposed to the fee in respect of 2015/16. However, a provision of £0.500m has been made to fund restructuring costs occurring as a result of a restructure within the Independent Living team. Given that these costs will be incurred by Rykneld Homes the provision will be paid across to the company as expenditure is incurred. This restructure is in response to the changes to the contractual arrangements for Supporting People with Derbyshire County Council.
- 1.12 The remainder of the retained HRA expenditure which is managed by the Council is mainly within budget showing a reduction in expenditure of £0.100m.
- 1.13 Taking account of the proposed budget changes detailed above, the HRA is anticipated to deliver a surplus in the current financial year of £0.019m, which is £0.186m lower than the current budget for 2015/16. However, savings secured in the year have enable a provision to be established which will cover the potential restructuring costs as set out in section 1.11 (above).

Capital Programme

- 1.14 The Council's capital programme is shown in **Appendix 4**. It has been updated from the Original Budgets to the Revised Budgets to reflect approvals within the year and the profiling of the individual schemes following approved changes and from detailed discussions with budget officers.
- 1.15 The reductions in the vehicle replacement programme and ICT schemes reflect the expected profiling of purchases in the current year. All the main changes reflected in the programme relate to the schemes detailed below:
- £0.638m for the Council Housing central heating project which is funded by specific grant.
 - £0.016m increase to the budget for the Dronfield Sports Centre swimming pool refurbishment. This will be funded from existing reserves.

- £0.085m increase to the budget for land remediation works at Mill Lane. This will be funded from the Invest to Save reserve.
 - £0.525m increase to the budget for the Tarrans Scheme Project. This is funded from additional grant from the HCA.
 - £0.100m increase in Disabled Facilities Grants funded from the grants reserve.
 - £0.01m increase to the budget for the demolition of Holmewood Offices and Depot. The cost of this work is now estimated at £60,000.
- 1.16 Appendix 4 also shows changes to two of the asset refurbishment budgets in the current financial year. The general asset refurbishment allocation has been reduced to £0.1m and is still to be allocated but it is considered prudent to have an amount available for any unforeseen works that are required.
- 1.17 The Asset Refurbishment Budget for Eckington Depot is required to ensure a safe working environment in both the office and workshops and consists of removal of asbestos and a complete replacement programme of gas radiant heaters. The cost of this work is estimated at £0.063m, an increase of £0.041m against the original budget.
- 1.18 The changes that are shown in the Revised Capital Programme Budgets requires that the financing is adjusted accordingly to meet the anticipated spend. There are no issues to report with regard to the financing of the 2015/16 capital programme which will be fully funded at the year end.

2 Conclusions and Reasons for Recommendation

- 2.1 To agree revised budgets as early as possible within the financial year for the General Fund and HRA which will ensure that identified budget savings are realised, and that all budget managers are working to the revised budgets.
- 2.2 To update the 2015/16 capital programme to reflect schemes approved during the year, approve the detailed allocation from the Asset Refurbishment budget and to note the re-profiling of certain schemes within the programme.

3 Consultation and Equality Impact

- 3.1 There are no consultation and equality impact implications from this report.

4 Alternative Options and Reasons for Rejection

4.1 General Fund

The anticipated surplus on the General Fund could be allocated to other earmarked reserves at the year end. This has been rejected as there is likely to be more demand on General Fund balances or for Invest-to-Save funding to meet the Council's transformation plans, services developments and to cover any future restructuring costs.

4.2 HRA

There are no alternative options being considered as the HRA balances are deemed to be at the minimum level required to support an HRA of 8,000 properties including the additional borrowing costs associated with HRA Self Financing. The reduction in the

projected surplus on the HRA can be contained within these balances during the current year.

4.3 Capital

There are no alternative options being considered with regard to the proposed allocations from the Asset Refurbishment budget. The allocations and work planned is to meet accounting requirements, to ensure the Council's assets meet health and safety requirements and that they are maintained in a fit for purpose state that ensures they remain fully operational.

5 Implications

5.1 Finance and Risk Implications

- 5.1.1 The issue of Financial Risk is covered throughout the report. In addition, however, it should be noted that the risk of not achieving a balanced budget is outlined as a key risk within the Council's Strategic Risk Register. While officers are of the view that these risks are being appropriately managed it needs to be recognised that continued reductions in budgets means that any adverse variances arising from particular issues or pressures will not now be able to be absorbed from favourable variances in other budgets and as such may result in an overspend against the revised budget.

There is also no provision within the revised budget to meet any costs of delivering financial savings required for future years. Recommendations concerning the use of the forecast surplus in the current year have been made in the light of this fact.

- 5.1.2 Financial issues and implications are covered in the relevant sections throughout this report. In summary these are:

5.1.3 General Fund

The revised budget as detailed in Appendix 1 is estimated to show a surplus in the year of £0.414m.

5.1.6 HRA

The revised budget for the HRA will accommodate a number of budget changes but is still anticipated to show a small surplus in the financial year of £0.019m.

5.1.7 Capital Programme

The revised capital programme reflects the projects and schemes approved by the Council during the course of the financial year and where officers have identified the need to undertake asset refurbishment and health and safety works within the approved budget allocations. Certain schemes have also been re-profiled by budget managers to reflect the anticipated pattern of spend. The overall programme shown at Appendix 4 remains in line with that previously approved by Council and is now subject to detailed allocations within the approved schemes and the re-profiling identified by officers.

5.2 Legal Implications including Data Protection

5.2.1 There are no legal issues arising directly from this report.

5.3 Human Resources Implications

5.3.1 There are no human resource implications arising directly out of this report.

6 Recommendations

6.1 That Cabinet approves the Revised General Fund operational budget for 2015/16 as set out in Appendix 1 and detailed in Appendix 2.

6.2 That Cabinet approves the Revised HRA operational budgets for 2015/16 as set out in Appendix 3.

6.3 That Cabinet approves the Revised Capital Programme for 2015/16 as set out within Appendix 4.

7 Decision Information

| | |
|--|---|
| Is the decision a Key Decision? (A Key Decision is one which results in income or expenditure to the Council of £50,000 or more or which has a significant impact on two or more District wards) | No |
| District Wards Affected | All |
| Links to Corporate Plan priorities or Policy Framework | Providing our customers with excellent service. Transforming our organisation. |

8 Document Information

| Appendix No | Title |
|--|----------------------|
| 1 | General Fund Summary |
| 2 | General Fund Detail |
| 3 | HRA |
| 4 | Capital |
| Background Papers (These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Cabinet (NEDDC) or Executive (BDC) you must provide copies of the background papers) | |
| Financial Ledger, Budget Working Papers | |

| Report Author | Contact Number |
|--|----------------|
| Dawn Clarke Assistant Director – Finance, Revenues & Benefits | 01246 217658 |

AGIN 6(a) (CAB 1125) Revised Budgets/AJD

GENERAL FUND SUMMARY 2015/16 - Revised Budgets

APPENDIX 1

| | Original Budget 2015/16 £ | Current Budget 2015/16 £ | Revised Budget 2015/16 £ |
|---------------------------------------|------------------------------------|-----------------------------------|-----------------------------------|
| Growth | 3,202,087 | 3,283,497 | 3,276,198 |
| Transformation | 2,475,881 | 2,537,386 | 2,637,400 |
| Operations | 6,135,525 | 6,045,359 | 5,943,672 |
| Bad Debt Provisions | 40,000 | 40,000 | 40,000 |
| Recharges to Capital and HRA | (527,500) | (527,500) | (527,500) |
| 2015/16 Savings Target | (500,443) | (109,580) | 0 |
| Net Cost of Services | 10,825,550 | 11,269,162 | 11,369,770 |
| Investment Properties | (347,253) | (347,253) | (364,418) |
| Interest Charges | 134,425 | 74,425 | 78,840 |
| Debt Repayment | 256,000 | 256,000 | 256,000 |
| Minimum Revenue Provision | | | |
| Parish Precepts | 2,687,086 | 2,831,984 | 2,831,984 |
| Parish Council Tax | 312,805 | 312,805 | 312,805 |
| Support Grant | | | |
| Transfer to General Fund Balances | 0 | 0 | 200,000 |
| Transfer To | 45,000 | 45,000 | 289,156 |
| Earmarked Reserves | | | |
| Transfer From | (13,000) | (296,612) | (828,626) |
| Earmarked Reserves | | | |
| Total Spending Requirement | 13,900,613 | 14,145,511 | 14,145,511 |
| NNDR Growth | 0 | (100,000) | (100,000) |
| Business Rate | (3,202,735) | (3,202,735) | (3,202,735) |
| Retention | | | |
| Revenue Support | (1,970,753) | (1,970,753) | (1,970,753) |
| Grant | | | |
| Council Tax Freeze | (690,058) | (690,058) | (690,058) |
| Grant | | | |
| Use of New Homes | (58,240) | (58,240) | (58,240) |
| Bonus | | | |
| Collection Fund | (166,499) | (166,499) | (166,499) |
| (Surplus)/Deficit | | | |
| Parish Council | (2,687,086) | (2,831,984) | (2,831,984) |
| Council Tax | | | |
| Requirement | | | |
| NEDDC Council Tax | (5,125,242) | (5,125,242) | (5,125,242) |
| Requirement | | | |
| Council Tax Requirement | (13,900,613) | (14,145,511) | (14,145,511) |

| | | Original Budget 2015/16 £ | Current Budget 2015/16 £ | Revised Budget 2015/16 £ |
|---------------------------|-----------------------------------|------------------------------------|-----------------------------------|-----------------------------------|
| Growth Directorate | | | | |
| 1121 | Member's Services | 466,714 | 465,814 | 454,203 |
| 1123 | Chair's Expenses | 15,280 | 14,680 | 7,470 |
| 1131 | District Elections | 80,000 | 80,000 | 90,250 |
| 1133 | Parish Elections | 0 | 0 | 0 |
| 1135 | European Elections | 0 | 0 | 0 |
| 1137 | Parliamentary Elections | 0 | 0 | 0 |
| 1139 | County Council Elections | 0 | 0 | 0 |
| 1142 | Chief Executive's Office | 111,229 | 111,149 | 121,178 |
| 1331 | Strategic Partnerships | 92,938 | 91,538 | 92,930 |
| 1332 | Strategic Partnership Projects | 3,000 | 3,000 | 3,000 |
| 3165 | Housing Options Team | 160,123 | 161,563 | 163,857 |
| 3400 | Environmental Protection | 67,717 | 78,867 | 74,840 |
| 3401 | Food, Health & Safety | 133,311 | 122,101 | 124,151 |
| 3402 | Environmental Enforcement | 99,094 | 98,894 | 93,865 |
| 3403 | Neighbourhood Management | 1,667 | 1,547 | 0 |
| 3404 | Licensing | (69,257) | (69,297) | (73,286) |
| 3405 | Pollution | 83,465 | 83,465 | 81,316 |
| 3406 | Handy Van | 704 | 584 | (2,451) |
| 3407 | Pest Control | 31,563 | 31,563 | 29,042 |
| 3408 | Affordable Warmth | 28,287 | 26,477 | 22,971 |
| 3409 | EH Technical Support & Management | 173,759 | 175,289 | 173,464 |
| 3410 | Private Sector Housing | 51,112 | 51,112 | 50,121 |
| 3726 | Works In Default | 165 | 165 | 175 |
| 3727 | PFI Project SYHA | 0 | 0 | 0 |
| 3740 | Strategic Housing | 168,445 | 118,296 | 104,335 |
| 3741 | Housing Ambition | 0 | 0 | 0 |
| 3742 | Empty Properties | 0 | 16,096 | 17,246 |
| 3747 | Homeless Units | 2,750 | 2,750 | 2,750 |
| 3748 | Homelessness Grant | 36,105 | 34,585 | 48,050 |
| 3751 | Care Call System | (20,000) | (20,000) | (20,000) |
| 4111 | Applications And Advice | (422,400) | (416,170) | (457,400) |
| 4113 | Planning Appeals | 0 | 3,936 | 3,936 |
| 4116 | Planning Policy | 227,138 | 226,918 | 202,028 |
| 4211 | Tourism Promotions | 28,502 | 28,502 | 13,110 |
| 4238 | Working Communities Strategy | 73,512 | 73,312 | 77,470 |
| 4239 | Ambition | 4,385 | 4,385 | 0 |
| 4311 | Environmental Conservation | 20,000 | 20,000 | 19,350 |

| | | | | |
|------|------------------------------------|---------|---------|---------|
| 4351 | Alliance | 3,350 | 3,350 | 3,620 |
| 4352 | LEADER | 0 | 0 | 0 |
| 4443 | Elderly Peoples Clubs | 4,000 | 4,000 | 4,000 |
| 4511 | AD Planning & Environmental Health | 32,084 | 32,064 | 32,960 |
| 4512 | Growth Agenda | 8,200 | 8,120 | 48,120 |
| 4513 | Planning | 452,483 | 566,133 | 629,356 |
| 4515 | Building Control | 126,660 | 126,660 | 126,660 |
| 4517 | Economic Development | 147,003 | 146,963 | 150,331 |
| 4522 | Section 106 Agreement | 0 | 0 | 0 |
| 4526 | Sheffield City Region | 19,173 | 19,173 | 9,283 |
| 5219 | Corporate Support | 28,856 | 28,856 | 33,124 |
| 5249 | Twinning Expenses | 7,100 | 7,100 | 7,100 |
| 5263 | Refreshments Suspense Account | 0 | 0 | 0 |
| 5273 | Brass Band Concert | 3,600 | 3,480 | 3,230 |
| 5313 | Register Of Electors | 187,922 | 187,682 | 184,203 |
| 5321 | Monitoring | 37,803 | 37,803 | 38,420 |
| 5353 | Legal Section | 177,370 | 177,330 | 185,061 |
| 5392 | Scrutiny | 45,729 | 45,729 | 45,744 |
| 5711 | Democratic Services | 106,246 | 101,246 | 89,033 |
| 5750 | AD Economic Growth | 33,888 | 33,888 | 35,183 |
| 5785 | Contributions | 131,312 | 132,799 | 132,799 |

| | | | |
|---------------------------------|------------------|------------------|------------------|
| Total Growth Directorate | 3,202,087 | 3,283,497 | 3,276,198 |
|---------------------------------|------------------|------------------|------------------|

Operations Directorate

| | | | | |
|------|--|-----------|-----------|-----------|
| 1218 | Community Safety | 51,548 | 50,948 | 45,837 |
| 1220 | AD Community Safety | 3,203 | 3,203 | 3,200 |
| 3135 | Drainage | 9,413 | 9,413 | 16,231 |
| 3172 | Engineers | 80,035 | 80,025 | 66,972 |
| 3174 | Street Scene | 244,958 | 244,158 | 241,944 |
| 3176 | Pool Car | 1,705 | 1,705 | 1,530 |
| 3227 | Materials Recycling | 105,100 | 105,060 | 109,964 |
| 3230 | Caddy (FoodWaste) Project | 0 | 0 | 0 |
| 3241 | Car Parks | 35,300 | 35,300 | 41,360 |
| 3244 | Parks Derbyshire County Council Agency | (359,166) | (359,166) | (359,166) |
| 3247 | Street Names/Lights | 6,000 | 6,000 | 6,000 |
| 3249 | Footpath Orders | 800 | 800 | 800 |
| 3265 | Dams And Fishing Ponds | 350 | 350 | 100 |
| 3281 | Clay Cross Depot | (6,075) | (6,075) | (5,740) |
| 3282 | Eckington Depot | 96,120 | 96,120 | 95,555 |
| 3285 | Dronfield Bulk Depot | 2,800 | 2,800 | 2,790 |
| 3511 | Hasland Cemetery | (45,920) | (45,940) | (44,930) |
| 3512 | CBC Crematorium | (62,000) | (62,000) | (62,000) |
| 3513 | Temple Normanton Cemetery | (6,270) | (6,270) | (9,000) |
| 3514 | Clay Cross Cemetery | (43,655) | (43,655) | (42,855) |

| | | | | |
|------|-----------------------------|-----------|-----------|-----------|
| 3516 | Killamarsh Cemetery | (14,410) | (14,430) | (14,460) |
| 3811 | Closed Circuit Television | 0 | 0 | 0 |
| 3918 | Dog Fouling Bins | (42,450) | (42,450) | (45,800) |
| 3921 | Street Cleaning Service | 607,484 | 607,484 | 614,156 |
| 3943 | Transport | 39,885 | 39,785 | 0 |
| 3944 | Grounds Maintenance | 716,580 | 716,480 | 676,714 |
| 3945 | Domestic Waste Collection | 1,695,523 | 1,693,923 | 1,658,543 |
| 3946 | Commercial Waste Collection | (123,664) | (123,664) | (136,989) |
| 3951 | Playing Fields General | (145,330) | (145,330) | (151,210) |
| 4412 | Midway Business Centre | 4,250 | 4,250 | 5,275 |
| 4425 | Coney Green Business Centre | (59,527) | (59,430) | (62,483) |
| 4523 | Estates Administration | 212,640 | 195,532 | 213,499 |
| 5113 | Unison Duties | 13,618 | 13,618 | 14,174 |
| 5204 | AD Property & Estates | 30,826 | 30,826 | 31,920 |
| 5205 | Mill Lane Redevelopment | 403,895 | 330,705 | 703,219 |
| 5206 | Mill Lane Land | 0 | 27,176 | 27,176 |
| 5209 | Facilities Management | 97,560 | 112,560 | 107,350 |
| 5210 | Pioneer House | 40,705 | 40,705 | 21,500 |
| 5211 | Council House Offices | 120,680 | 132,660 | 11,900 |
| 5212 | Tea Trolley Service | 23,983 | 0 | 0 |
| 5611 | External Audit | 80,000 | 80,000 | 65,000 |
| 5615 | Bank Charges | 66,500 | 66,500 | 82,200 |
| 5621 | Contribution to/from HRA | (189,200) | (189,200) | (189,200) |
| 5700 | Director of Operations | 48,604 | 48,604 | 49,989 |
| 5705 | AD Finance, Revs & Bens | 31,733 | 31,733 | 31,885 |
| 5713 | Audit | 110,710 | 110,710 | 69,750 |
| 5714 | Financial Support Services | 134,190 | 94,955 | 91,451 |
| 5720 | Supporting PA's | 75,868 | 75,868 | 77,043 |
| 5721 | Accountancy | 272,269 | 279,249 | 259,727 |
| 5723 | Housing Act Advances | 2,475 | 2,475 | 2,200 |
| 5724 | Insurance | 5,200 | 5,200 | 5,300 |
| 5727 | Cost Of Ex-Employees | 947,000 | 947,000 | 985,700 |
| 5741 | Housing Benefit Service | 87,512 | 593,286 | 435,599 |
| 5747 | Debtors | 44,031 | 41,881 | 40,095 |
| 5751 | NNDR Collection | (82,005) | (35,505) | (33,140) |
| 5759 | Council Tax Administration | 737,239 | 192,522 | 160,092 |
| 5781 | Village Hall Grants | 26,490 | 26,490 | 26,490 |
| 5782 | Playing Field Grants | 415 | 415 | 415 |

| | | | |
|-------------------------------------|------------------|------------------|------------------|
| Total Operations Directorate | 6,135,525 | 6,045,359 | 5,943,672 |
|-------------------------------------|------------------|------------------|------------------|

Transformation Directorate

| | | | | |
|------|------------------------------|---------|--------|--------|
| 1231 | Corporate Training | 28,480 | 28,470 | 46,425 |
| 1250 | AD Cust Ser, Strat & Perform | 32,164 | 32,154 | 33,340 |
| 1255 | Strategy and Performance | 124,787 | 93,587 | 84,582 |

| | | | | |
|------|-------------------------------------|-----------|-----------|-----------|
| 1256 | Corporate Consultation | 32,326 | 21,207 | 20,239 |
| 1259 | Corporate Groups | 12,700 | 12,500 | 12,500 |
| 1283 | Emergency Planning | 15,960 | 15,960 | 15,950 |
| 1310 | AD Human Resources | 34,240 | 34,240 | 48,530 |
| 1311 | HR & Payroll | 297,584 | 318,004 | 324,687 |
| 1315 | Design & Print | 27,762 | 53,843 | 62,800 |
| 1321 | Communications & Marketing | 72,295 | 82,929 | 79,391 |
| 1323 | NEDDC News | 29,200 | 28,200 | 28,100 |
| 1329 | Corporate Web Site | 14,030 | 13,970 | 13,430 |
| 3121 | Health & Safety Advisor | 38,983 | 38,983 | 42,500 |
| 4500 | Director of Transformation | 49,159 | 49,139 | 50,105 |
| 4561 | Leisure Centre Management | 85,629 | 78,829 | 102,556 |
| 4600 | AD Leisure | 32,426 | 32,426 | 33,290 |
| 4720 | Sportivate | 0 | 0 | 0 |
| 4721 | Mighty Creative Project | 0 | 0 | 0 |
| 4725 | Village Games | 0 | 0 | 0 |
| 4726 | Walking for Health | 0 | 0 | 0 |
| 4727 | Five 60 | 0 | 0 | 0 |
| 4728 | PCT Retained Funds | 0 | 0 | 0 |
| 4731 | Promotion Of Recreation And Leisure | 27,819 | 27,779 | 27,680 |
| 4732 | Schools Promotion | 5 | 5 | (175) |
| 4736 | Derbyshire Sports Forum | 15,500 | 15,500 | 15,500 |
| 4742 | Arts Development | 8,500 | 8,500 | 8,580 |
| 5215 | Telephones | 29,000 | 29,000 | 29,000 |
| 5221 | Customer Services | 321,832 | 342,432 | 375,684 |
| 5222 | CRM | 35,000 | 57,100 | 22,100 |
| 5223 | Franking Machine | 4,730 | 4,730 | (820) |
| 5701 | Joint ICT Service | (965,971) | (953,471) | (944,451) |
| 5702 | ICT Infrastructure | 436,325 | 436,034 | 436,034 |
| 5733 | Service desk | 355,460 | 355,440 | 355,440 |
| 5734 | NEDDC ICT Service | 541,825 | 541,825 | 566,115 |
| 5736 | Business Development | 183,556 | 183,556 | 183,556 |
| 5737 | Corporate Printing Costs | 24,000 | 24,000 | 24,000 |
| 5825 | Concessionary Bus Passes | (8,740) | (8,740) | (9,260) |
| 8441 | Eckington Swimming Pool | 200,197 | 200,177 | 161,056 |
| 8451 | Dronfield Sports Centre | (12,695) | (12,715) | 54,146 |
| 8461 | Sharley Park Sports Centre | 354,483 | 354,463 | 336,790 |
| 8465 | Sharley Park Sports Centre Outdoor | (2,670) | (2,670) | (2,000) |

| | | | |
|---|------------------|------------------|------------------|
| Total Transformation Directorate | 2,475,881 | 2,537,386 | 2,637,400 |
|---|------------------|------------------|------------------|

Investment Properties

| | | | | |
|------|------------------------------|----------|----------|----------|
| 4411 | Stonebroom Industrial Estate | (40,105) | (40,105) | (43,355) |
| 4413 | Clay Cross Industrial Estate | (63,495) | (63,495) | (64,850) |
| 4414 | Midway Workshops | (38,620) | (38,620) | (40,650) |

| | | | | |
|------|--|-----------|-----------|-----------|
| 4415 | Norwood Industrial Estate | (185,980) | (185,980) | (185,375) |
| 4417 | Eckington Business Park | (16,000) | (16,000) | (22,150) |
| 4418 | Rotherside Court Eckington Business Unit | (20,233) | (20,233) | (23,033) |
| 4419 | Ridgeway Craft Centre | 8,910 | 8,910 | 12,245 |
| 4423 | Pavilion Workshops Holmewood | (41,825) | (41,825) | (37,860) |
| 4432 | Miscellaneous Properties | 50,095 | 50,095 | 40,610 |

| | | | | |
|------------------------------------|--|------------------|------------------|------------------|
| Total Investment Properties | | (347,253) | (347,253) | (364,418) |
|------------------------------------|--|------------------|------------------|------------------|

HOUSING REVENUE ACCOUNT
REVISED BUDGETS 2015/16

APPENDIX 3

| | Original Budget 2015/16 £ | Current Budget 2015/16 £ | Revised Budget 2015/16 £ |
|--|---------------------------------|--------------------------------|--------------------------------|
| INCOME | | | |
| Dwelling Rents | (32,063,600) | (32,063,600) | (32,348,478) |
| Non-Dwelling Rents | (362,075) | (360,725) | (367,442) |
| Charges for Services and Facilities | (240,000) | (508,650) | (522,060) |
| Contributions Towards Expenditure | (570,000) | (570,000) | (447,000) |
| INCOME TOTAL | (33,235,675) | (33,502,975) | (33,684,980) |
| EXPENDITURE | | | |
| Repairs & Maintenance | 4,863,315 | 6,415,024 | 6,407,474 |
| Supervision and Management | 7,117,920 | 5,833,511 | 6,325,711 |
| Rents, Rates & Taxes | 130,000 | 130,000 | 145,000 |
| Capital Charges - Depreciation | 8,909,000 | 8,909,000 | 8,909,000 |
| Housing Subsidy | 0 | 0 | 0 |
| Provision for Bad Debts | 300,000 | 300,000 | 200,000 |
| Debt Management Expenses | 11,500 | 11,500 | 11,500 |
| EXPENDITURE TOTAL | 21,331,735 | 21,599,035 | 21,998,685 |
| NET COST OF SERVICES | (11,903,940) | (11,903,940) | (11,686,295) |
| Corporate & Democratic Core | 185,450 | 185,450 | 185,450 |
| NET COST OF HRA SERVICES | (11,718,490) | (11,718,490) | (11,500,845) |
| Interest Payable | 5,622,575 | 5,463,896 | 5,413,617 |
| Interest Receivable | (33,310) | (70,603) | (51,661) |
| MRP | 4,300,000 | 4,300,000 | 4,300,000 |
| Transfer to HRA Insurance Reserve | 50,000 | 50,000 | 50,000 |
| Capital Expenditure Funded by HRA | 0 | 0 | 0 |
| Capital Works - New Build Reserve | 1,770,000 | 1,770,000 | 1,770,000 |
| (Surplus)/Deficit on HRA Services | (9,225) | (205,197) | (18,889) |
| Opening HRA Balance | (2,797,816) | (2,797,816) | (2,797,816) |
| Transfers (to)/from Balances | (9,225) | (205,197) | (18,889) |
| Closing HRA Balance | (2,807,041) | (3,003,013) | (2,816,705) |

CAPITAL PROGRAMME 2015/16
APPENDIX 4

| Capital Expenditure | Original Budget 2015/16 £ | Current Programme 2015/16 £ | Revised Programme 2015/16 £ |
|---|------------------------------------|--------------------------------------|--------------------------------------|
| Housing Revenue Account | | | |
| Decent Homes Programme - MRA Funded | 12,500,000 | 12,608,000 | 12,608,000 |
| External Wall Insulation | 5,318,000 | 5,318,000 | 5,318,000 |
| HRA Development Schemes | 0 | 584,000 | 584,000 |
| Tarrans Scheme - New Build Costs | 0 | 2,532,000 | 3,057,000 |
| Central Heating Project - DECC Funded | 0 | 0 | 638,000 |
| HRA - Capital Expenditure | 17,818,000 | 21,042,000 | 22,205,000 |
| General Fund | | | |
| Private Sector Housing Grants (DFG's) | 393,000 | 393,000 | 493,000 |
| Demolition Costs (Holmewood) | 50,000 | 50,000 | 60,000 |
| ICT Schemes | 130,000 | 198,000 | 57,000 |
| Clay Cross Football Pitch | 0 | 11,901 | 11,901 |
| Dronfield Play Lottery Fund | 0 | 2,503 | 2,503 |
| Asset Refurbishment - General | 150,000 | 150,000 | 100,800 |
| Asset Refurbishment - Coney Green BIC | 0 | 11,000 | 11,000 |
| Asset Refurbishment - Eckington Depot | 0 | 22,000 | 63,200 |
| DSC Pool Refurbishment | 0 | 37,000 | 53,000 |
| Refurbishment of Mill Lane | 0 | 279,000 | 280,000 |
| Land Remediation at Mill Lane Phase 1 & 2 | 275,000 | 275,000 | 360,000 |
| Replacement of Vehicles | 2,025,450 | 2,194,450 | 2,013,000 |
| Contaminated Land | 0 | 42,001 | 42,001 |
| Sharley Park Leisure Centre Refurbishment | 0 | 101,000 | 101,000 |
| General Fund Capital Expenditure | 3,023,450 | 3,766,855 | 3,648,405 |
| Total Capital Expenditure | 20,841,450 | 24,808,855 | 25,853,405 |
| Capital Financing | | | |
| Housing Revenue Account | | | |
| | - | | |
| Major Repairs Allowance | 14,550,000 | -15,158,000 | -15,158,000 |
| Prudential Borrowing - HRA | 0 | -1,843,000 | -1,843,000 |
| External Grant - EWI scheme | -1,020,000 | -1,020,000 | -1,020,000 |
| External Grant - HCA | 0 | -189,000 | -714,000 |
| External Grant - DECC | 0 | 0 | -638,000 |
| Development Reserve | -2,248,000 | -2,832,000 | -2,832,000 |
| HRA Capital Financing | 17,818,000 | -21,042,000 | -22,205,000 |

| Capital Expenditure | Original Budget 2015/16 £ | Current Programme 2015/16 £ | Revised Programme 2015/16 £ |
|---|------------------------------------|--------------------------------------|--------------------------------------|
| General Fund | | | |
| Disabled Facilities Grant | -373,000 | -373,000 | -373,000 |
| Disabled Facilities Grant Reserve | 0 | 0 | -100,000 |
| External Grant - Lottery Funded Schemes | 0 | -14,404 | -14,404 |
| External Grant - Contaminated Land | 0 | -42,001 | -42,001 |
| Prudential Borrowing - Vehicles | -2,025,450 | -2,194,450 | -2,013,000 |
| Prudential Borrowing - Mill Lane | 0 | -279,000 | -279,000 |
| Invest to Save | -275,000 | -275,000 | -360,000 |
| RCCO - SPLC | -22,600 | -22,600 | -22,600 |
| RCCO - Coney Green | 0 | -11,000 | -11,000 |
| RCCO - Vehicles | -69,746 | -69,746 | -69,746 |
| RCCO - DSC | 0 | -37,000 | -51,000 |
| Useable Capital Receipts | -257,654 | -448,654 | -312,654 |
| General Fund Capital Financing | -3,023,450 | -3,766,855 | -3,648,405 |
| HRA Development Reserve | | | |
| Opening Balance | -1,156,895 | -1,156,895 | -1,156,895 |
| Amount due in year | -1,770,000 | -1,770,000 | -1,770,000 |
| Amount used in year | 2,248,000 | 2,832,000 | 2,832,000 |
| Closing Balance | -678,895 | -94,895 | -94,895 |
| MRA Reserves | | | |
| Opening Balance | -7,287,595 | -7,287,595 | -7,287,595 |
| Amount due in year | -8,909,000 | -8,909,000 | -8,909,000 |
| Amount used in year | 14,550,000 | 15,158,000 | 15,158,000 |
| Closing Balance | -1,646,595 | -1,038,595 | -1,038,595 |
| Capital Receipts Reserves | | | |
| Opening Balance | -1,195,843 | -1,195,843 | -1,195,843 |
| Income expected in year | -475,000 | -475,000 | -475,000 |
| Amount used in year | 257,654 | 448,654 | 312,654 |
| Closing Balance | -1,413,189 | -1,222,189 | -1,358,189 |
| Total Capital Financing | 20,841,450 | -24,808,855 | -25,853,405 |