

HUNTINGDONSHIRE DISTRICT COUNCIL

Title:	Provisional Outturn 2014/15 (Revenue and Capital)
Meeting/Date:	Overview & Scrutiny (Economic Well-being) Panel, 4 th June 2015 Cabinet, 18 th June 2015
Executive Portfolio:	Resources: Councillor J A Gray
Report by:	Head of Resources
Ward(s) affected:	All Wards

Executive Summary:

During the year Members have received financial performance monitoring reports, updating them on the Councils financial position. This provisional outturn report provides Members with an indication of the likely outturn for the financial year ending 31st March 2015.

Revenue

Service budgets

At this time the provisional revenue outturn for 2014/15 is showing a net service expenditure position of £18.171m. Compared to the original 2014/15 budget of £20.870m (approved in February 2014) there is a projected underspend of £2.699m. The movement of £0.972m since the reported February forecast of £19.143m is mainly due to expenditure savings in:

- £55,000 Leisure centres
- £66,000 IMD vacancies
- £65,000 Operations Management
- £97,000 Pathfinder House
- £104,000 Street Cleaning

Additional income in:

- £44,000 Licencing
- £122,000 Car parks

Funding

Further to the service savings above, additional funding of £2.017m over the original 2014/15 budget of £12.227m was received. This is comprised of £0.493m additional retained business rates and £1.427m of reliefs and grants.

2014/15 was the second year of the new localised Retained Business Rates scheme which has been a significant change in Central Government funding. The new Business Rates scheme introduced a more complex accounting regime that required changes to how funding was to be calculated, some of which were not recognised in the 2014/15 budget setting process. These variations were confirmed in May 2015 with the completion of the central government "NDR 3" return. A number of factors have contributed to this funding variation not being forecast during the year, steps are now being undertaken to remedy this.

Reserves

From the 2014/15 provisional outturn, it is proposed that £0.122m is transferred to the General Fund Reserve as reported in the February 2015 forecast. This would give an estimated General Fund Reserve balance of £8.806m.

With the Council's commitment to improving its financial resilience, it is proposed that the remaining surplus of £3.589m be transferred to earmarked reserves as follows:

- £0.100m Alconbury & Molesworth support and challenge fund"
- £0.500m Chequers Court Development fund
- £0.261m Carry forward reserve
- £2.728m Commercial Investment Strategy fund.

In addition to the reported underspend of £18.171m, the Council is also the accountable body for the Transformation Challenge Award (TCA) grant scheme which is providing "seed funding" for the Tranche 1 shared service projects being undertaken by the three strategic partners. At the 31st March 2015, the amount currently unused (but expected to be utilised during 2015/16) is £0.443m. This amount will be allocated to a new Earmarked Reserve entitled "TCA funding for shared services".

Capital

The provisional capital outturn is showing a net expenditure position of £2.999m for 2014/15. Compared to the Updated 2014/15 budget (approved in February 2015) that expenditure is £0.489m below the level expected; this is primarily due to underspend of £0.617m, unused budget of £0.194m and delayed programme of £0.271m.

Recommendation(s):

The Cabinet is requested to:

1. Note, in respect of the 2014/15 provisional outturn the:
 - revenue net expenditure of £18.171m
 - reasons for the £2.699m variance on the original service budgets (Table 1 in the main report)
 - capital expenditure of £2.999m
 - reasons for the £0.489m variance on the capital programme (Table 5 in the main report).
2. Approve, in respect of the revenue provisional outturn noted in 1 above the transfer to Earmarked reserves of:
 - £0.100m Alconbury & Molesworth Support and Challenge reserve.
 - £0.261m Carry forwards to the 2015/16 service revenue budget.
 - £0.443m TCA Funding for Shared Service reserve.
 - £0.500m Chequers Court Development reserve.
 - £2.728m Commercial Investment Strategy reserve.
3. Approve, in respect of the capital and provision outturn noted in 1 above:
 - the carry forward of committed expenditure on capital projects of £0.271m
4. Approve a delegation for the Head of Resources:
 - to adjust the revenue contributions noted in 3 above, in consultation with the Portfolio Holder for Resources and the Managing Director, if the actual outturn varies to that noted in 1 by more than 2.5%.

1. PURPOSE

- 1.1 During the year Members have received financial performance monitoring reports which have updated them on the Councils financial position. This provisional outturn report provides Members with an indication of the likely outturn for the financial year ending 31st March 2015.

2. BACKGROUND

Approved Budget

- 2.1 In February 2014 the Council approved the Councils 2014/15 net expenditure budget. The budget comprised of:

- Revenue £20.870m and
- Capital £ 4.623m.

- 2.2 In respect of:

- revenue, the budget requirement was £19.865m which required a £1.005m contribution from general reserves to give an estimated General Fund Reserve balance of £9.027m at the 31st March 2015
- capital, this was to be financed from a mix of capital receipts, capital reserves and working capital.

Budget Monitoring

- 2.3 In early April 2015, the Cabinet received the February 2015 Financial Performance Monitoring Suite. The key financial indicators reported at this time were forecast:

- revenue spending of £19.143m, £1.727m less than the original budget.
- revenue contributions to earmarked reserves for:
 - Chequers Court £0.5m
 - Alconbury & Molesworth £0.1m
- revenue contribution **to** general reserves of £0.122m, which compares to an originally budgeted contribution **from** general reserves of £1.005m.
- net capital spending of £3.439m.

3. PROVISIONAL OUTTURN

Provisional Revenue Outturn compared to Original Budget

- 3.1 The provisional revenue outturn for “net expenditure” is £18.171m; this includes the following accounting adjustments:

- statutory adjustments in respect of contributions to earmarked reserves for capital receipts/grants,
- technical adjustments in respect of Receipts in Advance, and
- cash adjustments in respect of Irrecoverable VAT, government grant and bad debts provision.

- 3.2 Considering the aforementioned provisional outturn, the net impact of this is that net service expenditure is less than the original budget by £2.699m. The additional underspend of £0.972m from the reported February estimated outturn of £19.143m, is in large part due to all services reducing their expenditure. Since the February forecast, the main areas of significant underspend have been:

- £55,000 Leisure centres
- £65,000 Operations Management
- £66,000 IMD vacancies
- £97,000 Pathfinder House
- £104,000 Street Cleaning

- 3.3 In addition to the reported underspend of £18.171m, the Council is also the accountable body for the Transformation Challenge Award (TCA) grant scheme which is providing “seed funding” for the Tranche 1 shared service projects being undertaken by the three strategic partners (South Cambridgeshire and Cambridge City councils). As noted in the reserves commentary below, this will be moved to an earmarked reserve for future workings.
- 3.4 In addition to the expenditure savings, there has also been additional income from Licencing of £44,000 and Car parks of £122,000.
- 3.5 Table 1 below is a comparison of the original budget approved by Council in February 2014 against the provisional outturn for March 2015. The table highlights both the underspend by services and the additional government funding but reconciling back to the approved Council Tax set in February 2014.

Table 1				
Summary of the variations from the Original Budget to the Provisional Revenue Outturn for 2014/15				
	Original Budget £m	Provisional Outturn £m	Variance	
			£m	%
Net service expenditure	20.870	18.171	(2.699)	(12.93)
Government Support & Collection Fund surplus	(12.227)	(14.244)	(2.017)	16.5
Use of reserves:				
- to/(from) reserves	(1.005)	0.122	1.127	112.4
- to earmarked reserves		3.589	3.589	
Council Tax	(7.638)	(7.638)		

- 3.6 Further analysis in respect of net service expenditure, government funding and the proposed reserve allocation is included below.

Variations in Net Service Expenditure

- 3.7 During the year, Heads of Service have provided commentary for the variations in their service forecasts to the updated budget. Table 2 below shows a breakdown of the forecast variations by service from the original budget to the provisional outturn.

Table 2		
Revenue Budget summary	£ m	£ m
Original Approved Budget for 2014/15		20.870
Delayed spending from 2013/14	0.227	
Updated Budget		21.097
Services		
Corporate & Directors	(0.358)	
Resources & Corporate Finance	(0.045)	
Customer Services	(0.932)	
Operations	(0.805)	
Development	(0.595)	
Community	(0.422)	
Health & Leisure	0.073	
		(3.083)
Recharges outside revenue	0.157	
Provisional Outturn as at March 2015	(2.699)	18.171

- 3.8 Appendix 1 shows by service, the variation between the provisional outturn against: the original budget approved in February 2014, and the February forecast. Commentary is provided on variances greater than £75,000.

Variation in Funding

- 3.9 2014/15 was the second year of the new localised Retained Business Rates scheme which has been a significant change in Central Government funding. The new Business Rates scheme introduced a more complex accounting regime that required changes to how funding was to be calculated, some of which were not recognised in the 2014/15 budget setting process. These variations were confirmed in May 2015 with the completion of the central government "NDR 3" return. A number of factors have contributed to this funding variation not being forecast during the year, steps are now being undertaken to remedy this.
- 3.10 Table 3 below shows the variances between Central Government funding in the original budget that was approved in February 2014 and the provisional outturn.

Table 3			
Central Government Funding 2014/15	Budget	Actual	Variation
	£ m	£ m	£ m
Retained Business Rates	4.218	6.140	(1.922)
New Homes Bonus	3.344	3.358	(0.014)
RSG	4.562	4.563	(0.001)
Council Tax Freeze Grant	0.082	0.082	0.000
Council Tax Collection Fund	0.021	0.101	(0.080)
Total	12.227	14.244	(2.017)

- 3.11 Further analysis on the variations to the funding is detailed below:

Retained Business Rates

£4.218m was included in the original budget for Retained Business Rates and this was based on the 2013/14 forecast with inflation. The actual Retained Business Rates received was £6.140m, creating additional funding of £1.922m of which £0.660m was identified during the year. The remaining £1.262m comprises of:

- £0.493m additional Retained Business Rates
- £0.769m reliefs and Section 31 grants.

These adjustments arose from the implementation of the new localised Business Rates scheme. The payments received in 2014/15 are taken from the "NDR 1" return which was completed after the budget had been set. Government policy also allows for additional new burdens, which were not budgeted for in 2014/15.

New Homes bonus

The New Homes Bonus was budgeted at £3.344m. This was received but Central Government distributed additional New Homes Bonus funding, of which Huntingdonshire's share was a marginal increase of £13,640.

RSG and Council Tax Freeze Grant

The original budget for RSG (£4.562m) and Council Tax Freeze Grant (£82,000) were received as planned.

Council Tax Collection Fund

At the time the 2014/15 budget was compiled, it was estimated that the surplus on the Council Tax collection fund would be £21,000, the actual surplus paid during the year was £101,000.

Use of Reserves

General Fund Reserve

- 3.12 For the 2014/15 budget, the movement in the General Fund balance was estimated to be as follows:

	£m
31st March 2014:	10.032
Contribution from Reserves:	(1.005)
31st March 2015:	9.027

- 3.13 However, the actual opening general fund balance was £8.684m. As noted earlier, the provisional revenue outturn is indicating a surplus of £3.711m, of which £0.122m will be allocated to the General Fund balance and the balance of £3.589m allocated to Earmarked Reserves.

Earmarked Reserves

- 3.14 With the Council's commitment to improving its financial resilience, it is proposed that the £3.589m noted above is transferred to earmarked reserves. Table 4 below shows the existing earmarked reserves as at 31st March 2014 with the proposed additions. The remaining movements will be finalised during the accounts closure process.

Table 4	Opening	Service	TCA Provisional
	Balance at	Additions	Additions
	01.04.14	2014/15	2014/15
Earmarked Reserve Summary	£ m	£ m	Balance at
			31.03.15
			£ m
Section 106 agreements	(1.7)		(1.7)
Commuted S106 payments	(1.1)		(1.1)
Repairs and Renewals	(1.2)		(1.2)
Delayed projects	(0.2)	(0.3)	(0.5)
Collection Fund	(2.7)		(2.7)
Capital Investment	(2.0)		(2.0)
Special Reserve	(2.5)		(2.5)
Other reserve	(0.6)		(0.6)
NEW – Alconbury & Molesworth		(0.1)	(0.1)
NEW – Chequers Court Development		(0.5)	(0.5)
NEW – Commercial Investment Strategy		(2.7)	(2.7)
NEW - TCA Funding for Shared Service			(0.4)
Total	(12.0)	(3.6)	(0.4)
			(16.0)

- An “Alconbury & Molesworth Support and Challenge reserve” to be established to support these communities during the transition period when the USAF closes these bases. (Approved by Cabinet 12th February 2015, Minute no.69).
- “Chequers Court Development reserve” to be established to mitigate the risk of any shortfall in external contributions as recommended in the Leisure St Ives/Multi-Storey Car Park Project closure report. (Overview & Scrutiny Project Development Select Committee).
- The carry forward reserve for specific and approved carry forwards approved by the Head of Resources into the 2015/16 budget.
- TCA funding received for the shared service partnership with South Cambridgeshire and Cambridge City Councils needs to be moved to an earmarked reserve as per regulations.
- A “Commercial Investment Strategy reserve” is established which will provide a source of funding for the development of the Councils Commercial Investment Strategy which starting the Councils commitment to removing the New Homes Bonus from its core funding stream.

Provisional Capital Outturn compared to the Updated Budget

- 3.11 The provisional capital outturn for 31st March 2015 is £2.999m; this takes into account all known cash adjustments. At the time of writing this report, it is not expected that there will be any further accounting adjustments that will affect the provisional outturn. However, if such adjustments are required these will be reported at the final outturn stage.
- 3.15 The original 2014/15 Capital programme was £4.623m; however a reduction of £3.080m was approved in February 2015 as part of the 2015/16 budget process, giving an Updated Budget of £3.488m. Considering the aforementioned provisional capital outturn, the net impact is that expenditure is £0.489 less than the Updated Budget. The table below summarises the main variations, a more detailed analysis is shown in Appendix 2. Commentary is provided on variances greater than £25,000.

Table 5		
2014/15 Capital Programme Summary		
	£ m	£ m
Original Approved Capital Programme	4.623	
Approved Slippage from 2013/14	1.945	
February 2015 Approved Changes	(3.080)	
Updated Capital Programme		3.488
Provisional Capital Outturn		2.999
Variation Provision Outturn Against Updated Budget		(0.489)
Variances:		
Overspend	0.012	
Underspend	(0.617)	
Unused Budget	(0.194)	
Cancelled Scheme	(0.121)	
Delayed to 2015/16	0.271	
Revenue expenditure on Capital projects	0.160	
		(0.489)
Financing of Provisional Capital Outturn		
External Borrowing	0	
Capital Receipts	0.877	
Capital Grants Unapplied Reserve	0	
		0.877
Minimum Revenue Provision		1.331
Working Capital		0.791
Total Financing		2.999

Proposed Use of Unused Capital Resources

- 3.16 Of the £0.489m unused capital programme, it is proposed that £0.271m is transferred to the 2015/16 programme for projects that have been committed but due to timing delays have not been completed in the financial year as detailed in Table 6 below.

Table 6		
2014/15 Carry forward to 2015/16 Capital Programme		
	£	Narrative
Resources		
Vat Exempt Capital	(9,000)	VAT due as a result of the Capital projects below
Customer Services		
Business Systems General	(13,000)	New router for Pathfinder House committed.
Operations		
Bldg Efficiency -Salix Funding	(65,000)	Delayed due to procurement complications for the installation of an air unit at One Leisure Huntingdon.
Environment Strategy	(30,000)	Delay in the Loves Farm Community Centre of which £30,000 had been allocated to energy efficiency modifications.
Pathfinder House Site	300,000	Delay in the sale of land outside Pathfinder House
Hdon Town C Extra Car Parking	500,000	Delayed Developer contribution receipt now expected early 2015/16.
Car Park Improvements	(25,000)	The scheme was revised towards the end of the year which has delayed the start of the works.
Development		
Huntingdn West Development	(58,000)	County's final contribution is outstanding, expected to be paid in 2015/16.
Housing Private Sector Grants	(45,000)	Commitments made but staffing issues at Cambs HIA delayed the progress on some cases.
Disabled Facilities Grants	(145,000)	As above
Community		
Cctv Shared Service-Contro Rm	(2,000)	Replacement of kit delayed.
Health & Leisure		
St Ivo Leisure Centre Redevelopment	(60,000)	Retention on the redevelopment yet to be finalised.
Leisure Centres - Future Mttce	(74,000)	Works delayed due to late inspection reports.
Total Carry forward to 2015/16	274,000	

4. COMMENTS OF OVERVIEW & SCRUTINY

4.1 To be included after the meeting on the 4th June 2015.

5. LEGAL IMPLICATIONS

5.1 No direct, material legal implications arise out of this report.

6. RESOURCE IMPLICATIONS

6.1 The resource implications are noted within this report.

LIST OF APPENDICES INCLUDED

Appendix 1 - Revenue Variance Analysis


Appendix 2 - Capital Variance Analysis

BACKGROUND PAPERS


Working papers in Resources.

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Appendix 1 Revenue Variance Analysis

	Original Budget £ 000 A	Updated Budget £ 000 B	February 2015 Reported Forecast Outturn £ 000 C	Provisional Outturn at 31st March 2015 £ 000 D	Variation of Provisional Outturn to Original Budget £ 000 (D - A)	Variation of Provisional Outturn to February Forecast £ 000 (D - C) Narrative
Corporate & Directors						
Corporate Office	784	1,433	1,381	1,177	392	(204) HoS & Corp Directors - salary forecast not adjusted for later start dates, saving of £74,000. Corporate Team - vacancy savings of £60,000 used to fund redundancy costs included in Corporate Finance. TIC Kiosks were not replaced, saving £30,000.
Democratic Services	494	796	773	721	227	(53)
Managing Director	186	182	182	205	19	23
Non Distributed Costs	204	204	190	190	(15)	(1)
Human Resources	589	588	571	553	(35)	(17)
	<u>2,257</u>	<u>3,203</u>	<u>3,097</u>	<u>2,845</u>	<u>588</u>	<u>(252)</u>
Resources						
Commercial Estates	(1,594)	(1,489)	(1,412)	(1,365)	229	47
Legal Services	1,044	318	308	293	(751)	(15)
Procurement Services	57	63	65	62	6	(3)
Internal Audit	625	626	595	531	(94)	(64)
Finance	764	761	613	635	(129)	21
Corporate Finance	<u>3,382</u>	<u>2,762</u>	<u>2,549</u>	<u>2,840</u>	<u>(542)</u>	<u>291</u> Council wide - Redundancy and early retirements costs £269,000 as mentioned above.
	<u>4,279</u>	<u>3,042</u>	<u>2,719</u>	<u>2,997</u>	<u>(1,282)</u>	<u>278</u>

	Original Budget	Updated Budget	February 2015 Reported Forecast	Provisional Outturn at 31st March 2015	Variation of Provisional Outturn to Original Budget	Variation of Provisional Outturn to February Forecast	Narrative
	£ 000	£ 000	£ 000	£ 000	£ 000	£ 000	
	A	B	C	D	(D - A)	(D - C)	
Customer Services							
Customer Services	1,062	1,140	990	928	(134)	(61)	
Document Centre	479	473	478	464	(15)	(14)	
Information Management	1,800	1,729	1,524	1,446	(354)	(78)	IMD - delayed delivery of Council Website and develop flexible working technologies, carry forward to 2015/16 approved for £48,000.
Housing Needs & Resources	291	291	234	231	(60)	(3)	
Benefits	(867)	(813)	(1,023)	(1,084)	(217)	(61)	
Local Taxation	(586)	(587)	(529)	(548)	38	(19)	
Management Units	2,755	2,859	2,766	2,722	(33)	(43)	
	4,935	5,092	4,439	4,160	(775)	(280)	
Operations							
Facilities Management	1,085	1,092	1,036	935	(151)	(101)	Pathfinder House - Utilities saving of £16,000, 3rd floor alterations delayed £32,000 and cleaning contract salaries saving of £34,000.
Environment Management	229	210	223	222	(7)	(2)	
Green Spaces	1,049	1,070	1,036	1,032	(17)	(4)	
Streetscene	(1,238)	(1,227)	(1,261)	(1,372)	(135)	(111)	Carparks - additional income than expected
Waste & Street cleansing	3,367	3,324	3,068	2,889	(478)	(179)	Trade waste - additional income of £35,000
Operations Management	962	883	907	841	(121)	(66)	Refuse and street cleaning - staff vacancies in year
	5,455	5,351	5,008	4,546	(908)	(462)	

	Original Budget £ 000 A	Updated Budget £ 000 B	February 2015 Reported Forecast Outturn £ 000 C	Provisional Outturn at 31st March 2015 £ 000 D	Variation of Provisional Outturn to Original Budget £ 000 (D - A)	Variation of Provisional Outturn to February Forecast £ 000 (D - C) Narrative
Development						
Planning Policy	457	488	239	218	(238)	(20)
Development Control	(1,163)	(1,139)	(1,139)	(1,025)	138	114 Applications - fee income lower in February and March than budgeted. CIL - lower receipts and reduced CIL contributions.
Building Control	(4)	17	(72)	(62)	(58)	11
Economic Development	96	218	231	191	96	(40)
Transport	114	114	114	95	(19)	(19)
Housing Policy	31	32	(7)	(0)	(31)	7
Management Units	2,254	2,133	1,847	1,851	(404)	3
	<u>1,785</u>	<u>1,863</u>	<u>1,213</u>	<u>1,268</u>	<u>(517)</u>	<u>55</u>
Community						
C C T V	141	155	287	288	148	2
Licencing	(286)	(129)	(143)	(188)	99	(44)
Environmental Health	1,272	1,204	1,034	934	(338)	(100) Environmental Services - additional salary savings of £9,000 as well as other savings on supplies & services and training. Public Health - Equipment maintenance savings of £13,000 and smaller underspends
Community Safety	663	659	605	606	(57)	1
Projects And Assets	1,007	1,020	896	847	(161)	(50)
	<u>2,796</u>	<u>2,908</u>	<u>2,678</u>	<u>2,487</u>	<u>(310)</u>	<u>(192)</u>
				0		

	Original Budget £ 000 A	Updated Budget £ 000 B	February 2015 Reported Forecast Outturn £ 000 C	Provisional Outturn at 31st March 2015 £ 000 D	Variation of Provisional Outturn to Original Budget £ 000 (D - A)	Variation of Provisional Outturn to February Forecast £ 000 (D - C)	Narrative
Health & Leisure							
Sports and Active Lifestyles	181	280	280	259	77	(21)	
Leisure Centres	(209)	(34)	123	61	269	(62)	
	(27)	246	403	320	347	(84)	
Recharges outside Revenue	(609)	(609)	(415)	(452)	157	(37)	
Total	20,870	21,097	19,143	18,171	(2,699)	(972)	

Definition:

A - Original Budget The Budget that was approved by Council in February 2014.

B - Updated Budget The original budget including approved carry forwards from 2013/14.

C - February Forecast The estimated year end position including known variances.

D - Provisional Outturn The provisional year end position which includes all cash movement but may not include all statutory and reserve adjustments.

Appendix 2 Capital Variance Analysis

	Original Budget	Updated Budget (with slippage)	Updated Budget (Feb 2015)	Provisional Outturn	Variation to Updated budget	Narrative
	£ 000	£ 000	£ 000	£ 000	£ 000	
	A	B	C	D	(D - C)	
Resources						
Highlode Ramsey	0	263	0	0	0	
Capital Holding Ac	50	50	0	0	0	
Vat Exempt Capital	27	31	29	0	(29)	This budget is allocated within the the necessary projects below.
	<u>77</u>	<u>344</u>	<u>29</u>	<u>0</u>	<u>(29)</u>	
Customer Services						
Multi-Functional Devices	80	80	0	0	0	
Document Centre Equipment	0	45	0	0	0	
Printing Equipment	33	1	10	8	(2)	
ICT Virtualisation	132	303	232	311	79	The overspend is due to revenue to capital transfers.
Business Systems General includes:						
Business Systems General	200	224	130	49	(81)	The following budgets are related to the Business Systems General budget. The
G I S Corporate	0	7	3	0	(3)	overall variance is an underspend of £12,000.
Uniform	0	3	0	16	16	
E-Forms	0	0	0	3	3	
Share Point Systems	0	3	0	0	0	
Council Tax Support Software	0	10	0	0	0	
Payments Hub (Business System)	0	0	0	2	2	
Mobile Apps (Business System)	0	5	0	0	0	
Housing Bens - Mobile Working	0	0	0	3	3	
Income Management (Revenues)	0	0	0	6	6	
Call Centre Replacement	0	0	0	35	35	
Community Infrastructure Levy	0	23	0	7	7	
	<u>445</u>	<u>704</u>	<u>375</u>	<u>440</u>	<u>65</u>	

	Original Budget	Updated Budget (with slippage)	Updated Budget (Feb 2015)	Provisional Outturn	Variation to Updated budget	Narrative
	£ 000	£ 000	£ 000	£ 000	£ 000	
	A	B	C	D	(D - C)	
Operations						
Bldg Efficiency -Salix Funding	50	33	70	5	(65)	The project to replace a air handing unit at One Leisure Huntingdon exceeded the tender price due a complicated installation requirement.
Environment Strategy	105	125	126	41	(85)	£30,000 for energy efficiency modifications at Loves Farm Community Centre has been delayed. The remaining budget has not been spent because RE-FIT (the energy use reduction procurement initiative) are reviewing which packages of schemes will provide the best payback.
Sustainable Homes Retrofit	0	0	(205)	(210)	(5)	
Pathfinder House Site	(250)	(250)	(300)	0	300	Sale of land at St Marys Street has been delayed.
Car Park Improvements	151	151	151	5	(146)	Resurfacing of Tebbuts Road car park has been revised, delayed to 2015/16.
Hdon Town C Extra Car Parking	(500)	(317)	(267)	242	509	Developer contribution receipt of £0.5m delayed to 2015-16.
Recycling Kerbside Collection	297	379	379	99	(280)	Budget reviewed in 14/15 and discovered to be vastly overstated
Refuse/Green Waste Collection	0	21	0	0	0	
Vehicles & Plant	1,079	1,566	1,056	801	(255)	Prolonged life of current vehicles to delay expenditure.
Pool Vehicles	0	20	16	16	(0)	
In Cab Technology	0	70	70	0	(70)	Bottle neck in software development, slipped into 2015/16
Play Equipment	40	63	43	43	(0)	
Play Equipment - Section 106	47	48	0	(1)	(1)	
	<u>1,019</u>	<u>1,909</u>	<u>1,139</u>	<u>1,041</u>	<u>(98)</u>	
Development						
Huntingdn West Developmt (Hgf)	941	1,227	298	240	(58)	A final contribution to the County Council remains outstanding, payment expected 2015-16.
Housing Private Sector Grants	75	125	93	47	(46)	Commitments made but staffing issues at Cambs HIA delayed the progress on some cases.
Disabled Facilities Grants	1,450	1,300	1,000	855	(145)	Commitments made but staffing issues at Cambs HIA delayed the progress on some cases.
Decent Homes Cat 1 Hazards	10	10	10	2	(8)	
MHP Replacement Static Caravan	0	30	38	50	12	
	<u>2,476</u>	<u>2,692</u>	<u>1,439</u>	<u>1,194</u>	<u>(245)</u>	

	Original Budget	Updated Budget (with slippage)	Updated Budget (Feb 2015)	Provisional Outturn	Variation to Updated budget	Narrative
	£ 000	£ 000	£ 000	£ 000	£ 000	
	A	B	C	D	(D - C)	
Community						
CCTV - Camera Replacements	45	81	39	40	1	
CCTV - Wireless	0	290	0	0	0	
Cctv Shared Service-Contro Rm	2	2	2	0	(2)	
Loves Farm Community Centre	37	29	29	30	1	
	<u>84</u>	<u>401</u>	<u>70</u>	<u>70</u>	<u>(0)</u>	
Health & Leisure						
Pedals Scheme Equipment	0	11	2	2	(0)	
Replacement Fitness Equipment	200	200	0	0	0	
St Ives Leisure Centre Redevelopment	0	0	166	109	(57)	This scheme has been the subject of a full report to Cabinet and all variations have been explained in that report.
Leisure Centres Maintenance includes:						
St Ives - Indoor	0	0	0	52	52	New process for approving works has meant that some planned work has been
St Ives -Outdoor	0	0	0	13	13	deferred because it still has useful life left in it.
Huntingdon	0	0	0	50	50	
St Neots	0	0	0	12	12	
Ramsey	0	0	0	7	7	
Sawtry	0	0	0	7	7	
	<u>200</u>	<u>211</u>	<u>168</u>	<u>253</u>	<u>85</u>	
Total	4,301	6,261	3,220	2,998	(222)	
Definition:						
A - Original Budget	The budget that was approved by Council in February 2014.					
B - Updated Budget	The original budget including approved carry forwards from 2013/14.					
C - Updated Budget (February 2015)	The 2014/15 programme was revised during the 2015/16 budget process.					
D - Provisional Outturn	The provisional year end position which includes all cash movement but may not include all statutory and reserve adjustments.					