

6. BUDGET MANAGEMENT 2015/16 – PROGRESS REPORT APRIL TO DECEMBER 2015

REPORT OF: Head of Finance
Contact Officer: Cathy Craigen, Chief Accountant
Email: Cathy.craigen@midsussex.gov.uk Tel: 01444 477384
Wards Affected: All
Key Decision: No
Report to: Cabinet
1st February 2016

EXECUTIVE SUMMARY AND RECOMMENDATIONS

Purpose of Report

1. This report reviews the progress on the Revenue Budget, Capital Programme and Treasury Management for 2015/16.

Summary

2. The forecast revenue outturn position for 2015/16 as at the end of December is showing a projected net underspend (arising mainly from unbudgeted income) of £441,000 against the original estimate. This is after transfers totalling £178,000 to Specific Reserve approved at Council meetings last year. The over-performance of income is in Development Management and Car Parking, which combined with some salary savings gives us further opportunity to consider using part of this underspend for a limited range of discrete purposes.

Recommendations

3. **To recommend to Council for approval:**
 - (i) that £65,000 grant income relating to Neighbourhood Planning be transferred to Specific Reserve as detailed in paragraph 21;
 - (ii) that £99,292 grant income relating to Property Searches New Burdens funding 2015/16 be transferred to General Reserve, as detailed in paragraph 22;
 - (iii) that £791 grant income be transferred to General Reserve, as detailed in paragraph 23;
 - (iv) that £150,000 from the revenue underspend is transferred to the Local Development Framework Specific Reserve as detailed in paragraph 24;
 - (v) that £50,000 from revenue underspend is transferred to the Community and Economic Development Fund Specific Reserve as detailed in paragraph 24;
 - (vi) that £50,000 from revenue underspend is transferred to the ICT Specific Reserve as detailed in paragraph 24;
 - (vii) that £50,000 from revenue underspend is transferred to the Parks improvement Specific Reserve as detailed in paragraph 24;
 - (viii) that £50,000 from revenue underspend is transferred to a CenSus consultancy Specific Reserve as detailed in paragraph 24;
 - (ix) that £50,000 from revenue underspend is transferred to the Business Digitalisation Specific Reserve as detailed in paragraph 24;

- (x) the variations to the Capital Programme contained in paragraph 33 in accordance with the Council's Financial Procedure rule B4;

To note:

- (xi) the remainder of the report;

REVENUE SPENDING

Position to the end of December 2015

4. This is the fifth budget management report for the current financial year. This is intended to inform Members how key income and expenditure targets are performing after the first three quarters of the year, and to give an indication of the likely position at the end of the 2015/16.

Expenditure and Income to date

5. Table 1 details 'actuals' to date for the key income categories and salaries expenditure, compared to their profiled budgets. It gives a snapshot position on performance to the end of December only, together with comparative figures for the previously reported period, in order to show movement trends. This table also details the projected year-end position for these key income categories, but this forms only part of the consideration for the year-end predictions for the Council's overall revenue budget.

INCOME	2015/16 Actual to December £'000	Profiled 2015/16 Budget £'000	2015/16 Original Budget £'000	Pressure/ (Saving) To end December £'000	Pressure/ (Saving) To end October £'000	Projected Year-end Variance £'000
Car Park Charges	(1,505)	(1,373)	(1,819)	(132)	(86)	(153)
Development						
Management Fees	(1,070)	(709)	(928)	(361)	(165)	(361)
Building Control Fees	(351)	(366)	(486)	15	0	15
Land Charges	(134)	(113)	(150)	(21)	(14)	(18)
Licensing Act Fees	(124)	(129)	(139)	5	(84)	0
Hackney Carriage Fees	(113)	(93)	(124)	(20)	(17)	0
Outdoor Facilities Income	(241)	(253)	(301)	12	20	17
Garden Waste	(679)	(678)	(832)	(1)	0	0
Leisure Contract Income	(1,153)	(1,153)	(1,537)	0	0	0
Industrial Estates Rents	(461)	(450)	(525)	(11)	(35)	0
Town Centre Rents	(446)	(446)	(599)	0	0	0
Depots Rents	(54)	(54)	(72)	0	0	0
General/Miscellaneous Property	(113)	(102)	(105)	(11)	(7)	0
Total Income	(6,444)	(5,919)	(7,617)	(525)	(388)	(500)
EXPENDITURE						
Salaries	8,036	7,714	10,285	322	314	(96)

6. Car Parking income is higher than budget in the first nine months of the financial year. This is detailed in Table 2 below. This is mainly due to an upturn in Pay and Display Income of £115,000. A forecast of an additional £100,000 was previously reported to Cabinet on 30th November 2015 and in light of the ongoing trend, a further £50,000 is forecast to year end. Season ticket income is also up against budgeted profiles by £17,000. This is partly due to the previously reported additional un-budgeted income in respect of corporate parking of £23,000. The remaining season ticket shortfall of £6,000 to date is a result of lower than expected take up of the new Boltro Road car park. Based on the current level of season ticket sales, which are only at 23% capacity, a shortfall in income of £20,000 is now forecast to year end.
7. Therefore, in summary, the total additional income forecast to year-end totals £153,000. £123,000 additional income has already been reported to Cabinet on 30th November, and the additional unreported income totalling £30,000 (Pay & Display £50k less £20k Season Ticket downturn) has been included in Appendix A of this report.

Table 2: Car Parking Income variance			
	<i>Forecast Outturn Cabinet 30th Nov 15 (Over)/ under target £'000</i>	<i>Actual April to Dec 15 (Over)/ under target £'000</i>	<i>Forecast Outturn Cabinet 1st Feb 16 (Over)/ under target £'000</i>
Pay & Display tickets	(100)	(115)	(150)
<u>Season Tickets</u>			
- Boltro Road		6	20
- Corporate	(23)	(23)	(23)
Total additional income	(123)	(132)	(153)

8. Development Management income is £361,000 above target to December. Additional income is anticipated in the short term, pending approval of the District Plan. An additional £277,000 to year-end was reported to Cabinet on 30th November 2015, based on a projection of actual income received in the first 7 months of the year. An additional £196,000 has since been received in November and December alone, due to a few large applications and actual income has therefore already exceeded the last reported projection for the year by £81,000. The Business unit leader for Development Management does not anticipate further large applications in the remaining months of the year. Additional income has also been received in respect of administration costs from South Downs National Park of £3,000. Therefore, the forecast has been amended to reflect the additional £84,000 to date and this is included in Appendix A of this report, which brings the total additional income forecast to £361,000.
9. Building Control income is below target by £15,000 to date due to a recent downturn in applications. The forecast has been revised to reflect the variance to date with no allowance for a full year projection as a trend has not been identified. This is included in Appendix A of this report.
10. Land Charges income is showing £21,000 more than the profiled budget. The strength of activity in the property market has been maintained over the autumn and start of the winter months, contrary to normal trends. The total additional income forecast for the year is £18,000. This is included in Appendix A of this report.

11. Licencing income is £5,000 above target to date. This shortfall is expected to reduce as the year progresses and the full year projection remains unchanged.
12. Hackney Carriage Fees are over target by £20,000 for the first nine months of this financial year. This is due to a recent change in Licencing Fees to three and five year licences. We are in the process of identifying income relating to future years in order to exclude this for monitoring purposes. However, no variation to the full year budget is anticipated at this stage.
13. Outdoor facilities income is £12,000 below budget. A forecast pressure of £17,000 was previously reported due to a loss of Pavilion income and the full year projection remains unchanged.
14. Garden waste income is £1,000 more than the profiled budget. The full year projection remains unchanged.
15. Leisure Contract income is on target.
16. Industrial Estates Rents is £11,000 above target to December. However, no change to the full year projection is anticipated at this stage.
17. General/miscellaneous property is £11,000 above target to December. However, no change to the full year projection is anticipated at this stage.
18. The salaries expenditure to the end of December is showing a pressure of £322,000 against the profiled budget. This variance partly relates to the cost of agency staff employed in the Property and Asset Management Business Unit, which was reported in the last Budget Management report. It also relates to the use of agency staff to backfill Census Revenues and Benefits posts. Whilst the Census Revenues and Benefits staffing budget is overspending, there are savings identified in Supplies and Services and additional grant income, which partly mitigate this. In addition, forecast savings in respect of the outsourcing of Printing and Postage, additional grant Income and additional enforcement income are expected to fully mitigate this by year- end. Therefore, any overspend is expected to be managed within the service. The previously reported year-end variation on salaries was a £22,000 overspend. However, the overall forecast variation on salaries is now estimated to be a £96,000 underspend as staffing savings have been identified as set out in Appendix A of this report.
19. In summary, based on current information available and as outlined in Appendix A, the current forecast year-end position (at the end of December 2015), is an under spend of £441,000.

Miscellaneous

20. In November, we received funding of £1,010 from the Department for Works and Pensions, to supplement another grant received in 2014/15 in respect of the 'Local Authority Data Share Programme'. These sums will be pooled along with similar allocations received by our Census Partners to meet these additional costs.
21. In November, grant totalling £65,000 was received from the Department of Communities and Local Government in respect of Neighbourhood Planning costs. Members are requested to approve the transfer of this sum to a Specific Reserve created for this grant which will be used to support Neighbourhood Plans.

22. In November we received a grant payment of £99,292 from the Department of Communities and Local Government in respect of Property Searches New Burdens. This payment is not ring-fenced, and as we have already provided for outstanding claims in our accounts, Members are requested to approve the transfer of this sum to General Reserve.
23. In December, we received funding of £761 from the Department of Communities and Local Government in respect of Redress scheme grant. This payment is not ring-fenced and Members are requested to approve the transfer of this sum to General Reserve.

Use of Underspend

24. Members will recall in the last Budget Management Report that part of the current underspend was allocated to the Asset Management Specific Reserve and the Community and Economic Fund Specific Reserve. This latest report shows that income levels, in particular for Development Management continue to be well above target which allows Members to consider further allocation of monies as detailed below:
 - a) £150,000 to replenish the Local Development Framework Specific Reserve. This reserve has been significantly utilised this year to cover the costs of consultants to update the evidence base for the District Plan and Community Infrastructure Levy. During 2016 the District Plan and Community Infrastructure Levy examinations are likely to take place and therefore the Local Development Framework examination reserve needs to be topped up to accommodate these costs. Therefore, Members are requested to approve the transfer of £150,000 to this Specific Reserve
 - b) An additional £50,000 “top-up” to the existing Community and Economic Development Fund Specific Reserve. This is in line with the recommendation to Cabinet 11th September 13 to consider replenishing the Fund from any revenue underspend in year where appropriate. In this year there has been significant funding demand on the reserve of over £70,000 through grants and contributions to support Community and Economic Development activities. A further “top-up” will enable sufficient funding for likely demand in 2016/17. Therefore, Members are requested to approve the transfer of £50,000 to this Specific Reserve.
 - c) £50,000 to replenish the ICT Reserve which was created as part of the 2015/16 Budget process but has been partially utilised this year. Currently a number of projects are being accelerated for delivery including Microsoft Office 365 deployment, wider integration of the capabilities of the Customer Relationship management System to support other areas of the business and a refreshed hardware (desktops and mobile devices) strategy. Additionally wireless connectivity bandwidth is being increased to support the office moves and more efficient ways of working. This “top-up” will provide reassurance for the future funding of projects over the short term. Therefore, Members are requested to approve the transfer of £50,000 to this Specific Reserve.
 - d) £50,000 to be earmarked for a Parks improvement Specific Reserve. This will enable improvements to benches, bins and picnic tables in the play areas, leisure parks, sports sites and open spaces. Therefore, Members are requested to approve the transfer of £50,000 to this Specific Reserve.

- e) It is expected that Adur District Council will soon give notice that they wish to leave the Revenues and Benefits part of the Census Partnership within the next 18 months. In addition to this, the ICT partnership is also gradually diverging as a consequence of adopting new digital platforms and an infrastructure free architecture. These changes will require specialist advice on a number of aspects and whilst the body leaving the partnership can expect to attract much of the costs of this advice, some will be for the benefit of the remaining bodies in dealing with economic, social and technological change as we approach the second half of the decade. Therefore, Members are requested to approve the transfer of £50,000 to a CenSus consultancy Specific Reserve.
- f) As part of our ongoing support to small business and enterprise, Officers would like to explore the potential of supporting small businesses to use digital technologies. This could include 'how to set up a business in 20 mins', sessions to show how digital services and technology can improve their resilience, profitability and reach in markets which it is hoped will be with business associations and universities as appropriate. Therefore, Members are requested to approve the transfer of £50,000 to a new Specific Reserve to cover the cost of this work.

In summary, Members are requested to approve the transfer of £400,000 as set out in paragraph 24 above.

CAPITAL SPENDING

Position to the end of December 2015

25. The Capital Programme for 2015/16 now stands at £3,215,000. This includes slippage from the 2014/15 Capital Programme, and current year capital project variations, as previously reported to Cabinet. The actual and commitments to the end of December 2015 total £2,370,000.

Variances to the 2015/16 Capital Programme

26. At this stage in the year the major variances are set out in table 3 below, the remainder being a number of smaller variations of less than £100,000.

	<i>Variances</i> £'000 (overspend)	<i>Variances</i> £'000 (underspends)	<i>Notes</i>
Disabled Facility Grants		(165)	1
Finches Field Community Pavilion		(440)	2
Cyprus Road Car Park Improvements Burgess Hill		(183)	3
Space Planning and Office Moves - Oaklands		(163)	4
Orchards Shopping Centre car park		(120)	5
Total		(1,071)	

Notes:

Environmental Health

(1) Demand-led Housing adaptations service which is expected to be fully spent by year end.

Facility Management & Streetscene

(2) Project to be deferred to 2016/17 as still at consultation stage prior to final design agreement.

Property & Asset Management

(3) Contract has been let and works are due to be completed in March 2016.

(4) As this project is expected to be completed by September 2016, £138k to be slipped to 2016/17.

(5) Tenders have been received and work is due to be completed by end of March 2016. Refer paragraph 32 below.

Proposed Variations to the Capital Programme

27. There is £23,000 in the current programme for Improvements to Open Space at Spring Copse, East Grinstead. Whilst this project is partially completed, continuing drainage issues will require an additional sand banding scheme. A scheme is being devised and will be undertaken when ground conditions allow. Therefore, the remaining scheme total of £15,000 is to be deferred to 2016/17 to enable a banding scheme to be prepared. The revised 2015/16 budget is £8,000, and the current Capital Programme has been reduced accordingly.
28. The current programme includes £461,000 for Finches Field Community Building and Pavilion. However, due to ongoing consultations with the Parish Council to agree a final design, this project will be deferred to 2016/17.
29. Included in the current programme is £200,000 for Space Planning and Office Moves – Oaklands. As tenders for this contract are due back on 21st January 2016 and work will commence in February 2016, £138,000 will now slip to 2016/17. The revised 2015/16 budget is therefore £62,000, and the current Capital Programme has been reduced accordingly.
30. Woodside Pavilion, Bolnore Village project was completed last financial year. However, in 2015/16, costs and commitments totalling £18,000 will result in a budget overspend in 2015/16, of which £10,000 relates to retention. This additional cost will need to be met from General Reserve. The current capital programme has therefore been updated to include this sum.
31. There is £6,000 in the current programme for Oaklands – Invest to Save –Electrical works. This work will now not be completed until Spring 2016 and so £3,000 needs to be slipped to 2016/17. The revised 2015/16 budget is £3,000, and the current Capital Programme has been reduced accordingly.
32. Included in the current programme is £135,000 for Orchards Shopping Centre Car Park. Work on this project is due to be completed by the end of March 2016 but extra funding totalling £24,000 is now needed to cover contingency and works to the drainage. This will need to be met Reserves (Capital Receipts), the balance of which was increased upon the sale of Beacon Heights. The revised 2015/16 budget is therefore £159,000, and the current Capital Programme has been amended to reflect this.

33. Proposed capital variations are summarised in table 4 below:

	<i>Apr to Dec</i> £'000	<i>Ref</i>
Imps to Open Space at Spring Copse EG	(15)	<i>Para 27</i>
Finches Field Community Building and Pavilion	(461)	<i>Para 28</i>
Space Planning and Office Moves - Oaklands	(138)	<i>Para 29</i>
Woodside Pavilion, Bolnore Village	18	<i>Para 30</i>
Oaklands – Invest to Save –Electrical works	(3)	<i>Para 31</i>
Orchards Shopping Centre Car Park.	24	<i>Para 32</i>
Total	(575)	

34. Taking into account the changes detailed above, the overall effect is a decrease to the current capital programme for 2015/16 of £575,000 and an increase in the 2016/17 programme totalling £617,000. Therefore the revised programme total for 2015/16 now stands at £2,640,000.

Capital receipts and contributions received to the end of December 2015

35. S106s and grant contributions of £1,952,384 have been received in the period April to December 2015.

S106 contributions committed/utilised to the end of December 2015

36. The following S106 contributions have been utilised during this period:

	<i>Apr to Dec</i> £'000	<i>Note</i>
Burgess Hill Town Council	6	1
St Andrews Church, Burgess Hill	29	2
East Grinstead Rugby Football Club	50	3
Worth Parish Council	8	4
Crawley Down Monday Club	6	5
Worth Parish Council	5	6
Worth Parish Council	2	7
Worth Parish Council	4	8
West Sussex County Council	171	9
East Grinstead Town Council	14	10
Worth Parish Council	32	11
Total	327	

Notes

- 1 Utilisation of Informal Space contribution P35/491 totalling £6,000 towards improvements to the Green Circle Network (bridleway 16), as agreed by the Cabinet Member for Planning MIS 015 15 April 2015 refers.
- 2 Utilisation of Community Building S106 contribution P35/716 £28,500 towards external improvements and toilet refurbishments, as agreed by the Cabinet Grants Panel on 2 June 2015 MIS 023 10 June 2015.
- 3 Utilisation of Formal Sport S106 contribution P35/779 £50,000 towards a 3G pitch, as agreed by the Cabinet Grants Panel on 2 June 2015 MIS 023 10 June 2015.

- 4 Utilisation of Local Community Infrastructure S106 contributions totalling £8,047 (PL13-000562 £5,550 and P35/779 £2,497) towards a new bus shelter at Burleigh Way, Crawley Down and the purchase of two defibrillators, as agreed by the Cabinet Member for Planning in June 2015 MIS 026 1 July 2015.
- 5 Utilisation of Sustainable Transport S106 contributions totalling £6,000 (P35/323 £2,500 and P35/759 £3,500) towards a replacement community minibus, as agreed by the Cabinet Member for Planning in June 2015 MIS 026 1 July 2015.
- 6 Utilisation of Local Community Infrastructure S106 contributions totalling £4,500 (PL13-000562 £2,250 and P35/679 £2,250) for the purchase of two defibrillators, as agreed by the Cabinet Member for Planning in August 2015 MIS 032 12 August 2015. The previous authorisation on MIS bulletin No.026 1 July 2015 in respect of defibrillators is to be cancelled.
- 7 Utilisation of Local Community Infrastructure S106 contribution P35/679 £2,200 for the purchase of a Laser Speed Detection System, as agreed by the Cabinet Member for Planning on 17 August 2015 MIS 033 19 August 2015.
- 8 Utilisation of Local Community Infrastructure S106 contribution P35/679 £3,505 for the purchase of two oak noticeboards, as agreed by the Cabinet Member for Planning in August 2015 MIS 33a 21 August 2015.
- 9 Utilisation of the Total Access Demand S106 contributions totalling £170,616.50 (P35/688 £24,052.20, P35/661 £24,459.00, P35/737 £5,522.30, P35/694 £46,264, P35/434 £54,014 & P35/763 £16,305) towards Whitemans Green roundabout – Cuckfield PC, Bus Access improvements – East Grinstead Railway Station and Balcombe Road Haywards Heath traffic management. As agreed by the Cabinet Member for Planning in September 2015 MIS 039 30 September 2015.
- 10 Utilisation of the Play Space S106 contributions totalling £14,461 (P35/633b £8,244 & P35/743 £6,217) towards new inclusive play equipment at East Court, as agreed by the Cabinet Member for Leisure and Sustainability on 29 September 2015 MIS 040 7 October 2015.
- 11 Utilisation of Play Space S106 contributions totalling £32,241 (P35/759 £13,503, P35/654 £1,851, P35/728 £2,506 and PL12-000170 £14,381) to fund the installation of a youth shelter and fitness equipment at Crawley Down Village Hall, as agreed by the Cabinet Grants Panel on 13 October 2015 MIS 042 21 October 2015.

TREASURY MANAGEMENT INTEREST

37. Treasury Management interest for the financial year 2015/16 was projected in the Corporate Plan and Budget Report to be £344,000 at an average rate of 1.022%. The Budget Report is prepared well before many of the cash flow items are known.
38. At the end of December 2015, projected Treasury Management interest earnings for 2015/16 were £366,000 at an average rate of 1.035%, being £22,000 above target, which is only a small reduction on the previously reported position. This will continue to be closely monitored over the coming months.

POLICY CONTEXT

39. This report shows actual financial performance against the original budget, which was approved within the context of the Financial Strategy.

FINANCIAL IMPLICATIONS

40. The financial implications are detailed within the body of this report.

RISK MANAGEMENT IMPLICATIONS

41. There are no risk management implications. Financial risks have been seen as a strategic risk in the past but the Council has a proven track record in Budget Management and this is not seen as a strategic risk for 2015/16.

EQUALITY AND CUSTOMER SERVICE IMPLICATIONS

42. There are none.

OTHER MATERIAL IMPLICATIONS

43. There are no legal implications as a direct consequence of this report.

Background Papers

Revenue Budget 2015/16

Appendix A

Forecast Budget Variations for 2015/16 at the end of December 2015

<u>Pressures</u>	<i>Pressures in 2015/16</i>	<i>Notes</i>
	£'000	
April to October Cabinet 30 November 2015	489	
Approved Transfers to Specific Reserve (November Cabinet)	100	
Temporary Accommodation	20	1
Planning Consultants	12	2
Building Control Income	15	3
Legal Services salaries	14	4
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	650	
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Notes:

- (1) Additional Temporary Accommodation pressure forecast to year end based on the trend to date and due to more people in Temporary Accommodation.
- (2) Pressure due to Planning appeals, where there was a need to employ consultants to defend the Council's reasons for refusing planning applications and an increase in the cost of external 'specialist' consultees due to the number of major planning applications received.
- (3) See paragraph 9 of this report.
- (4) The legal team has additional staff to meet the extra work provided by the increase in planning applications. This work generates offsetting additional income.

Appendix A

Forecast Budget Variations for 2015/16 at the end of December 2015

<u>Savings and Increased Income</u>	<i>(Savings) in 2015/16</i>	<i>Notes</i>
	<i>£'000</i>	
April to October Cabinet 30 November 2015	(699)	
Balance Unallocated	(26)	5
Land Charges income	(18)	6
Planning Income	(84)	7
Development management minor variations	(4)	8
Planning policy minor variations	(8)	9
Community Services Staffing	(5)	10
Leisure and Community Services minor variations	(15)	11
Facilities management Staffing	(12)	12
Parking Income	(30)	13
Building Control staffing	(60)	14
Customer Services – advertising income	(5)	15
Lagan partnership	(21)	16
Strategic Core salaries	(8)	17
NNDR – Oaklands	(26)	18
Performance & Partnerships staffing	(27)	19
Finance Business Unit minor variations	(9)	20
Democratic Services salaries	(20)	21
Legal income	(14)	22
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Notes:

- (5) Balance Unallocated has an unutilised balance of £26k.
- (6) See paragraph 10 of this report.
- (7) See paragraph 8 of this report.
- (8) Saving resulting from a number of minor variations below £10k in Development Management.
- (9) Saving resulting from a number of minor variations below £10k in Planning Policy.
- (10) Staff saving in respect of delays in recruitment to vacant posts.
- (11) Saving resulting from a number of minor variations below £10k in Leisure and Community Services.
- (12) Staff saving in respect of delays in recruitment to vacant posts and staff working reduced hours.
- (13) See paragraph 6 and 7 of this report.
- (14) We are experiencing difficulties recruiting to the vacant posts due to a national shortage of Building Control Officers and experienced agency staff.

- (15) We are working with a company that sells advertising space to reputable national organisations and companies on behalf of a number of Councils. Each Council allows advertisements to be placed across their website and intranet in return for an income, based on the number of page impressions. This is estimates to be £5,000 this year.
- (16) A new CRM is being procured for the Contact Centre to replace the current Lagan system that is no longer fit for purpose. Lagan is provided in partnership with neighbouring councils, many of whom are no longer using it or in the process of decommissioning it. As a result a decision was taken to reduce the levels of support for Lagan which has resulted in a saving this year.
- (17) This relates to vacancy savings due to the delay in appointing to a new post. An additional (£10k) saving was reported to Cabinet in September 2015.
- (18) This saving is due to NNDR revaluations for Oaklands following office changes.
- (19) Vacancy savings in the Performance & Partnerships team. This underspend will not continue into 16/17 following recruitment to this vacant post.
- (20) Saving resulting from a £4k unutilised balance on the Finance Consultants budget and a £5k saving on Finance software licence and maintenance budget.
- (21) This arose from not fully recruiting to hours lost in both Member and Electoral Services during a year in which there has been significant staff turnover.
- (22) See paragraph 4 in pressures above.