

# ***Tendring***

## ***District Council***



### ***Appendices Included:***

<b>Executive Summary</b>	<b>A summary of the overall position.</b>
<b>Appendix A</b>	<b>A summary of the overall position by Portfolio/Committee</b>
<b>Appendix B</b>	<b>An analysis by Department of all General Fund Revenue budgets.</b>
<b>Appendix C</b>	<b>An analysis of Housing Revenue Account Revenue budgets.</b>
<b>Appendix D</b>	<b>The position to date for General Fund and HRA capital projects.</b>
<b>Appendix E</b>	<b>Position on corporate debt and housing rents</b>
<b>Appendix F</b>	<b>Treasury activity.</b>
<b>Appendix G</b>	<b>Section 106 monies.</b>
<b>Appendix H</b>	<b>Position against significant fees and charges budgets</b>
<b>Appendix I</b>	<b>LCTSS, Council Tax and Business Rates</b>

## **Corporate Budget Monitoring**

***June 2016***

*(The variance figures set out in these appendices that are presented in brackets represent either a net underspend to date position or additional income received to date)*

# Corporate Budget Monitoring - Executive Summary as at the end of June 2016

The tables below show the summary position for the General Fund, Housing Revenue Account, Capital, Debt and Treasury Activity.

## General Fund - Summary by Department Excluding Housing Revenue Account

	Full Year Budget £	Profiled Budget to Date £	Actual to Date £	Variance to Profile £
Office of the Chief Executive	4,127,140	413,144	376,114	(37,031)
Corporate Services	(18,437,120)	1,587,829	(312,486)	(1,900,315)
Operational Services	11,683,480	2,010,505	1,390,383	(620,122)
Planning	2,626,500	486,827	18,946	(467,882)
<b>Total General Fund</b>	<b>(0)</b>	<b>4,498,306</b>	<b>1,472,957</b>	<b>(3,025,350)</b>

## Housing Revenue Account

	Full Year Budget £	Profiled Budget to Date £	Actual to Date £	Variance to Profile £
<b>Total HRA</b>	<b>(0)</b>	<b>(2,553,537)</b>	<b>(3,029,042)</b>	<b>(475,505)</b>

## Capital

	Full Year Budget £	Profiled Budget to Date £	Actual to Date £	Variance to Profile £
General Fund	11,526,800	639,538	601,120	(38,418)
Housing Revenue Account	7,024,010	581,912	567,925	(13,987)
<b>Total Capital</b>	<b>18,550,810</b>	<b>1,221,449</b>	<b>1,169,045</b>	<b>(52,404)</b>

## Debt

	Arrears this month as % of Amount Collectable to date	Collected to Date (Against Budgeted Collection)
General Debt	13.84%	
Housing Rents	1.91%	
Council Tax		31.00%
Business Rates		30.75%

## Treasury

	£'000
Total External Borrowing	47,578
Total Investments	58,614

# Revenue Budget Position at the end of June 2016

## Portfolio / Committee Summary

	2016/17 Current Full Year Budget £	2016/17 Profiled Budget to date £	2016/17 Actual to date £	2016/17 Variance to Profile £
Leader	250,000	0	0	0
Enforcement and Community Safety	241,520	480,583	319,707	(160,876)
Corporate Services	1,581,690	618,853	598,043	(20,811)
Commercialisation	2,053,760	(305,290)	(546,122)	(240,832)
Environment	5,688,400	863,762	712,868	(150,893)
Finance, Revenues and Benefits	(7,418,110)	(1,591,301)	(3,483,560)	(1,892,259)
Housing	14,767,140	1,457,864	904,158	(553,706)
Leisure, Health and Wellbeing	2,137,890	623,884	501,634	(122,249)
Planning and Regeneration	5,544,340	571,047	96,020	(475,027)
Tourism and Culture	488,280	(56,335)	(32,596)	23,739
Budgets Relating to Non Executive Functions	480,730	52,591	144,456	91,864
<b>Net Cost of Services</b>	<b>25,815,640</b>	<b>2,715,660</b>	<b>(785,391)</b>	<b>(3,501,050)</b>
Revenue support for Capital Investment	2,014,180	0	0	0
Financing Items	(779,750)	1,491,566	1,491,756	190
<b>Budget Before use of Reserves</b>	<b>27,050,070</b>	<b>4,207,226</b>	<b>706,365</b>	<b>(3,500,860)</b>
Contribution to / (from) earmarked reserves	(13,052,330)	0	0	0
<b>Total Net Budget</b>	<b>13,997,740</b>	<b>4,207,226</b>	<b>706,365</b>	<b>(3,500,860)</b>
<b>Funding:</b>				
Revenue Support Grant	(2,563,840)	(692,238)	(692,238)	0
Business Rates Income	(4,599,140)	(635,045)	(635,049)	(4)
Collection Fund Surplus	20,040	4,008	4,012	4
Parish Precepts	1,439,263	719,632	719,637	6
Income from Council Tax Payers (including Parish Precepts)	(8,294,063)	(1,658,813)	(1,658,813)	0
<b>Total</b>	<b>(0)</b>	<b>1,944,769</b>	<b>(1,556,085)</b>	<b>(3,500,854)</b>

# Corporate Budget Monitoring - General Fund Budget Position at the end of June 2016

## Department - Office of Chief Executive

	2016/17 Current Full Year Budget £	2016/17 Profiled Budget to date £	2016/17 Actual to date £	2016/17 Variance to Profile £	Next Quarters Profile £	Comments
<b><u>Analysis by Type of Spend</u></b>						
<b>Direct Expenditure</b>						
Employee Expenses	754,020	187,977	174,563	(13,415)	187,977	
Premises Related Expenditure	25,880	16,498	15,811	(686)	3,128	
Transport Related Expenditure	27,090	6,670	6,646	(24)	6,870	
Supplies & Services	3,452,900	270,951	252,085	(18,866)	302,993	
Third Party Payments	870	0	0	0	0	
<b>Total Direct Expenditure</b>	<b>4,260,760</b>	<b>482,096</b>	<b>449,105</b>	<b>(32,992)</b>	<b>500,968</b>	
<b>Direct Income</b>						
Government Grants	(47,360)	(47,360)	(47,365)	(5)	0	
Other Grants, Reimbursements and Contributions	(4,950)	(2,025)	(7,398)	(5,373)	(975)	
Sales, Fees and Charges	(2,310)	(2,167)	(3,568)	(1,400)	(47)	
Rents Receivable	(70,200)	(17,400)	(14,660)	2,739	(18,000)	
<b>Total Direct Income</b>	<b>(124,820)</b>	<b>(68,952)</b>	<b>(72,991)</b>	<b>(4,039)</b>	<b>(19,022)</b>	
<b>Net Direct Costs</b>	<b>4,135,940</b>	<b>413,144</b>	<b>376,114</b>	<b>(37,031)</b>	<b>481,946</b>	
<b>Net Indirect Costs</b>	<b>(8,800)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total for Office of Chief Executive</b>	<b>4,127,140</b>	<b>413,144</b>	<b>376,114</b>	<b>(37,031)</b>	<b>481,946</b>	

## Department - Office of Chief Executive

	2016/17 Current Full Year Budget £	2016/17 Profiled Budget to date £	2016/17 Actual to date £	2016/17 Variance to Profile £	Comments
<b><u>Analysis by Service/Function</u></b>					
<b>Total for Chief Executive and Member and Management Support</b>	921,280	228,721	209,504	(19,218)	
<b>Total for Regeneration</b>	3,205,860	184,423	166,610	(17,813)	
<b>Total for Office of Chief Executive</b>	4,127,140	413,144	376,114	(37,031)	

# Corporate Budget Monitoring - General Fund Budget Position at the end of June 2016

## Department - Corporate Services

	2016/17 Current Full Year Budget £	2016/17 Profiled Budget to date £	2016/17 Actual to date £	2016/17 Variance to Profile £	Next Quarters Profile £	Comments
<b><u>Analysis by Type of Spend</u></b>						
<b>Direct Expenditure</b>						
Employee Expenses	7,728,730	2,724,205	2,606,317	(117,888)	1,325,625	
Premises Related Expenditure	149,440	1,980	433	(1,547)	137,560	
Transport Related Expenditure	50,310	8,245	6,728	(1,517)	25,615	
Supplies & Services	9,717,760	2,284,740	726,724	(1,558,016)	2,455,038	
Third Party Payments	628,210	157,052	30,514	(126,539)	157,052	
Transfer Payments	55,291,550	12,029,000	13,054,588	1,025,588	12,029,000	
Interest Payments	89,860	0	(1,404)	(1,404)	43,440	
<b>Total Direct Expenditure</b>	<b>73,655,860</b>	<b>17,205,222</b>	<b>16,423,901</b>	<b>(781,322)</b>	<b>16,173,330</b>	
<b>Direct Income</b>						
Government Grants	(59,810,930)	(12,971,425)	(14,095,743)	(1,124,318)	(12,757,275)	
Other Grants, Reimbursements and Contributions	(1,400,990)	(303,925)	(290,991)	12,935	(421,331)	
Sales, Fees and Charges	(16,370)	(857)	(87)	770	(11,797)	
Rents Receivable	(42,520)	(10,630)	(5,243)	5,387	(10,630)	
Interest Receivable	(218,870)	(68,099)	(81,872)	(13,773)	(77,178)	
RSG, Business Rates and Council Tax	(13,997,740)	(2,262,456)	(2,262,450)	6	(4,727,560)	
<b>Total Direct Income</b>	<b>(75,487,420)</b>	<b>(15,617,393)</b>	<b>(16,736,386)</b>	<b>(1,118,993)</b>	<b>(18,005,772)</b>	
<b>Net Direct Costs</b>	<b>(1,831,560)</b>	<b>1,587,829</b>	<b>(312,486)</b>	<b>(1,900,315)</b>	<b>(1,832,441)</b>	
<b>Net Indirect Costs</b>	<b>(3,553,230)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Contribution to/(from) Reserves</b>	<b>(13,052,330)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total for Corporate Services</b>	<b>(18,437,120)</b>	<b>1,587,829</b>	<b>(312,486)</b>	<b>(1,900,315)</b>	<b>(1,832,441)</b>	

## Department - Corporate Services

	2016/17 Current Full Year Budget £	2016/17 Profiled Budget to date £	2016/17 Actual to date £	2016/17 Variance to Profile £	Comments
<b><u>Analysis by Service/Function</u></b>					
<b>Total for Corporate Director, PR and Electrol Services</b>	380,310	105,028	215,680	110,652	This reflects the cost of the PCC Election and EU Referendum that will be reimbursed during the remainder of the year.
<b>Total for Governance and Legal Services</b>	108,020	131,910	96,930	(34,980)	
<b>Total for Finance, Revenues and Benefits</b>	1,329,760	588,091	311,736	(276,355)	The current position primarily relates to the timing of housing benefits payments and the subsequent receipt of the associated subsidy from the Government.
<b>Total for Finance - Other Corporate Costs</b>	6,572,650	777,410	(771,021)	(1,548,431)	The current variance primarily reflects the position against the Fit for Purpose, Contingency and New Homes Bonus budgets which remain subject to commitments and decisions.
<b>Total for Finance - Financing Items</b>	(13,417,590)	1,566,240	1,575,032	8,792	
<b>Total for Finance - RSG, Business Rates and Council Tax</b>	(13,997,740)	(2,262,456)	(2,262,450)	6	
<b>Total for Property Services</b>	38,290	52,850	59,007	6,157	
<b>Total for People, Performance and Projects</b>	436,640	203,771	189,804	(13,967)	

## Department - Corporate Services

	2016/17 Current Full Year Budget £	2016/17 Profiled Budget to date £	2016/17 Actual to date £	2016/17 Variance to Profile £	Comments
<b>Total for IT and Corporate Resilience</b>	112,540	424,986	272,798	(152,188)	This reflects the timing and lead in time for a number of IT initiatives and projects. In addition the service is now being delivered in-house with a recommendation set out in the main body of the report to enable the various budget changes to be made within the overall net position.
<b>Total for Corporate Services</b>	(18,437,120)	1,587,829	(312,486)	(1,900,315)	



# Corporate Budget Monitoring - General Fund Budget Position at the end of June 2016

## Department - Operational Services

	2016/17 Current Full Year Budget £	2016/17 Profiled Budget to date £	2016/17 Actual to date £	2016/17 Variance to Profile £	Next Quarters Profile £	Comments
<b><u>Analysis by Type of Spend</u></b>						
<b>Direct Expenditure</b>						
Employee Expenses	8,088,200	2,030,154	1,886,848	(143,306)	2,097,254	
Premises Related Expenditure	3,095,010	1,286,032	990,236	(295,796)	525,706	
Transport Related Expenditure	577,120	99,778	94,364	(5,414)	202,780	
Supplies & Services	3,255,100	741,512	705,039	(36,473)	883,809	
Third Party Payments	4,751,690	828,853	754,878	(73,975)	1,221,157	
Transfer Payments	48,710	0	0	0	0	
<b>Total Direct Expenditure</b>	<b>19,815,830</b>	<b>4,986,329</b>	<b>4,431,364</b>	<b>(554,965)</b>	<b>4,930,705</b>	
<b>Direct Income</b>						
Government Grants	(103,250)	(57,200)	(57,201)	(1)	(35,650)	
Other Grants, Reimbursements and Contributions	(1,327,310)	(165,136)	(45,653)	119,483	(381,270)	
Sales, Fees and Charges	(7,483,860)	(2,648,845)	(2,814,390)	(165,546)	(1,814,111)	
Rents Receivable	(203,840)	(77,155)	(103,794)	(26,638)	(53,300)	
<b>Total Direct Income</b>	<b>(9,118,260)</b>	<b>(2,948,337)</b>	<b>(3,021,038)</b>	<b>(72,702)</b>	<b>(2,284,332)</b>	
<b>Net Direct Costs</b>	<b>10,697,570</b>	<b>2,037,993</b>	<b>1,410,326</b>	<b>(627,666)</b>	<b>2,646,374</b>	
<b>Net Indirect Costs</b>	<b>985,910</b>	<b>(27,488)</b>	<b>(19,943)</b>	<b>7,544</b>	<b>(67,008)</b>	
<b>Total for Operational Services</b>	<b>11,683,480</b>	<b>2,010,505</b>	<b>1,390,383</b>	<b>(620,122)</b>	<b>2,579,366</b>	

## Department - Operational Services

	2016/17 Current Full Year Budget £	2016/17 Profiled Budget to date £	2016/17 Actual to date £	2016/17 Variance to Profile £	Comments
<b><u>Analysis by Service/Function</u></b>					
<b>Total for Corporate Director and Administration Operational Services</b>	22,950	35,435	34,828	(607)	
<b>Total for Public Realm</b>	1,646,250	433,812	251,341	(182,470)	Income from the crematorium is higher than budgeted to date along with expenditure for the facility being slightly behind profile, which accounts for a significant element of the variance to the end of June.
<b>Total for Environmental Services</b>	5,131,370	746,827	701,778	(45,049)	
<b>Total for Coastal Protection</b>	1,317,310	61,680	53,719	(7,961)	
<b>Total for Customer and Commercial Services</b>	217,680	156,047	153,463	(2,584)	
<b>Total for Sports and Leisure</b>	2,065,840	(322,996)	(545,281)	(222,286)	This variance reflects a number of smaller variances across both expenditure and income budgets with one of the most significant items being beach hut income which is ahead of the profile. In addition it also reflects the timing of expenditure against budgets such as utilities and building repairs.
<b>Total for Housing</b>	1,269,280	288,472	262,876	(25,597)	

## Department - Operational Services

	2016/17 Current Full Year Budget £	2016/17 Profiled Budget to date £	2016/17 Actual to date £	2016/17 Variance to Profile £	Comments
<b>Total for Building and Engineering</b>	12,800	611,227	477,658	(133,569)	The current position reflects the timing of expenditure against budgets such as utilities and building repairs.
<b>Total for Operational Services</b>	11,683,480	2,010,505	1,390,383	(620,122)	

# Corporate Budget Monitoring - General Fund Budget Position at the end of June 2016

## Department - Planning

	2016/17 Current Full Year Budget £	2016/17 Profiled Budget to date £	2016/17 Actual to date £	2016/17 Variance to Profile £	Next Quarters Profile £	Comments
<b><u>Analysis by Type of Spend</u></b>						
<b>Direct Expenditure</b>						
Employee Expenses	1,710,880	406,432	362,178	(44,254)	406,432	
Premises Related Expenditure	2,230	557	0	(557)	557	
Transport Related Expenditure	27,570	6,893	5,851	(1,042)	6,893	
Supplies & Services	1,655,910	410,903	34,156	(376,746)	393,933	
<b>Total Direct Expenditure</b>	<b>3,396,590</b>	<b>824,785</b>	<b>402,185</b>	<b>(422,600)</b>	<b>807,815</b>	
<b>Direct Income</b>						
Other Grants, Reimbursements and Contributions	0	0	(100)	(100)	0	
Sales, Fees and Charges	(1,369,120)	(337,958)	(383,140)	(45,182)	(337,958)	
<b>Total Direct Income</b>	<b>(1,369,120)</b>	<b>(337,958)</b>	<b>(383,240)</b>	<b>(45,282)</b>	<b>(337,958)</b>	
<b>Net Direct Costs</b>	<b>2,027,470</b>	<b>486,827</b>	<b>18,946</b>	<b>(467,882)</b>	<b>469,857</b>	
<b>Net Indirect Costs</b>	<b>599,030</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total for Planning</b>	<b>2,626,500</b>	<b>486,827</b>	<b>18,946</b>	<b>(467,882)</b>	<b>469,857</b>	

## Department - Planning

	2016/17 Current Full Year Budget £	2016/17 Profiled Budget to date £	2016/17 Actual to date £	2016/17 Variance to Profile £	Comments
<b><u>Analysis by Service/Function</u></b>					
<b>Total for Head of Planning and Customer Services</b>	0	76,790	96,477	19,687	
<b>Total for Planning and Development</b>	797,400	25,573	(44,131)	(69,703)	Planning fee income is currently running just ahead of profile at the end of June (£37k).
<b>Total for Planning Policy</b>	1,695,660	368,332	(28,968)	(397,300)	As in previous quarters, the timing of expenditure against the Local Plan budget is associated with the various strands of work that are required to deliver this project that spans financial years. A major element of the process relates to the examination of the plan in public, where it is anticipated that a high level of expenditure will be incurred against this budget.
<b>Total for Building Control</b>	133,440	16,132	(4,433)	(20,565)	
<b>Total for Planning</b>	2,626,500	486,827	18,946	(467,882)	

# Corporate Budget Monitoring - Housing Revenue Account Budget Position at the end of June 2016

## Housing Revenue Account

	2016/17 Current Full Year Budget £	2016/17 Profiled Budget to date £	2016/17 Actual to date £	2016/17 Variance to Profile £	Next Quarters Profile £	Comments
<b><u>Analysis by Type of Spend</u></b>						
<b>Direct Expenditure</b>						
Employee Expenses	798,630	96,825	90,133	(6,692)	96,825	This position primarily reflects the timing of repairs and maintenance work to tenant's properties in addition to delays in the payment of utility bills as the supplier has yet to provide updated bills / information.
Premises Related Expenditure	3,633,200	535,481	199,177	(336,304)	844,017	
Transport Related Expenditure	18,320	4,580	4,520	(60)	4,580	
Supplies & Services	451,470	123,471	88,995	(34,475)	85,260	
Third Party Payments	1,030	258	0	(258)	258	
Transfer Payments	17,000	4,250	6,680	2,430	4,250	
Interest Payments	1,533,470	(39,480)	(39,473)	7	454,980	
<b>Total Direct Expenditure</b>	<b>6,453,120</b>	<b>725,384</b>	<b>350,033</b>	<b>(375,351)</b>	<b>1,490,169</b>	
<b>Direct Income</b>						
Government Grants	(45,000)	0	0	0	0	
Other Grants, Reimbursements and Contributions	(8,000)	0	(6,277)	(6,277)	0	
Sales, Fees and Charges	(678,370)	(148,330)	(172,615)	(24,285)	(237,968)	
Rents Receivable	(13,663,150)	(3,130,591)	(3,200,182)	(69,591)	(3,702,847)	
Interest Receivable	(61,600)	0	0	0	0	
<b>Total Direct Income</b>	<b>(14,456,120)</b>	<b>(3,278,921)</b>	<b>(3,379,074)</b>	<b>(100,153)</b>	<b>(3,940,815)</b>	
<b>Net Direct Costs</b>	<b>(8,003,000)</b>	<b>(2,553,537)</b>	<b>(3,029,042)</b>	<b>(475,505)</b>	<b>(2,450,646)</b>	
<b>Net Indirect Costs</b>	<b>8,003,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Contribution to/(from) Reserves</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total for HRA</b>	<b>(0)</b>	<b>(2,553,537)</b>	<b>(3,029,042)</b>	<b>(475,505)</b>	<b>(2,450,646)</b>	

## **Corporate Budget Monitoring - General Fund Capital Programme**

### **Position at the end of June 2016**

	2016/17 Current Full Year Budget £	2016/17 Profiled Budget to date £	2016/17 Actual to date £	2016/17 Variance to Profile £	Comments
<b>Expenditure</b>					
<b>Commercialisation Portfolio</b>					
Replacement of beach hut supports - The Walings	11,620	0	0	0	
Clacton Seafront Improvements	3,330	0	0	0	
Coast Protection - Cliff Road Sea Wall	15,130	15,130	0	(15,130)	
Coast Protection - Clacton and Holland Works	2,540	2,540	7,971	5,431	
Venetian Bridge Clacton	165,240	5,030	5,025	(5)	
New Beach Huts	64,600	0	0	0	
Seafront Cafe Design & Planning	17,520	0	0	0	
Beach Rake and Tractor	50,000	28,000	28,000	0	
Cliff Stabilisation Scheme	5,028,100	0	0	0	
Frinton Resurfacing Works	30,130	30,130	30,124	(6)	
<b>Total for Commercialisation Portfolio</b>	<b>5,388,210</b>	<b>80,830</b>	<b>71,121</b>	<b>(9,709)</b>	

## Corporate Budget Monitoring - General Fund Capital Programme

### Position at the end of June 2016

	2016/17 Current Full Year Budget £	2016/17 Profiled Budget to date £	2016/17 Actual to date £	2016/17 Variance to Profile £	Comments
<b>Corporate Services Portfolio</b>					
Joint HR and Payroll System	14,250	3,563	2,497	(1,065)	
Individual Electoral Registration - Scanning Equipment	10,830	0	4,150	4,150	
<b>Total for Corporate Services Portfolio</b>	<b>25,080</b>	<b>3,563</b>	<b>6,647</b>	<b>3,085</b>	
<b>Enforcement and Community Safety Portfolio</b>					
Westleigh House Demolish/additional parking provision	23,710	0	0	0	This scheme remains on hold whilst the wider review of Assets is undertaken as part of the Financial Strategy process for 2017/18
Commercial Property Investment Fund	750,000	0	0	0	
Information and Communications Technology Core Infrastructure	86,780	0	216	216	
IT Strategic Investment	416,940	0	13,526	13,526	
Inspire Annexe III New Burden set up	6,770	0	4,750	4,750	
New Committee Management System	10,500	0	0	0	
Enhanced Equipment replacement - Printing and Scanning	31,500	31,500	27,884	(3,616)	
<b>Total for Enforcement and Community Safety Portfolio</b>	<b>1,326,200</b>	<b>31,500</b>	<b>46,377</b>	<b>14,877</b>	



## **Corporate Budget Monitoring - General Fund Capital Programme**

### **Position at the end of June 2016**

	2016/17 Current Full Year Budget £	2016/17 Profiled Budget to date £	2016/17 Actual to date £	2016/17 Variance to Profile £	Comments
<b>Environment Portfolio</b>					
Cremator Replacement and Crematorium Car Park	24,990	24,990	(16,004)	(40,994)	
Brook Country Park	530	0	0	0	
Cranleigh Close, Clacton, landscaping works	13,650	4,990	4,990	0	
Environmental Health Database Migration	5,250	0	0	0	
Public Access Module to CAPS	56,000	0	0	0	
Laying Out Cemetery	179,710	5,000	4,190	(810)	
Lower Marine Parade D'Court Putting Green Enhancements	18,380	0	0	0	
Football Field & Play Area, Hare Green Rec, Gt Bromley	4,160	0	0	0	
Crematorium Flower Court Extension	150,000	0	0	0	
Road Resurfacing, Kirby Playing Field	37,710	0	0	0	
<b>Total for Environment Portfolio</b>	<b>490,380</b>	<b>34,980</b>	<b>(6,824)</b>	<b>(41,804)</b>	

## **Corporate Budget Monitoring - General Fund Capital Programme**

### **Position at the end of June 2016**

	2016/17 Current Full Year Budget £	2016/17 Profiled Budget to date £	2016/17 Actual to date £	2016/17 Variance to Profile £	Comments
<b>Finance, Revenues and Benefits Portfolio</b>					
Replacement of High Volume Printers	29,000	0	0	0	The existing machine is currently being maintained. This position is being monitored to identify if any further commitment is required against this budget.
Replacement of Northgate Unix Server	60,000	0	0	0	The existing equipment is currently being maintained. This position is being monitored to identify if any further commitment is required against this budget.
Audit management software	2,230	0	0	0	
Replacement debit and credit card payment facility	14,630	0	0	0	
Replacement Scan Stations	42,000	0	0	0	
Agresso e-procurement	84,000	0	0	0	
<b>Total for Finance, Revenues and Benefits Portfolio</b>	<b>231,860</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## Corporate Budget Monitoring - General Fund Capital Programme

### Position at the end of June 2016

	2016/17 Current Full Year Budget £	2016/17 Profiled Budget to date £	2016/17 Actual to date £	2016/17 Variance to Profile £	Comments
<b>Housing Portfolio</b>					
Town Hall - replacement of fire alarm system	53,000	53,000	52,700	(300)	
Alteration of Redundant Cash Office	29,260	0	0	0	
Private Sector Renewal Grants/Financial Assistance Loans	625,140	0	(31)	(31)	
Disabled Facilities Grants	2,646,600	342,400	339,674	(2,726)	
Private Sector Leasing	42,660	2,415	0	(2,415)	
Empty Homes funding	164,220	0	0	0	
<b>Total for Housing Portfolio</b>	<b>3,560,880</b>	<b>397,815</b>	<b>392,342</b>	<b>(5,473)</b>	
<b>Leisure, Health and Wellbeing Portfolio</b>					
Frinton & Walton Swimming Pool Re-Development	103,850	88,850	88,950	100	
Clacton Leisure Centre Air Handling Units	50,000	2,000	1,875	(125)	
<b>Total for Leisure, Health and Wellbeing Portfolio</b>	<b>153,850</b>	<b>90,850</b>	<b>90,825</b>	<b>(25)</b>	

## ***Corporate Budget Monitoring - General Fund Capital Programme Position at the end of June 2016***

	2016/17 Current Full Year Budget £	2016/17 Profiled Budget to date £	2016/17 Actual to date £	2016/17 Variance to Profile £	Comments
<b>Planning and Regeneration Portfolio</b>					
Clacton Regeneration	42,340	0	631	631	
Regeneration Capital Projects	308,000	0	0	0	
<b>Total for Planning and Regeneration Portfolio</b>	<b>350,340</b>	<b>0</b>	<b>631</b>	<b>631</b>	
<b>Total Approved General Fund Capital Programme</b>	<b>11,526,800</b>	<b>639,538</b>	<b>601,120</b>	<b>(38,418)</b>	

## ***Corporate Budget Monitoring - Housing Revenue Account Capital Programme Budget Position at the end of June 2016***

	2016/17 Current Full Year Budget £	2016/17 Profiled Budget to date £	2016/17 Actual to date £	2016/17 Variance to Profile £	Comments
<b>Housing Revenue Account</b>					
Improvements, enhancement & adaptation of the Council's housing stock	4,280,730	490,912	477,566	(13,345)	This budget covers a range of individual schemes which will be delivered as the year progresses and are subject to the appropriate procurement processes, which are planned, being progressed or are underway.
IT Upgrade & Replacement	20,000	0	0	0	
Disabled Adaptations	479,980	81,000	80,844	(156)	
Cash Incentive Scheme	60,000	0	0	0	
New Build Initiatives and Acquisitions	2,183,300	10,000	9,515	(485)	
<b>Total Housing Revenue Account Capital Programme</b>	<b>7,024,010</b>	<b>581,912</b>	<b>567,925</b>	<b>(13,987)</b>	

## Corporate Debt : Position at the end of June 2016

The position against General debt and Housing debt are set out below.

### GENERAL DEBT

	Amount collectable to date £'000	Arrears this month £'000	Arrears last month £'000	Arrears this month as % of Amount Collectable to date %		Comments
Sundry / General Debt	2,833	392	540	13.84%		<p>The current level of debt remains consistent with previous years albeit the arrears % is a little lower compared with the same period in 2015/16.</p> <p>Appropriate recovery action will be taken in respect of all outstanding amounts.</p>

### HOUSING RENTS

	Total Due for the Year £'000	Amount collectable to date £'000	Arrears this month £'000	Arrears last month £'000	Arrears this month as % of Total Due %	Comments
Housing Rents and Service Charges	13,954	3,198	266	266	1.91%	No significant issues have arisen to date.

## Treasury Activity : Position at the end of June 2016

Key Treasury Management Performance Data and Prudential Indicators are set out below.

### TREASURY ACTIVITY

Borrowing	Opening Balance 1 April £'000	Borrowing to date £'000	Borrowing Repaid to date £'000	Balance to Date £'000	Comments
Long Term PWLB Borrowing - GF	1,055	0	0	1,055	
Long Term PWLB Borrowing - HRA	47,063	0	540	46,523	
<b>TOTAL BORROWING</b>	<b>48,118</b>	<b>0</b>	<b>540</b>	<b>47,578</b>	
Investments	Opening Balance 1 April £'000	Investments to date £'000	Investments Repaid to date £'000	Balance to Date £'000	Comments
<i>Investments less than a year</i>					
Investments with UK Government via Treasury Bills/Investments with DMO, and Local Authorities and other public bodies	32,600	66,200	54,050	44,750	Net investments have increased over the reporting period due to the timing of the Council's cash flow such as expenditure budgets behind profile or income being received ahead of expenditure.
Investments with UK financial Institutions (including Money Market Funds)	12,660	13,304	12,100	13,864	At the end of the period, investments were held with 7 counterparties.
Investments with non-UK Financial institutions	0	0	0	0	
<b>Total Investments for less than a year</b>	<b>45,260</b>	<b>79,504</b>	<b>66,150</b>	<b>58,614</b>	
<i>Investments for longer than a year</i>	0	0	0	0	
<b>TOTAL INVESTMENTS</b>	<b>45,260</b>	<b>79,504</b>	<b>66,150</b>	<b>58,614</b>	
Interest Paid / Received	Full Year Budget £'000	Profiled Budget to Date £'000	Actual to Date £'000	Variance to date £'000	Comments
Interest Paid on Borrowing - GF	83	0	0	0	The weighted average rate of interest on the Council's GF borrowing is currently 8.21%. (on an accrued basis)
Interest Paid on Borrowing - HRA	1,533	39	39	0	The weighted average rate of interest on the Council's HRA borrowing is currently 3.28%. (on an accrued basis)
Interest Received on Investments	(236)	(62)	(72)	(10)	The weighted average rate of interest being received on the Council's investments is currently 0.48%. (on an accrued basis)

### PRUDENTIAL INDICATORS

	Approved Indicator £'000	Highest amount reached in the period £'000	Comments
Authorised limit for external borrowing	74,968	48,118	Borrowing has remained within approved limits.
Operational boundary for external borrowing	67,471		
Debt Cap - HRA	60,285		

## Income from S106 Agreements

Information in respect of S106 income has been split across two areas below - Where money has been formally allocated / being spent and where money remains unallocated / uncommitted.

The information below relates to only S106 amounts applicable to TDC.

Where related to Capital schemes - see Appendix D for overall scheme progress.

### ALLOCATED / BEING SPENT

Scheme	Amount Committed / Planned to be Spent in 2016/17 (including accrued interest as appropriate) £'000
<b>Capital Schemes</b>	
Road Resurfacing, Kirby Playing Field	38
Cranleigh Close, Clacton - landscaping works	14
Football Field and Play Area, Hare Green Recreation Ground	4
Lower Marine Parade - Putting Green Improvements	18
<b>Revenue Schemes</b>	63
<b>TOTAL</b>	<b>137</b>

### UNALLOCATED / UNCOMMITTED TO DATE

Permitted Use as per S106 Agreement	Amount Held / 'Spend by' Date			
	Less than 1 Year £'000	1 to 2 Years £'000	2 to 4 Years £'000	4 years + £'000
Regeneration Programme and Initiatives*	10	0	0	7
Affordable Housing**	102	0	91	43
Town Centre Improvements	0	0	0	42
Open Space***	6	40	93	714
<b>TOTAL</b>	<b>118</b>	<b>40</b>	<b>184</b>	<b>806</b>

\* For schemes with a 'spend by' date of less than one year, this money must be spent by September 2016

\*\* For schemes with a 'spend by' date of less than one year, this money must be spent by June 2017

\*\*\* For schemes with a 'spend by' date of less than one year, £2k must be spent by January 2017 and £4k must be spent by April 2017



# Corporate Budget Monitoring - General Fund Income

## Budget Position at the end of June 2016

### Income Analysis

	2016/17 Current Full Year Budget £	2016/17 Profiled Budget to date £	2015/16 Actual £	2016/17 Variance to Profile £
Leisure Facilities	(2,252,420)	(548,184)	(526,098)	22,086
Development Control - Chargeable Account	(960,000)	(240,000)	(277,973)	(37,973)
Building Regulations-Chargeable Account	(208,910)	(52,228)	(54,899)	(2,672)
Land Charges	(178,960)	(44,740)	(50,207)	(5,467)
Cemeteries	(311,550)	(65,159)	(83,171)	(18,012)
Crematorium	(1,285,220)	(347,530)	(384,006)	(36,476)
Recreation Grounds	(30,530)	(7,633)	(6,070)	1,562
Beach Hut Sites	(888,760)	(865,776)	(932,418)	(66,642)
Careline	(607,620)	(134,932)	(155,526)	(20,594)
Licencing	(279,350)	(69,838)	(55,964)	13,874
Car Parks - Off St	(630,580)	(179,275)	(165,922)	13,353
<b>TOTAL</b>	<b>(7,633,900)</b>	<b>(2,555,294)</b>	<b>(2,692,254)</b>	<b>(136,960)</b>

## LCTSS, Council Tax and Business Rates

The cost / collection performance and analysis of the Local Council Tax Support Scheme / Council Tax along with the level of Business Rates collected to date is set out as follows:

### COUNCIL TAX AND LOCAL COUNCIL TAX SUPPORT SCHEME

COLLECTION FUND	Budget £	Actual £	Variance £	Comments			
Cost of LCTS Discounts	12,210,000	11,856,552	(353,448)	This will be subject to fluctuations over the year as claims are made or ended.			
LCTS Hardship Relief	26,550	508	(26,042)				
COUNCIL TAX COLLECTION PERFORMANCE	Budgeted Collection £	Actual Collection £	Variance £	Accounts where LCTS Awarded Actual Collection %	(for the same period last year) Accounts where LCTS Awarded Actual Collection %	TOTAL Actual Collection %	(for same period last year) TOTAL Actual Collection %
Apr to June	21,080,268	21,362,634	(282,366)	22.35	22.69	29.59	29.67
July	27,548,771				30.87		38.71
August	33,834,203				36.32		47.51
September	40,451,875				42.97		56.75
October	46,872,915				48.71		65.75
November	53,293,955				54.18		74.72
December	59,728,556				67.40		83.75
January	65,878,380				77.34		92.36
February	67,573,481				81.11		94.76
March	68,916,000				84.19		96.65
Comments	There are no significant issues to highlight to date						

# ***LCTSS, Council Tax and Business Rates***

## **BUSINESS RATES RETENTION**

<b>BUSINESS RATES COLLECTION PERFORMANCE</b>	<b>Budgeted Collection £</b>	<b>Actual Collection £</b>	<b>Variance £</b>	<b>TOTAL Actual Collection %</b>	<b>(for the same period last year) TOTAL Actual Collection %</b>	<b>Comments</b>
Apr to June	8,565,127	8,136,120	429,007	29.60	31.61	Although this position will remain under review over the next quarter, figures to the end of July indicate an improving position compared with that at the end of June, the period which this report covers.
July	11,023,637				40.81	
August	13,288,234				49.06	
September	15,677,183				57.96	
October	18,070,835				66.84	
November	20,416,929				75.46	
December	22,743,361				84.12	
January	24,963,972				92.41	
February	25,796,444				65.66	
March	26,463,000				98.22	