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	<b>Scheme and Reason for Adjustment</b>	<b>2014/15</b> £	<b>2015/16</b> £	<b>2016/17</b> £	<b>2017/18</b> £	<b>2018/19</b> £	<b>2019/20</b> £
	Net Borrowing Approval	-704,038	-1,895,418	+1,513,342	0	0	0
	Government Grants	-53,512	+53,512	0	0	0	0
	Contributions from Third Parties	-1,335,147	+1,131,884	0	0	0	0
	Capital Receipts	-57,300	+506,448	-118,503	0	0	0
	Capital Provision	-47,975	+2,350,346	-1,587,388	0	0	0
	Housing Services Revenue Support	-392,205	-159,367	+74,754	0	0	0
	<b>NET VARIATION TO CAPITAL FINANCING</b>	<b>-2,590,177</b>	<b>+1,987,405</b>	<b>-117,795</b>	<b>0</b>	<b>0</b>	<b>0</b>



**DEVOLUTION PROSPECTUS D2N2**

**1.0 Purpose of Report**

- 1.1 To inform Members about the development of a devolution prospectus for the Derby, Derbyshire, Nottingham and Nottinghamshire area.

**2.0 Background Information**

- 2.1 The nine Councils within Nottinghamshire have submitted proposals for a Combined Authority which will exercise a range of strategic powers around economic development and transportation. Subject to the statutory processes, it is likely that the Combined Authority will be established early in 2016. In parallel with that development, a conversation with Government about the devolution of powers which are currently exercised by central government is taking place. This was initiated in March 2015 and will continue over the coming months.

**3.0 Proposals**

- 3.1 A devolution prospectus has been produced setting out the aspirations for devolution to the Derby, Derbyshire, Nottingham and Nottinghamshire area (the D2N2 area which shares a Local Enterprise Partnership). This prospectus sets out a range of ambitions which the partners across the D2N2 area would like to discuss with Government.
- 3.2 The prospectus key proposals around enterprise, skills employment, the built environment, transport and smart infrastructure to stimulate growth and raise productivity. A copy of the prospectus has been provided to each member of the Policy & Finance Committee and an additional copy has been placed in the Members' Room.
- 3.3 This is a first contribution to a wide-ranging discussion which will take many months to complete. If successful, the deal would bring significant additional resources and powers to be exercised by the Combined Authorities to boost economic growth.

**4.0 Equalities Implications**

- 4.1 Proposals which emerge from the devolution deal process will be subject to assessments of the impact on equalities.

**5.0 Impact on Budget/Policy Framework**

- 5.1 There are no specific implications for the Council's budget identified in the prospectus.

**6.0 RECOMMENDATION**

**That the devolution deal prospectus is welcomed and that the Council plays an active role in ensuring that the benefits of devolved powers impact on Newark & Sherwood's economy.**

**Reason for Recommendation**

**To give support for the devolution proposals.**

Background Papers

Devolution Prospectus D2N2 March 2015

For further information please contact Andrew Muter on Ext 5200

Andrew Muter  
Chief Executive

**GENERAL FUND BUDGET PERFORMANCE REPORT TO 31<sup>ST</sup> MARCH 2015**

**1.0 Purpose of Report**

1.1 This report compares the General Fund Policy & Finance Committee net expenditure for the period ending 31<sup>st</sup> March 2015 with the profiled budget for the period.

**2.0 Background Information**

2.1 The Council's Constitution states that the Section 151 Officer shall present to the Policy Committee, at least twice in each financial year, budgetary control statements showing performance against the approved estimates of revenue expenditure and income. The appropriate Chief Officer will report on any major variances from planned budget performance.

2.2 It also states that budget performance monitoring information shall be provided to the appropriate Committee on a quarterly basis.

2.3 Throughout the year where it appears that the amount included under any head of the approved budget is likely to be exceeded or the budgeted amount of income under any head is unlikely to be reached then budget officers are required to find savings elsewhere in their budget. In circumstances where savings cannot be identified it will be necessary to consult with the Section 151 Officer and ultimately take a report to the Policy & Finance Committee.

**3.0 Proposals**

3.1 The attached appendices detail performance against budget for the period to 31<sup>st</sup> March 2015 for those budgets within the remit of the Policy & Finance Committee. This report considers the costs of providing services rather than 'below the line' costs such as borrowing costs and interest, contributions to and from reserves, government grants and income from Council Tax and retained Non Domestic Rates.

3.2 The format of the report identifies direct expenditure, i.e. employee costs and running expenses, both of which can be controlled by the budget officer, however central recharges and capital charges, are not reported as they are largely outside their control. Income is shown separately. A significant number of transactions take place 'below the line', i.e. shown in the General Fund account rather than identified to a particular service. This is in line with the CIPFA Code of Practice and includes such things as transfers to and from reserves.

3.3 Under the Accounting Code of Practice Local Authorities are required to show capital charges for the use of their assets based on the current market value. These amounts are included within the estimates to show the true cost of delivering local services however they are reversed 'below the line' in the overall cost of services therefore not impacting on the Council Tax payer. Variations on 'capital charges' are therefore not an area for concern.

- 3.4 The introduction of International Financial Reporting Standards (IFRS) for the financial year 2010/2011 has resulted in a change in the way the Council accounts for grants received from third parties. These changes mean that income and expenditure is charged direct to the service accounts and, at the year end, any under spend is transferred to reserves and any overspend is transferred from reserves.
- 3.5 Support services (e.g. HR, Financial Services) are charged to individual budget heads at the end of the financial year and are reported here for noting only. The direct costs of providing those services are scrutinised as part of the relevant Committee.
- 3.6 Capital charges are applied to accounts at the end of the financial year and are reversed 'below the line' so have no impact on the Council Tax payer. These are reported here for noting only.

#### **4.0 Performance Comments**

4.1 The total for direct service net expenditure shows an under spend of £952,319 against the profiled budget for the period to 31<sup>st</sup> March 2015. All managers are very aware of the current financial environment and challenges facing local government in the future and are ensuring that only essential expenditure is incurred. The detailed performance figures are shown at **Appendix A**.

4.2 Variations from the profiled budget to 31<sup>st</sup> March 2015 are itemised below:

##### 4.2.1 Employee Costs –

- Staff vacancies have produced savings in the budgets for HR & Legal, Policy & Performance, Revenues & Benefits, whilst vacant posts in Corporate Property are offset by costs of agency staff. Following the TUPE of Human Resources staff from Newark and Sherwood Homes the budget for HR shows an overspend against the base budget, however this is offset by the charge made to Newark and Sherwood Homes for the HR services. A restructure of the business unit has recently been undertaken and is incorporated into the budget for 2015/16.

##### 4.2.2 Supplies and Services –

- There are no significant variances from the budget overall. A large number of minor savings are netted off by small overspends on other budgets.

##### 4.2.3 Transfer Payments -

- Housing benefit payments are a demand led budget and any variance from budget for amounts of benefit paid out are offset by the amount of government grant receivable.

##### 4.2.4 Income

- The charge for provision of HR services to Newark and Sherwood Homes (£79k) offsets additional staffing costs in 4.2.1
- Refunded VAT and overestimated year end creditors for 2013/14 amount to £75k and are reported to Policy & Finance Committee budgets.
- Where recovery work is undertaken to collect Council Tax arrears the general fund costs are offset by income from court costs debited to individual Council Tax payers accounts – these show an increase above budget of £137K.

- The amount of overpaid benefits reclaimed has increased. Overpayments are recovered through reduced payment of benefit where the claim is still active at an affordable rate. Where there is no continuing entitlement to benefit a debtor invoice is raised.

4.3 The underspent expenditure budgets and over achieved income budgets will be reviewed as part of the budget process for 2016-17 and future years. If it is considered that ongoing savings can be achieved these will be removed for the 2015-16 budget to a central reserve and reflected in future years budgets.

## **5.0 RECOMMENDATION**

**That the overall position of the Policy & Finance Committee net expenditure compared to budget at 31<sup>st</sup> March 2015 be accepted.**

### **Reason for Recommendation**

**To advise Members of the current net expenditure compared to service budgets for the period ending 31<sup>st</sup> March 2015.**

### **Background Papers**

Nil

For further information please contact Amanda Wasilewski on Ext 5738.

David Dickinson  
Director - Resources

## PERFORMANCE REPORT FOR THE PERIOD ENDING 31st MARCH 2015

	<u>Base Budget 2014/15</u>	<u>Profile Budget 31-Mar-15</u>	<u>Actual Expenditure 31-Mar-15</u>	<u>Variance</u>	<u>Budget Officer Comments</u>
EMPLOYEES	4,310,190	3,977,605	3,842,335	(135,269)	Corporate Property offsets agency costs. Vacant posts in Legal and Performance. Also some flexible retirements in Revenues & Benefits. Offset by additional costs following TUPE across of HR posts from NSH.
PREMISES	520,250	526,739	520,081	(6,658)	
General	401,650	390,139	378,524	(11,615)	A number of small savings across a range of expenditure heads.
Electricity	69,360	69,360	74,158	4,798	
Gas	49,240	67,240	67,400	160	
TRANSPORT	40,110	39,915	37,410	(2,505)	
SUPPLIES AND SERVICES	1,724,110	1,766,109	1,759,712	(6,398)	
TRANSFER PAYMENTS	26,939,440	26,939,440	26,184,905	(754,535)	Housing benefit payments are a demand led budget - rent allowances actually paid out were £603,000 less than anticipated whilst benefits for council tenants are £151,000 below budget.
<b>TOTAL EXPENDITURE</b>	<b>33,534,100</b>	<b>33,249,808</b>	<b>32,344,443</b>	<b>(905,365)</b>	
INCOME	(28,478,280)	(28,495,430)	(28,542,384)	(46,954)	
General	(1,676,570)	(1,693,720)	(2,049,199)	(355,479)	Includes overestimated year end creditors 2013/14 £32k, unbudgeted income from sales of the Register of Electors £17k and a refund of £43k VAT. Land charges income is £19k over budget. HR recharged to NSH £79k offsets staff costs. Council Tax Court Costs show an increase of £137k
Workshop Rents	(90,000)	(90,000)	(90,000)	0	
Markets	0			0	
Culture	0			0	
Housing Benefits	(26,711,710)	(26,711,710)	(26,403,185)	308,525	The amount of overpaid benefits reclaimed has increased. Overpayments are recovered through reduced benefits paid where the claim is still active or by debtor invoice if there is no further entitlement.
<b>TOTAL INCOME</b>	<b>(28,478,280)</b>	<b>(28,495,430)</b>	<b>(28,542,384)</b>	<b>(46,954)</b>	
<b>NET EXPENDITURE</b>	<b>5,055,820</b>	<b>4,754,378</b>	<b>3,802,059</b>	<b>(952,319)</b>	
<b>MEMORANDUM ITEMS</b>					
Support	3,550,640	3,550,640	3,382,306	(168,334)	Support services are charged to budget heads at the end of the financial year. The direct costs of providing central services are scrutinised in the relevant portfolio.
Capital	104,970	104,970	(1,020)	(105,990)	Capital charges are applied to accounts at the end of the financial year and reversed 'below the line' so have no impact on the Council Tax payer. At the time of preparing the report capital charges had not yet been applied to the accounts.
Recharged Support Services	(5,278,140)	(5,278,140)	(4,874,812)	403,328	Savings on expenditure within central support services is reflected in a lower recharge to other business units.
Grants & Rechargeable Works		(58,249)	(46,033)	12,216	
<b>TOTAL PER BUDGET BOOK</b>	<b>3,433,290</b>	<b>3,073,599</b>	<b>2,262,499</b>	<b>(811,100)</b>	

**OVERALL GENERAL FUND BUDGET PERFORMANCE REPORT TO 31<sup>ST</sup> MARCH 2015**

**1.0 Purpose of Report**

1.1 The Policy & Finance Committee have already considered the financial position on the budgets which fall within its remit earlier on this agenda. The purpose of this report is to compare the overall General Fund net expenditure for the period ending 31<sup>st</sup> March 2015 with the profiled budget for the period.

**2.0 Background Information**

2.1 The Council's Constitution states that the Section 151 Officer shall present to the Policy & Finance Committee, at least twice in each financial year, budgetary control statements showing performance against the approved estimates of revenue expenditure and income. The appropriate business manager has been asked to report on any major variances from planned budget performance and these are included in the comments in section 3 of this report.

2.2 **Appendix A** details performance against budget for the period to 31<sup>st</sup> March 2015 for all General Fund service budgets. This report considers the costs of providing services rather than 'below the line' costs such as borrowing costs and interest, contributions to and from reserves, government grants and income from Council Tax and retained Non Domestic Rates.

2.3 The format of the report identifies direct expenditure, i.e. employee costs and running expenses, both of which can be controlled by the budget officer, however central recharges and capital charges, are not reported as they are largely outside their control. Income is shown separately. The figures do not include recharges for support services (either income or expenditure). A significant number of transactions take place 'below the line', i.e. shown in the General Fund account rather than identified to a particular service. This is in line with the CIPFA Code of Practice and includes such things as transfers to and from reserves.

2.4 The process for reporting financial performance to Committee can result in the information being out of date by the time it is reported to Committee; however a verbal update will be given at the meeting where necessary. Performance monitoring is undertaken by officers from Financial Services and business managers immediately after each month end and significant variances are investigated at the time. Steps are also taken to address any income shortfalls where possible or offsetting them against savings elsewhere – e.g. the Leisure Centres business manager will hold casual posts vacant if income levels fall.

2.5 The financial management system prevents orders for goods and services being raised where there is insufficient budget, therefore before such expenditure is committed it is necessary for the business manager to identify savings elsewhere and authorise a budget virement in line with the Council's Financial Regulations.

### **3.0 Performance Comments**

3.1 The total for direct service net expenditure shows an under spend of £2,272,382 against the profiled budget for the period to 31<sup>st</sup> March 2015. Members should be aware that this is the draft outturn on service expenditure and that final figures will be reported to the Audit and Accounts Committee following completion of the annual audit. The figures in this report do not include any of the 'below the line' transactions and therefore the 'saving' shown here relates only to service expenditure and does not show the final position at the end of the financial year. All managers are very aware of the current financial environment and challenges facing local government in the future and are ensuring that only essential expenditure is incurred. Officers from Financial Services continue to work with service managers to identify where genuine savings can be achieved and removed from future budgets as a first step towards achieving the required savings. The detailed performance figures are shown at **Appendix A**.

3.2 Variations from the profiled budget to 31<sup>st</sup> March 2015 are itemised below:

#### 3.2.1 Employee Costs –

- Savings have been achieved across all Council services – details are included in **Appendix A**.
- It should be noted that a number of staff within the Corporate Property team continue to be employed on an agency basis and the annual expenditure of £93,640 is reported within 'Supplies & Services' in line with CIPFA guidance on classification of expenditure.

#### 3.2.2 Premises –

- Savings have been made on non domestic rates which are payable by the District Council where workshops & industrial units are vacant. Void periods have been lower than anticipated during the year.
- Other savings have been achieved as a result of small under spends on a wide range of budgets – as stated in 3.1 above, officers are currently examining prior years' under spends with a view to removing long term savings from the budget.

#### 3.2.3 Transport –

- Savings of £60,000 have resulted from steady fuel prices and newer vehicles being more efficient. Costs will be reviewed in 2015/16 to assess the savings accruing from the opening on the new waste transfer station on Brunel Drive. The Waste, Litter & Recycling Manager is also considering the impact on refuse rounds of future new build in the District.
- The budgets for car allowances paid to officers are underspent in many areas and these will also be reviewed and built into future budgets where appropriate.

#### 3.2.4 Supplies and Services –

- A significant part of this underspend comprises small savings across a large number of budget areas. Financial Services are currently reviewing these and other similar savings in previous years in order that future year's budgets can be reduced. Where a budget is removed and later found to be needed it will be possible for the service manager to bid for the budget to be returned.
- Set off against all the savings is the additional cost of agency staffing within Corporate Property (referred to in employee costs above.)



### 3.2.5 Transfer Payments –

- These are the budgets for Rent allowances and Council Housing benefits. They are demand led and will be met almost in full by grant payments from the Department for Works and Pensions. Rent Allowances paid to private sector tenants are £603,000 below budget whilst benefits for council tenants are £151,000 less than the budget for the year.
- The transfer from the general fund to the HRA in respect of monitoring the private sector lifelines is also shown as a transfer payment – there is an increase this year due to additional income being received for the service.

### 3.2.6 Income –

- As a result of a lack of information surrounding the numbers of private sector lifelines when the budget was prepared there was an under estimation of £28,000 on the likely income receivable. This information has now been received and should allow for more accurate forecasting in the future. The income is passed to the HRA to offset the costs of monitoring lifelines as this forms part of the management fee to Newark and Sherwood Homes.
- An increased demand for temporary housing has resulted in additional income from the homeless hostel.
- Additional sales of full copies of the electoral register to both credit agencies and political parties have significantly increased the income received by the Electoral Registration service.
- Court costs recovered for non-payment of Council Tax have shown a significant increase above budget. Although the level of court costs which can be applied to individual accounts is being reduced it is anticipated that the income will remain at the budgeted level in the future.
- The customer Services team now undertake work for Nottinghamshire County Council, and this has seen income of £13,000 during 2014/15.
- Car parking income has exceeded budget projections in 2014/15 as a result of additional use of the lorry park cashless payment system and a significant upturn in A46 HGV use (£68,000). Income from Newark car parks shows an increase of £43,000 due to an upturn in Newark footfall following a depressed 3 year period. Illegal parking is patrolled by the Nottinghamshire Central Unit on the District's behalf and where fines are issued for contravention of off street parking rules the income is paid to the District Council. This amounted to £62,000 during the financial year.
- Planning application income exceeds the budget significantly and is to a large part market driven. Whilst fee income is significantly up on target this is not reflective proportionately in application numbers. The greater fee is rather due to more significant applications (such as large scale residential development) and most markedly solar farms.
- Building Control income received in 2014/15 was in line with the budget. However, a year end adjustment for deferred income from 2009/10, where works have not necessarily commenced, moved £205,000 of income into 2015/16. This year end adjustment has not been done in previous years.
- The underachieved income from leisure centres is due to the adult direct debit scheme not starting at the budgeted base at the beginning of the year. It started much lower. In addition dryside income is down However children's membership income is buoyant and wetside activity has seen an increase in sales.

- Palace Theatre Box office income is over-achieved on base budget by £100,000, and by £30,000 on the revised budget (which takes into account the additional expenditure which corresponds to this income). This is reflected in improved attendance figure, with 4,000 more tickets sold for direct promotion performances than in 2013/14, and average attendance up from 49% to 51%.
- The BIC income target is under achieved by £32,000 due to incentives given by the management company, Oxford Innovation. Income from all other workshop rents exceeds the budget by £41,000 due to a higher occupancy rate than anticipated. Rent of non-HRA garages brings an additional £15,000 which was not included in the base budget.

3.2.7 Major income streams - At the meeting of the Budget Working party on 18<sup>th</sup> July 2012, it was agreed that future performance reports should highlight any areas where there were significant differences between anticipated and actual major income streams. Details of all income streams are included above.

#### **4.0 RECOMMENDATION**

**That the overall position of the General Fund net service expenditure compared to budget at 31<sup>st</sup> March 2015 be accepted.**

#### **Reason for Recommendation**

**To advise Members of the current net expenditure compared to service budgets for the period ending 31<sup>st</sup> March 2015.**

#### **Background Papers**

Nil

For further information please contact Amanda Wasilewski on Ext 5331.

David Dickinson  
Director - Resources

**OVERALL GENERAL FUND PERFORMANCE REPORT**  
**PERFORMANCE REPORT FOR THE PERIOD ENDING 31st March 2015**

	<u>Base Budget 2014/15</u>	<u>Profile Budget 31-Mar-15</u>	<u>Actual Expenditure 31-Mar-15</u>	<u>Variance</u>	<u>Budget Officer Comments</u>
EMPLOYEES	13,270,410	12,653,907	12,064,895	(589,012)	Largely due to vacant posts across the authority. Agency staff continue to be used in Corporate Property which offsets savings in direct employee costs. The budget for Agency staff (Supplies & Services) is overspent by £93,640 therefore reducing the overall underspend. Where savings have resulted from restructures rather than temporary vacancies these have been built into the base budget for 2015/16 and future years.
PREMISES	2,124,520	2,039,498	1,946,358	(93,140)	The year end performance report includes all budgets for job codes - i.e. grant funded work and rechargeable works. A sum of £20,400 for habitat works at Vicar Water is rolled forward to 2015/16. There are also savings of £22,000 on non domestic rates, with the majority of the saving resulting from reduced voids on council owned workshops. The remainder of the underspend is made up of small savings across a large number of budgets.
<i>General</i>	1,628,020	1,546,098	1,458,281	(87,817)	
<i>Electricity</i>	294,370	284,770	285,850	1,080	
<i>Gas</i>	202,130	208,630	202,227	(6,403)	
TRANSPORT	1,484,290	1,466,242	1,342,901	(123,341)	A saving of £60,000 is due to fuel prices remaining steady and not increasing as originally estimated. Car allowances across the authority have saved £33,000 against budget. A further saving on fitters costs has been achieved as a vacant post has been covered by an apprentice.
SUPPLIES AND SERVICES	6,059,290	6,888,703	6,635,228	(253,475)	A significant proportion of the 'saving' comprises a number of small underspends across a wide range of budgets, these continue to be reviewed as part of the ongoing process to look for savings in future years. Additional savings have been achieved as part of the corporate printing and clean mail projects. Savings on professional services and contractual services are being closely scrutinised to see where savings can be achieved in future years.
TRANSFER PAYMENTS	26,979,310	26,979,310	26,247,755	(731,555)	Housing benefit payments are a demand led budget - rent allowances actually paid out were £603,000 less than anticipated whilst benefits for council tenants are £151,000 below budget. The surplus of income on private sector lifelines is paid into the Housing Revenue Account and this exceeds the budget for the current year, therefore reducing the overall saving shown here.

**OVERALL GENERAL FUND PERFORMANCE REPORT**  
**PERFORMANCE REPORT FOR THE PERIOD ENDING 31st March 2015**

	<u>Base Budget 2014/15</u>	<u>Profile Budget 31-Mar-15</u>	<u>Actual Expenditure 31-Mar-15</u>	<u>Variance</u>	<u>Budget Officer Comments</u>
<b>TOTAL EXPENDITURE</b>	<b>49,917,820</b>	<b>50,027,660</b>	<b>48,237,137</b>	<b>(1,790,523)</b>	
INCOME	(37,442,800)	(37,894,827)	(38,376,686)	(481,859)	
<i>General</i>	(4,125,420)	(4,268,151)	(4,649,644)	(381,493)	Recovery of Council Tax court costs is significantly over budget (£137,000), although the amount of costs to be applied to individual accounts has now been reduced therefore this level of income is unlikely to be achieved in future years. There is £20,000 one off unbudgeted income for the Provision of CIL advice. Private Sector Speech call income has over achieved by £28,000 this is due to insufficient information being available when the budget was set. The information has now been provided that can allow Strategic Housing to realistically estimate the income in 2015/16. Additional income of £13,000 has been received from Nottinghamshire County Council as Customer Services now deliver a number of face to face enquiries on their behalf. Increased demand and homeless households requiring temporary accommodation provision has resulted in increased rental income of £10,500 from the general fund hostels. Additional unbudgeted income has been received from sales of the electoral register £16,600, a refund of VAT overpayments of £42,500 and unused year end creditors 2013/14 of £32,200. The remaining additional income is made up of a large number of small amounts across a wide range of services.
<i>Planning</i>	(621,250)	(717,526)	(1,122,953)	(405,427)	Planning Application income exceeds the budget significantly and is to a large part market driven. Whilst fee income is significantly up on target this is not reflective proportionately in application numbers. The greater fee is rather due to more significant applications (such as large scale residential development) and most markedly solar farms.
<i>Building Control</i>	(252,000)	(252,000)	(49,762)	202,238	The income received in 2014/15 was in line with the budget. However, a year end adjustment for deferred income from 2009/10, where works have not necessarily commenced, moved £205,000 of income into 2015/16. This year end adjustment has not been done in previous years.
<i>Leisure Centres</i>	(1,866,970)	(1,869,470)	(1,847,165)	22,305	The underachieved income is due to the adult direct debit scheme not starting at the budgeted base at the beginning of the year. It started much lower. In addition dryside income is down However children's membership income is buoyant and wetside activity has seen an increase in sales.
<i>Refuse</i>	(792,790)	(832,790)	(804,978)	27,812	Waste disposal income is down to profile budget because businesses are taking up recycling bins which have a cheaper disposal cost than normal trade waste. However this income is paid over to NCC at the end of the financial year. Garden waste income is down to profile This is a new scheme and income is not as high as anticipated. Budget for 2015-16 has been kept at the same level as the scheme will be rolled out to a wider area attracting new customers. Trade waste income is above profile due to an increase in the number of trade waste bins being emptied Household bulky waste income is up and this is due to an increase in bulky waste clearance for NSH.
<i>Licensing</i>	(160,080)	(160,080)	(169,764)	(9,684)	
<i>Workshop Rents</i>	(931,330)	(936,090)	(969,484)	(33,394)	The BIC income target is under achieved by £32,000 due to incentives given by the management company, Oxford Innovation. Income from all other workshop rents exceeds the budget by £41,000 due to a higher occupancy rate than anticipated. Rent of non-HRA garages brings an additional £15,000 which was not included in the base budget.
<i>Car Parks</i>	(949,070)	(1,029,830)	(1,212,233)	(182,403)	Car parking income has exceeded budget projections in 2014/15 as a result of additional use of the lorry park cashless payment system and a significant upturn in A46 HGV use (£68,000). Income from Newark car parks shows an increase of £43,000 due to an upturn in Newark football following a depressed 3 year period. Illegal parking is patrolled by the Nottinghamshire Central Unit on the District's behalf and where fines are issued for contravention of off street parking rules the income is paid to the District Council. This amounted to £62,000 during the financial year.
<i>Markets</i>	(343,100)	(345,100)	(340,518)	4,582	
<i>Culture</i>	(689,080)	(772,080)	(807,000)	(34,920)	Box office income is over-achieved on base budget by £100,000, and by £30,000 on the revised budget (which takes into account the additional expenditure which corresponds to this income). This is reflected in improved attendance figure, with 4,000 more tickets sold for direct promotion performances than in 2013/14, and average attendance up from 49% to 51%.
<i>Housing Benefits</i>	(26,711,710)	(26,711,710)	(26,403,185)	308,525	The amount of overpaid benefits reclaimed has increased. Overpayments are recovered through reduced benefits paid where the claim is still active or by debtor invoice if there is no further entitlement.
<b>TOTAL INCOME</b>	<b>(37,442,800)</b>	<b>(37,894,827)</b>	<b>(38,376,686)</b>	<b>(481,859)</b>	
<b>NET EXPENDITURE</b>	<b>12,475,020</b>	<b>12,132,833</b>	<b>9,860,451</b>	<b>(2,472,382)</b>	

**OVERALL GENERAL FUND PERFORMANCE REPORT**  
**PERFORMANCE REPORT FOR THE PERIOD ENDING 31st March 2015**

	<u>Base Budget 2014/15</u>	<u>Profile Budget 31-Mar-15</u>	<u>Actual Expenditure 31-Mar-15</u>	<u>Variance</u>	<u>Budget Officer Comments</u>
<b>MEMORANDUM ITEMS</b>					
<i>Support</i>	8,247,810	8,247,810	7,696,296	(551,514)	Support services are charged to budget heads at the end of the financial year. The direct costs of providing central services are scrutinised in the relevant portfolio.
<i>Capital</i>	1,291,150	1,291,150	0	(1,291,150)	Capital charges are applied to accounts at the end of the financial year and reversed 'below the line' so have no impact on the Council Tax payer. At the time these reports were produced the capital charges had not been applied.
<i>Recharged Support Services</i>	(8,806,580)	(8,806,580)	(8,270,760)	535,820	Offsets the reduction in support services charged to other business units. NB not 'nil' as recharges also applied to HRA
<i>Grants &amp; Rechargeable Works</i>	0	27,600	28,119	520	
<b>TOTAL PER BUDGET BOOK</b>	<b>13,207,400</b>	<b>12,892,813</b>	<b>9,314,106</b>	<b>(3,578,706)</b>	