

 <b>WYCOMBE</b> DISTRICT COUNCIL	<b>INFORMATION SHEET</b>	
<b>HIGH WYCOMBE TOWN COMMITTEE (HWTC)</b>		
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<b>BUDGETARY CONTROL REPORT FOR 16/17</b>		
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## Introduction

The 2016/17 outturn position for High Wycombe Town Committee is set out in Table 1.

## Special Expenses 2016/17

The net outturn position for 2016/17 is £299.2k, a favourable variance of £120.8k against a total budget of £421k.

Budgets are split into controllable and non-controllable budgets. Forecasts for controllable budgets have been provided by services and a variance has been calculated against the controllable budget.

Non-controllable budgets relate to overhead costs and depreciation budgets. While these are monitored centrally, they cannot be controlled by individual budget holders and have been separated from the current analysis.

## Commentary on Significant Variances

### Cemetery

Cemetery have a net underspend of £24.8k made up from a surplus of £5.3k which has arisen from internment fees, £6.1k from burial rites and an underspend on Grounds maintenance of £13.3k. An additional £13.3k surplus from concrete chambers was received, and an overspend on Queensway Cemetery feasibility of £9.6k. The surplus of income from cemeteries for Concrete Chambers pricing generated is to cover the costs for the initial outlay for installation and this surplus is returned to reserves at the end of the year, special reserves are funding the spend on the cemetery feasibility works.

### Financial Assistance (Community Grants)

The £16.1k underspend has arisen as the budget is reactive, funding was not bidden for by the community the surplus against this budget will be transferred into reserves.

### Recreation Grounds (Local)

Recreation grounds has shown a net underspend of £5.4k. This is made up of a £2.5k underspend on reactive maintenance (plus smaller underspends totalling £2.9k across various services lines).

### Castlefield Woods - Allotments

Project funded from special reserves to create a new allotment at Castlefield is now completed and first tenants are working the site. The project was completed for £45.4k this is less than the original forecasted budget of £61K

### Footway Lighting

There is an underspend of £5.2k on this budget as demand for this budget has been low to date, the expenditure being reactive on street lighting and difficult to forecast.

### Capital Works

Funding: Concrete chambers have been funded from working balances and the cost is recouped from income received from each burial, which includes the relevant cost of each chamber's installation. A new

Cemetery at Queensway has been proposed – This project will be led by Community

Services and would be part funded by HWTC reserves and other Council

funding projected spend of £404k from reserves, Town Committee received a number of reports on the site options for a new

Cemetery, before settling on the Queensway site. The Committee funded a feasibility study into provision of a new Cemetery at this location and this has enabled a cost plan to be put together. This has been reviewed and forms the basis of the financial request to the Committee. Work has been spread over three years to ensure that funding the new Cemetery remains affordable for the Committee. A value engineering exercise has taken place to reduce costs while bearing in mind that the Cemetery will exist for centuries to come and that therefore materials need to be selected for their long term durability.

### **Impact on Working Balances**

The impact of 2016/17 activities are given in the table below.

<b>Balance at 1st April 2015 (A)</b>		<b>(801,123)</b>
Revenue Expenditure	197,316	
Cemetery Works	101,904	
Precept 2015/16	(375,784)	
Council Tax Support 2014/15	(38,434)	
Reversal of capital charges	(11,722)	
Interest	(5,768)	
<b>Balance at 31st March 2017 (B)</b>		<b>(933,611)</b>

<b>Movement in reserves (B - A)</b>		<b>(132,488)</b>
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Balances at the end of year 2016/17 have increased by £132,000 and have been added to Special Expenses earmarked reserves, bringing total reserves to £933,611.

A report to Committee has been submitted requesting earmarking part of the cost of £404k for a new cemetery at Queensway. Pending the decision this may result in further earmarking of the working balances for the construction of a new cemetery.

Working balances are therefore expected to reduce to £529k over the next three years.

Table 1

**SPECIAL EXPENSES POSITION SUMMARY**

Brackets indicate income or a favourable variance

Non-Controllable	Cabinet Portfolio	Analysis	Controllable Budget FY	Controllable Budget YTD	Actual inc. Commitments	Variance YTD	Controllable Forecast Outturn	Budget Outturn Variance
700	<b>Footway Lighting</b>	Expenditure	5,900	636	5,900	5,264	1,000	(4,900)
<b>700</b>		<b>Net Expenditure</b>	<b>5,900</b>	<b>636</b>	<b>5,900</b>	<b>5,264</b>	<b>1,000</b>	<b>(4,900)</b>
193,700	<b>Cemetery</b>	Expenditure	87,300	87,837	87,300	(537)	87,395	95
0		Income	(101,300)	(130,317)	(101,260)	29,057	(109,316)	(8,016)
<b>193,700</b>		<b>Net Expenditure</b>	<b>(14,000)</b>	<b>(42,479)</b>	<b>(13,960)</b>	<b>28,519</b>	<b>(21,921)</b>	<b>(7,921)</b>
0	<b>Town Twinning</b>	Expenditure	3,000	0	0	0	3,000	0
<b>0</b>		<b>Net Expenditure</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>0</b>
0	<b>Community Grants</b>	Expenditure	20,000	3,850	20,000	16,150	20,000	0
<b>0</b>		<b>Net Expenditure</b>	<b>20,000</b>	<b>3,850</b>	<b>20,000</b>	<b>16,150</b>	<b>20,000</b>	<b>0</b>
133,500	<b>Recreation Grounds (Local)</b>	Expenditure	10,300	6,631	10,300	3,669	10,300	0
0		Income	(6,700)	0	(6,700)	(6,700)	(6,700)	0
<b>133,500</b>		<b>Net Expenditure</b>	<b>3,600</b>	<b>6,631</b>	<b>3,600</b>	<b>(3,031)</b>	<b>3,600</b>	<b>0</b>
42,100	<b>Allotments</b>	Expenditure	3,600	1,841	3,600	1,759	3,600	0
<b>42,100</b>		<b>Net Expenditure</b>	<b>3,600</b>	<b>1,841</b>	<b>3,600</b>	<b>1,759</b>	<b>3,600</b>	<b>0</b>
0	<b>Feasibility Study</b>	Expenditure	61,000	42,774	0	(42,774)	61,000	0
0		Income	(61,000)	0	0	0	(61,000)	0
<b>0</b>		<b>Net Expenditure</b>	<b>61,000</b>	<b>42,774</b>	<b>0</b>	<b>(42,774)</b>	<b>0</b>	<b>0</b>
0	<b>War Memorial</b>	Expenditure	1,700	2,140	1,700	(440)	1,700	0
0		Income	0	0	0	0	0	0
<b>0</b>		<b>Net Expenditure</b>	<b>1,700</b>	<b>2,140</b>	<b>1,700</b>	<b>(440)</b>	<b>1,700</b>	<b>0</b>
0	<b>Hilltop / Castlefield Centres</b>	Expenditure	28,000	0	28,000	28,000	28,000	0
0		Income	0	0	0	0	0	0
<b>0</b>		<b>Net Expenditure</b>	<b>28,000</b>	<b>0</b>	<b>28,000</b>	<b>28,000</b>	<b>28,000</b>	<b>0</b>
0	<b>Wrights</b>	Expenditure	0	0	0	0	0	0
0	<b>0</b>	Income	0	0	0	0	0	0
<b>0</b>	<b>0</b>	<b>Net Expenditure</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>370,000</b>	<b>TOTAL</b>	<b>Expenditure</b>	<b>220,800</b>	<b>145,709</b>	<b>156,800</b>	<b>11,091</b>	<b>215,995</b>	<b>(4,805)</b>
<b>0</b>		<b>Income</b>	<b>(169,000)</b>	<b>(130,317)</b>	<b>(107,960)</b>	<b>22,357</b>	<b>(177,016)</b>	<b>(8,016)</b>
<b>370,000</b>		<b>Net Expenditure</b>	<b>51,800</b>	<b>15,392</b>	<b>48,840</b>	<b>33,448</b>	<b>38,979</b>	<b>(12,821)</b>