

Tendring

District Council



Outturn Position

at 31st March 2015

Appendices Included:

Appendix A	GF - Carry Forward Requests
Appendix B	GF - Portfolio/Committee Outturn Summary 2014/15
Appendix C	GF - Revenue Departmental/Directorate Outturn 2014/15
Appendix D	GF - Capital Outturn 2014/15
Appendix E	GF - Reserves
Appendix F	Corporate Debt
Appendix G	Income from Section 106 Agreements
Appendix H	Local Council Tax Support Scheme and NDR
Appendix I	HRA - Revenue Outturn 2014/15
Appendix J	HRA - Capital Outturn 2014/15
Appendix K	GF - Revised Capital Programme 2015/16 to 2018/19

General Fund Revenue Carry Forward Requests 2014/15	
Description	Amount
	£
Chief Executive and Management and Members' Support	
Community Builder - To continue this project funded by external contributions.	3,780
Crime Reduction - Balance of grant funding received from partners to be spent by CDRP in line with funding plan.	77,400
Veterans Tea Dance - This event is planned on a bi-annual basis with the next event scheduled for 2015/16.	2,250
Rural Infrastructure Improvement Fund - To enable the continuation of this project in 2015/16.	98,650
Total For Chief Executive and Management and Members' Support	182,080
Corporate Services	
Democratic Services - The cost of staff associated with the new scanning and posting regime that forms part of the 'Transforming Working Arrangements' agreed by Cabinet on 12 December 2014.	50,000
Member Training - To enable member training in 2015/16 following the May 2015 elections.	9,260
Management Development, New Programme Development, Qualification and Other Training - Continual need to develop our staff, but it is not always possible to provide the necessary training all in one year.	40,560
Essex Family Needs Project - To fund Family Support Worker post for next three years (Agreed by Cabinet 28/02/15) and to support the Mental Health Hub Pilot as agreed by Cabinet on 13th March 2015.	147,540
TDC Website - To enable the related project to be completed in 2015/16.	1,400
IT Direct Service Costs - a number of projects and initiatives are on-going and will be finalised in 2015/16.	60,110
Accountancy - Upgrade to the Council's Financial Information System and database software.	41,000
Central Purchasing - Upgrade key procurement software planned in 2015/16.	1,000
Credit & Debit Card Payment System - To support on-going specialist security requirements.	9,610
Insurance Recharge Account - Loss control allowance repayable to insurers if not spent on insurance or risk related activities over the course of the insurance period.	6,500
New Homes Bonus - To support initiatives in future years.	1,399,640
Flood/Business Support Scheme - To meet the cost of this scheme which remains live going into 2015/16.	17,500
Fit for Purpose - To be used to support initiatives in 2015/16. Of this amount £160k relates to Street Lighting, £200k for the Frinton and Walton Pool capital project and £60k for the Public Health Specialist as previously agreed by Cabinet.	2,205,760
Contingency (Corporate) - To support unexpected corporate expenditure.	363,510
Total For Corporate Services	4,353,390

General Fund Revenue Carry Forward Requests 2014/15

Description	Amount
	£
Public Experience	
Street Scene Community Wardens - As agreed by Cabinet as part of the Corporate Budget Monitoring Report quarter 3 February 2015.	128,000
Recycling & Waste - Weekly Collection Support Grant and to enable additional publicity to be undertaken following an additional grant from Essex County Council.	331,930
Fast Food Initiative - Spend associated with the Fast Food Initiative funded by Essex County Council Grant.	54,620
Licencing - Balance of grant for a knowledge test database system.	2,680
Coast Protection - To support the on-going Communication and Publicity requirements associated with the Clacton to Holland Coast Protection Scheme along with specific projects and works to be undertaken in 2015/16.	91,320
Youth Initiatives - Balance of Youth Strategy Grant Funding (ECC).	2,680
Big Society - Projects not yet identified to allocate remaining budget.	86,780
LSP - Balance of Funding to be utilised in 2015/16.	19,990
Development Growth Fund - Funding as announced by the Leader as part of the 2015/16 budget.	500,000
SME Growth Fund - Funding as announced by the Leader as part of the 2015/16 budget.	500,000
Business Investment and Growth Fund - To progress projects already underway or awaiting further allocations	1,146,730
Jaywick Team - Projects to be undertaken in 2015/16	7,040
Regeneration Projects - Budget to be used to support delivery of projects spreading financial years.	85,880
Town Centres & Jaywick Business Support - Balance of grant to be spent over extended period.	4,280
Town Centre Schemes - To support delivery of projects.	36,410
Town Team Partners Expenditure - Grant to be passed to the Town Team Partners.	17,500
Town Team Partners Income - Government funding relating to Town Team Partner Grant that has been awarded to the Harwich and Dovercourt Partnership and the Walton Forum for which the Council is the Accountable Body.	-17,500
Transport - Replacement equipment is currently subject to procurement processes which are expected to be finalised in 2015/16.	50,000
Crematorium flower & book room refurbishment - Unable to place orders until major refurbishment works completed.	4,000
Nature Conservation - To enable grant funding to be allocated and spent in 2015/16.	5,000
Beach Hut Sites - Reinvestment in additional beach huts/sites or other seafront amenities from income from beach huts in excess of net budget in line with a previous Cabinet decision.	56,030
Miscellaneous Seafront Activities - Grant from DEFRA for Seafront signage regarding water quality.	4,080
Total for Public Experience	3,117,450

General Fund Revenue Carry Forward Requests 2014/15	
Description	Amount
	£
Life Opportunities	
Homelessness - To enable the prevention of single homelessness work to continue in 2015/16 funded by external grant.	76,870
Careline - Works planned for 2015/16 funded by sponsorship income raised in 2014/15.	1,000
CCTV - External contribution received to pay for repairs & maintenance of CCTV cameras which will be undertaken 2015/16.	1,000
Office Accommodation Expenses - Projects planned in 2014/15 deferred to 2015/16.	14,010
Management Of Sport & Leisure Facilities - Fitness equipment originally due for delivery in March 2014/15 now due in early 2015/16.	1,300
Management Of Sport & Leisure Facilities - To enable Treatment Room work to be finished by the end of May 2015.	18,330
Community Activity Network - Balance of unspent external grant monies.	19,390
Brightlingsea Swimming Pool - On-going improvement works.	36,590
Benefits, Revenues and Customer Contact - To meet the cost of updates to the IT system.	11,110
Benefits, Revenues and Customer Contact - Fraud and compliance / Data matching / automated file transfer work funded by grant from DWP.	33,090
Council Tax Benefits - Balance of new burden grant funding for LCTS, NDR and Council Tax to be used in supporting ongoing changes.	20,150
NDR Benefits - Balance of unspent grant monies from 2011/12.	6,520
Cost Of NDR Collection - Balance of unspent grant monies from 2011/12.	4,760
Total for Life Opportunities	244,120
Planning	
Planning and Enforcement - Improvement projects and training programmes which span financial years.	57,000
Development Control Chargeable Account - Settlement negotiations ongoing.	2,050
Heritage and Conservation General - Conservation Area Management Plan. Reprioritisation of work during 2014/15 with the associated activity now scheduled for 2015/16.	6,420
Heritage and Conservation General - St Osyth development activities remain ongoing.	6,550
Planning Policy and Conservation - The majority of costs associated with the Local Plan will be incurred over a number of financial years.	1,105,560
Total for Planning	1,177,580
Total Carry Forwards Requested	9,074,620

General Fund Position at the end of March 2015

Portfolio / Committee Summary

	2014/15 Budget	2014/15 Actual	2014/15 Variance
	£	£	£
Environment and Coast Protection	7,624,120	6,928,041.14	(696,078.86)
Finance and Transformation	(10,739,980)	(14,907,727.11)	(4,167,747.11)
Housing, Benefits and Revenues	2,426,010	1,903,925.55	(522,084.45)
Planning and Corporate Services	3,948,070	2,549,151.34	(1,398,918.66)
Regeneration, Inward Investment and Asset Management	3,219,590	843,234.13	(2,376,355.87)
Tourism, Events and Leisure Services	3,695,300	3,668,476.11	(26,823.89)
Wellbeing and Partnerships	697,370	451,785.60	(245,584.40)
Development Control Committee	15,120	15,984.12	864.12
Human Resources Committee	(10,880)	0.00	10,880.00
Licensing Committee	95,380	105,057.77	9,677.77
Regulatory Committee	288,180	307,894.05	19,714.05
Net Cost of Services	11,258,280	1,865,822.70	(9,392,457.30)
Revenue support for Capital Investment	5,297,880	2,446,146.36	(2,851,733.64)
Financing Items	10,544,360	10,390,211.49	(154,148.51)
Total Before use of Reserves	27,100,520	14,702,180.55	(12,398,339.45)
Contribution to / (from) earmarked reserves	(11,202,280)	1,153,773.84	12,356,053.84
Net Total	15,898,240	15,855,954.39	(42,285.61)
Business Rates (including Tariff and Levy)	(4,048,340)	(4,292,040.00)	(243,700.00)
Revenue Support Grant	(5,104,530)	(5,104,526.00)	4.00
Collection Fund Surplus	(326,780)	(326,784.00)	(4.00)
Parish Precepts	1,327,644	1,327,644.00	0.00
Income from Council Tax Payers including Parish Precepts	(7,746,234)	(7,746,234.00)	0.00
Total	0	(285,985.61)	(285,985.61)

Department Summary

	2014/15 Budget	2014/15 Actual including Reserves Adj and C/fwds	2014/15 Variance
	£	£	£
Chief Executive and Management and Members Support	859,780	850,400.78	(9,379.22)
Corporate Services (including income from Council Tax)	(20,687,940)	(20,650,248.95)	37,691.05
Public Experience	11,362,340	11,406,012.53	43,672.53
Life Opportunities	6,205,870	5,911,721.85	(294,148.15)
Planning	2,259,950	2,196,128.18	(63,821.82)
Total	0	(285,985.61)	(285,985.61)

General Fund Position at the end of March 2015

Department - Chief Executive and Management and Members' Support

<u>Analysis by Type of Spend</u>	2014/15 Budget	2014/15 Actual	2014/15 Reserves Adjustment	2014/15 C/fwds	2014/15 Variance after Reserves Adj and C/fwds	Main Reason for Variances on Direct Expenditure and Income where Significant
	£	£	£	£	£	
Direct Expenditure						
Employee Expenses	396,720	389,235.54	0.00	0	(7,484.46)	
Transport Related Expenditure	16,990	16,351.44	0.00	0	(638.56)	
Supplies & Services	745,060	541,136.05	0.00	182,080	(21,843.95)	
Total Direct Expenditure	1,158,770	946,723.03	0.00	182,080	(29,966.97)	
Direct Income						
Other Grants, Reimbursements and Contributions	(39,900)	(36,000.00)	0.00	0	3,900.00	
Total Direct Income	(39,900)	(36,000.00)	0.00	0	3,900.00	
Net Direct Costs	1,118,870	910,723.03	0.00	182,080	(26,066.97)	
Indirect Income/Expenditure						
FRS17/IAS19 Pension Costs	21,670	24,865.49	0.00	0	3,195.49	
Service Unit and Central Costs	203,320	197,289.64	0.00	0	(6,030.36)	
Recharged Income	(484,080)	(464,557.38)	0.00	0	19,522.62	
Total Indirect Income/Expenditure	(259,090)	(242,402.25)	0.00	0	16,687.75	
Total for Chief Executive and Management and Members' Support	859,780	668,320.78	0.00	182,080	(9,379.22)	

Department - Chief Executive and Management and Members' Support

<u>Analysis by Section/Function</u>	2014/15 Budget	2014/15 Actual	2014/15 Reserves Adjustment	2014/15 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variances on Direct Expenditure and Income where Significant
	£	£	£	£	£	
Chief Executive and Management and Members Support						
Direct Expenditure	1,158,770	946,723.03	0.00	182,080	(29,966.97)	
Direct Income	(39,900)	(36,000.00)	0.00	0	3,900.00	
Indirect Income/Expenditure	(259,090)	(242,402.25)	0.00	0	16,687.75	
Total for Chief Executive and Management and Members' Support	859,780	668,320.78	0.00	182,080	(9,379.22)	

General Fund Position at the end of March 2015

Department - Corporate Services

<u>Analysis by Type of Spend</u>	2014/15 Budget	2014/15 Actual	2014/15 Reserves Adjustment	2014/15 C/fwds	2014/15 Variance after Reserves Adj and C/fwds	Main Reason for Variances on Direct Expenditure and Income where Significant
	£	£	£	£	£	
Direct Expenditure						
Employee Expenses	5,884,470	5,845,280.41	0.00	79,800	40,610.41	
Premises Related Expenditure	223,940	237,708.13	0.00	0	13,768.13	
Transport Related Expenditure	58,640	60,361.99	0.00	0	1,721.99	
Supplies & Services	6,052,245	1,790,554.08	0.00	4,241,400	(20,290.92)	
Third Party Payments	667,745	634,910.18	0.00	32,190	(644.82)	
Interest Payments	130,870	127,169.60	0.00	0	(3,700.40)	
Total Direct Expenditure	13,017,910	8,695,984.39	0.00	4,353,390	31,464.39	
Direct Income						
Government Grants	(2,902,500)	(2,879,959.15)	0.00	0	22,540.85	
Other Grants, Reimbursements and Contributions	(882,980)	(821,483.63)	0.00	0	61,496.37	
Sales, Fees and Charges	(206,300)	(164,556.89)	0.00	0	41,743.11	
Rents Receivable	(200)	(3,588.00)	0.00	0	(3,388.00)	
Interest Receivable	(182,720)	(212,202.60)	0.00	0	(29,482.60)	
RSG, Business Rates and Council Tax	(15,898,240)	(16,141,940.00)	0.00	0	(243,700.00)	
Total Direct Income	(20,072,940)	(20,223,730.27)	0.00	0	(150,790.27)	
Net Direct Costs	(7,055,030)	(11,527,745.88)	0.00	4,353,390	(119,325.88)	
Indirect Income/Expenditure						
FRS17/IAS19 Pension Costs	(1,783,330)	(1,829,928.57)	0.00	0	(46,598.57)	
Service Unit and Central Costs	4,120,290	3,963,484.90	0.00	0	(156,805.10)	
Capital Financing Costs	3,406,840	551,843.16	2,932,698.00	0	77,701.16	
Recharged Income	(8,174,430)	(8,240,446.40)	0.00	0	(66,016.40)	
Total Indirect Income/Expenditure	(2,430,630)	(5,555,046.91)	2,932,698.00	0	(191,718.91)	
Net Contribution to/(from) Reserves	(11,202,280)	1,153,773.84	(12,007,318.00)	0	348,735.84	
Total for Corporate Services	(20,687,940)	(15,929,018.95)	(9,074,620.00)	4,353,390	37,691.05	

Department - Corporate Services

<u>Analysis by Section/Function</u>	2014/15 Budget	2014/15 Actual	2014/15 Reserves Adjustment	2014/15 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variances on Direct Expenditure and Income where Significant
	£	£	£	£	£	
Corporate Director (Corporate Services) and Administration						
Direct Expenditure	136,910	132,775.34	0.00	0	(4,134.66)	
Indirect Income/Expenditure	(139,860)	(132,775.34)	0.00	0	7,084.66	
Total for Corporate Director (Corporate Services) and Administration	(2,950)	0.00	0.00	0	2,950.00	
Democratic Services						
Direct Expenditure	700,410	649,486.96	0.00	50,000	(923.04)	
Direct Income	(232,930)	(189,899.54)	0.00	0	43,030.46	
Indirect Income/Expenditure	(158,740)	(111,288.33)	0.00	0	47,451.67	
Total for Democratic Services	308,740	348,299.09	0.00	50,000	89,559.09	
Legal Services						
Direct Expenditure	317,700	459,712.31	0.00	0	142,012.31	The Direct Expenditure position reflects the cost of the St Osyth Planning Inquiry with further details set out in the main body of the report.
Direct Income	(3,330)	(6,571.01)	0.00	0	(3,241.01)	
Indirect Income/Expenditure	(281,430)	(453,141.30)	0.00	0	(171,711.30)	
Total for Legal Services	32,940	0.00	0.00	0	(32,940.00)	

Department - Corporate Services

<u>Analysis by Section/Function</u>	2014/15 Budget	2014/15 Actual	2014/15 Reserves Adjustment	2014/15 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variances on Direct Expenditure and Income where Significant
	£	£	£	£	£	
Human Resources						
Direct Expenditure	1,049,170	853,281.31	0.00	197,360	1,471.31	
Direct Income	(164,980)	(135,834.87)	0.00	0	29,145.13	
Indirect Income/Expenditure	(505,310)	(452,469.81)	0.00	0	52,840.19	
Total for Human Resources	378,880	264,976.63	0.00	197,360	83,456.63	
Asset Management						
Direct Expenditure	220,060	215,362.78	0.00	0	(4,697.22)	
Indirect Income/Expenditure	(171,790)	(174,400.78)	0.00	0	(2,610.78)	
Total for Asset Management	48,270	40,962.00	0.00	0	(7,308.00)	
Corporate IT						
Direct Expenditure	1,502,910	1,422,143.97	0.00	61,510	(19,256.03)	
Direct Income	(240)	0.00	0.00	0	240.00	
Indirect Income/Expenditure	(1,378,690)	(1,422,143.97)	0.00	0	(43,453.97)	
Total for Corporate IT	123,980	0.00	0.00	61,510	(62,470.00)	
Finance and Procurement						
Direct Expenditure	971,660	873,436.81	0.00	42,000	(56,223.19)	
Direct Income	(17,800)	(5,004.82)	0.00	0	12,795.18	
Indirect Income/Expenditure	(975,530)	(868,431.99)	0.00	0	107,098.01	
Total for Finance and Procurement	(21,670)	0.00	0.00	42,000	63,670.00	

Department - Corporate Services

<u>Analysis by Section/Function</u>	2014/15 Budget	2014/15 Actual	2014/15 Reserves Adjustment	2014/15 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variances on Direct Expenditure and Income where Significant
	£	£	£	£	£	
F&P - Other Corporate Costs						
Direct Expenditure	4,997,280	1,018,076.90	0.00	4,002,520	23,316.90	
Direct Income	(3,755,420)	(3,744,480.03)	0.00	0	10,939.97	
Indirect Income/Expenditure	(9,626,560)	(9,663,078.23)	0.00	0	(36,518.23)	
Total for F&P - Other Corporate Costs	(8,384,700)	(12,389,481.36)	0.00	4,002,520	(2,261.36)	
F&P - Financing Items						
Direct Expenditure	3,121,810	3,071,708.01	0.00	0	(50,101.99)	
Indirect Income/Expenditure	10,807,280	7,722,682.84	2,932,698.00	0	(151,899.16)	
Contributions to/(from) reserves	(11,202,280)	1,153,773.84	(12,007,318.00)	0	348,735.84	
Total for F&P - Financing Items	2,726,810	11,948,164.69	(9,074,620.00)	0	146,734.69	
F&P - RSG, Business Rates and Council Tax						
Direct Income	(15,898,240)	(16,141,940.00)	0.00	0	(243,700.00)	This position reflects the increased income from Business Rates although it is partially off-set by other adjustments such as the associated Government Grant elsewhere within Corporate Services
Total for F&P - RSG, Business Rates and Council Tax	(15,898,240)	(16,141,940.00)	0.00	0	(243,700.00)	
Total for Corporate Services	(20,687,940)	(15,929,018.95)	(9,074,620.00)	4,353,390	37,691.05	

General Fund Position at the end of March 2015

Department - Public Experience

<u>Analysis by Type of Spend</u>	2014/15 Budget	2014/15 Actual	2014/15 Reserves Adjustment	2014/15 C/fwds	2014/15 Variance after Reserves Adj and C/fwds	Main Reason for Variances on Direct Expenditure and Income where Significant
	£	£	£	£	£	
Direct Expenditure						
Employee Expenses	3,680,160	3,435,943.44	0.00	173,890	(70,326.56)	
Premises Related Expenditure	1,641,110	1,599,224.78	0.00	106,040	64,154.78	
Transport Related Expenditure	514,610	454,336.23	0.00	50,000	(10,273.77)	
Supplies & Services	4,621,370	1,767,592.59	0.00	2,805,020	(48,757.41)	
Third Party Payments	4,607,010	4,470,640.48	0.00	0	(136,369.52)	
Total Direct Expenditure	15,064,260	11,727,737.52	0.00	3,134,950	(201,572.48)	
Direct Income						
Government Grants	(228,170)	(213,652.99)	0.00	(17,500)	(2,982.99)	
Other Grants, Reimbursements and Contributions	(1,634,130)	(1,505,351.86)	0.00	0	128,778.14	
Sales, Fees and Charges	(3,311,880)	(3,384,088.05)	0.00	0	(72,208.05)	
Rents Receivable	(269,580)	(275,342.46)	0.00	0	(5,762.46)	
Total Direct Income	(5,443,760)	(5,378,435.36)	0.00	(17,500)	47,824.64	
Net Direct Costs	9,620,500	6,349,302.16	0.00	3,117,450	(153,747.84)	
Indirect Income/Expenditure						
FRS17/IAS19 Pension Costs	168,740	192,071.85	0.00	0	23,331.85	
Service Unit and Central Costs	5,874,890	5,788,192.06	0.00	0	(86,697.94)	
Capital Financing Costs	1,080,930	1,080,941.91	0.00	0	11.91	
Recharged Income	(5,382,720)	(5,121,945.45)	0.00	0	260,774.55	
Total Indirect Income/Expenditure	1,741,840	1,939,260.37	0.00	0	197,420.37	
Total for Public Experience	11,362,340	8,288,562.53	0.00	3,117,450	43,672.53	

Department - Public Experience

<u>Analysis by Section/Function</u>	2014/15 Budget	2014/15 Actual	2014/15 Reserves Adjustment	2014/15 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variances on Direct Expenditure and Income where Significant
	£	£	£	£	£	
Corporate Director (Public Experience) and Administration						
Direct Expenditure	200,120	198,371.99	0.00	0	(1,748.01)	
Indirect Income/Expenditure	(182,490)	(198,371.99)	0.00	0	(15,881.99)	
Total for Corporate Director (Public Experience) and Administration	17,630	0.00	0.00	0	(17,630.00)	
Street Scene						
Direct Expenditure	5,744,580	5,100,075.85	0.00	459,930	(184,574.15)	This position includes the reduced cost of the Street Cleansing and other contract payments although off-set by the reduced recycling credit income as highlighted in the main body of the report.
Direct Income	(1,690,650)	(1,497,362.99)	0.00	0	193,287.01	
Indirect Income/Expenditure	185,650	328,308.48	0.00	0	142,658.48	
Total for Street Scene	4,239,580	3,931,021.34	0.00	459,930	151,371.34	
Environmental Services						
Direct Expenditure	619,240	554,944.13	0.00	57,300	(6,995.87)	
Direct Income	(374,640)	(351,563.45)	0.00	0	23,076.55	
Indirect Income/Expenditure	191,250	181,040.49	0.00	0	(10,209.51)	
Total for Environmental Services	435,850	384,421.17	0.00	57,300	5,871.17	

Department - Public Experience

<u>Analysis by Section/Function</u>	2014/15 Budget	2014/15 Actual	2014/15 Reserves Adjustment	2014/15 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variances on Direct Expenditure and Income where Significant
	£	£	£	£	£	
Coastal Protection and Engineering Services						
Direct Expenditure	1,183,920	1,086,086.03	0.00	91,320	(6,513.97)	
Direct Income	(97,830)	(103,805.00)	0.00	0	(5,975.00)	
Indirect Income/Expenditure	469,730	448,934.63	0.00	0	(20,795.37)	
Total for Coastal Protection and Engineering Services	1,555,820	1,431,215.66	0.00	91,320	(33,284.34)	
Regeneration						
Direct Expenditure	3,427,780	989,930.65	0.00	2,407,290	(30,559.35)	
Direct Income	(200,130)	(163,512.87)	0.00	(17,500)	19,117.13	
Indirect Income/Expenditure	224,300	244,230.95	0.00	0	19,930.95	
Total for Regeneration	3,451,950	1,070,648.73	0.00	2,389,790	8,488.73	
Open Space and Bereavement						
Direct Expenditure	2,346,400	2,257,641.33	0.00	59,000	(29,758.67)	
Direct Income	(1,661,370)	(1,702,497.95)	0.00	0	(41,127.95)	
Indirect Income/Expenditure	(1,670)	77,616.22	0.00	0	79,286.22	
Total for Open Space and Bereavement	683,360	632,759.60	0.00	59,000	8,399.60	

Department - Public Experience

<u>Analysis by Section/Function</u>	2014/15 Budget	2014/15 Actual	2014/15 Reserves Adjustment	2014/15 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variances on Direct Expenditure and Income where Significant
	£	£	£	£	£	
Parking and Seafronts						
Direct Expenditure	1,542,220	1,540,687.54	0.00	60,110	58,577.54	This position reflects the increased car parking income.
Direct Income	(1,419,140)	(1,559,693.10)	0.00	0	(140,553.10)	
Indirect Income/Expenditure	855,070	857,501.59	0.00	0	2,431.59	
Total for Parking and Seafronts	978,150	838,496.03	0.00	60,110	(79,543.97)	
Total for Public Experience	11,362,340	8,288,562.53	0.00	3,117,450	43,672.53	

General Fund Position at the end of March 2015

Department - Life Opportunities

<u>Analysis by Type of Spend</u>	2014/15 Budget	2014/15 Actual	2014/15 Reserves Adjustment	2014/15 C/fwds	2014/15 Variance after Reserves Adj and C/fwds	Main Reason for Variances on Direct Expenditure and Income where Significant
	£	£	£	£	£	
Direct Expenditure						
Employee Expenses	6,145,930	6,105,620.74	0.00	24,830	(15,479.26)	
Premises Related Expenditure	1,325,130	1,350,206.85	0.00	15,310	40,386.85	
Transport Related Expenditure	114,640	111,787.58	0.00	0	(2,852.42)	
Supplies & Services	2,415,938	2,130,166.38	0.00	203,980	(81,791.62)	
Transfer Payments	62,444,430	63,247,011.09	0.00	0	802,581.09	
Total Direct Expenditure	72,446,068	72,944,792.64	0.00	244,120	742,844.64	
Direct Income						
Government Grants	(64,151,100)	(65,036,418.83)	0.00	0	(885,318.83)	
Other Grants, Reimbursements and Contributions	(539,580)	(765,081.50)	0.00	0	(225,501.50)	
Sales, Fees and Charges	(3,183,008)	(3,234,109.40)	0.00	0	(51,101.40)	
Rents Receivable	(17,730)	(19,846.71)	0.00	0	(2,116.71)	
Total Direct Income	(67,891,418)	(69,055,456.44)	0.00	0	(1,164,038.44)	
Net Direct Costs	4,554,650	3,889,336.20	0.00	244,120	(421,193.80)	
Indirect Income/Expenditure						
FRS17/IAS19 Pension Costs	287,030	343,544.37	0.00	0	56,514.37	
Service Unit and Central Costs	6,279,100	6,094,555.94	0.00	0	(184,544.06)	
Capital Financing Costs	2,399,210	2,399,209.44	0.00	0	(0.56)	
Recharged Income	(7,314,120)	(7,059,044.10)	0.00	0	255,075.90	
Total Indirect Income/Expenditure	1,651,220	1,778,265.65	0.00	0	127,045.65	
Total for Life Opportunities	6,205,870	5,667,601.85	0.00	244,120	(294,148.15)	

Department - Life Opportunities

<u>Analysis by Section/Function</u>	2014/15 Budget	2014/15 Actual	2014/15 Reserves Adjustment	2014/15 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variances on Direct Expenditure and Income where Significant
	£	£	£	£	£	
Corporate Director (Life Opportunities) and Administration						
Direct Expenditure	119,580	118,521.33	0.00	0	(1,058.67)	
Indirect Income/Expenditure	(118,040)	(118,521.33)	0.00	0	(481.33)	
Total for Corporate Director (Life Opportunities) and Administration	1,540	0.00	0.00	0	(1,540.00)	
Strategic Housing and Needs						
Direct Expenditure	618,210	596,573.96	0.00	0	(21,636.04)	
Direct Income	(3,460)	(5,892.05)	0.00	0	(2,432.05)	
Indirect Income/Expenditure	(122,640)	(99,102.87)	0.00	0	23,537.13	
Total for Strategic Housing and Needs	492,110	491,579.04	0.00	0	(530.96)	
Commercial Management						
Direct Expenditure	1,741,080	1,573,804.20	0.00	78,870	(88,405.80)	This to a large extent reflects the position against Homelessness budgets as set out in the main body of the report. The increased income position against Careline budgets which is also set out in the main body of the report is included within this budget area.
Direct Income	(768,250)	(838,826.20)	0.00	0	(70,576.20)	
Indirect Income/Expenditure	(328,710)	(352,597.71)	0.00	0	(23,887.71)	
Total for Commercial Management	644,120	382,380.29	0.00	78,870	(182,869.71)	

Department - Life Opportunities

<u>Analysis by Section/Function</u>	2014/15 Budget	2014/15 Actual	2014/15 Reserves Adjustment	2014/15 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variances on Direct Expenditure and Income where Significant
	£	£	£	£	£	
Building, Development and Facilities Management						
Direct Expenditure	1,184,910	1,136,221.37	0.00	14,010	(34,678.63)	
Direct Income	(3,930)	(13,839.79)	0.00	0	(9,909.79)	
Indirect Income/Expenditure	(1,050,230)	(999,580.21)	0.00	0	50,649.79	
Total for Building, Development and Facilities Management	130,750	122,801.37	0.00	14,010	6,061.37	
Operations Management						
Direct Expenditure	4,007,308	4,047,750.72	0.00	75,610	116,052.72	This budget includes leisure facilities and reflects the overall aim of managing reduced income via reductions in expenditure were possible.
Direct Income	(2,670,458)	(2,728,151.00)	0.00	0	(57,693.00)	
Indirect Income/Expenditure	2,327,670	2,321,275.21	0.00	0	(6,394.79)	
Total for Operations Management	3,664,520	3,640,874.93	0.00	75,610	51,964.93	
Revenues and Benefits						
Direct Expenditure	64,774,980	65,471,921.06	0.00	75,630	772,571.06	This budget area sets out the position against housing benefit / rebate payments with increased expenditure being met via the subsidy from the Government along with income from Court Costs as set out in the main body of the report.
Direct Income	(64,445,320)	(65,468,747.40)	0.00	0	(1,023,427.40)	
Indirect Income/Expenditure	943,170	1,026,792.56	0.00	0	83,622.56	
Total for Revenues and Benefits	1,272,830	1,029,966.22	0.00	75,630	(167,233.78)	
Total for Life Opportunities	6,205,870	5,667,601.85	0.00	244,120	(294,148.15)	

General Fund Position at the end of March 2015

Department - Planning

<u>Analysis by Type of Spend</u>	2014/15 Budget	2014/15 Actual	2014/15 Reserves Adjustment	2014/15 C/fwds	2014/15 Variance after Reserves Adj and C/fwds	Main Reason for Variances on Direct Expenditure and Income where Significant
	£	£	£	£	£	
Direct Expenditure						
Employee Expenses	1,320,380	1,286,801.73	0.00	0	(33,578.27)	
Premises Related Expenditure	2,230	680.63	0.00	0	(1,549.37)	
Transport Related Expenditure	33,410	30,760.01	0.00	0	(2,649.99)	
Supplies & Services	1,681,750	504,225.12	0.00	1,177,580	55.12	
Total Direct Expenditure	3,037,770	1,822,467.49	0.00	1,177,580	(37,722.51)	
Direct Income						
Other Grants, Reimbursements and Contributions	0	(925.75)	0.00	0	(925.75)	
Sales, Fees and Charges	(1,383,800)	(1,444,319.55)	0.00	0	(60,519.55)	
Total Direct Income	(1,383,800)	(1,445,245.30)	0.00	0	(61,445.30)	
Net Direct Costs	1,653,970	377,222.19	0.00	1,177,580	(99,167.81)	
Indirect Income/Expenditure						
FRS17/IAS19 Pension Costs	67,360	77,814.94	0.00	0	10,454.94	
Service Unit and Central Costs	2,984,080	2,925,622.07	0.00	0	(58,457.93)	
Capital Financing Costs	15,850	15,847.86	0.00	0	(2.14)	
Recharged Income	(2,461,310)	(2,377,958.88)	0.00	0	83,351.12	
Total Indirect Income/Expenditure	605,980	641,325.99	0.00	0	35,345.99	
Total for Planning	2,259,950	1,018,548.18	0.00	1,177,580	(63,821.82)	

Department - Planning

Analysis by Section/Function	2014/15 Budget	2014/15 Actual	2014/15 Reserves Adjustment	2014/15 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variances on Direct Expenditure and Income where Significant
	£	£	£	£	£	
Head of Planning and Administration						
Direct Expenditure	341,580	322,969.45	0.00	0	(18,610.55)	
Direct Income	(300)	(386.24)	0.00	0	(86.24)	
Indirect Income/Expenditure	(343,230)	(322,583.21)	0.00	0	20,646.79	
Total for Head of Planning and Administration	(1,950)	0.00	0.00	0	1,950.00	
Planning Development						
Direct Expenditure	895,240	810,812.81	0.00	59,050	(25,377.19)	This primarily reflects the increased income from planning fees as highlighted in the main body of the report.
Direct Income	(997,910)	(1,055,010.75)	0.00	0	(57,100.75)	
Indirect Income/Expenditure	595,660	601,672.65	0.00	0	6,012.65	
Total for Planning Development	492,990	357,474.71	0.00	59,050	(76,465.29)	
Planning Policy						
Direct Expenditure	1,582,820	473,469.81	0.00	1,118,530	9,179.81	This reflects the position on Land Charges income as highlighted in the main body of the report.
Direct Income	(176,680)	(230,721.00)	0.00	0	(54,041.00)	
Indirect Income/Expenditure	279,130	292,810.25	0.00	0	13,680.25	
Total for Planning Policy	1,685,270	535,559.06	0.00	1,118,530	(31,180.94)	

Department - Planning

<u>Analysis by Section/Function</u>	2014/15 Budget	2014/15 Actual	2014/15 Reserves Adjustment	2014/15 C/fwds	Variance after Reserves Adj and C/fwds	Main Reason for Variances on Direct Expenditure and Income where Significant
	£	£	£	£	£	
Building Control						
Direct Expenditure	218,130	215,215.42	0.00	0	(2,914.58)	Reduced income was experienced during the year as set out in the main body of the report
Direct Income	(208,910)	(159,127.31)	0.00	0	49,782.69	
Indirect Income/Expenditure	74,420	69,426.30	0.00	0	(4,993.70)	
Total for Building Control	83,640	125,514.41	0.00	0	41,874.41	
Total for Planning	2,259,950	1,018,548.18	0.00	1,177,580	(63,821.82)	

General Fund Capital Outturn 2014/15

	2014/15 Approved Budget	2014/15 Actual Expenditure	2014/15 Over/(Under) Spending	2014/15 Slippage/ Completed	2014/15 Variance	Comments
	£	£	£	£	£	
Expenditure						
<i>Environment and Coast Protection Portfolio</i>						
Cremator Replacement and Crematorium Car Park	1,370,000	196,261	(1,173,739)	1,173,740	1	
Rolling Vehicle/Plant Replacement	160,000	-	(160,000)	-	(160,000)	
Replacement of beach hut supports - The Walings	11,620	(3,506)	(15,126)	11,620	(3,506)	
Brook Country Park	3,352	2,250	(1,102)	1,100	(2)	
Refurbishment of Children's Play Area, Marine Parade West, Clacton	160,000	135,037	(24,963)	24,960	(3)	
Cranleigh Close, Clacton, landscaping works	18,312	1,400	(16,912)	16,910	(2)	
The Hangings, Dovercourt, landscaping works	18,320	7,115	(11,205)	11,200	(5)	
Environmental Health Database Migration	5,250	-	(5,250)	5,250	-	
Public Access Module to CAPS	56,000	-	(56,000)	56,000	-	
Coast Protection - Cliff Road Sea Wall	24,463	9,328	(15,135)	15,130	(5)	
Coast Protection - Clacton and Holland Works	13,663,520	13,663,527	7	-	7	
Beach Changing Facilities	149,447	149,443	(4)	-	(4)	
Laying Out Cemetery	200,000	3,100	(196,900)	196,900	-	
Lower Marine Parade D'Court Putting Green Enhancements	-	-	-	-	-	
	15,840,284	14,163,955	(1,676,329)	1,512,810	(163,519)	
<i>Finance and Transformation Portfolio</i>						
Audit management software	6,000	-	(6,000)	6,000	-	
Replacement debit and credit card payment facility	14,630	-	(14,630)	14,630	-	
Agresso e-procurement	84,000	-	(84,000)	84,000	-	
	104,630	-	(104,630)	104,630	-	

General Fund Capital Outturn 2014/15

	2014/15 Approved Budget	2014/15 Actual Expenditure	2014/15 Over/(Under) Spending	2014/15 Slippage/ Completed	2014/15 Variance	Comments
	£	£	£	£	£	
<i>Housing, Benefits and Revenues Portfolio</i>						
Replacement of High Volume Printers	17,000	-	(17,000)	17,000	-	
Replacement of Northgate Unix Server	60,000	-	(60,000)	60,000	-	
Replacement of Careline Alarms in Group Schemes	29,590	5,851	(23,739)	-	(23,739)	
CCTV Maintenance	57,000	62,766	5,766	-	5,766	
Replacement Scan Stations	-	-	-	-	-	
Alteration of Redundant Cash Office	30,000	-	(30,000)	30,000	-	
Alterations to Bungalow, Alexandra Gardens	35,000	-	(35,000)	35,000	-	
Private Sector Renewal Grants/Financial Assistance Loans	30,000	3,485	(26,515)	26,520	5	
Disabled Facilities Grants	2,114,297	1,088,265	(1,026,032)	1,026,030	(2)	
Private Sector Leasing	33,000	-	(33,000)	-	(33,000)	
Empty Homes funding	216,919	24,692	(192,227)	192,230	3	
	2,622,806	1,185,059	(1,437,747)	1,386,780	(50,967)	
<i>Planning and Corporate Services Portfolio</i>						
Joint HR and Payroll System	41,120	25,948	(15,172)	15,100	(72)	
Information and Communications Technology Core Infrastructure	101,131	33,049	(68,082)	68,080	(2)	
IT Strategic Investment	802,040	402,538	(399,502)	399,500	(2)	
Individual Electoral Registration - Scanning Equipment	28,570	17,732	(10,838)	10,830	(8)	
Inspire Annexe III New Burden set up	7,130	-	(7,130)	7,130	-	
New Committee Management System	15,500	-	(15,500)	15,500	-	
Enhanced Equipment replacement - Printing and Scanning	31,500	-	(31,500)	31,500	-	
	1,026,991	479,267	(547,724)	547,640	(84)	

General Fund Capital Outturn 2014/15

	2014/15 Approved Budget	2014/15 Actual Expenditure	2014/15 Over/(Under) Spending	2014/15 Slippage/ Completed	2014/15 Variance	Comments
	£	£	£	£	£	
<i>Regeneration, Inward Investment and Asset Management Portfolio</i>						
Clacton Seafront Improvements	7,180	3,464	(3,716)	3,710	(6)	
Dovercourt Town Centre Public Realm Improvements	5,570	5,549	(21)	-	(21)	
Clacton Regeneration	43,640	-	(43,640)	43,640	-	
Regeneration Capital Projects	308,000	-	(308,000)	308,000	-	
Clacton Bowls Club Roof	-	-	-	-	-	
Town Hall - replacement of fire alarm system	-	-	-	-	-	
Westleigh House Demolish/additional parking provision	24,450	742	(23,708)	23,710	2	
	388,840	9,755	(379,085)	379,060	(25)	
<i>Tourism, Events and Leisure Services Portfolio</i>						
Dovercourt Swimming Pool - redevelopment	874,825	977,339	102,514	-	102,514	
Frinton & Walton Swimming Pool Re-Development	600,000	35,044	(564,956)	564,960	4	
	1,474,825	1,012,383	(462,442)	564,960	102,518	
Total Approved General Fund Capital Programme	21,458,376	16,850,419	(4,607,957)	4,495,880	(112,077)	

General Fund Capital Outturn 2014/15

	2014/15 Approved Budget	2014/15 Actual Expenditure	2014/15 Over/(Under) Spending	2014/15 Slippage/ Completed	2014/15 Variance	Comments
	£	£	£	£	£	
Financing						
Specific Financing						
External Contributions	(1,169,941)	(1,151,693)	18,248	(18,240)	8	
Section 106	(202,202)	(149,102)	53,100	(53,070)	30	
Leasing/contract hire	(160,000)	0	160,000	0	160,000	
Government Grant re Coast Protection	(11,699,433)	(11,684,305)	15,128	(15,130)	(2)	
Governments Grants - Other	(400,619)	(42,424)	358,195	(358,190)	5	
Disabled Facilities Grant	(1,622,457)	(1,006,645)	615,812	(615,810)	2	
	(15,254,652)	(14,034,169)	1,220,483	(1,060,440)	160,043	
General Financing						
Capital Receipts	(905,840)	(370,105)	535,735	(502,740)	32,995	
Direct Revenue Contributions	(1,276,550)	(1,070,800)	205,750	(286,710)	(80,960)	
Capital Commitments Reserve	(2,151,334)	(1,275,984)	875,350	(875,350)	0	
Cremator Reserve	(1,270,000)	(96,261)	1,173,739	(1,173,740)	(1)	
Asset Refurbishment/Replacement Reserve	(600,000)	(3,100)	596,900	(596,900)	0	
	(6,203,724)	(2,816,250)	3,387,474	(3,435,440)	(47,966)	
Total Funding of Approved General Fund Capital Programme	(21,458,376)	(16,850,419)	4,607,957	(4,495,880)	112,077	

RESERVES as at 31 March 2015 and Estimated Usage in 2015/16

	Balance 31 March 2014	Contribution from Reserves 2014/15	Contribution to Reserves 2014/15	Balance 31 March 2015	Contribution from Reserves 2015/16	Contribution to Reserves 2015/16	Balance 31 March 2016
	£m	£m	£m	£m	£m	£m	£m
Earmarked Reserves							
Revenue Commitments Reserve	12.417	(12.417)	9.178	9.178	(9.178)	0.000	0.000
Capital Commitments Reserve	2.151	(2.151)	5.921	5.921	(5.921)	0.000	0.000
Asset Refurbishment / Replacement Reserve	0.752	(0.600)	0.000	0.152	(0.020)	0.000	0.132
Austerity Reserve	0.767	0.000	2.276	3.043	0.000	0.000	3.043
Benefit Reserve	0.679	0.000	0.000	0.679	0.000	0.000	0.679
Car Parks Reserve (Decriminalisation)	0.521	0.000	0.000	0.521	(0.300)	0.000	0.221
Careline System Replacement Reserve	0.037	0.000	0.000	0.037	0.000	0.000	0.037
Commuted Sums Reserve	0.255	(0.040)	0.000	0.215	(0.040)	0.000	0.175
Cremator Replacement Reserve	1.191	(1.270)	0.233	0.154	0.000	0.000	0.154
Election Reserve	0.060	0.000	0.030	0.090	(0.120)	0.030	0.000
Haven Gateway Partnership Reserve	0.075	0.000	0.000	0.075	0.000	0.000	0.075
Jaywick Project Manager and Externally Funded Posts Reserve	0.036	(0.036)	0.000	0.000	0.000	0.000	0.000
NDR Resilience Reserve	0.609	0.000	0.495	1.104	0.000	0.481	1.585
Planning Inquiries and Enforcement Reserve	0.505	(0.166)	0.000	0.339	(0.020)	0.000	0.319
Project Investment Reserve (re revenue support to CCTV)	0.019	0.000	0.000	0.019	0.000	0.000	0.019
Public Conveniences Reserve	0.140	0.000	0.000	0.140	0.000	0.000	0.140
Residents Free Parking Reserve	0.300	(0.300)	0.000	0.000	0.000	0.000	0.000
Specific Revenue Grants Reserve - Homelessness	0.336	0.000	0.000	0.336	(0.085)	0.000	0.251
	20.850	(16.980)	18.133	22.003	(15.684)	0.511	6.830
Uncommitted Reserve	4.000	0.000	0.000	4.000	0.000	0.000	4.000
Total Reserves	24.850	(16.980)	18.133	26.003	(15.684)	0.511	10.830

Corporate Debt : Outturn Position at the end March 2015

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

GENERAL DEBT

	Amount Collectable to date	Arrears	Arrears as % of Amount Collectable to date	Comments
	£'000	£'000	%	
Sundry / General Debt	6,292	363	5.77%	The level of debt outstanding at the end of the year is broadly consistent with previous years. Appropriate recovery action will be taken on outstanding amounts.

HOUSING RENTS

	Amount Collectable to date	Arrears	Arrears as % of Amount Collectable to date	Comments
	£'000	£'000	%	
Housing Rents and Service Charges	13,947	353	2.53%	The level of debt outstanding at the end of the year is broadly consistent with 2013/14. Recovery action will be taken on outstanding amounts.

Income from S106 Agreements: Outturn Position at the end March 2015

Information in respect of S106 income has been split across two areas in the table 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.

ALLOCATED / BEING SPENT

Scheme	Amount Spent / Committed to be Spent
	£'000
Capital Schemes	
Children's Play Equipment - Refurbishment of Children's Play Area, Marine Parade West, Clacton on Sea	135
Cranleigh Close, Clacton - landscaping works	18
The Hangings, Dovercourt - landscaping works	18
Dovercourt Public Realm Town Centre Improvements	6
HRA New Build and Acquisitions	102
Revenue Schemes	
	48
TOTAL	327

UNALLOCATED / UNCOMMITTED TO DATE

Permitted Use as per S106 Agreement	Amount Held / 'Spend by' Date		
	Less than 2 Years	2 to 4 Years	4 years +
	£'000	£'000	£'000
Regeneration Programme and Initiatives	10	-	7
Affordable Housing	-	190	2
Town Centre Improvements	-	-	22
Open Space	22	151	436
TOTAL	32	341	467

LCTSS and Business Rates Retention: Outturn Position at the end March 2015

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

COUNCIL TAX AND LOCAL COUNCIL TAX SUPPORT SCHEME

COLLECTION FUND	Budget	Actual	VAR	Comments
	£'000	£'000	£'000	
Cost of LCTS Discounts	13,041,000	12,359,436	(681,564)	This has been subject to fluctuations over the year as claims are made or ended. The cost of the LCTSS is also supported by other technical changes to second homes and empty property discounts with the total collected for the year set out below.
LCTS Hardship Relief	30,800	13,082	(17,718)	

COUNCIL TAX COLLECTION PERFORMANCE

	Budgeted Collection	Actual Collection	Var	Accounts where	TOTAL	(for same period
	£	£	£	LCTS Awarded	Actual Collection	last year)
				Actual Collection	%	TOTAL
				%		Actual Collection
						%
Apr to June	19,630,509	19,970,514	(340,005)	26.40	29.58	29.75
July	25,763,439	26,161,181	(397,742)	30.24	38.69	39.00
August	31,729,574	32,197,883	(468,309)	37.99	47.64	48.01
September	37,849,674	38,478,363	(628,689)	44.16	56.88	57.19
October	44,008,264	44,656,200	(647,936)	50.12	66.04	66.43
November	50,006,475	50,628,750	(622,275)	55.26	74.91	75.43
December	56,049,593	56,793,676	(744,083)	68.51	84.05	84.56
January	61,925,915	62,702,154	(776,239)	73.32	92.82	93.42
February	63,183,294	64,132,744	(949,450)	74.18	94.96	95.35
March	64,151,989	65,293,895	(1,141,906)	85.17	96.70	96.82

LCTSS and Business Rates Retention: Outturn Position at the end March 2015

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

BUSINESS RATES RETENTION

NDR COLLECTION PERFORMANCE

	Budgeted Collection	Actual Collection	Var
	£	£	£
Apr to June	8,322,319	8,374,779	(52,460)
July	10,676,332	10,746,860	(70,528)
August	12,761,884	12,853,683	(91,799)
September	15,153,183	15,216,927	(63,744)
October	17,295,907	17,457,727	(161,820)
November	19,376,487	19,162,276	214,211
December	21,576,383	22,062,736	(486,353)
January	23,450,645	24,247,816	(797,171)
February	24,226,201	25,159,045	(932,844)
March	24,857,584	25,698,052	(840,468)

Outturn Reporting - HRA Position at the end of March 2015

HRA

<u>Analysis by Type of Spend</u>	2014/15 Budget	2014/15 Actual	2014/15 Variance	Main Reason for Variances on Direct Expenditure and Income where Significant
	£	£	£	
Direct Expenditure				
Employee Expenses	587,250	545,851.22	(41,398.78)	
Premises Related Expenditure	3,566,810	3,536,092.74	(30,717.26)	
Transport Related Expenditure	7,730	7,763.51	33.51	
Supplies & Services	456,290	344,046.21	(112,243.79)	£0.022m of this budget is requested to be carried forward to meet the cost of IT investment as set out in the main body of the report.
Third Party Payments	1,030	0.00	(1,030.00)	
Transfer Payments	17,000	23,777.83	6,777.83	
Total Direct Expenditure	4,636,110	4,457,531.51	(178,578.49)	
Direct Income				
Government Grants	(100,000)	(69,764.20)	30,235.80	
Other Grants, Reimbursements and Contributions	(8,000)	(15,595.18)	(7,595.18)	
Sales, Fees and Charges	(721,980)	(833,729.45)	(111,749.45)	
Rents Receivable	(13,511,290)	(13,449,094.24)	62,195.76	
Interest Receivable	(61,600)	(46,172.22)	15,427.78	
Total Direct Income	(14,402,870)	(14,414,355.29)	(11,485.29)	
Net Direct Costs	(9,766,760)	(9,956,823.78)	(190,063.78)	
Indirect Income/Expenditure				
FRS17/IAS19 Pension Costs	(214,610)	(236,851.87)	(22,241.87)	
Service Unit and Central Costs	2,229,840	2,156,110.57	(73,729.43)	
Capital Financing Costs	8,612,880	8,234,621.58	(378,258.42)	Within this overall budget line, an impairment charge of £0.900m has been made relating to the acquisition of land in Jaywick. If you exclude this charge, there is an underspend on revenue contributions to the Capital programme of £1.268m, of which £1.258m has been requested to be carried forward. Additional details relating to both of these issues are set out in the main body of the report.
Recharged Income	(28,710)	22,059.67	50,769.67	
Total Indirect Income/Expenditure	10,599,400	10,175,939.95	(423,460.05)	
Net Contribution to/(from) Reserves	(832,640)	(219,116.17)	613,523.83	
Total for HRA	0	0.00	0.00	

Housing Revenue Account Capital Outturn 2014/15

	2014/15 Approved Budget	2014/15 Actual Expenditure	2014/15 Over/(Under) Spending	2014/15 Slippage/ Completed	2014/15 Variance	Comments
	£	£	£	£	£	
Expenditure						
Improvements, enhancement & adaptation of the Council's housing stock	3,917,480	3,367,570	(549,910)	427,000	(122,910)	
IT Upgrade & Replacement	20,000	-	(20,000)	-	(20,000)	
Disabled Adaptations	479,831	490,414	10,583	-	10,583	
Cash Incentive Scheme	60,000	20,000	(40,000)	-	(40,000)	
New Build Initiatives and Acquisitions	2,849,472	1,591,718	(1,257,754)	1,257,750	(4)	
Total Housing Revenue Account Capital Programme	7,326,783	5,469,702	(1,857,081)	1,684,750	(172,331)	
Financing						
Major Repairs Reserve	(4,324,981)	(3,725,660)	599,321	(427,000)	172,321	
Direct Revenue Contributions	(1,705,754)	(438,334)	1,267,420	(1,257,750)	9,670	
Section 106	(92,328)	(101,995)	(9,667)	-	(9,667)	
External Contributions	(152,330)	(152,324)	6	-	6	
Government Grant	(1,051,390)	(1,051,389)	1	-	1	
Total Funding of Approved General Fund Capital Programme	(7,326,783)	(5,469,702)	1,857,081	(1,684,750)	172,331	

Revised General Fund Capital Programme 2015/16 to 2018/19

	Proposed Source of Financing	Approved 2015/16 Budget	Slippage from 2014/15	Other adjustments	Amended 2015/16 Budget	2016/17 Budget	2017/18 Budget	2018/19 Budget
		£	£	£	£	£	£	£
Expenditure								
<i>Environment and Coast Protection Portfolio</i>								
Cremator Replacement and Crematorium Car Park	R2	-	1,173,740	-	1,173,740	-	-	-
Rolling Vehicle/Plant Replacement	E3	283,000	-	-	283,000	183,000	257,000	-
Replacement of beach hut supports - The Walings	R2	-	11,620	-	11,620	-	-	-
Brook Country Park	E1	-	1,100	-	1,100	-	-	-
Refurbishment of Children's Play Area, Marine Parade West, Clacton	E2	-	24,960	-	24,960	-	-	-
Cranleigh Close, Clacton, landscaping works	E2	-	16,910	-	16,910	-	-	-
The Hangings, Dovercourt, landscaping works	E2	-	11,200	-	11,200	-	-	-
Environmental Health Database Migration	R2	-	5,250	-	5,250	-	-	-
Public Access Module to CAPS	C1	-	56,000	-	56,000	-	-	-
Coast Protection - Cliff Road Sea Wall	G1	-	15,130	-	15,130	-	-	-
Coast Protection - Clacton and Holland Works	G1/R1/E1	25,488,550	-	(3,174,970)	22,313,580	-	-	-
Beach Changing Facilities	E1	-	-	-	-	-	-	-
Laying Out Cemetery	R2	-	196,900	-	196,900	-	-	-
Lower Marine Parade D'Court Putting Green Enhancements	E2	-	-	38,000	38,000	-	-	-
		25,771,550	1,512,810	(3,136,970)	24,147,390	183,000	257,000	-
<i>Finance and Transformation Portfolio</i>								
Audit management software	R2	-	6,000	-	6,000	-	-	-
Replacement debit and credit card payment facility	R2	-	14,630	-	14,630	-	-	-
Agresso e-procurement	C1/R2	-	84,000	-	84,000	-	-	-
		-	104,630	-	104,630	-	-	-

Revised General Fund Capital Programme 2015/16 to 2018/19

	Proposed Source of Financing	Approved 2015/16 Budget	Slippage from 2014/15	Other adjustments	Amended 2015/16 Budget	2016/17 Budget	2017/18 Budget	2018/19 Budget
		£	£	£	£	£	£	£
<i>Housing, Benefits and Revenues Portfolio</i>								
Replacement of High Volume Printers	R1/R2	12,000	17,000	-	29,000	-	-	-
Replacement of Northgate Unix Server	R2	-	60,000	-	60,000	-	-	-
Replacement of Careline Alarms in Group Schemes	R2	-	-	-	-	-	-	-
CCTV Maintenance	R2	-	-	-	-	-	-	-
Replacement Scan Stations	R1	42,000	-	-	42,000	-	-	-
Alteration of Redundant Cash Office	R2	-	30,000	-	30,000	-	-	-
Alterations to Bungalow, Alexandra Gardens	R2	-	35,000	-	35,000	-	-	-
Private Sector Renewal Grants/Financial Assistance Loans	C1	-	26,520	600,000	626,520	-	-	-
Disabled Facilities Grants	G3/C1	1,097,000	1,026,030	(450)	2,122,580	757,000	757,000	757,000
Private Sector Leasing	C1	33,000	-	-	33,000	33,000	33,000	33,000
Empty Homes funding	G2	-	192,230	-	192,230	-	-	-
		1,184,000	1,386,780	599,550	3,170,330	790,000	790,000	790,000
<i>Planning and Corporate Services Portfolio</i>								
Joint HR and Payroll System	R2	-	15,100	-	15,100	-	-	-
Information and Communications Technology Core Infrastructure	R1/R2	31,000	68,080	-	99,080	31,000	100,000	100,000
IT Strategic Investment	R1/R2	119,000	399,500	-	518,500	119,000	-	-
Individual Electoral Registration - Scanning Equipment	G2/R2	-	10,830	-	10,830	-	-	-
Inspire Annexe III New Burden set up	G2	-	7,130	-	7,130	-	-	-
New Committee Management System	R2	-	15,500	-	15,500	-	-	-
Enhanced Equipment replacement - Printing and Scanning	R2	-	31,500	-	31,500	-	-	-
		150,000	547,640	-	697,640	150,000	100,000	100,000

Revised General Fund Capital Programme 2015/16 to 2018/19

	Proposed Source of Financing	Approved 2015/16 Budget	Slippage from 2014/15	Other adjustments	Amended 2015/16 Budget	2016/17 Budget	2017/18 Budget	2018/19 Budget
		£	£	£	£	£	£	£
<i>Regeneration, Inward Investment and Asset Management Portfolio</i>								
Clacton Seafront Improvements	R2	-	3,710	-	3,710	-	-	-
Dovercourt Town Centre Public Realm Improvements	E2	-	-	-	-	-	-	-
Clacton Regeneration	E1/R2	-	43,640	-	43,640	-	-	-
Regeneration Capital Projects	G2/R2	-	308,000	-	308,000	-	-	-
Clacton Bowls Club Roof	E1/R4	-	-	53,360	53,360	-	-	-
Town Hall - replacement of fire alarm system	R1	45,000	-	-	45,000	-	-	-
Westleigh House Demolish/additional parking provision	R2	-	23,710	-	23,710	-	-	-
		45,000	379,060	53,360	477,420	-	-	-
<i>Tourism, Events and Leisure Services Portfolio</i>								
Dovercourt Swimming Pool - redevelopment	C1/R2	-	-	-	-	-	-	-
Frinton & Walton Swimming Pool Re-Development	R2/R4	-	564,960	200,000	764,960	-	-	-
		-	564,960	200,000	764,960	-	-	-
Total Approved General Fund Capital Programme		27,150,550	4,495,880	(2,284,060)	29,362,370	1,123,000	1,147,000	890,000

Revised General Fund Capital Programme 2015/16 to 2018/19

	Proposed Source of Financing	Approved 2015/16 Budget	Slippage from 2014/15	Other adjustments	Amended 2015/16 Budget	2016/17 Budget	2017/18 Budget	2018/19 Budget
		£	£	£	£	£	£	£
Financing								
Specific Financing								
External Contributions	E1	(3,000,000)	(18,240)	(133,000)	(3,151,240)	-	-	-
Section 106	E2	-	(53,070)	(38,000)	(91,070)	-	-	-
Leasing/contract hire	E3	(283,000)	-	-	(283,000)	(183,000)	(257,000)	-
Government Grant re Coast Protection	G1	(19,500,000)	(15,130)	3,174,970	(16,340,160)	-	-	-
Governments Grants - Other	G2	-	(358,190)	-	(358,190)	-	-	-
Disabled Facilities Grant	G3	(1,030,000)	(615,810)	450	(1,645,360)	(690,000)	(690,000)	(690,000)
		(23,813,000)	(1,060,440)	3,004,420	(21,869,020)	(873,000)	(947,000)	(690,000)
General Financing								
Capital Receipts	C1	(100,000)	(502,740)	(500,000)	(1,102,740)	(100,000)	(100,000)	(100,000)
Direct Revenue Contributions	R1	(3,237,550)	(286,710)	3,075,260	(449,000)	(150,000)	(100,000)	(100,000)
Capital Commitments Reserve	R2	-	(875,350)	(5,045,900)	(5,921,250)	-	-	-
Cremator Reserve	R3	-	(1,173,740)	1,173,740	-	-	-	-
Asset Refurbishment/Replacement Reserve	R4	-	(596,900)	576,540	(20,360)	-	-	-
		(3,337,550)	(3,435,440)	(720,360)	(7,493,350)	(250,000)	(200,000)	(200,000)
Total Funding of Approved General Fund Capital Programme		(27,150,550)	(4,495,880)	2,284,060	(29,362,370)	(1,123,000)	(1,147,000)	(890,000)