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|-------------------------------|------------|-----------------------------|------------|
| Key Decision Required: | Yes | In the Forward Plan: | Yes |
|-------------------------------|------------|-----------------------------|------------|

**CABINET
10 JUNE 2016**

REPORT OF FINANCE AND REVENUES AND BENEFITS PORTFOLIO HOLDER

A.8 FINANCIAL OUTTURN 2015/16

(Report prepared by Richard Barrett and the Accountancy Team)

PART 1 – KEY INFORMATION

PURPOSE OF THE REPORT

To provide Cabinet with an overview of the financial outturn for the year 2015/16 and seek approval for:

- Revenue and capital commitments to be carried forward to 2016/17.
- Funding of the 2015/16 General Fund and HRA Capital Programmes.
- The reserves position at the end of 2015/16.
- The updated General Fund Capital Programme for 2016/17 to 2019/20 and associated funding.
- The allocation of the overall General Fund variance for the year.

EXECUTIVE SUMMARY

Following the completion of the comprehensive end of year processes, the financial outturn position for 2015/16 has been prepared across the various areas of the budget with a summary of the position set out below.

Summary by Key Areas of the Budget

| Key Area | Outturn Position £m |
|---|--------------------------------|
| General Fund | |
| General Fund Revenue – Carry Forwards Requested | 10.267 |
| General Fund Revenue - Overall favourable variance after allowing for the carry forward requests above | (1.024) |
| Capital Programme – Carry Forwards Requested | 8.572 |
| Capital Programme – Overall favourable variance after carry forwards | (0.001) |
| Housing Revenue Account | |
| Increased Deficit for the year funded from the HRA General Balances | 0.596 |

| | |
|--|-------|
| General Fund Reserves (excluding carry forwards) | |
| Earmarked Reserves – | |
| Reduced use of reserves compared to budget | 0.088 |
| Additional Contributions to reserves compared to the budget | 0.692 |
| <i>There was no change in level of the Uncommitted Reserve which remains at £4.000m</i> | |

Reserves

The Council's overall reserves at 31 March 2016 total **£24.921m**. However **£20.921m** is in respect of earmarked reserves which relate to future years commitments. The balance of **£4.000m** is the level of uncommitted reserves which includes a working balance requirement of **£1.600m**. This level of uncommitted reserves matches that previously approved.

Review of the Outturn for 2015/16

The imperative to find savings and reduce the net budget has meant that all services continue to reduce spending and identify efficiencies wherever possible, with savings 'banked' as the year progressed via the Corporate Budget Monitoring Reports. This has had a direct impact on the year end position for 2015/16. A comprehensive review of the outturn position for 2015/16 will be undertaken as part of the Financial Strategy process for 2017/18 to identify where further budget reductions can be made in light of this latest position.

RECOMMENDATION(S)

(a) That Cabinet notes the financial outturn position for 2015/16 as set out in this report and appendices;

(b) that Cabinet approves the General Fund Revenue Commitments of £10.267m to be carried forward from 2015/16 to 2016/17 as set out in Appendix A of this report;

(c) Subject to (b) above, and against the background of taking opportunities to reinvest increased savings and the increasingly difficult financial environment faced by the Council along with balancing the deliverability of key priorities and actions, the following budget adjustments are agreed funded from the General Fund variance for 2015/16 of £1.024m:

- **£0.250m be allocated to a central agency staff budget in 2016/17.**
- **£0.500m be set aside for the Tendring wide broadband project currently being developed in partnership with Essex County Council.**
- **£0.024m be allocated to the Public Convenience Cleaning Contract budget in 2016/17 to support increased short term costs whilst a review of the contract is carried out.**
- **£0.250m be set aside to support the Garden Communities Project, with delegation given to the Leader to agree expenditure against this budget.**

(d) that Cabinet approves the financing of General Fund capital expenditure for 2015/16 as detailed in Appendix D;

(e) that subject to (d), Cabinet approves the General Fund capital budgets of £8.572m to be carried forward from 2015/16 to 2016/17 and the associated carry forward of the revenue contribution to capital of £0.378m;

(f) that Cabinet approves the updated General Fund capital programme for 2016/17 to 2019/20 and associated financing as set out in Appendix K;

(g) that Cabinet approves the movement in uncommitted and earmarked General Fund reserves for 2015/16 set out in Appendix E and any amendments arising from recommendation (c) above along with changing the name of the Austerity Reserve to the Building for the Future Reserve from 1 April 2016;

(h) that in respect of the HRA, Cabinet approves the movement on HRA balances for 2015/16 including the commitments set out within Appendices I and J along with recharges to the HRA from the General fund of £2.107m for the year and the financing of the HRA capital expenditure set out in Appendix J;

(i) that delegation is given to the Council's S151 officer in consultation with the Finance and Revenues and Benefits Portfolio Holder, to adjust the outturn position for 2015/16 along with any corresponding adjustment to earmarked reserves as a direct result of any recommendations made by the Council's External Auditor during the course of their audit activities relating to the Council's 2015/16 accounts.

PART 2 – IMPLICATIONS OF THE DECISION

DELIVERING PRIORITIES

Careful planning to ensure financial stability underpins the Council's capacity to deliver against its priorities. Both the capital and revenue budgets of the authority are prepared and monitored with the aim of supporting key objectives. The outturn position reflects this process and supports the successful financial planning process.

FINANCE, OTHER RESOURCES AND RISK

Finance and other resources

The main financial implications for each section of the Council's accounts are as set out in this report.

Risk

There are no direct risks associated with the outturn position although the ability to fund future financial forecasts is recognised as a strategic risk to support the achievement of financial resilience of the Council in both the short and long term.

LEGAL

The Council is legally required to calculate a Council Tax requirement each financial year. Within this framework is the requirement to monitor and report accordingly on the financial position of the authority against this requirement.

The outturn position set out in this report and the actions proposed are within the Council's powers and reflect the statutory requirements and responsibilities of the Council in the preparation of its accounts.

OTHER IMPLICATIONS

Consideration has been given to the implications of the proposed decision in respect of the following and any significant issues are set out below.

Crime and Disorder / Equality and Diversity / Health Inequalities / Area or Ward affected / Consultation/Public Engagement.

Although there are no direct equality and diversity issues, the overall Financial Strategy and budget process aims to recognise any such issues where appropriate within the Council's wider Financial Framework.

PART 3 – SUPPORTING INFORMATION

BACKGROUND

The financial outturn for 2015/16 forms the basis of the information included in the Council's Statement of Accounts which will be published 'Subject to Audit' by the end of June 2016. The external audit of the Statement of Accounts is required by legislation to be completed by the end of September 2016.

Details around specific items such as Revenue, Capital, Reserves and carry forwards are set out in the following separate sections of the report along with the Appendices.

The Outturn Position for the year is reported against the management structure and portfolio structure that was in place during 2015/16, so reference is still made to the Public Experience Department for example. This approach is to ensure that the Outturn Position is reported on the same basis as the Corporate Budget Monitoring Reports that were presented to members during 2015/16.

GENERAL FUND REVENUE CARRY FORWARDS INTO 2016/17

It is recognised that due to the size, nature and lead-in times of some schemes, expenditure can span financial years with some schemes not completed by the 31 March in any one year. Therefore commitments for goods and services are likely to remain outstanding at the 31 March, examples of which include uncompleted work that the Council has a contractual obligation against or the project is either currently underway or will be started shortly with payment dates or trigger points within the process yet to be reached, finalised and paid.

Subject to the approval of the carry forward requests, payments will become due as work is progressed during 2016/17, including budgets where general commitments have been made.

Details of the General Fund Revenue carry forward requests are set out below and in **Appendix A** with capital items included within the capital section further on in this report.

Revenue Contributions to Capital Programme - £0.378m

The 2015/16 capital programme budgeted for a revenue contribution of **£0.643m** to support the overall funding of the General Fund programme. A more detailed analysis of the capital programme for 2015/16 is given in a separate section further on in this report.

Other Revenue Items - £10.267m

Although projects and activities can span financial years, requests for carry forwards are considered against general criteria and those set out in **Appendix A** have been included on this basis.

The most significant items are summarised as follows, which account for over **£8.000m** of the total amounts requested:

- **New Homes Bonus - £2.918m**
This relates to the grant amounts that are receivable under the Government's New Homes Bonus scheme that remain uncommitted, with projects and initiatives to be considered in 2016/17 and beyond.
- **Fit for Purpose Budget - £1.665m**
Commitments against this budget will continue in 2016/17 as part of the wider transformational agenda and to support the delivery of savings required to continue to balance the Council's budget in 2017/18 and beyond.
- **Business Investment and Growth Projects- £1.294m**
The amount requested is to support schemes and projects in 2016/17.
- **Local Plan - £1.146m**
Similarly to previous years, as this project is not year specific and spans a number of years it is necessary to review and carry forward the necessary elements of the budget to meet expenditure commitments as they arise in delivering the overall project.
- **SME Growth Fund - £0.496m and Development Growth Fund - £0.500m**
To support these initiatives in 2016/17 and beyond.

GENERAL FUND REVENUE OUTTURN 2015/16 – A MORE DETAILED ANALYSIS

The following table sets out a summary of the outturn position after taking into account the carry forward requests mentioned above. A more detailed Portfolio and Departmental analysis is set out in **Appendices B and C**.

Summary of General Fund Revenue Account Outturn 2015/16

| | Budget | Outturn | Variance |
|--|---------------|---------------|----------------|
| | £m | £m | £m |
| Total Net Outturn Position <i>(after carry forwards and reserves adjustments)</i> | 14.910 | 13.972 | (0.938) |
| | | | |
| Financing | | | |
| Business Rates | (4.543) | (4.629) | (0.086) |
| Revenue Support Grant | (3.561) | (3.561) | 0 |
| Council Tax (including Collection Fund) | (6.806) | (6.806) | 0 |
| Total | 14.910 | 14.996 | (0.086) |
| | | | |
| Total Variance for 2015/16 | | | (1.024) |

Many of the variances at the end of the year have already been brought to the attention of members via the corporate budget monitoring reports during the year.

Explanations for significant variances are set out below with a high level summary as follows:

| | |
|---|------------------|
| Variations on Employee Budgets (including vacancy provision) | (£0.229m) |
| Significant Variations on Income Budgets including Business Rates | (£1.021m) |
| Significant Variations on Expenditure Budgets | (£0.390m) |
| Smaller Variations (Aggregated) | (£0.207m) |
| Variations on Indirect Budgets such as internal recharges | £0.043m |
| Additional Contribution to Earmarked Reserves | £0.692m |
| Reduced Contributions from Earmarked Reserves | £0.088m |
| Total Variance | (£1.024m) |

Variations on Income budgets

One of the main factors contributing to the overall year end position relates to a number of income streams being greater than budgeted with the net variance being **£1.021m**, with further details as follows:

| Income Stream | Variance for 2015/16 | Comments |
|---|-----------------------------|---|
| Parking Fees | (£0.071m) | This primarily relates to general fees and charges rather than penalty charges. |
| Benefits and Revenues – Income from Court Costs | (£0.066m) | As reported during the year, there has been a 'time lag' between the reduction in court fees made during the year and when the income is received. Income to date therefore reflects money recovered based on the higher fee that was chargeable at the time. |
| Land Charges fees | (£0.022m) | - |
| Careline Income | (£0.084m) | - |
| Crematorium Fees | (£0.117m) | Income has recovered significantly in the second half of the year following the completion of the major capital works. |
| Business Rates (Non Domestic Rates) | (£0.098m) | This primarily reflects the additional income receivable by being a member of the Essex Business Rates Pool. |
| Council Tax Sharing Agreement with the Major Preceptors | (£0.169m) | Additional income has been received by the Council due to higher collection / compliance performance than budgeted. |

| | | |
|---|------------------|--|
| Housing Benefits – payments made compared with subsidy receivable | (£0.280m) | This is a complex area of the budget with expenditure in excess of £50.000m per annum. Work remains on-going to identifying the underlying cause for this favourable position at the end of the year. Until such time as the work has been concluded, which will also form part of the audit of the accounts work, it is proposed to set aside this money within an associated earmarked reserve which is set out later on in this report. |
| Housing Benefits Administration Grant | (£0.051m) | Higher level of grant receivable than expected. |
| Other various items | (£0.173m) | - |
| <i>Income Streams lower than budgeted</i> | | |
| Recycling Credits and Food Waste Grant from ECC | £0.067m | Although the budget was reduced during the year, income from recycling credits remained lower than budgeted. |
| Licensing Fees | £0.015m | - |
| Building Control | £0.028m | Income has remained behind budget at the end of the year. |
| Net Income Variance Position for 2015/16 | (£1.021m) | Net income over and above the amount budgeted for the year |

Variances on Expenditure budgets

| Expenditure Item | Variance for 2015/16 | Comments |
|---|----------------------|--|
| Homelessness | (£0.034m) | The service continues to focus on homelessness prevention whilst also utilising the various options and initiatives to meet the Council's homelessness responsibilities. |
| Waste Collection, Recycling and Street Sweeping Contracts | (£0.180m) | Contract costs are lower than budget due to issues such as the inflationary uplift on the contract being lower than originally estimated. |

| | | |
|--|------------------|--|
| Garden Waste Collection Service | (£0.081m) | Although this is the final net position for the year, it is worth highlighting that this does not reflect the underlying 'base' position. This is due to the fact that the current scheme was a two year 'pilot' with a significant level of expenditure, such as the cost of the bins charged to 2014/15 as the first year of the scheme. The budgets will be revisited as part of the Financial Strategy process to reflect the on-going position. |
| Financial Strategy 'Allowance' | (£0.100m) | An 'allowance' was included within the 2015/16 budget to offset any issues that may arise due to specific risks associated with the estimates process, such as salaries given restructuring activities that remain on-going. However there was no requirement to call upon this budget in 2015/16. |
| Crematorium Expenditure | (£0.049m) | Budgets such as utility costs and maintenance remained behind budget at the end of the year following the completion of the major capital works earlier in the year. |
| Other | (£0.071m) | - |
| <i>Expenditure Items Greater than Budgeted</i> | | |
| Leisure facilities (net position) | £0.107m | Although the service maintains a managed response to deliver the service on budget each year based on the overall net position, additional expenditure was incurred during the year on repairs, business rates and utility costs. |
| Insurance Costs | £0.018m | Although there were a number of smaller underspends against these budgets, the scheme of arrangement relating to Municipal Mutual Insurance (MMI) was amended during the year along with a major claim being made against the associated policy during 2015/16. This has resulted in an additional contribution being made to MMI under the arrangement which aims to enable them to ensure a solvent 'run-off' of claims and liabilities. |
| Total net expenditure variance position for 2015/16 | (£0.390m) | |

In addition to the above, the following changes to earmarked reserves have been made in 2015/16:

- **An additional Contribution to the Non Domestic Rates Resilience Reserve - £0.412m**

This remains a very complex area of the Council's accounts with changes to payments and income potentially being charged to different years in line with accounting guidance along with the impact of any announcements from the Government.

The overall favourable position in 2015/16 enables a contribution to be made to the associated earmarked reserve, which in effect reimburses the **£0.412m** that is being 'called down' from the same reserve in 2016/17 following the expected pressure on business rate income from appeals and other changes.

- **An additional Contribution to the Benefits Reserve - £0.280m**

As mentioned earlier on in this report, work is in progress to identify the underlying reason for the favourable variance relating to housing benefits, so in the interim period it is proposed to set aside the money in the associated reserve until a final conclusion is reached.

- **Reduced 'call' on Earmarked Reserves - £0.088m**

It was planned to call money down from the Homelessness Reserve to support the homelessness budget during the year. However the favourable position on homelessness has provided the opportunity to leave the money in the reserve instead of calling it down which will keep it available to support the homelessness budgets in future years, which are expected to come under increasing pressure as the ongoing changes to welfare provision are implemented nationally.

Council Tax and Business Rates Collection Funds

Although there is no direct impact in 2015/16, it is worth highlighting the following year end positions on both the Council Tax and Business Rates Collection Funds:

- **Council Tax Collection Fund** – There is an increased surplus on the fund of **£0.079m** at the end of 2015/16.
- **Business Rates Collection Fund** – There is an increased deficit on the fund of **£0.141m** at the end of 2015/16.

Both of the above amounts will be considered as part of the Financial Strategy process for 2017/18, when any surplus or deficit on the collection funds will need to be considered.

PROPOSED USE OF THE GENERAL FUND REVENUE VARIANCE FOR THE YEAR

Taking all of the variances and adjustments mentioned earlier on in this report, there is an overall favourable variance for the year of **£1.024m**.

As the current year has progressed, a number of items have been identified where additional expenditure is necessary or where it is timely to consider them against the context of the outturn position. The following items are proposed to be funded from 2015/16 variance:

- **Garden Communities Project £0.250m** – Work remains on-going amongst partner authorities to explore and develop garden community opportunities, with one of four potential sites identified being in Tendring.

Although DCLG have committed a significant level of funding to date, initial financial planning work has identified that a contribution of **£0.250m** from each partner authority is likely to be required to fund the implementation / operational costs of the project over the next three years.

It is therefore proposed on setting aside **£0.250m** from the outturn variance at this stage, with a delegation to the Leader to commit actual expenditure from this overall amount as part of separate decisions.

- **Public Convenience Cleaning Contract £0.024m** – It has been necessary to review the current cleaning contract with options being explored such as potentially bringing the service back in-house or retendering it. There was no lead-in time to this review as it was prompted by the actions of the current contractor who indicated that they may no longer be able to continue on the existing contract terms. Whilst this review is in progress, it has been agreed to make additional payments totalling **£0.024m** to the contractor for a limited period of 3 months to ensure the cleaning of public conveniences is not adversely affected.
- **Broadband Project £0.500m** – The Council is currently working with Essex Council County and other key partners to explore opportunities to deliver broadband to as many areas as possible across the Tendring district, subject to the overall cost. The total cost of the various options being explored are not yet known, but at this stage it is proposed to set aside **£0.500m** to support this project.
- **Central Agency Staff Budget £0.250m** – There remains recruitment and retention pressures in a number of service areas where agency staff have been used as an interim measure. Although work remains in progress to respond to such pressures in the longer term, it is proposed to establish a one-off budget of **£0.250m** for agency staff. The use of this budget will be at the discretion of the Chief Executive in-line with existing delegations that relate to staffing matters.

During the external audit of the Council's Accounts during the summer months, adjustments or amendments may be recommended by the Council's External Auditor. Although subject to the actual adjustments that may be recommended by the Auditor, they may have a direct impact on the overall outturn position for the year rather than be just presentational changes. They would then be included in the Statement of Accounts that would be presented to the Audit Committee in September for approval. To enable the right level of flexibility in responding to any changes recommended by the External Auditor, a delegation is included in the recommendations above to enable the Council's S151 officer, in consultation with the Finance and Revenues and Benefits Portfolio Holder, to make the necessary adjustments to the 2015/16 outturn position along with any corresponding changes to earmarked reserves, as it may not be possible to secure the formal approval of Cabinet within the Statement of Accounts' reporting timescales. This will not change the allocation of the variance of **£1.024m** above as it is proposed on only granting a delegation to amend the outturn position and earmarked reserves as a direct consequence of any recommendations made by the External Auditor.

GENERAL FUND CAPITAL OUTTURN POSITION FOR 2015/16

Full details of the outturn position for each scheme together with the carry forward requests are set out in **Appendix D**. However a summary is set out in the following table:

| | Budget 2015/16 | Outturn | C/Fwd | Remaining Variance |
|-------------------------------|---------------------------|----------------|--------------|-------------------------------|
| | £m | £m | £m | £m |
| GF Capital Expenditure | 31.135 | 22.562 | 8.572 | (0.001) |
| | | | | |

Financing the Capital Programme

A summary of the proposed financing of the capital expenditure in 2015/16 is set out in the following table, with a more detailed analysis being provided in **Appendix D** to this report:

| | Budget | Outturn | To Fund C/fwds | Variance |
|-----------------------------|-----------------|-----------------|---------------------------|-----------------|
| | £m | £m | £m | £m |
| External Sources of Finance | (5.151) | (5.032) | (0.116) | 0.002 |
| S106 | (0.139) | (0.099) | (0.036) | 0.004 |
| Government Grants | (17.909) | (11.916) | (5.993) | 0 |
| Capital Receipts | (1.103) | (0.261) | (0.842) | 0 |
| Revenue and Reserves* | (6.833) | (5.254) | (1.584) | (0.005) |
| Total | (31.135) | (22.562) | (8.572) | 0.001 |

**This amount is carried forward via the earmarked Capital Commitments Reserve unlike the other financing items that are carried forward outside of reserves within the Council's overall Statement of Accounts / Balance Sheet.*

There were no significant variances at the end of the year after taking into account the carry forward requests.

Capital Programme 2016/17 to 2019/20

The annual outturn process also enables the planned capital programme to be revisited and updated in line with any additional information or funding becoming known. Therefore the revised capital programme for the period 2016/17 to 2019/20 is detailed in **Appendix K**.

The adjustment made over and above the carry forward amounts previously mentioned relates to the additional disabled facilities grant funding receivable from Essex County Council in 2016/17.

GENERAL FUND RESERVES OUTTURN POSITION FOR 2015/16

Earmarked reserves are shown in more detail in **Appendix E** and include the adjustments set out elsewhere in this report.

The change in the budgeted use of earmarked reserves of **£12.631m** takes into account the proposed level of revenue and capital carry forward requests of **£11.851m**.

The overall level of reserves at the end of 2015/16 is **£24.921m**, made up of **£12.072m** for earmarked commitment reserves, **£8.849m** for other earmarked reserves and **£4.000m** for uncommitted reserves.

It should be noted however that transfers to earmarked reserves are not an increase in the Council's longer-term general resources as it relates to future years commitments.

The figures above include the additional contributions to the NDR Resilience Reserve and Benefits Reserve and reduced use of the Homelessness Reserve discussed earlier on in this report.

It is also proposed to change the name of the Austerity Reserve to the Building for the Future Reserve to better reflect the purpose of this reserve going forward into 2016/17.

The Financial Strategy has continued to aim to maintain the Uncommitted Reserve, including the minimum working balance of **£1.600m**, at **£4.000m**. At 31 March 2016 the uncommitted reserve stands at **£4.000m** so it remains in line with this requirement.

CORPORATE DEBT AND INCOME FROM S106 AGREEMENTS

The position against general debt and housing rent and service charges is set out in **Appendix F** along with additional comments where relevant. There are no significant issues to highlight.

Details around the use of income from S106 agreements is set out in **Appendix G**. There are no significant issues to highlight.

LOCAL COUNCIL TAX SUPPORT SCHEME (LCTSS) AND BUSINESS RATES (NDR)

The outturn position for the year is set out in **Appendix H**.

For both Council Tax and Business Rates, the amounts collected during the year are in excess of the amounts budgeted for, with the cost of the LCTS scheme being **£0.777m** lower than budgeted.

In accordance with the associated regulations, surpluses or deficits remain within the Collection Funds for both Council Tax and NDR respectively that will be applied as part of the budget setting processes in following years.

It is also worth highlighting that in respect of any additional Business Rate income achieved, a levy is payable in the year that the income relates to rather than when the Council can access it. Therefore for 2015/16 a levy is payable on any additional income which is out of step with the fact that the Council will not be able to access this income until 2017/18. The surplus or deficit for the year also takes into account any provision for rateable value appeals. For Business Rates, **Appendix H** therefore only sets out the underlying income position against the budget with all other adjustments appearing elsewhere in the overall outturn position.

A REVIEW OF THE HRA OUTTURN POSITION FOR 2015/16

The Housing Revenue Account (HRA) reflects a statutory obligation to account separately for the income and expenditure arising from a housing authority's landlord functions.

A summary of the Council's Housing Revenue Account for 2015/16 is set out in the table below with a more detailed analysis provided in **Appendix I** to this report.

| | Budget | Outturn | Variance |
|---|---------------|----------------|-----------------|
| | £m | £m | £m |
| Income | (14.658) | (14.629) | 0.029 |
| Expenditure | 6.397 | 6.002 | (0.395) |
| Indirect Income / Expenditure | 9.541 | 9.100 | (0.441) |
| Net HRA (Surplus) / Deficit for year | 1.280 | 0.473 | (0.807) |
| Carry Forwards | 0 | 1.403 | 1.403 |
| Net HRA (Surplus) / Deficit for year after Carry Forwards | 1.280 | 1.876 | 0.596 |
| HRA General Reserves c/fwd as at 31 March 2016 after allowing for carry forwards | 4.873 | 4.277 | (0.596) |

Housing Repairs Reserve

In addition to the movement on HRA General Reserves above, the Repairs Reserve increased by **£0.388m** for the year to total **£1.811m** at the 31 March 2016, which are available to support on-going repairs to the housing stock in 2016/17 and beyond.

Housing Revenue Account Overview

The outturn position shows an increased use of balances of **£0.596m** with further details set out in **Appendix I**. This is after taking into account carrying forward the revenue contribution of **£1.403m** to the capital programme to support the on-going new build and acquisition projects.

The increased deficit for the year is primarily due the impairment charge relating to the Jaywick land purchases that were completed in the year where the accounting value entered into the accounts at the end of the year was less than the purchase price paid by **£0.700m**. As mentioned last year, a letter was sent to the Government highlighting the impact that charging the cost of impairment has on key regeneration projects such as Jaywick. No response has been received to date and a follow up letter has recently been sent to the Government.

General Fund recharges to the HRA totalled **£2.107m**, a reduction of **£0.002m** for the year. Agreement to this level of recharge forms part of the recommendations set out earlier on in this report.

In general the outturn for the year is broadly in line with the budgets, albeit with some budgets ahead of profile whilst others behind profile.

HRA Capital Programme

A summary of the Council's HRA Capital Programme for 2015/16 is set out in the table below with a more detailed analysis provided in **Appendix J** to this report.

| | Budget 2015/16 | Outturn | C/Fwd | Remaining Variance |
|--------------------------------|-----------------------|----------------|--------------|---------------------------|
| | £m | £m | £m | £m |
| HRA Capital Expenditure | 6.275 | 2.952 | 2.994 | (0.329) |
| | | | | |

Financing the HRA Capital Programme

A summary of the proposed financing of the capital expenditure in 2015/16 is set out in the following table, with a more detailed analysis being provided in **Appendix J** to this report:

| | Budget | Outturn | To Fund C/fwds | Variance |
|------------------------------|----------------|----------------|-----------------------|-----------------|
| | £m | £m | £m | £m |
| Major Repairs Reserve | (3.682) | (1.958) | (1.591) | 0.133 |
| Government Grant | (0.200) | (0.004) | 0 | 0.196 |
| Revenue funding from the HRA | (2.393) | (0.990) | (1.403) | 0 |
| | | | | |
| HRA Total | (6.275) | (2.952) | (2.994) | 0.329 |

The overall variance of **£0.329m** is largely due to the timing and programme of works which will continue in 2016/17 funded by the Major Repairs Reserve.

HRA Balances

The overall level of HRA Balances has decreased to **£4.277m**, (**£5.680m** less carryforward of **£1.403m**), which is primarily due to meeting the impairment cost set out above.

BACKGROUND PAPERS FOR THE DECISION

None

APPENDICES

| | |
|-------------------|--|
| Appendix A | GF - Carry Forward Requests |
| Appendix B | GF - Portfolio / Department Outturn Summary 2015/16 |
| Appendix C | GF – Revenue Departmental / Directorate Outturn 2015/16 |
| Appendix D | GF - Capital Outturn 2015/16 |
| Appendix E | GF - Reserves |
| Appendix F | Corporate Debt |
| Appendix G | Income from S106 Agreements |
| Appendix H | LCTSS and Business Rates |
| Appendix I | HRA – Revenue Outturn 2015/16 |
| Appendix J | HRA – Capital Outturn 2015/16 |
| Appendix K | Revised Capital Programme 2016/17 to 2019/20 |

Tendring

District Council



Outturn Position

at 31st March 2016

Appendices Included:

| | |
|-------------------|--|
| Appendix A | GF - Carry Forward Requests |
| Appendix B | GF - Portfolio/ Departmental Outturn Summary 2015/16 |
| Appendix C | GF - Revenue Departmental/Directorate Outturn 2015/16 |
| Appendix D | GF - Capital Outturn 2015/16 |
| Appendix E | GF - Reserves |
| Appendix F | Corporate Debt |
| Appendix G | Income from Section 106 Agreements |
| Appendix H | Local Council Tax Support Scheme and Business Rates Retention |
| Appendix I | HRA - Revenue Outturn 2015/16 |
| Appendix J | HRA - Capital Outturn 2015/16 |
| Appendix K | GF - Revised Capital Programme 2016/17 to 2019/20 |

| General Fund Revenue Carry Forward Requests 2015/16 | |
|--|------------------|
| Description | Amount |
| | £ |
| Chief Executive and Management and Members' Support | |
| Member Training - To enable member training to be undertaken in 2016/17. | 9,000 |
| Community Builder - To continue this project funded by external contributions. | 1,250 |
| Crime Reduction - Balance of grant funding received from partners to be spent by CDRP in line with funding plan. | 69,060 |
| Flexible Support Funding Expenditure - Balance of grant received to be spent on the project in 2016/17. | 29,860 |
| Flexible Support Funding Income - Balance of unspent grant received. | (29,860) |
| Rural Infrastructure Improvement Fund - To enable the continuation of this project in 2016/17. | 97,980 |
| Total For Chief Executive and Management and Members' Support | 177,290 |
| Corporate Services | |
| Democratic Services - The cost of staff associated with the new scanning and posting regime that forms part of the transforming working arrangements initiatives. | 50,000 |
| Human Resources - To support work associated with reorganisation which has spanned financial years. | 10,520 |
| Qualification and Other Training - To continue on-going sponsorship training. | 9,620 |
| Personnel and Human Resources Issues - Continual need to develop our new managers. We were unable to provide the training all in one year and this will support the current reorganisations in progress/planned. | 28,650 |
| Essex Family Needs Project - To fund the Family Support Worker post for the next two years. | 94,720 |
| IT Direct Service Costs - A number of projects and initiatives are on-going. | 51,960 |
| Accountancy - Upgrade to the Council's Financial Information System and database software. | 49,300 |
| New Homes Bonus - To support initiatives in future years. | 2,917,920 |
| Fit for Purpose - To be used to support initiatives in 2016/17. | 1,664,670 |
| Contingency (Corporate) - To support unexpected corporate expenditure. | 353,510 |
| Total For Corporate Services | 5,230,870 |

| General Fund Revenue Carry Forward Requests 2015/16 | |
|--|------------------|
| Description | Amount |
| | £ |
| Public Experience | |
| Street Scene Community Wardens - To continue the community wardens initiative. | 108,070 |
| Public Health & Complaints - To continue the one off public health specialist post and initiatives. | 60,000 |
| Recycling & Waste - To continue a number of initiatives primarily supported by the weekly collection grant. | 197,780 |
| Recycling Rewards Scheme expenditure - To continue initiatives funded by the recycling reward scheme grant. | 57,200 |
| Recycling Rewards Scheme income - Unspent recycling reward scheme grant. | (57,200) |
| Jaywick Team - Continue initiatives for the "Dig for Jaywick" scheme funded by external grant. | 11,000 |
| Jaywick Team - Projects to be undertaken in 2016/17. | 7,040 |
| Fast Food Initiative - Spend associated with the Fast Food Initiative funded by Essex County Council Grant. | 90,340 |
| Licencing - Balance of grant for a knowledge test database system. | 2,110 |
| Regeneration - Town Centres & Jaywick Business Support balance of grant to be spent over extended period. | 1,270 |
| Youth Initiatives - Balance of Youth Strategy Grant Funding (ECC). | 710 |
| Big Society - To support this initiative in 2016/17. | 196,380 |
| SME Growth Fund - To continue these projects into 2016/17. | 496,300 |
| Development Growth Fund - To continue these projects into 2016/17. | 500,000 |
| Business Investment and Growth Fund - To progress projects already underway or awaiting further allocations. | 1,294,220 |
| 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 planned for 2016/17. | 44,450 |
| Crematorium - To complete works originally ordered in March 2015/16 but works have been delayed and will now be completed in 2016/17. | 2,460 |
| Nature Conservation - To enable grant funding to be allocated and spent in 2016/17. | 5,700 |
| 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. | 79,830 |
| Miscellaneous Seafront Activities - Grant from DEFRA for Seafront signage regarding water quality. | 4,080 |
| Car Parks - Replacement machines originally due to be delivered in March 2015/16 but now due 2016/17. | 6,000 |
| Car Parks -External grant funding to enable road repairs in 2016/17. | 35,000 |
| | 3,142,740 |

| General Fund Revenue Carry Forward Requests 2015/16 | |
|--|-------------------|
| Description | Amount |
| | £ |
| Life Opportunities | |
| Coastal Communities Team - Balance of unspent Coastal Communities Grant received from DCLG. | 7,950 |
| Homelessness - To enable the prevention of single homelessness work to continue in 2016/17 funded by external grant. | 177,270 |
| Careline - Equipment originally due to be delivered in March 2015/16 but now due 2016/17. | 5,300 |
| Office Accommodation Expenses - Projects planned in 2015/16 deferred to 2016/17. | 9,210 |
| Community Activity Network - Balance of unspent external grant monies. | 10,900 |
| Brightlingsea Swimming Pool - One-off remedial works budget. | 38,150 |
| Revenues and Benefits - To meet the cost of updates to the IT system. | 7,200 |
| Rent Allowances/ Welfare Reforms/ Fraud and Compliance Initiatives - Balance of unspent external grant monies received. | 77,240 |
| Balance of new burden grant funding for LCTS, NDR and Council Tax to be used in supporting ongoing changes. | 18,800 |
| NDR Benefits/ Cost Of NDR Collection - Balance of unspent grant monies. | 9,930 |
| Total for Life Opportunities | 361,950 |
| | |
| Planning | |
| Planning Development - To continue ongoing training. | 46,150 |
| Planning and Enforcement - On-going improvement projects which span financial years. | 49,440 |
| Development Control - Temporary staff in the Planning Service to support the delivery of the Local Plan and Development Management Functions. | 96,120 |
| Heritage and Conservation General - St Osyth development continuation of these activities. | 6,550 |
| Heritage and Conservation General - Conservation Area Management Plan. Reprioritisation of work during 2015/16 with the associated activity now scheduled for 2016/17. | 9,630 |
| Planning Policy and Conservation - The majority of costs associated with the Local Plan will be incurred over a number of financial years. | 1,146,290 |
| Total for Planning | 1,354,180 |
| | |
| Total Carry Forwards Requested | 10,267,030 |
| | |

General Fund Position at the end of March 2016

Portfolio Summary

| | 2015/16 Budget | 2015/16 Actual | 2015/16 Variance |
|--|-------------------|-----------------------|------------------------|
| | £ | £ | £ |
| Assets | 38,290 | 42,160.78 | 3,870.78 |
| Revenues and Benefits | 1,053,920 | 458,531.72 | (595,388.28) |
| Coastal Protection | 1,347,330 | 1,263,917.25 | (83,412.75) |
| Environment | 12,274,790 | 11,123,661.74 | (1,151,128.26) |
| Finance and Transformation | (14,033,180) | (19,525,960.05) | (5,492,780.05) |
| Housing | 1,454,960 | 1,160,996.22 | (293,963.78) |
| Leisure | 291,400 | 439,766.11 | 148,366.11 |
| Planning and Corporate Services | 3,756,470 | 2,299,920.00 | (1,456,550.00) |
| Regeneration | 2,977,730 | 559,240.41 | (2,418,489.59) |
| Wellbeing and Partnerships | 592,970 | 421,776.44 | (171,193.56) |
| Budgets Relating to Non Executive Functions | 564,580 | 593,668.77 | 29,088.77 |
| Net Cost of Services | 10,319,260 | (1,162,320.61) | (11,481,580.61) |
| Revenue support for Capital Investment | 6,833,190 | 5,253,580.18 | (1,579,609.82) |
| Financing Items | 11,780,930 | 11,273,243.30 | (507,686.70) |
| Total Before use of Reserves | 28,933,380 | 15,364,502.87 | (13,568,877.13) |
| Contribution to / (from) earmarked reserves | (14,023,140) | (1,391,781.98) | 12,631,358.02 |
| Net Total | 14,910,240 | 13,972,720.89 | (937,519.11) |
| Business Rates (including Tariff and Levy) | (4,542,620) | (4,629,338.84) | (86,718.84) |
| Revenue Support Grant | (3,561,210) | (3,561,208.00) | 2.00 |
| Collection Fund Surplus/Deficit | (267,420) | (267,423.00) | (3.00) |
| Parish Precepts | 1,359,914 | 1,359,914.00 | 0.00 |
| Income from Council Tax Payers including Parish Precepts | (7,898,904) | (7,898,904.00) | 0.00 |
| Total | 0 | (1,024,238.95) | (1,024,238.95) |

Department Summary

| | 2015/16 Budget | 2015/16 Actual including Reserves Adj and C/fwds | 2015/16 Variance |
|--|----------------|--|-----------------------|
| | £ | £ | £ |
| Chief Executive and Management and Members Support | 957,470 | 928,174.33 | (29,295.67) |
| Corporate Services (including income from Council Tax) | (22,972,620) | (22,991,588.66) | (18,968.66) |
| Public Experience | 16,984,300 | 16,399,550.49 | (584,749.51) |
| Life Opportunities | 2,843,350 | 2,473,678.54 | (369,671.46) |
| Planning | 2,187,500 | 2,165,946.35 | (21,553.65) |
| Total | 0 | (1,024,238.95) | (1,024,238.95) |

General Fund Position at the end of March 2016

Department - Chief Executive and Management and Members' Support

| <u>Analysis by Type of Spend</u> | 2015/16 Budget | 2015/16 Actual | 2015/16 Reserves Adjustment | 2015/16 C/fwds | 2015/16 Variance after Reserves Adj and C/fwds | Main Reason for Variances on Direct Expenditure and Income where Significant |
|--|-------------------|--------------------|-----------------------------------|-------------------|---|--|
| | £ | £ | £ | £ | £ | |
| Direct Expenditure | | | | | | |
| Employee Expenses | 330,300 | 333,357.65 | 0.00 | 0 | 3,057.65 | |
| Transport Related Expenditure | 14,300 | 15,551.60 | 0.00 | 0 | 1,251.60 | |
| Supplies & Services | 783,330 | 546,023.86 | 0.00 | 207,150 | (30,156.14) | |
| Total Direct Expenditure | 1,127,930 | 894,933.11 | 0.00 | 207,150 | (25,846.89) | |
| Direct Income | | | | | | |
| Government Grants | (37,810) | (7,957.56) | 0.00 | (29,860) | (7.56) | |
| Other Grants, Reimbursements and Contributions | (38,480) | (39,978.74) | 0.00 | 0 | (1,498.74) | |
| Total Direct Income | (76,290) | (47,936.30) | 0.00 | (29,860) | (1,506.30) | |
| Net Direct Costs | 1,051,640 | 846,996.81 | 0.00 | 177,290 | (27,353.19) | |
| Total Indirect Income/Expenditure | (94,170) | (96,112.48) | 0.00 | 0 | (1,942.48) | |
| | | | | | | |
| Total for Chief Executive and Management and Members' Support | 957,470 | 750,884.33 | 0.00 | 177,290 | (29,295.67) | |

Department - Chief Executive and Management and Members' Support

| <u>Analysis by Section/Function</u> | 2015/16 Budget | 2015/16 Actual | 2015/16 Reserves Adjustment | 2015/16 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 | 1,127,930 | 894,933.11 | 0.00 | 207,150 | (25,846.89) | |
| Direct Income | (76,290) | (47,936.30) | 0.00 | (29,860) | (1,506.30) | |
| Indirect Income/Expenditure | (94,170) | (96,112.48) | 0.00 | 0 | (1,942.48) | |
| Total for Chief Executive and Management and Members' Support | 957,470 | 750,884.33 | 0.00 | 177,290 | (29,295.67) | |

General Fund Position at the end of March 2016

Department - Corporate Services

| <u>Analysis by Type of Spend</u> | 2015/16 Budget | 2015/16 Actual | 2015/16 Reserves Adjustment | 2015/16 C/fwds | 2015/16 Variance after Reserves Adj and C/fwds | Main Reason for Variances on Direct Expenditure and Income where Significant |
|--|---------------------|------------------------|-----------------------------------|-------------------|---|--|
| | £ | £ | £ | £ | £ | |
| Direct Expenditure | | | | | | |
| Employee Expenses | 5,884,680 | 5,750,420.36 | 0.00 | 182,470 | 48,210.36 | |
| Premises Related Expenditure | 149,320 | 213,290.60 | 0.00 | 0 | 63,970.60 | |
| Transport Related Expenditure | 42,090 | 48,892.09 | 0.00 | 6,520 | 13,322.09 | |
| Supplies & Services | 7,103,610 | 1,804,762.87 | 0.00 | 5,039,600 | (259,247.13) | |
| Third Party Payments | 666,120 | 640,093.91 | 0.00 | 2,280 | (23,746.09) | |
| Interest Payments | 109,860 | 106,447.58 | 0.00 | 0 | (3,412.42) | |
| Total Direct Expenditure | 13,955,680 | 8,563,907.41 | 0.00 | 5,230,870 | (160,902.59) | |
| Direct Income | | | | | | |
| Government Grants | (3,531,830) | (3,567,989.58) | 0.00 | 0 | (36,159.58) | |
| Other Grants, Reimbursements and Contributions | (1,040,940) | (1,222,749.06) | 0.00 | 0 | (181,809.06) | |
| Sales, Fees and Charges | (204,740) | (127,019.00) | 0.00 | 0 | 77,721.00 | |
| Rents Receivable | (200) | (365.00) | 0.00 | 0 | (165.00) | |
| Interest Receivable | (222,320) | (219,420.25) | 0.00 | 0 | 2,899.75 | |
| RSG, Business Rates and Council Tax | (14,910,240) | (14,996,959.84) | 0.00 | 0 | (86,719.84) | |
| Total Direct Income | (19,910,270) | (20,134,502.73) | 0.00 | 0 | (224,232.73) | |
| Net Direct Costs | (5,954,590) | (11,570,595.32) | 0.00 | 5,230,870 | (385,135.32) | |
| Total Indirect Income/Expenditure | (2,994,890) | (4,993,051.36) | 1,584,050.00 | 0 | (414,111.36) | |
| Net Contribution to/(from) Reserves | (14,023,140) | (1,391,781.98) | (11,851,080.00) | 0 | 780,278.02 | |
| Total for Corporate Services | (22,972,620) | (17,955,428.66) | (10,267,030.00) | 5,230,870 | (18,968.66) | |

Department - Corporate Services

| Analysis by Section/Function | 2015/16 Budget | 2015/16 Actual | 2015/16 Reserves Adjustment | 2015/16 C/fwds | Variance after Reserves Adj and C/fwds | Main Reason for Variances on Direct Expenditure and Income where Significant |
|--|-----------------------|-----------------------|------------------------------------|-----------------------|---|---|
| | £ | £ | £ | £ | £ | |
| Corporate Director and Administration | | | | | | |
| Direct Expenditure | 360,180 | 357,313.08 | 0.00 | 0 | (2,866.92) | |
| Indirect Income/Expenditure | (355,500) | (357,313.08) | 0.00 | 0 | (1,813.08) | |
| Total for Corporate Director and Administration | 4,680 | 0.00 | 0.00 | 0 | (4,680.00) | |
| Democratic Services | | | | | | |
| Direct Expenditure | 726,290 | 591,391.70 | 0.00 | 50,000 | (84,898.30) | |
| Direct Income | (226,780) | (153,041.33) | 0.00 | 0 | 73,738.67 | |
| Indirect Income/Expenditure | 73,720 | 117,988.51 | 0.00 | 0 | 44,268.51 | |
| Total for Democratic Services | 573,230 | 556,338.88 | 0.00 | 50,000 | 33,108.88 | |
| Legal Services | | | | | | |
| Direct Expenditure | 248,400 | 225,958.47 | 0.00 | 0 | (22,441.53) | |
| Direct Income | (3,330) | (9,109.00) | 0.00 | 0 | (5,779.00) | |
| Indirect Income/Expenditure | (241,160) | (216,849.47) | 0.00 | 0 | 24,310.53 | |
| Total for Legal Services | 3,910 | 0.00 | 0.00 | 0 | (3,910.00) | |
| Human Resources | | | | | | |
| Direct Expenditure | 924,360 | 821,178.07 | 0.00 | 143,510 | 40,328.07 | |
| Direct Income | (151,480) | (162,005.13) | 0.00 | 0 | (10,525.13) | |
| Indirect Income/Expenditure | (363,270) | (364,612.04) | 0.00 | 0 | (1,342.04) | |
| Total for Human Resources | 409,610 | 294,560.90 | 0.00 | 143,510 | 28,460.90 | |

Department - Corporate Services

| <u>Analysis by Section/Function</u> | 2015/16 Budget | 2015/16 Actual | 2015/16 Reserves Adjustment | 2015/16 C/fwds | Variance after Reserves Adj and C/fwds | Main Reason for Variances on Direct Expenditure and Income where Significant |
|--|---------------------|------------------------|-----------------------------------|-------------------|--|---|
| | £ | £ | £ | £ | £ | |
| Asset Management | | | | | | |
| Direct Expenditure | 207,510 | 226,392.80 | 0.00 | 0 | 18,882.80 | |
| Direct Income | (1,450) | (1,449.50) | 0.00 | 0 | 0.50 | |
| Indirect Income/Expenditure | (167,770) | (182,782.52) | 0.00 | 0 | (15,012.52) | |
| Total for Asset Management | 38,290 | 42,160.78 | 0.00 | 0 | 3,870.78 | |
| Corporate IT | | | | | | |
| Direct Expenditure | 1,633,600 | 1,538,639.79 | 0.00 | 51,960 | (43,000.21) | |
| Direct Income | (240) | 0.00 | 0.00 | 0 | 240.00 | |
| Indirect Income/Expenditure | (1,567,280) | (1,538,639.79) | 0.00 | 0 | 28,640.21 | |
| Total for Corporate IT | 66,080 | 0.00 | 0.00 | 51,960 | (14,120.00) | |
| Finance and Procurement | | | | | | |
| Direct Expenditure | 832,810 | 766,955.92 | 0.00 | 49,300 | (16,554.08) | |
| Direct Income | (100) | (36.00) | 0.00 | 0 | 64.00 | |
| Indirect Income/Expenditure | (839,490) | (766,919.92) | 0.00 | 0 | 72,570.08 | |
| Total for Finance and Procurement | (6,780) | 0.00 | 0.00 | 49,300 | 56,080.00 | |
| F&P - Other Corporate Costs | | | | | | |
| Direct Expenditure | 6,009,520 | 1,105,709.89 | 0.00 | 4,936,100 | 32,289.89 | The increased direct income primarily relates to the income from the Council Tax Sharing Agreement with the major preceptors as set out in the main body of the report. |
| Direct Income | (4,616,650) | (4,811,901.93) | 0.00 | 0 | (195,251.93) | |
| Indirect Income/Expenditure | (13,492,710) | (13,538,400.08) | 0.00 | 0 | (45,690.08) | |
| Total for F&P - Other Corporate Costs | (12,099,840) | (17,244,592.12) | 0.00 | 4,936,100 | (208,652.12) | |

Department - Corporate Services

| <u>Analysis by Section/Function</u> | 2015/16 Budget | 2015/16 Actual | 2015/16 Reserves Adjustment | 2015/16 C/fwds | Variance after Reserves Adj and C/fwds | Main Reason for Variances on Direct Expenditure and Income where Significant |
|--|---------------------|------------------------|-----------------------------------|-------------------|--|---|
| | £ | £ | £ | £ | £ | |
| F&P - Financing Items | | | | | | |
| Direct Expenditure | 3,013,010 | 2,930,367.69 | 0.00 | 0 | (82,642.31) | The contributions to/from reserves reflects the reserve adjustments set out in the main body of the report. |
| Indirect Income/Expenditure | 13,958,570 | 11,854,477.03 | 1,584,050.00 | 0 | (520,042.97) | |
| Contributions to/(from) reserves | (14,023,140) | (1,391,781.98) | (11,851,080.00) | 0 | 780,278.02 | |
| Total for F&P - Financing Items | 2,948,440 | 13,393,062.74 | (10,267,030.00) | 0 | 177,592.74 | |
| F&P - RSG, Business Rates and Council Tax | | | | | | |
| Direct Income | (14,910,240) | (14,996,959.84) | 0.00 | 0 | (86,719.84) | This relates to Business Rates as set out in the main body of the report. |
| Total for F&P - RSG, Business Rates and Council Tax | (14,910,240) | (14,996,959.84) | 0.00 | 0 | (86,719.84) | |
| Total for Corporate Services | (22,972,620) | (17,955,428.66) | (10,267,030.00) | 5,230,870 | (18,968.66) | |

General Fund Position at the end of March 2016

Department - Public Experience

| <u>Analysis by Type of Spend</u> | 2015/16 Budget | 2015/16 Actual | 2015/16 Reserves Adjustment | 2015/16 C/fwds | 2015/16 Variance after Reserves Adj and C/fwds | Main Reason for Variances on Direct Expenditure and Income where Significant |
|--|--------------------|-----------------------|-----------------------------------|-------------------|---|--|
| | £ | £ | £ | £ | £ | |
| Direct Expenditure | | | | | | |
| Employee Expenses | 3,662,210 | 3,332,034.96 | 0.00 | 153,410 | (176,765.04) | |
| Premises Related Expenditure | 1,687,860 | 1,642,967.26 | 0.00 | 82,290 | 37,397.26 | |
| Transport Related Expenditure | 526,720 | 454,567.19 | 0.00 | 48,170 | (23,982.81) | |
| Supplies & Services | 4,583,650 | 1,533,395.34 | 0.00 | 2,933,570 | (116,684.66) | |
| Third Party Payments | 4,712,970 | 4,529,798.16 | 0.00 | 0 | (183,171.84) | |
| Transfer Payments | 600 | 600.00 | 0.00 | 0 | 0.00 | |
| Total Direct Expenditure | 15,174,010 | 11,493,362.91 | 0.00 | 3,217,440 | (463,207.09) | |
| Direct Income | | | | | | |
| Government Grants | (138,980) | (64,275.30) | 0.00 | (74,700) | 4.70 | |
| Other Grants, Reimbursements and Contributions | (1,426,630) | (1,368,098.90) | 0.00 | 0 | 58,531.10 | |
| Sales, Fees and Charges | (3,234,090) | (3,467,709.81) | 0.00 | 0 | (233,619.81) | |
| Rents Receivable | (288,260) | (357,389.63) | 0.00 | 0 | (69,129.63) | |
| Total Direct Income | (5,087,960) | (5,257,473.64) | 0.00 | (74,700) | (244,213.64) | |
| Net Direct Costs | 10,086,050 | 6,235,889.27 | 0.00 | 3,142,740 | (707,420.73) | |
| Total Indirect Income/Expenditure | 6,898,250 | 7,020,921.22 | 0.00 | 0 | 122,671.22 | |
| | | | | | | |
| Total for Public Experience | 16,984,300 | 13,256,810.49 | 0.00 | 3,142,740 | (584,749.51) | |

Department - Public Experience

| Analysis by Section/Function | 2015/16 Budget | 2015/16 Actual | 2015/16 Reserves Adjustment | 2015/16 C/fwds | Variance after Reserves Adj and C/fwds | Main Reason for Variances on Direct Expenditure and Income where Significant |
|--|-----------------------|-----------------------|------------------------------------|-----------------------|---|---|
| | £ | £ | £ | £ | £ | |
| Corporate Director and Administration | | | | | | |
| Direct Expenditure | 202,910 | 198,538.42 | 0.00 | 0 | (4,371.58) | |
| Indirect Income/Expenditure | (202,910) | (198,538.42) | 0.00 | 0 | 4,371.58 | |
| Total for Corporate Director and Administration | 0 | 0.00 | 0.00 | 0 | 0.00 | |
| Street Scene | | | | | | |
| Direct Expenditure | 5,940,590 | 5,146,847.23 | 0.00 | 441,090 | (352,652.77) | The variances relate to waste and recycling and street cleaning which are highlighted in the main body of the report. |
| Direct Income | (1,450,970) | (1,309,255.71) | 0.00 | (57,200) | 84,514.29 | |
| Indirect Income/Expenditure | 276,260 | 329,053.88 | 0.00 | 0 | 52,793.88 | |
| Total for Street Scene | 4,765,880 | 4,166,645.40 | 0.00 | 383,890 | (215,344.60) | |
| Environmental Services | | | | | | |
| Direct Expenditure | 661,390 | 549,241.15 | 0.00 | 92,450 | (19,698.85) | |
| Direct Income | (378,030) | (356,676.00) | 0.00 | 0 | 21,354.00 | |
| Indirect Income/Expenditure | 189,320 | 199,770.26 | 0.00 | 0 | 10,450.26 | |
| Total for Environmental Services | 472,680 | 392,335.41 | 0.00 | 92,450 | 12,105.41 | |
| Coastal Protection and Engineering Services | | | | | | |
| Direct Expenditure | 1,120,300 | 1,093,639.53 | 0.00 | 0 | (26,660.47) | |
| Direct Income | (103,590) | (145,834.84) | 0.00 | 0 | (42,244.84) | |
| Indirect Income/Expenditure | 350,040 | 463,991.71 | 0.00 | 0 | 113,951.71 | |
| Total for Coastal Protection and Engineering Services | 1,366,750 | 1,411,796.40 | 0.00 | 0 | 45,046.40 | |

Department - Public Experience

| <u>Analysis by Section/Function</u> | 2015/16 Budget | 2015/16 Actual | 2015/16 Reserves Adjustment | 2015/16 C/fwds | Variance after Reserves Adj and C/fwds | Main Reason for Variances on Direct Expenditure and Income where Significant |
|---|-------------------|----------------------|-----------------------------------|-------------------|--|---|
| | £ | £ | £ | £ | £ | |
| Regeneration | | | | | | |
| Direct Expenditure | 3,112,320 | 573,852.18 | 0.00 | 2,506,380 | (32,087.82) | |
| Direct Income | (121,250) | (92,336.12) | 0.00 | (17,500) | 11,413.88 | |
| Indirect Income/Expenditure | 35,720 | 54,350.82 | 0.00 | 0 | 18,630.82 | |
| Total for Regeneration | 3,026,790 | 535,866.88 | 0.00 | 2,488,880 | (2,043.12) | |
| Open Space and Bereavement | | | | | | |
| Direct Expenditure | 2,495,680 | 2,363,238.94 | 0.00 | 52,610 | (79,831.06) | The variances primarily relate to the crematorium, with further details set out in the main body of the report. |
| Direct Income | (1,641,420) | (1,782,945.97) | 0.00 | 0 | (141,525.97) | |
| Indirect Income/Expenditure | 5,361,070 | 5,362,379.43 | 0.00 | 0 | 1,309.43 | |
| Total for Open Space and Bereavement | 6,215,330 | 5,942,672.40 | 0.00 | 52,610 | (220,047.60) | |
| Parking and Seafronts | | | | | | |
| Direct Expenditure | 1,640,820 | 1,568,005.46 | 0.00 | 124,910 | 52,095.46 | The income position mainly relates to parking and beach huts with the expenditure reflecting investment in seafront amenities funded from the beach hut income. |
| Direct Income | (1,392,700) | (1,570,425.00) | 0.00 | 0 | (177,725.00) | |
| Indirect Income/Expenditure | 888,750 | 809,913.54 | 0.00 | 0 | (78,836.46) | |
| Total for Parking and Seafronts | 1,136,870 | 807,494.00 | 0.00 | 124,910 | (204,466.00) | |
| Total for Public Experience | 16,984,300 | 13,256,810.49 | 0.00 | 3,142,740 | (584,749.51) | |

General Fund Position at the end of March 2016

Department - Life Opportunities

| <u>Analysis by Type of Spend</u> | 2015/16 Budget | 2015/16 Actual | 2015/16 Reserves Adjustment | 2015/16 C/fwds | 2015/16 Variance after Reserves Adj and C/fwds | Main Reason for Variances on Direct Expenditure and Income where Significant |
|--|---------------------|------------------------|-----------------------------------|-------------------|---|--|
| | £ | £ | £ | £ | £ | |
| Direct Expenditure | | | | | | |
| Employee Expenses | 5,972,110 | 5,781,455.12 | 0.00 | 12,520 | (178,134.88) | |
| Premises Related Expenditure | 1,323,170 | 1,401,567.14 | 0.00 | 9,210 | 87,607.14 | |
| Transport Related Expenditure | 91,040 | 82,422.62 | 0.00 | 0 | (8,617.38) | |
| Supplies & Services | 2,614,410 | 2,135,748.73 | 0.00 | 340,220 | (138,441.27) | |
| Transfer Payments | 63,390,590 | 62,582,757.07 | 0.00 | 0 | (807,832.93) | |
| Total Direct Expenditure | 73,391,320 | 71,983,950.68 | 0.00 | 361,950 | (1,045,419.32) | |
| Direct Income | | | | | | |
| Government Grants | (65,077,810) | (64,576,925.79) | 0.00 | 0 | 500,884.21 | |
| Other Grants, Reimbursements and Contributions | (663,830) | (766,101.98) | 0.00 | 0 | (102,271.98) | |
| Sales, Fees and Charges | (3,364,300) | (3,458,534.02) | 0.00 | 0 | (94,234.02) | |
| Rents Receivable | (17,730) | (21,463.21) | 0.00 | 0 | (3,733.21) | |
| Total Direct Income | (69,123,670) | (68,823,025.00) | 0.00 | 0 | 300,645.00 | |
| Net Direct Costs | 4,267,650 | 3,160,925.68 | 0.00 | 361,950 | (744,774.32) | |
| Total Indirect Income/Expenditure | (1,424,300) | (1,049,197.14) | 0.00 | 0 | 375,102.86 | |
| | | | | | | |
| Total for Life Opportunities | 2,843,350 | 2,111,728.54 | 0.00 | 361,950 | (369,671.46) | |

Department - Life Opportunities

| <u>Analysis by Section/Function</u> | 2015/16 Budget | 2015/16 Actual | 2015/16 Reserves Adjustment | 2015/16 C/fwds | Variance after Reserves Adj and C/fwds | Main Reason for Variances on Direct Expenditure and Income where Significant |
|--|-------------------|-------------------|-----------------------------------|-------------------|--|---|
| | £ | £ | £ | £ | £ | |
| Corporate Director and Administration | | | | | | |
| Direct Expenditure | 133,990 | 126,164.80 | 0.00 | 7,950 | 124.80 | |
| Indirect Income/Expenditure | (119,600) | (124,121.98) | 0.00 | 0 | (4,521.98) | |
| Total for Corporate Director and Administration | 14,390 | 2,042.82 | 0.00 | 7,950 | (4,397.18) | |
| Strategic Housing and Needs | | | | | | |
| Direct Expenditure | 629,750 | 625,153.39 | 0.00 | 0 | (4,596.61) | |
| Direct Income | (27,780) | (28,767.00) | 0.00 | 0 | (987.00) | |
| Indirect Income/Expenditure | 146,300 | 179,991.75 | 0.00 | 0 | 33,691.75 | |
| Total for Strategic Housing and Needs | 748,270 | 776,378.14 | 0.00 | 0 | 28,108.14 | |
| Commercial Management | | | | | | |
| Direct Expenditure | 1,706,510 | 1,501,244.51 | 0.00 | 182,570 | (22,695.49) | This position reflects Careline income and Homelessness net costs which are highlighted in the main body of the report. |
| Direct Income | (836,030) | (1,001,974.06) | 0.00 | 0 | (165,944.06) | |
| Indirect Income/Expenditure | 5,490 | 63,018.94 | 0.00 | 0 | 57,528.94 | |
| Total for Commercial Management | 875,970 | 562,289.39 | 0.00 | 182,570 | (131,110.61) | |

Department - Life Opportunities

| <u>Analysis by Section/Function</u> | 2015/16 Budget | 2015/16 Actual | 2015/16 Reserves Adjustment | 2015/16 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 | 1,188,100 | 1,074,588.15 | 0.00 | 9,210 | (104,301.85) | This position reflects a range of smaller variances. |
| Direct Income | (3,930) | (1,169.32) | 0.00 | 0 | 2,760.68 | |
| Indirect Income/Expenditure | (1,132,010) | (1,026,713.78) | 0.00 | 0 | 105,296.22 | |
| Total for Building, Development and Facilities Management | 52,160 | 46,705.05 | 0.00 | 9,210 | 3,755.05 | |
| Operations Management | | | | | | |
| Direct Expenditure | 4,175,780 | 4,263,623.01 | 0.00 | 49,050 | 136,893.01 | The variance for the year reflects the outturn position against the range of leisure facilities provided by the Councils as highlighted in the main body of the report. |
| Direct Income | (2,833,230) | (2,846,631.40) | 0.00 | 0 | (13,401.40) | |
| Indirect Income/Expenditure | (1,243,910) | (1,151,210.19) | 0.00 | 0 | 92,699.81 | |
| Total for Operations Management | 98,640 | 265,781.42 | 0.00 | 49,050 | 216,191.42 | |
| Revenues and Benefits | | | | | | |
| Direct Expenditure | 65,557,190 | 64,393,176.82 | 0.00 | 113,170 | (1,050,843.18) | This reflects a number of variances with the significant ones highlighted in the main body of the report. |
| Direct Income | (65,422,700) | (64,944,483.22) | 0.00 | 0 | 478,216.78 | |
| Indirect Income/Expenditure | 919,430 | 1,009,838.12 | 0.00 | 0 | 90,408.12 | |
| Total for Revenues and Benefits | 1,053,920 | 458,531.72 | 0.00 | 113,170 | (482,218.28) | |
| Total for Life Opportunities | 2,843,350 | 2,111,728.54 | 0.00 | 361,950 | (369,671.46) | |

General Fund Position at the end of March 2016

Department - Planning

| <u>Analysis by Type of Spend</u> | 2015/16 Budget | 2015/16 Actual | 2015/16 Reserves Adjustment | 2015/16 C/fwds | 2015/16 Variance after Reserves Adj and C/fwds | Main Reason for Variances on Direct Expenditure and Income where Significant |
|--|--------------------|-----------------------|-----------------------------------|-------------------|---|--|
| | £ | £ | £ | £ | £ | |
| Direct Expenditure | | | | | | |
| Employee Expenses | 1,508,030 | 1,357,334.67 | 0.00 | 111,780 | (38,915.33) | |
| Premises Related Expenditure | 2,630 | 2,443.02 | 0.00 | 0 | (186.98) | |
| Transport Related Expenditure | 27,770 | 25,068.95 | 0.00 | 0 | (2,701.05) | |
| Supplies & Services | 1,605,980 | 330,218.64 | 0.00 | 1,242,400 | (33,361.36) | |
| Total Direct Expenditure | 3,144,410 | 1,715,065.28 | 0.00 | 1,354,180 | (75,164.72) | |
| Direct Income | | | | | | |
| Other Grants, Reimbursements and Contributions | (40,000) | (42,102.48) | 0.00 | 0 | (2,102.48) | |
| Sales, Fees and Charges | (1,513,120) | (1,503,713.84) | 0.00 | 0 | 9,406.16 | |
| Total Direct Income | (1,553,120) | (1,545,816.32) | 0.00 | 0 | 7,303.68 | |
| Net Direct Costs | 1,591,290 | 169,248.96 | 0.00 | 1,354,180 | (67,861.04) | |
| Total Indirect Income/Expenditure | 596,210 | 642,517.39 | 0.00 | 0 | 46,307.39 | |
| | | | | | | |
| Total for Planning | 2,187,500 | 811,766.35 | 0.00 | 1,354,180 | (21,553.65) | |

Department - Planning

| Analysis by Section/Function | 2015/16 Budget | 2015/16 Actual | 2015/16 Reserves Adjustment | 2015/16 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 | 342,700 | 336,314.00 | 0.00 | 0 | (6,386.00) | |
| Direct Income | (300) | (12.59) | 0.00 | 0 | 287.41 | |
| Indirect Income/Expenditure | (349,850) | (336,301.41) | 0.00 | 0 | 13,548.59 | |
| Total for Head of Planning and Administration | (7,450) | 0.00 | 0.00 | 0 | 7,450.00 | |
| Planning Development | | | | | | |
| Direct Expenditure | 1,011,940 | 792,882.92 | 0.00 | 191,710 | (27,347.08) | |
| Direct Income | (1,193,610) | (1,193,909.66) | 0.00 | 0 | (299.66) | |
| Indirect Income/Expenditure | 616,270 | 630,839.09 | 0.00 | 0 | 14,569.09 | |
| Total for Planning Development | 434,600 | 229,812.35 | 0.00 | 191,710 | (13,077.65) | |
| Planning Policy | | | | | | |
| Direct Expenditure | 1,571,320 | 389,304.61 | 0.00 | 1,162,470 | (19,545.39) | |
| Direct Income | (180,300) | (201,383.54) | 0.00 | 0 | (21,083.54) | |
| Indirect Income/Expenditure | 213,280 | 224,171.94 | 0.00 | 0 | 10,891.94 | |
| Total for Planning Policy | 1,604,300 | 412,093.01 | 0.00 | 1,162,470 | (29,736.99) | |
| Building Control | | | | | | |
| Direct Expenditure | 218,450 | 196,563.75 | 0.00 | 0 | (21,886.25) | Reduced income was experienced during the year as set out in the main body of the report. |
| Direct Income | (178,910) | (150,510.53) | 0.00 | 0 | 28,399.47 | |
| Indirect Income/Expenditure | 116,510 | 123,807.77 | 0.00 | 0 | 7,297.77 | |
| Total for Building Control | 156,050 | 169,860.99 | 0.00 | 0 | 13,810.99 | |
| Total for Planning | 2,187,500 | 811,766.35 | 0.00 | 1,354,180 | (21,553.65) | |

General Fund Capital Outturn 2015/16

| | 2015/16 Approved Budget | 2015/16 Actual Expenditure | 2015/16 Variance Over/(Under) | 2015/16 Carry forward | 2015/16 Variance |
|---|-------------------------------|----------------------------------|-------------------------------------|-----------------------------|---------------------|
| | £ | £ | £ | £ | £ |
| Expenditure | | | | | |
| Assets Portfolio | | | | | |
| Clacton Bowls Club Roof | 53,360 | 45,475 | (7,885) | - | (7,885) |
| Town Hall - replacement of fire alarm system | 53,000 | - | (53,000) | 53,000 | - |
| Westleigh House Demolish/additional parking provision | 23,710 | - | (23,710) | 23,710 | - |
| | 130,070 | 45,475 | (84,595) | 76,710 | (7,885) |
| Revenues and Benefits Portfolio | | | | | |
| Replacement of High Volume Printers | 29,000 | - | (29,000) | 29,000 | - |
| Replacement of Northgate Unix Server | 60,000 | - | (60,000) | 60,000 | - |
| Replacement Scan Stations | 42,000 | - | (42,000) | 42,000 | - |
| | 131,000 | - | (131,000) | 131,000 | - |
| Coastal Protection Portfolio | | | | | |
| Replacement of beach hut supports - The Walings | 11,620 | - | (11,620) | 11,620 | - |
| Coast Protection - Cliff Road Sea Wall | 15,130 | - | (15,130) | 15,130 | - |
| Coast Protection - Clacton and Holland Works | 18,714,060 | 18,711,510 | (2,550) | 2,540 | (10) |
| Beach Changing Facilities | - | 2,016 | 2,016 | - | 2,016 |
| New Beach Huts | 100,000 | 35,400 | (64,600) | 64,600 | - |
| Seafront Cafe Design & Planning | 20,000 | 2,480 | (17,520) | 17,520 | - |
| Cliff Stabilisation Scheme | 5,028,100 | - | (5,028,100) | 5,028,100 | - |
| Holland Haven Promenade Resurfacing | 38,790 | 38,784 | (6) | - | (6) |
| Frinton Resurfacing Works | 53,200 | 53,200 | - | - | - |
| | 23,980,900 | 18,843,390 | (5,137,510) | 5,139,510 | 2,000 |

General Fund Capital Outturn 2015/16

| | 2015/16 Approved Budget | 2015/16 Actual Expenditure | 2015/16 Variance Over/(Under) | 2015/16 Carry forward | 2015/16 Variance |
|--|-------------------------------|----------------------------------|-------------------------------------|-----------------------------|---------------------|
| | £ | £ | £ | £ | £ |
| <i>Environment Portfolio</i> | | | | | |
| Cremator Replacement and Crematorium Car Park | 1,173,740 | 1,147,865 | (25,875) | 24,990 | (885) |
| Brook Country Park | 1,100 | 562 | (538) | 530 | (8) |
| Refurbishment of Children's Play Area, Marine Parade West, Clacton | 24,960 | 21,294 | (3,666) | - | (3,666) |
| Cranleigh Close, Clacton, landscaping works | 16,910 | 3,254 | (13,656) | 13,650 | (6) |
| The Hangings, Dovercourt, landscaping works | 11,200 | 11,200 | - | - | - |
| Environmental Health Database Migration | 5,250 | - | (5,250) | 5,250 | - |
| Public Access Module to CAPS | 56,000 | - | (56,000) | 56,000 | - |
| Laying Out Cemetery | 196,900 | 17,185 | (179,715) | 179,710 | (5) |
| Lower Marine Parade D'Court Putting Green Enhancements | 38,000 | 19,617 | (18,383) | 18,380 | (3) |
| Venetian Bridge Clacton | 200,000 | 34,758 | (165,242) | 165,240 | (2) |
| Football Field & Play Area, Hare Green Rec, Gt Bromley | 25,000 | 20,832 | (4,168) | 4,160 | (8) |
| Harold Lilley Playing Field, Little Clacton | 22,700 | 22,628 | (72) | - | (72) |
| | 1,771,760 | 1,299,195 | (472,565) | 467,910 | (4,655) |
| <i>Finance and Transformation Portfolio</i> | | | | | |
| Audit management software | 6,000 | 3,771 | (2,229) | 2,230 | 1 |
| Replacement debit and credit card payment facility | 14,630 | - | (14,630) | 14,630 | - |
| Agresso e-procurement | 84,000 | - | (84,000) | 84,000 | - |
| | 104,630 | 3,771 | (100,859) | 100,860 | 1 |

General Fund Capital Outturn 2015/16

| | 2015/16 Approved Budget | 2015/16 Actual Expenditure | 2015/16 Variance Over/(Under) | 2015/16 Carry forward | 2015/16 Variance |
|--|-------------------------------|----------------------------------|-------------------------------------|-----------------------------|---------------------|
| | £ | £ | £ | £ | £ |
| <i>Housing Portfolio</i> | | | | | |
| Alteration of Redundant Cash Office | 30,000 | 738 | (29,262) | 29,260 | (2) |
| Alterations to Bungalow, Alexandra Gardens | 35,000 | 18,651 | (16,349) | - | (16,349) |
| Private Sector Renewal Grants/Financial Assistance Loans | 626,520 | 1,380 | (625,140) | 625,140 | - |
| Disabled Facilities Grants | 2,122,580 | 1,179,916 | (942,664) | 942,660 | (4) |
| Private Sector Leasing | 33,000 | 23,340 | (9,660) | 9,660 | - |
| Empty Homes funding | 192,230 | 28,006 | (164,224) | 164,220 | (4) |
| | 3,039,330 | 1,252,031 | (1,787,299) | 1,770,940 | (16,359) |
| <i>Leisure Portfolio</i> | | | | | |
| Dovercourt Swimming Pool - redevelopment | 11,650 | 35,941 | 24,291 | - | 24,291 |
| Frinton & Walton Swimming Pool Re-Development | 860,960 | 757,103 | (103,857) | 103,850 | (7) |
| Developing Clacton Leisure Centre Treatment Rooms | 52,600 | 53,844 | 1,244 | - | 1,244 |
| | 925,210 | 846,888 | (78,322) | 103,850 | 25,528 |

General Fund Capital Outturn 2015/16

| | 2015/16 Approved Budget | 2015/16 Actual Expenditure | 2015/16 Variance Over/(Under) | 2015/16 Carry forward | 2015/16 Variance |
|---|-------------------------------|----------------------------------|-------------------------------------|-----------------------------|---------------------|
| | £ | £ | £ | £ | £ |
| <i>Planning and Corporate Services Portfolio</i> | | | | | |
| Joint HR and Payroll System | 15,100 | 852 | (14,248) | 14,250 | 2 |
| Information and Communications Technology Core Infrastructure | 99,080 | 43,295 | (55,785) | 55,780 | (5) |
| IT Strategic Investment | 518,500 | 220,558 | (297,942) | 297,940 | (2) |
| Individual Electoral Registration - Scanning Equipment | 10,830 | - | (10,830) | 10,830 | - |
| Inspire Annexe III New Burden set up | 7,130 | 359 | (6,771) | 6,770 | (1) |
| New Committee Management System | 15,500 | 5,000 | (10,500) | 10,500 | - |
| Enhanced Equipment replacement - Printing and Scanning | 31,500 | - | (31,500) | 31,500 | - |
| | 697,640 | 270,064 | (427,576) | 427,570 | (6) |
| <i>Regeneration Portfolio</i> | | | | | |
| Clacton Seafront Improvements | 3,710 | 372 | (3,338) | 3,330 | (8) |
| Clacton Regeneration | 43,640 | 1,300 | (42,340) | 42,340 | - |
| Regeneration Capital Projects | 308,000 | - | (308,000) | 308,000 | - |
| | 355,350 | 1,672 | (353,678) | 353,670 | (8) |
| Total Approved General Fund Capital Programme | 31,135,890 | 22,562,486 | (8,573,404) | 8,572,020 | (1,384) |

General Fund Capital Outturn 2015/16

| | 2015/16 Approved Budget | 2015/16 Actual Expenditure | 2015/16 Variance Over/(Under) | 2015/16 Carry forward | 2015/16 Variance |
|---|-------------------------------|----------------------------------|-------------------------------------|-----------------------------|---------------------|
| | £ | £ | £ | £ | £ |
| Financing | | | | | |
| <i>Specific Financing</i> | | | | | |
| External Contributions | (5,151,240) | (5,032,535) | 118,705 | (116,370) | 2,335 |
| Section 106 | (138,770) | (98,825) | 39,945 | (36,190) | 3,755 |
| Government Grant re Coast Protection | (15,906,400) | (10,944,545) | 4,961,855 | (4,962,130) | (275) |
| Governments Grants - Other | (358,190) | (28,365) | 329,825 | (329,820) | 5 |
| Disabled Facilities Grant | (1,645,360) | (943,933) | 701,427 | (701,430) | (3) |
| | <u>(23,199,960)</u> | <u>(17,048,203)</u> | <u>6,151,757</u> | <u>(6,145,940)</u> | <u>5,817</u> |
| <i>General Financing</i> | | | | | |
| Capital Receipts | (1,102,740) | (260,703) | 842,037 | (842,030) | 7 |
| Direct Revenue Contributions | (643,240) | (290,392) | 352,848 | (378,370) | (25,522) |
| Capital Commitments Reserve | (6,069,590) | (4,910,970) | 1,158,620 | (1,141,080) | 17,540 |
| Asset Refurbishment/Replacement Reserve | (20,360) | (16,818) | 3,542 | (64,600) | (61,058) |
| Austerity Reserve | (100,000) | (35,400) | 64,600 | - | 64,600 |
| | <u>(7,935,930)</u> | <u>(5,514,283)</u> | <u>2,421,647</u> | <u>(2,426,080)</u> | <u>(4,433)</u> |
| Total Funding of Approved General Fund Capital Programme | <u>(31,135,890)</u> | <u>(22,562,486)</u> | <u>8,573,404</u> | <u>(8,572,020)</u> | <u>1,384</u> |

RESERVES as at 31 March 2016 and Estimated Usage in 2016/17

| | Balance 31 March 2015 | Contribution from Reserves 2015/16 | Contribution to Reserves 2015/16 | Balance 31 March 2016 | Contribution from Reserves 2016/17 | Contribution to Reserves 2016/17 | Balance 31 March 2017 |
|---|-----------------------------|---|---|-----------------------------|---|---|--------------------------|
| | £m | £m | £m | £m | £m | £m | £m |
| Earmarked Reserves | | | | | | | |
| Revenue Commitments Reserve | 9.178 | (9.178) | 10.488 | 10.488 | (10.267) | 0.000 | 0.221 |
| Capital Commitments Reserve | 6.207 | (6.207) | 1.584 | 1.584 | (1.584) | 0.000 | 0.000 |
| Asset Refurbishment / Replacement Reserve | 0.152 | (0.017) | 0.000 | 0.135 | 0.000 | 0.000 | 0.135 |
| Austerity Reserve (Building for the Future Reserve from April 2016) | 3.043 | (0.246) | 1.320 | 4.117 | (0.227) | 0.000 | 3.890 |
| Beach Recharge Reserve | 0.000 | 0.000 | 0.000 | 0.000 | 0.000 | 0.150 | 0.150 |
| Benefit Reserve | 0.679 | 0.000 | 0.421 | 1.100 | 0.000 | 0.000 | 1.100 |
| Car Parks Reserve (Decriminalisation) | 0.521 | (0.300) | 0.000 | 0.221 | (0.074) | 0.000 | 0.147 |
| Careline System Replacement Reserve | 0.037 | 0.000 | 0.000 | 0.037 | 0.000 | 0.000 | 0.037 |
| Commuted Sums Reserve | 0.215 | (0.040) | 0.000 | 0.175 | (0.039) | 0.000 | 0.136 |
| Cremator Replacement Reserve | 0.154 | 0.000 | 0.000 | 0.154 | 0.000 | 0.000 | 0.154 |
| Election Reserve | 0.090 | (0.120) | 0.030 | 0.000 | 0.000 | 0.030 | 0.030 |
| Haven Gateway Partnership Reserve | 0.075 | 0.000 | 0.000 | 0.075 | 0.000 | 0.000 | 0.075 |
| NDR Resilience Reserve | 1.128 | 0.000 | 0.893 | 2.021 | (0.412) | 0.000 | 1.609 |
| Planning Inquiries and Enforcement Reserve | 0.339 | (0.020) | 0.000 | 0.319 | (0.020) | 0.000 | 0.299 |
| 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 |
| Specific Revenue Grants Reserve - Homelessness | 0.336 | 0.000 | 0.000 | 0.336 | (0.085) | 0.000 | 0.251 |
| | 22.313 | (16.128) | 14.736 | 20.921 | (12.708) | 0.180 | 8.393 |
| Uncommitted Reserve | 4.000 | 0.000 | 0.000 | 4.000 | 0.000 | 0.000 | 4.000 |
| Total Reserves | 26.313 | (16.128) | 14.736 | 24.921 | (12.708) | 0.180 | 12.393 |

Corporate Debt : Outturn Position at the end March 2016

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 | 9,535 | 345 | 3.62% | 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 | 13,513 | 413 | 3.06% | The level of debt outstanding at the end of the year is broadly consistent with 2014/15. Recovery action will be taken on outstanding amounts. |

Income from S106 Agreements: Outturn Position at the end March 2016

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 | 21 |
| Cranleigh Close, Clacton - Landscaping works | 17 |
| The Hangings, Dovercourt - Landscaping works | 11 |
| Lower Marine Parade - Putting Green Improvements | 40 |
| Hare Green Recreation Football Field and Play Area, Gt Bromley | 22 |
| Harold Lilley Playing Field - Play equipment and facilities improvements | 23 |
| Revenue Schemes | |
| | 23 |
| TOTAL | 157 |

UNALLOCATED / UNCOMMITTED TO DATE

| Permitted Use as per S106 Agreement | Amount Held / 'Spend by' Date | | | |
|--|-------------------------------|--------------|--------------|------------|
| | Less than 1 year | 1 to 2 years | 2 to 4 years | 4 years + |
| | £'000 | £'000 | £'000 | £'000 |
| Affordable Housing | - | 102 | 89 | 45 |
| Open Space* | 20 | 40 | 82 | 485 |
| Regeneration Programme and Initiatives** | 10 | - | - | 7 |
| Town Centre Improvements | - | - | - | 21 |
| TOTAL | 30 | 142 | 171 | 558 |

* For schemes with a 'spend by' date of less than one year, £2,000 must be spent by June 2016 and £18,000 must be spent by January 2017. In respect of the £2,000, the relevant service have confirmed that a scheme is now in progress.

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

LCTSS and Business Rates Retention: Outturn Position at the end March 2016

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 | Variance | Comments |
|------------------------|------------|------------|-----------|---|
| | £'000 | £'000 | £'000 | |
| Cost of LCTS Discounts | 12,398,397 | 11,621,357 | (777,040) | 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 | 26,650 | 5,202 | (21,448) | |

COUNCIL TAX COLLECTION PERFORMANCE

| | Budgeted Collection | Actual Collection | Variance | (for same period last year) | | TOTAL Actual Collection % | (for same period last year) TOTAL Actual Collection % |
|-------------|------------------------|----------------------|-------------|--|--|---------------------------------|---|
| | | | | Accounts where LCTS Awarded Actual Collection % | Accounts where LCTS Awarded Actual Collection % | | |
| | £ | £ | £ | | | | |
| Apr to June | 20,033,391 | 20,360,841 | (327,450) | 22.69 | 26.40 | 29.67 | 29.58 |
| July | 26,241,843 | 26,608,587 | (366,744) | 30.87 | 30.24 | 38.71 | 38.69 |
| August | 32,293,119 | 32,679,510 | (386,391) | 36.32 | 37.99 | 47.51 | 47.64 |
| September | 38,593,257 | 39,071,334 | (478,077) | 42.97 | 44.16 | 56.75 | 56.88 |
| October | 44,788,611 | 45,273,237 | (484,626) | 48.71 | 50.12 | 65.75 | 66.04 |
| November | 50,780,946 | 51,475,140 | (694,194) | 54.18 | 55.26 | 74.72 | 74.91 |
| December | 56,963,202 | 57,690,141 | (726,939) | 67.40 | 68.51 | 83.75 | 84.05 |
| January | 62,890,047 | 63,630,084 | (740,037) | 77.34 | 73.32 | 92.36 | 92.82 |
| February | 64,324,278 | 65,267,334 | (943,056) | 81.11 | 74.18 | 94.76 | 94.96 |
| March | 65,490,000 | 66,564,036 | (1,074,036) | 84.19 | 85.17 | 96.65 | 96.70 |

LCTSS and Business Rates Retention: Outturn Position at the end March 2016

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

BUSINESS RATES COLLECTION PERFORMANCE

| | Budgeted Collection | Actual Collection | Variance | (for same period last year) | |
|-------------|--------------------------------|------------------------------|-----------------|--|--|
| | | | | TOTAL Actual Collection % | TOTAL Actual Collection % |
| | £ | £ | £ | | |
| Apr to June | 8,417,454 | 8,466,742 | (49,288) | | |
| July | 10,801,622 | 10,897,011 | (95,389) | | |
| August | 12,919,180 | 13,135,595 | (216,415) | | |
| September | 15,294,467 | 15,497,103 | (202,636) | | |
| October | 17,546,685 | 17,863,260 | (316,575) | | |
| November | 19,259,920 | 20,182,405 | (922,485) | | |
| December | 22,175,160 | 22,482,114 | (306,954) | | |
| January | 24,371,374 | 24,677,217 | (305,843) | | |
| February | 25,287,246 | 25,500,127 | (212,881) | | |
| March | 25,829,000 | 26,159,026 | (330,026) | 98.22 | 98.80 |

Outturn Reporting - HRA Position at the end of March 2016

| <u>Analysis by Type of Spend</u> | 2015/16 Budget | 2015/16 Actual | 2015/16 Variance | Main Reason for Variances on Direct Expenditure and Income where Significant |
|--|---------------------|------------------------|---------------------|--|
| | £ | £ | £ | |
| Direct Expenditure | | | | |
| Employee Expenses | 762,590 | 740,245.68 | (22,344.32) | |
| Premises Related Expenditure | 3,628,700 | 3,248,759.45 | (379,940.55) | |
| Transport Related Expenditure | 10,950 | 12,525.97 | 1,575.97 | |
| Supplies & Services | 401,700 | 423,057.87 | 21,357.87 | |
| Third Party Payments | 1,030 | 0.00 | (1,030.00) | |
| Transfer Payments | 17,000 | 11,203.94 | (5,796.06) | |
| Interest Payments | 1,574,850 | 1,566,275.46 | (8,574.54) | |
| Total Direct Expenditure | 6,396,820 | 6,002,068.37 | (394,751.63) | |
| Direct Income | | | | |
| Government Grants | (100,000) | (67,683.34) | 32,316.66 | |
| Other Grants, Reimbursements and Contributions | (8,000) | (28,221.25) | (20,221.25) | |
| Sales, Fees and Charges | (681,690) | (716,949.79) | (35,259.79) | |
| Rents Receivable | (13,806,970) | (13,754,829.01) | 52,140.99 | |
| Interest Receivable | (61,600) | (61,489.79) | 110.21 | |
| Total Direct Income | (14,658,260) | (14,629,173.18) | 29,086.82 | |
| Net Direct Costs | (8,261,440) | (8,627,104.81) | (365,664.81) | |
| Indirect Income/Expenditure | | | | |
| FRS17/IAS19 Pension Costs | (217,890) | (364,120.22) | (146,230.22) | Within this overall budget line, an impairment charge of £0.700m has been made relating to the acquisition of land in Jaywick. If you exclude this charge, there is an underspend of £1.403m, which has been requested to be carried forward to support the funding of the Capital Programme in 2016/17. Additional details relating to both of these issues are set out in the main body of the report. |
| Service Unit and Central Costs | 2,109,200 | 2,107,016.09 | (2,183.91) | |
| Capital Financing Costs | 7,678,590 | 6,975,457.63 | (703,132.37) | |
| Recharged Income | (28,710) | 382,034.22 | 410,744.22 | |
| Total Indirect Income/Expenditure | 9,541,190 | 9,100,387.72 | (440,802.28) | |
| Net Contribution to/(from) Reserves | (1,279,750) | (473,282.91) | 806,467.09 | |
| Total for HRA | 0 | 0.00 | 0.00 | |

Housing Revenue Account Capital Outturn 2015/16

| | 2015/16 Approved Budget | 2015/16 Actual Expenditure | 2015/16 Over/(Under) Spending | 2015/16 Slippage/ Completed | 2015/16 Variance |
|---|-------------------------------|----------------------------------|-------------------------------------|-----------------------------------|---------------------|
| | £ | £ | £ | £ | £ |
| Expenditure | | | | | |
| Improvements, enhancement & adaptation of the Council's housing stock | 3,209,420 | 1,663,329 | (1,546,091) | 1,510,730 | (35,361) |
| IT Upgrade & Replacement | 77,000 | 77,000 | - | - | - |
| Disabled Adaptations | 400,000 | 282,465 | (117,535) | 79,980 | (37,555) |
| Cash Incentive Scheme | 60,000 | - | (60,000) | - | (60,000) |
| New Build Initiatives and Acquisitions | 2,529,120 | 929,718 | (1,599,402) | 1,403,050 | (196,352) |
| Total Housing Revenue Account Capital Programme | 6,275,540 | 2,952,512 | (3,323,028) | 2,993,760 | (329,268) |
| Financing | | | | | |
| Major Repairs Reserve | (3,682,130) | (1,958,504) | 1,723,626 | (1,590,710) | 132,916 |
| Direct Revenue Contributions | (2,393,410) | (990,358) | 1,403,052 | (1,403,050) | 2 |
| Government Grant | (200,000) | (3,650) | 196,350 | - | 196,350 |
| Total Funding of Approved General Fund Capital Programme | (6,275,540) | (2,952,512) | 3,323,028 | (2,993,760) | 329,268 |

Revised General Fund Capital Programme 2016/17 to 2019/20

| | Proposed Source of Financing | Approved 2016/17 Budget | Carry Forward from 2015/16 | Other adjustments | Amended 2016/17 Budget | 2017/18 Budget | 2018/19 Budget | 2019/20 Budget |
|---|------------------------------------|-------------------------------|-------------------------------------|----------------------|------------------------------|-------------------|-------------------|-------------------|
| | | £ | £ | £ | £ | £ | £ | £ |
| Expenditure | | | | | | | | |
| Assets Portfolio | | | | | | | | |
| Town Hall - replacement of fire alarm system | R2 | - | 53,000 | - | 53,000 | - | - | - |
| Westleigh House Demolish/additional parking provision | R2 | - | 23,710 | - | 23,710 | - | - | - |
| Commercial Property Investment Fund | C1 | 750,000 | - | - | 750,000 | - | - | - |
| | | 750,000 | 76,710 | - | 826,710 | - | - | - |
| Revenues and Benefits Portfolio | | | | | | | | |
| Replacement of High Volume Printers | R2 | - | 29,000 | - | 29,000 | - | - | - |
| Replacement of Northgate Unix Server | R2 | - | 60,000 | - | 60,000 | - | - | - |
| Replacement Scan Stations | R2 | - | 42,000 | - | 42,000 | - | - | - |
| | | - | 131,000 | - | 131,000 | - | - | - |
| Coastal Protection Portfolio | | | | | | | | |
| Replacement of beach hut supports - The Walings | R2 | - | 11,620 | - | 11,620 | - | - | - |
| Coast Protection - Cliff Road Sea Wall | G1 | - | 15,130 | - | 15,130 | - | - | - |
| Coast Protection - Clacton and Holland Works | R2 | - | 2,540 | - | 2,540 | - | - | - |
| New Beach Huts | R2 | - | 64,600 | - | 64,600 | - | - | - |
| Seafront Cafe Design & Planning | R2 | - | 17,520 | - | 17,520 | - | - | - |
| Beach Rake and Tractor | R1 | 50,000 | - | - | 50,000 | - | - | - |
| Cliff Stabilisation Scheme | G1/R2 | - | 5,028,100 | - | 5,028,100 | - | - | - |
| | | 50,000 | 5,139,510 | - | 5,189,510 | - | - | - |

Revised General Fund Capital Programme 2016/17 to 2019/20

| | Proposed Source of Financing | Approved 2016/17 Budget | Carry Forward from 2015/16 | Other adjustments | Amended 2016/17 Budget | 2017/18 Budget | 2018/19 Budget | 2019/20 Budget |
|--|------------------------------|-------------------------|----------------------------|-------------------|------------------------|----------------|----------------|----------------|
| | | £ | £ | £ | £ | £ | £ | £ |
| <i>Environment Portfolio</i> | | | | | | | | |
| Cremator Replacement and Crematorium Car Park | R2 | - | 24,990 | - | 24,990 | - | - | - |
| Brook Country Park | E1 | - | 530 | - | 530 | - | - | - |
| Cranleigh Close, Clacton, landscaping works | E2 | - | 13,650 | - | 13,650 | - | - | - |
| Environmental Health Database Migration | R2 | - | 5,250 | - | 5,250 | - | - | - |
| Public Access Module to CAPS | C1 | - | 56,000 | - | 56,000 | - | - | - |
| Laying Out Cemetery | R2 | - | 179,710 | - | 179,710 | - | - | - |
| Lower Marine Parade D'Court Putting Green Enhancements | E2 | - | 18,380 | - | 18,380 | - | - | - |
| Venetian Bridge Clacton | R2 | - | 165,240 | - | 165,240 | - | - | - |
| Football Field & Play Area, Hare Green Rec, Gt Bromley | E2 | - | 4,160 | - | 4,160 | - | - | - |
| Crematorium Flower Court Extension | R1 | 150,000 | - | - | 150,000 | - | - | - |
| | | 150,000 | 467,910 | - | 617,910 | - | - | - |
| <i>Finance and Transformation Portfolio</i> | | | | | | | | |
| Audit management software | R2 | - | 2,230 | - | 2,230 | - | - | - |
| Replacement debit and credit card payment facility | R2 | - | 14,630 | - | 14,630 | - | - | - |
| Agresso e-procurement | C1/R2 | - | 84,000 | - | 84,000 | - | - | - |
| | | - | 100,860 | - | 100,860 | - | - | - |
| <i>Housing Portfolio</i> | | | | | | | | |
| Alteration of Redundant Cash Office | R2 | - | 29,260 | - | 29,260 | - | - | - |
| Private Sector Renewal Grants/Financial Assistance Loans | C1/E1 | - | 625,140 | - | 625,140 | - | - | - |
| Disabled Facilities Grants | G3/C1 | 757,000 | 942,660 | 946,940 | 2,646,600 | 757,000 | 757,000 | 757,000 |
| Private Sector Leasing | C1 | 33,000 | 9,660 | - | 42,660 | 33,000 | 33,000 | 33,000 |
| Empty Homes funding | G2 | - | 164,220 | - | 164,220 | - | - | - |
| | | 790,000 | 1,770,940 | 946,940 | 3,507,880 | 790,000 | 790,000 | 790,000 |

Revised General Fund Capital Programme 2016/17 to 2019/20

| | Proposed Source of Financing | Approved 2016/17 Budget | Carry Forward from 2015/16 | Other adjustments | Amended 2016/17 Budget | 2017/18 Budget | 2018/19 Budget | 2019/20 Budget |
|---|------------------------------|-------------------------|----------------------------|-------------------|------------------------|----------------|----------------|----------------|
| | | £ | £ | £ | £ | £ | £ | £ |
| <i>Leisure Portfolio</i> | | | | | | | | |
| Frinton & Walton Swimming Pool Re-Development | R2 | - | 103,850 | - | 103,850 | - | - | - |
| Clacton Leisure Centre Air Handling Units | R1 | 50,000 | - | - | 50,000 | - | - | - |
| | | 50,000 | 103,850 | - | 153,850 | - | - | - |
| <i>Planning and Corporate Services Portfolio</i> | | | | | | | | |
| Joint HR and Payroll System | R2 | - | 14,250 | - | 14,250 | - | - | - |
| Information and Communications Technology Core Infrastructure | R1/R2 | 31,000 | 55,780 | - | 86,780 | 100,000 | 100,000 | 100,000 |
| IT Strategic Investment | R1/R2 | 119,000 | 297,940 | - | 416,940 | - | - | - |
| Individual Electoral Registration - Scanning Equipment | G2/R2 | - | 10,830 | - | 10,830 | - | - | - |
| Inspire Annexe III New Burden set up | G2 | - | 6,770 | - | 6,770 | - | - | - |
| New Committee Management System | R2 | - | 10,500 | - | 10,500 | - | - | - |
| Enhanced Equipment replacement - Printing and Scanning | R2 | - | 31,500 | - | 31,500 | - | - | - |
| | | 150,000 | 427,570 | - | 577,570 | 100,000 | 100,000 | 100,000 |
| <i>Regeneration Portfolio</i> | | | | | | | | |
| Clacton Seafront Improvements | R2 | - | 3,330 | - | 3,330 | - | - | - |
| Clacton Regeneration | E1/R2 | - | 42,340 | - | 42,340 | - | - | - |
| Regeneration Capital Projects | G2/R2 | - | 308,000 | - | 308,000 | - | - | - |
| | | - | 353,670 | - | 353,670 | - | - | - |
| Total Approved General Fund Capital Programme | | 1,940,000 | 8,572,020 | 946,940 | 11,458,960 | 890,000 | 890,000 | 890,000 |

Revised General Fund Capital Programme 2016/17 to 2019/20

| | Proposed Source of Financing | Approved 2016/17 Budget | Carry Forward from 2015/16 | Other adjustments | Amended 2016/17 Budget | 2017/18 Budget | 2018/19 Budget | 2019/20 Budget |
|---|------------------------------------|-------------------------------|-------------------------------------|----------------------|------------------------------|-------------------|-------------------|-------------------|
| | | £ | £ | £ | £ | £ | £ | £ |
| Financing | | | | | | | | |
| <i>Specific Financing</i> | | | | | | | | |
| External Contributions | E1 | - | (116,370) | - | (116,370) | - | - | - |
| Section 106 | E2 | - | (36,190) | - | (36,190) | - | - | - |
| Government Grant re Coast Protection | G1 | - | (4,962,130) | - | (4,962,130) | - | - | - |
| Governments Grants - Other | G2 | - | (329,820) | - | (329,820) | - | - | - |
| Disabled Facilities Grant | G3 | (690,000) | (701,430) | (946,940) | (2,338,370) | (690,000) | (690,000) | (690,000) |
| | | (690,000) | (6,145,940) | (946,940) | (7,782,880) | (690,000) | (690,000) | (690,000) |
| <i>General Financing</i> | | | | | | | | |
| Capital Receipts | C1 | (850,000) | (842,030) | - | (1,692,030) | (100,000) | (100,000) | (100,000) |
| Direct Revenue Contributions | R1 | (400,000) | (378,370) | 378,370 | (400,000) | (100,000) | (100,000) | (100,000) |
| Capital Commitments Reserve | R2 | - | (1,141,080) | (442,970) | (1,584,050) | - | - | - |
| Asset Refurbishment/Replacement Reserve | R4 | - | (64,600) | 64,600 | - | - | - | - |
| | | (1,250,000) | (2,426,080) | - | (3,676,080) | (200,000) | (200,000) | (200,000) |
| Total Funding of Approved General Fund Capital Programme | | (1,940,000) | (8,572,020) | (946,940) | (11,458,960) | (890,000) | (890,000) | (890,000) |