

APPENDIX A TO ITEM A1

Key Decision Required:	Yes	In the Forward Plan:	Yes
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FINANCE AND CORPORATE RESOURCES PORTFOLIO HOLDER 31 MAY 2019

REPORT OF DEPUTY CHIEF EXECUTIVE

A.1 **FINANCIAL OUTTURN 2018/19**

(Report prepared by Richard Barrett and the Accountancy Team)

PART 1 – KEY INFORMATION

PURPOSE OF THE REPORT

To provide an overview of the financial outturn for the year 2018/19 and to seek approval of associated financial decisions related to the end of year accounting processes.

EXECUTIVE SUMMARY

Similarly to last year, set against the context of an on-going and challenging financial environment, strong, effective and proactive financial management has had a major effect on the outturn position along with contributing to the Council's long term financial sustainability plan.

Following the completion of the comprehensive end of year processes, the financial outturn position for 2018/19 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
General Fund	
General Fund Revenue - Overall favourable variance after allowing for the carry forwards requested by services	(£0.843m)
Capital Programme – Overall small adverse variance after allowing for the carry forwards requested by services	£0.048m
Housing Revenue Account	
Net Surplus for the year contributed to HRA General Balances (over and above the budgeted contribution)	(£0.343m)

APPENDIX A TO ITEM A1

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

Reserves

The Council's overall reserves at 31 March 2019 total **£31.207m**. However **£27.207m** is in respect of earmarked reserves which relate to future years commitments (including the 2018/19 carryforwards requested by services). The total earmarked reserves also include the balance on the Forecast Risk Fund of **£3.497m**, which is in-line with the amount required to support the long term financial sustainability plan.

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.

On-going Review of Budgets

As set out last year, the imperative to find savings and reduce the net budget has meant that all services continue to reduce spending and identify efficiencies wherever possible. This continuing approach has had a direct impact on the year end position for 2018/19. A more comprehensive review of the budgets will be undertaken as part of the Financial Strategy process for 2020/21 to identify where further net budget reductions can be made in light of this latest position.

RECOMMENDATION(S)

That the Finance and Corporate Resources Portfolio Holder:

(a) notes the financial outturn position for 2018/19 as set out in this report and appendices;

(b) approves the financing of General Fund capital expenditure for 2018/19 as detailed in Appendix D;

(c) approves the movement in uncommitted and earmarked General Fund reserves for 2018/19 set out in Appendix E;

(d) approves the qualifying carryforwards totalling £18.716m (£9.762m Revenue and £8.954m Capital) as set out in Appendix K;

(d) agrees that all other carryforwards totalling £0.790m requested by services be transferred to the relevant earmarked reserve pending consideration by Cabinet at its July 2019 meeting;

APPENDIX A TO ITEM A1

(e) that subject to the above, approves that the overall General Fund Outturn Variance for the year of £0.843m be transferred to the Revenue Commitments reserve until Cabinet formally considers the allocation of this funding at its July 2019 meeting;

(f) in respect of the HRA, approves the movement on HRA balances for 2018/19 including any commitments set out within Appendices H and I along with recharges to the HRA from the General fund of £2.429m for the year and the financing of the HRA capital expenditure set out in Appendix I; and

(g) delegation be given to the Council's S151 Officer, in consultation with the Finance and Corporate Resources Portfolio Holder, to adjust the outturn position for 2018/19 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 2018/19 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.

As agreed by Full Council on 21 November 2017, the approval of the outturn position each year is delegated to the Finance and Corporate Resources Portfolio Holder with the outturn for 2018/19 being the second year subject to this delegation. As set out in the report to Council on 21 November 2017, any further decisions that may be required following the outturn process, such as allocating money brought forward from the prior year will be reported to Cabinet at a subsequent meeting. In effect the approval of the outturn delegated to the Finance and Resources Portfolio Holder will primarily only place available funding that needs further allocation in reserves until such time as a formal / separate decision is presented to Cabinet.

APPENDIX A TO ITEM A1

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 2018/19 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 May 2019. The external audit of the Statement of Accounts is required by legislation to be completed by the end of July 2019.

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.

GENERAL FUND REVENUE OUTTURN 2018/19 – A DETAILED ANALYSIS

The following table sets out a summary of the outturn position after taking into account the carry forwards / commitments requested by services discussed further on in this report. A more detailed Portfolio and Departmental analysis is set out within the appendices.

Overall Summary of General Fund Revenue Account Outturn 2018/19

Table 1

	Budget	Outturn	Variance
	£m	£m	£m
Total Net Outturn Position <i>(after requested carry forwards and reserves adjustments)</i>	14.136	13.170	(0.966)
Financing			
Business Rates	(4.812)	(4.689)	0.123
Revenue Support Grant	(1.070)	(1.070)	0
Council Tax (including Collection Fund)	(8.254)	(8.254)	0
Total	(14.136)	(14.013)	0.123
Total Variance for 2018/19 <i>(Contributed to Reserves within Corporate Services)</i>			(0.843)

A number of issues emerging earlier in the year were addressed via the quarterly financial performance reports and are therefore reflected in the budget rather than being presented as a variance at the end of the year. In addition, a number of the variances that have remained at the end of the year have already been highlighted via the in-year financial performance reports.

Appendix C sets out the detailed outturn position by department with the net variance shown in

APPENDIX A TO ITEM A1

column (e) of that appendix. The net variance has been further analysed by direct costs and indirect costs and is set out in columns (f) and (g) of the same appendix. In most cases the indirect costs are significantly more than the budget, which is primarily due to a technical accounting adjustment relating to pension current costs. This is however reversed out via Corporate Services with no overall net impact on the budget.

A departmental headline outturn summary is set out in **Appendix A** which also highlights the key variances within the relevant department. The more significant variances for the year include:

- **Increased Income from Business Rates (including associated government grants) - £0.213m**
- **Reduced Housing Benefit and Rent Rebates Net Costs- £0.427m**
- **Increase in bad debt provision - £0.176m**
- **Net Cost of Leisure Facilities - £0.182m**

As mentioned in the executive summary above, the outturn position will be subject to a comprehensive review to identify areas of the budget that can be adjusted to support the Council's long term financial sustainability plan going into 2020/21.

In-line with the delegation to the Finance and Corporate Resources Portfolio Holder, the overall favourable variance for the year of **£0.843m** has been transferred to the Revenue Commitments Reserve. A report is planned to be presented to Cabinet in July 2019 where options for allocating this funding will be considered.

During the external audit of the Council's Accounts over the next two 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 July 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 Corporate Resources Portfolio Holder, to make the necessary adjustments to the 2018/19 outturn position.

GENERAL FUND CAPITAL OUTTURN POSITION FOR 2018/19

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

	Budget 2018/19	Outturn 2018/19	C/Fwd	Remaining Variance
	£m	£m	£m	£m
GF Capital Expenditure	13.737	4.831	8.954	0.048

Financing the Capital Programme

A summary of the proposed financing of the capital expenditure in 2018/19 is set out in the following table, with a more detailed analysis being provided in **Appendix D** to this report:

APPENDIX A TO ITEM A1

	Budget 2018/19 £m	Outturn 2018/19 £m	To Fund C/fwds £m	Variance £m
External Contributions	0.282	0.202	0.059	(0.021)
S106	0.183	0.168	0.015	0
Government Grants	8.195	3.688	4.510	0.003
Capital Receipts	0.884	0.040	0.843	(0.001)
Revenue Contributions	0.954	0.165	0.856	0.067
Use of Earmarked Reserves	3.239	0.568	2.671	0
Total	13.737	4.831	8.954	0.048

There were no significant variances at the end of the year after taking into account carry forward requests, although 2 projects were marginally overspent as highlighted in **Appendix A / D**, that contributed to the overall variance of **£0.048m**.

GENERAL FUND REVENUE AND CAPITAL CARRY FORWARDS INTO 2019/20

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.

All carry forwards requested by services have been reflected in the year end position and are shown in **Appendices C and D**. These broadly follow the principles applied in previous years such as:

- There is a 'contractual commitment';
- There is a related long term project which is expected to span a number of financial years;
- There is non-recurring item for which no budget provision exists in the following year;

In addition to the qualifying carry forwards under the above criteria, there have been a number of requests to carry money forward to support initiatives and projects that although not strictly complying with the above criteria, it could be advantageous for them to be agreed as they support the delivery of the long term financial sustainability plan or meet costs which could otherwise become future pressures on the budget.

The total amount of money that is subject to a request to carry it forward into 2019/20 is as follows:

APPENDIX A TO ITEM A1

Area of the Budget	Qualifying Items	All other Items	Total Carry Forwards Requested
General Fund Revenue – General	£9.762m	£0.790m	£10.552m
General Fund Capital Schemes	£8.954m	n/a	£8.954m
TOTAL	£18.716m	£0.790m	£19.506m

To ensure that schemes that are currently underway are not subject to delays or adverse financial / non-financial issues, the Finance and Corporate Resources Portfolio Holder is being asked to agree all qualifying carryforwards as part of this report which is reflected in the recommendations. A full list of these qualifying items which total **£18.716m** is set out in **Appendix K**.

As was the case last year, all other carry forwards totalling **£0.790m** remain subject to review with the associated amounts being transferred to the revenue commitments reserves pending further review and agreement by Cabinet in July 2019. The amounts requested are included within the figures set out in the appendices. Any carry forwards not subsequently approved by Cabinet will be added to the general outturn variance for the year.

GENERAL FUND RESERVES OUTTURN POSITION FOR 2018/19

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 net use of earmarked reserves of **£14.922m** takes into account the proposed level of revenue and capital carry forward requests. The change in reserves also includes the overall outturn variance of **£0.843m** which has been transferred to the Revenue Commitments Reserve in the interim period before its allocation is considered by Cabinet at its July 2019 meeting.

The overall level of reserves at the end of 2018/19 is **£31.207m**, made up of **£16.669m** for commitment reserves, **£10.538m** 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 unallocated general resources as it relates to future years commitments.

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 2019 the uncommitted reserve stands at **£4.000m** so it remains in line with this requirement.

INCOME COLLECTION PERFORMANCE AND INCOME FROM S106 AGREEMENTS

The position against council tax, business rates, housing rents and general debt is set out in **Appendix F**. There are no significant issues to highlight with performance broadly remaining consistent with that reported at the end of the previous year.

For both council tax and business rates, the amounts collected during the year are in excess of the amounts budgeted for. In accordance with the associated regulations, the following surpluses will remain within the Collection Funds for both council tax and business rates and will be applied as part of the budget setting processes in 2020/21:

APPENDIX A TO ITEM A1

Council Tax = £0.031m
Business Rates = £0.405m

Details around the use of income from S106 agreements is set out in **Appendix G**. There are no significant issues to highlight and no money was returned to developers during the year.

A REVIEW OF THE HRA OUTTURN POSITION FOR 2019/20

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

A summary of the Council's Housing Revenue Account for 2018/19 is set out in the table below with a more detailed analysis provided in **Appendix H** to this report.

Table 4

	Budget 2018/19	Outturn 2018/19	Variance
	£m	£m	£m
Expenditure	6.762	6.249	(0.513)
Income	(13.611)	(13.760)	(0.149)
Indirect Income / Expenditure	9.900	7.169	(2.730)
Use of HRA Commitments / Repairs Reserve	(6.683)	(6.524)	0.159
Contribution to HRA Commitments / Repairs Reserve	3.681	6.571	2.890
Net Use of HRA General Balance	(0.049)	(0.049)	0
Net HRA (Surplus) / Deficit for year after Carryforwards – Contributed to HRA General Balance			(0.343)
Total HRA General Balance as at 31 March 2019			5.028

Housing Revenue Account Overview

The outturn position shows that it was possible to make a contribution to general balances of **£0.343m**, being the overall surplus on the HRA at the end of 2018/19. Further details are set out in **Appendix H**. This is after taking into account carrying forward the revenue contribution of **£2.890m** to the capital programme to support the on-going new build and acquisition projects.

The main items having an impact on the overall net position for the year are as follows:

- **(£0.114m)** – Money receivable from leaseholders in respect of contributions to repairs etc.
- **(£0.058m)** – A reduced rent arrears position which is calculated based on the current amount outstanding / collection performance.
- **£0.052m** – Income from dwelling rents was marginally behind the budgeted amount (0.4% against total income budget of £13.017m).
- **(£0.393m)** – A reduction in premises related expenses, primarily as a result of the timing of housing repairs expenditure.
- **(£0.160m)** – Changes in indirect costs including recharges from the General Fund

APPENDIX A TO ITEM A1

General Fund recharges to the HRA totalled **£2.429m**, an increase of **£0.342m** against the budget for the year. Agreement to this level of recharge forms part of the recommendations set out earlier on in this report.

HRA Capital Programme

A summary of the Council's HRA Capital Programme for 2018/19 is set out in the table below with a more detailed analysis provided in **Appendix I** to this report.

	Budget 2018/19	Outturn 2018/19	C/Fwd	Remaining Variance
	£m	£m	£m	£m
HRA Capital Expenditure	8.113	4.283	3.535	(0.295)

Financing the HRA Capital Programme

A summary of the proposed financing of the capital expenditure in 2018/19 is set out in the following table, with a more detailed analysis being provided in **Appendix I** to this report:

	Budget 2018/19 £m	Outturn 2018/19 £m	To Fund C/fwds £m	Variance £m
Major Repairs Reserve	4.096	3.224	0.577	(0.295)
Revenue funding from the HRA	3.232	0.342	2.890	0
Capital Receipts	0.037	0.037	0	0
External Contributions	0.667	0.599	0.068	0
Government Grant	0.080	0.080	0	0
HRA Total	8.113	4.283	3.535	(0.295)

The overall variance of **£0.295m** is largely due to the timing and programme of works which will continue in 2019/20 and beyond supported by the Major Repairs Reserve within a wider stock condition / refurbishment programme.

HRA Balances and Reserves

The overall level of HRA General Balances has increased to **£5.028m**. Full details of HRA reserves are set out in **Appendix J**, which reflect the adjustments discussed above.

BACKGROUND PAPERS FOR THE DECISION

None

APPENDICES

Appendix A (1 - 4)	Key Outturn Variances by Department 2018/19
Appendix B	GF - Portfolio / Department Outturn Summary 2018/19

APPENDIX A TO ITEM A1

Appendix C	GF – Revenue Departmental / Directorate Outturn 2018/19
Appendix D	GF - Capital Outturn 2018/19
Appendix E	GF - Reserves
Appendix F	Collection Performance – Council Tax, Business Rates, Housing Rents and General Debts
Appendix G	Income from S106 Agreements
Appendix H	HRA – Revenue Outturn 2018/19
Appendix I	HRA – Capital Outturn 2018/19
Appendix J	HRA – Reserves
Appendix K	Qualifying General Fund Carry Forwards

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

Department - Office of Chief Executive		
Headline Summary	Variance	Comments
	£	
Overall Variance Before Carry Forwards	(123,479)	
Less Carry forward Requests	85,850	
Variance After Carry Forwards	(37,629)	
Variance Summary		
General - Employee Costs	(2,739)	
Members Allowances and Other Costs	(29,330)	
Aggregate of General / Smaller Net Variances	(8,226)	
Net Direct Costs	(40,294)	
Net Indirect Costs	2,665	
Total	(37,629)	

Department - Corporate Services		
Headline Summary	Variance	Comments
	£	
Overall Variance Before Carry Forwards	(10,399,365)	
Less Carry forward Requests	8,145,130	
General Outturn Transferred to Reserves	842,628	
Variance After Carry Forwards	(1,411,607)	
Variance Summary		
General - Employee Costs (Including Vacancy Allowance)	9,898	
Finance Revenues and Benefits - Health and Safety General Expenditure	26,999	Additional one-off expenditure was incurred during the year as part of the establishment of the new Health and Safety arrangements following a recent service restructure.
Finance Revenues and Benefits - Housing Benefit and Rent Rebates Net Cost	(427,457)	This reflects the difference between housing benefit paid and subsidy receivable along with overpayments recovered, with the position only becoming clear when the comprehensive end of year adjustments to this technical area are made.
Finance Revenues and Benefits - Council Tax Benefit	(14,370)	This relates to overpaid legacy Council Tax Benefit being repaid to the Council.
Finance - Other Corporate Costs - Income from Council Tax Sharing Agreement with the Major Preceptors	19,785	A slight reduction receivable due to lower than anticipated income from prior years. This variance is against a total income budget of £890k.
Finance - Other Corporate Costs - General Insurance Costs	(32,739)	Although the cost of premiums is broadly in-line with the budget, there were a number of smaller budgets that were not utilised during the year e.g. insurance consultancy costs.
Finance - Other Corporate Costs - External Audit Fee	(30,338)	This is due to lower fees payable along with a small change in the accounting treatment of the work associated with claims and return certification which is now charged to the year the work is undertaken rather than the year it relates to.
Finance - Other Corporate Costs - Bad Debt Provision	176,281	This variance primarily reflects a change in the accounting treatment associated with the calculation of the general bad debt provision rather than a significant change in the level of underlying debt that remains outstanding. The calculations used are set out in relevant accounting codes which the Council must adhere to.
Finance - Other Corporate Costs - Net Income from Business Rates	(212,663)	Additional income was achieved in the year over and above the £500k already included in the budget to reflect the favourable position associated with being a member of the Essex Business Rates Pool.
People, Performance and Projects - Career Track Income	28,984	As reported during 2018/19, changes / delays in Government guidance has resulted in a time 'lag' in increasing the customer base to reach a break even position, a situation that has continued over the last quarter of 2018/19.
General - Aggregate of General / Smaller Net Variances	(114,402)	

APPENDIX A TO ITEM A1

General Outturn Position for the Year contributed to reserves	842,628	This reflects the overall net outturn position for the General Fund in 2018/19 - Please see main body of report for additional details.
Net Direct Costs	272,607	
<i>Indirect Costs</i>		
Finance - Financing Items - Revenue Contributions to the Capital Programme	67,793	Additional expenditure of £40k was incurred to complete the Venetian Bridge refurbishment works along with a £27k change in external income associated with the funding for the Naze sea wall project. In respect of the latter, discussions remain on-going with the relevant parties which may see this income being paid to the Council during 2019/20.
Other Indirect Costs	(1,752,007)	
Total Net Indirect Costs	(1,684,214)	
Total	(1,411,607)	

Department - Operational Services		
Headline Summary	Variance	Comments
	£	
Overall Variance Before Carry Forwards	(694,368)	
Less Carry forward Requests	1,835,970	
Variance After Carry Forwards	1,141,602	
Variance Summary		
General - Employee Costs	(31,303)	
Public Realm - Cemeteries Income	40,614	When taken together, income is slightly behind the budget but in the context of an overall income budget of £1.6m.
Public Realm - Crematorium Income	(27,180)	
Public Realm - Public Conveniences <i>General Expenditure</i>	22,922	Small increase in costs that reflect the lead in time to dispose of the sites previously identified as part of the wider public convenience strategy.
Public Realm - Car Parks Off St. Income	(67,782)	Additional income achieved for the year.
Customer Commercial Services - Licencing Income	24,086	A small reduction in income compared to the budget for the year.
Sports and Leisure - Leisure Facilities Net Overall Position	182,344	The final position for the year reflects the situation reported to members during 2018/19 where there has been an increase in building repair costs along with a reduction in income. The biggest impact has been at Clacton Leisure Centre. The overall strategy / approach to the provision of leisure facilities within the district is currently being reviewed to address this potential on-going position. In addition to the above, the year end position also includes a £20k payment to Brightlingsea Town Council that reflects the arrangements associated with the transfer of the Brightlingsea Pool.
Building and Engineering - Highways TDC Project Expenses	19,287	Additional street naming and numbering income has supported associated projects.
Building and Engineering - Highways TDC Street Naming and Numbering Income	(25,408)	
Building and Engineering - Waste and Recycling Expenditure	(33,574)	There has been an overall small underspend against the total expenditure budget of £3.160m for the year.
Building and Engineering - Waste and Recycling - Recycling Credit Income	(12,258)	Income from recycling credits is broadly on target for the year with a relatively small variance at the end of the year against a total income budget of £923k.
Building and Engineering - Waste and Recycling - Income from Bring Banks	29,238	The Council works with private sector partners to provide various bring bank sites across the district. These are subject to associated procurement processes and the change in the value of recyclable material has seen the Council now having to pay for collections from bring sites rather than receive income for the recyclable materials which has been the case in prior years.
Building and Engineering - Waste and Recycling - Sale of Black Sacks	(10,376)	Additional income has been achieved during the year.

APPENDIX A TO ITEM A1

Building and Engineering - Street Sweeping Contract Cost	(66,142)	There has been a underspend against contact costs for the year. This is being reviewed going into 2019/20 as it is likely that a prior year cost pressure is no longer required.
Building and Engineering - Engineering Direct Expenditure (including Employee costs)	182,703	These 2 variances reflect the new approach of using the in-house team to undertake work for other services across the Council wherever possible rather than use external contractors. This approach has seen reductions in costs such as those associated with the office transformation project.
Building and Engineering - Engineering Direct Income	(213,162)	
General - Aggregate of General / Smaller Net Variances	(45,682)	
Net Direct Costs	(31,673)	
Net Indirect Costs	1,173,276	
Total	1,141,602	

Department - Planning and Regeneration		
Headline Summary	Variance	Comments
	£	
Overall Variance Before Carry Forwards	(3,705,266)	
Less Carry forward Requests	4,012,900	
Variance After Carry Forwards	307,634	
Variance Summary		
General - Employee Costs	(80,764)	
Planning and Development - Cost of Defending Planning Appeals	87,126	As reported at the end of the third quarter of 2018/19, additional expenditure has been incurred to respond to planning appeals. The variance at the end of the year is over and above the £155k that the budget has already been increased by.
Planning and Development - Planning Income	(17,484)	
Building Control - Building Control Income	(21,040)	Income across these service areas are broadly on target in total.
Planning Policy - Land Charges Income	13,336	
General - Aggregate of General / Smaller Net Variances	(38,796)	
Net Direct Costs	(57,622)	
Net Indirect Costs	365,256	
Total	307,634	

General Fund Position at the end of March 2019**Portfolio Summary**

	2018/19 Budget	2018/19 Actual	2018/19 Variance
	£	£	£
Leader	1,750,000	100,000.00	(1,650,000.00)
Finance and Corporate Resources	(896,580)	(4,307,754.67)	(3,411,174.67)
Environment	5,592,580	5,519,945.69	(72,634.31)
Housing	2,784,400	1,676,472.86	(1,107,927.14)
Health and Education	551,380	484,257.76	(67,122.24)
Corporate Enforcement	2,450,650	1,156,026.37	(1,294,623.63)
Investment and Growth	2,863,760	542,918.56	(2,320,841.44)
Leisure and Tourism	6,101,470	6,085,739.20	(15,730.80)
Budgets Relating to Non Executive Functions	943,960	544,151.21	(399,808.79)
Net Cost of Services	22,141,620	11,801,756.98	(10,339,863.02)
Revenue Support for Capital Investment	4,192,280	732,823.19	(3,459,456.81)
Financing Items	(858,990)	(2,104,954.41)	(1,245,964.41)
Total Before use of Reserves	25,474,910	10,429,625.76	(15,045,284.24)
Contribution to / (from) Earmarked Reserves*	(11,339,240)	3,583,238.52	14,922,478.52
Net Total	14,135,670	14,012,864.28	(122,805.72)
<i>Financed by:</i>			
Business Rates (including Tariff and Levy)	(4,811,560)	(4,688,758.28)	122,801.72
Revenue Support Grant	(1,070,100)	(1,070,100.00)	0.00
Collection Fund Surplus/Deficit	(652,300)	(652,296.00)	4.00
Income from Council Tax Payers	(7,601,710)	(7,601,710.00)	0.00
Total	0	0.00	(0.00)

Department Summary

	2018/19 Budget	2018/19 Actual including Reserves Adj and C/fwds	2018/19 Variance
	£	£	£
Office of Chief Executive	994,740	957,110.67	(37,629.33)
Corporate Services (including income from Council Tax)*	(20,975,410)	(22,387,016.74)	(1,411,606.74)
Operational Services	13,778,780	14,920,382.10	1,141,602.10
Planning and Regeneration	6,201,890	6,509,523.97	307,633.97
Total	0	0.00	0.00

* this includes the contribution to reserves of the general outturn position of £0.843m

APPENDIX A TO ITEM A1

General Fund Position at the end of March 2019					
Department - Office of Chief Executive					
	(a)	(b)	(c)	(d)	(e)
<u>Analysis by Type of Spend</u>	2018/19 Budget	2018/19 Actual	2018/19 Reserves Adjustment	2018/19 C/fwd requests	2018/19 Variance after Reserves Adj and C/fwds
	£	£	£	£	£
Direct Expenditure					
Employee Expenses	392,090	389,350.85	0.00	0.00	(2,739.15)
Premises Related Expenditure	1,360	1,362.37	0.00	0.00	2.37
Transport Related Expenditure	12,170	12,793.90	0.00	0.00	623.90
Supplies & Services	682,330	558,298.28	0.00	85,850.00	(38,181.72)
Total Direct Expenditure	1,087,950	961,805.40	0.00	85,850.00	(40,294.60)
Direct Income					
Other Grants, Reimbursements and Contributions	(44,640)	(44,641.08)	0.00	0.00	(1.08)
Sales, Fees and Charges	(3,090)	(3,088.75)	0.00	0.00	1.25
Total Direct Income	(47,730)	(47,729.83)	0.00	0.00	0.17
Net Direct Costs	1,040,220	914,075.57	0.00	85,850.00	(40,294.43)
Total Indirect Income/Expenditure	(45,480)	(42,814.90)	0.00	0.00	2,665.10
Total for Office of Chief Executive	994,740	871,260.67	0.00	85,850.00	(37,629.33)

APPENDIX C

Analysis of the Variance in column (e) by Direct and Indirect	
(f)	(g)
Direct Variance	Indirect Variance
£	£
(2,739.15)	0.00
2.37	0.00
623.90	0.00
(38,181.72)	0.00
(40,294.60)	0.00
(1.08)	0.00
1.25	0.00
0.17	0.00
(40,294.43)	0.00
0.00	2,665.10
(40,294.43)	2,665.10

Department - Office of Chief Executive					
	(a)	(b)	(c)	(d)	(e)
<u>Analysis by Section/Function</u>	2018/19 Budget	2018/19 Actual	2018/19 Reserves Adjustment	2018/19 C/fwd requests	2018/19 Variance after Reserves Adj and C/fwds
	£	£	£	£	£
Total for Office of Chief Executive	994,740	871,260.67	0.00	85,850.00	(37,629.33)

Analysis of the Variance in column (e) by Direct and Indirect	
(f)	(g)
Direct Variance	Indirect Variance
£	£
(40,294.43)	2,665.10

APPENDIX A TO ITEM A1

General Fund Position at the end of March 2019					
Department - Corporate Services					
	(a)	(b)	(c)	(d)	(e)
Analysis by Type of Spend	2018/19 Budget	2018/19 Actual	2018/19 Reserves Adjustment	2018/19 C/fwd requests	2018/19 Variance after Reserves Adj and C/fwds
	£	£	£	£	£
Direct Expenditure					
Employee Expenses	6,611,140	6,378,151.30	0.00	276,560.00	43,571.30
Premises Related Expenditure	528,160	472,849.32	0.00	55,000.00	(310.68)
Transport Related Expenditure	51,810	46,586.89	0.00	3,180.00	(2,043.11)
Supplies & Services	7,227,040	2,851,812.68	0.00	4,283,140.00	(92,087.32)
Transfer Payments	53,222,090	54,800,230.20	0.00	0.00	1,578,140.20
Interest Payments	63,670	43,303.94	0.00	0.00	(20,366.06)
Total Direct Expenditure	67,703,910	64,592,934.33	0.00	4,617,880.00	1,506,904.33
Direct Income					
Government Grants	(58,093,080)	(60,364,817.90)	0.00	0.00	(2,271,737.90)
Other Grants, Reimbursements and Contributions	(1,714,280)	(1,637,612.30)	0.00	0.00	76,667.70
Sales, Fees and Charges	(19,240)	(14,372.10)	0.00	0.00	4,867.90
Rents Receivable	(5,730)	(650.00)	0.00	0.00	5,080.00
Interest Receivable	(608,160)	(622,768.80)	0.00	0.00	(14,608.80)
RSG, Business Rates and Council Tax	(14,135,670)	(14,012,864.28)	0.00	0.00	122,805.72
Total Direct Income	(74,576,160)	(76,653,085.38)	0.00	0.00	(2,076,925.38)
Net Direct Costs	(6,872,250)	(12,060,151.05)	0.00	4,617,880.00	(570,021.05)
Total Indirect Income/Expenditure	(2,763,920)	(7,975,384.21)	0.00	3,527,250.00	(1,684,214.21)
Net Contribution to/(from) Reserves	(11,339,240)	3,583,238.52	(14,079,850.00)	0.00	842,628.52
Total for Corporate Services	(20,975,410)	(16,452,296.74)	(14,079,850.00)	8,145,130.00	(1,411,606.74)

APPENDIX C

Analysis of the Variance in column (e) by Direct and Indirect	
(f)	(g)
Direct Variance	Indirect Variance
£	£
43,571.30	0.00
(310.68)	0.00
(2,043.11)	0.00
(92,087.32)	0.00
1,578,140.20	0.00
(20,366.06)	0.00
1,506,904.33	0.00
(2,271,737.90)	0.00
76,667.70	0.00
4,867.90	0.00
5,080.00	0.00
(14,608.80)	0.00
122,805.72	0.00
(2,076,925.38)	0.00
(570,021.05)	0.00
0.00	(1,684,214.21)
842,628.52	0.00
272,607.47	(1,684,214.21)

APPENDIX A TO ITEM A1

APPENDIX C

Department - Corporate Services					
	(a)	(b)	(c)	(d)	(e)
Analysis by Section/Function	2018/19 Budget	2018/19 Actual	2018/19 Reserves Adjustment	2018/19 C/fwd requests	2018/19 Variance after Reserves Adj and C/fwds
	£	£	£	£	£
Deputy Chief Executive and Administration	(160,590)	0.00	0.00	3,100.00	163,690.00
Governance and Legal Services	(132,580)	0.00	0.00	0.00	132,580.00
Finance, Revenues and Benefits	1,528,850	837,283.20	0.00	427,950.00	(263,616.80)
Finance - Other Corporate Costs	(510,380)	(4,816,226.14)	0.00	3,440,620.00	(865,226.14)
Finance - Financing Items	(10,034,620)	607,496.38	(14,079,850.00)	3,527,250.00	89,516.38
Finance - RSG, Business Rates and Council Tax	(14,135,670)	(14,012,864.28)	0.00	0.00	122,805.72
Property Services	370,990	255,327.83	0.00	159,060.00	43,397.83
People, Performance and Projects	266,660	166,539.03	0.00	63,350.00	(36,770.97)
IT and Corporate Resilience	945,830	49,857.47	0.00	507,790.00	(388,182.53)
Democratic Services	886,100	460,289.77	0.00	16,010.00	(409,800.23)
Total for Corporate Services	(20,975,410)	(16,452,296.74)	(14,079,850.00)	8,145,130.00	(1,411,606.74)

Analysis of the Variance in column (e) by Direct and Indirect	
(f)	(g)
Direct Variance	Indirect Variance
£	£
(732.53)	164,422.53
63.91	132,516.09
(511,561.24)	247,944.44
(156,252.48)	(708,973.66)
873,549.87	(784,033.49)
122,805.72	0.00
(3,148.92)	46,546.75
7,888.84	(44,659.81)
(12,759.44)	(375,423.09)
(47,246.26)	(362,553.97)
272,607.47	(1,684,214.21)

APPENDIX A TO ITEM A1

General Fund Position at the end of March 2019					
Department - Operational Services					
	(a)	(b)	(c)	(d)	(e)
Analysis by Type of Spend	2018/19 Budget	2018/19 Actual	2018/19 Reserves Adjustment	2018/19 C/fwd requests	2018/19 Variance after Reserves Adj and C/fwds
	£	£	£	£	£
Direct Expenditure					
Employee Expenses	9,199,300	9,028,785.64	0.00	280,770.00	110,255.64
Premises Related Expenditure	3,297,670	3,107,082.22	0.00	316,370.00	125,782.22
Transport Related Expenditure	482,890	481,596.97	0.00	2,390.00	1,096.97
Supplies & Services	4,716,460	3,666,405.51	0.00	1,244,030.00	193,975.51
Third Party Payments	4,719,820	4,708,557.73	0.00	9,780.00	(1,482.27)
Transfer Payments	149,650	279,327.66	0.00	0.00	129,677.66
Total Direct Expenditure	22,565,790	21,271,755.73	0.00	1,853,340.00	559,305.73
Direct Income					
Government Grants	(519,440)	(552,559.25)	0.00	(42,370.00)	(75,489.25)
Other Grants, Reimbursements and Contributions	(1,794,380)	(1,865,264.71)	0.00	0.00	(70,884.71)
Sales, Fees and Charges	(8,323,520)	(8,572,570.84)	0.00	25,000.00	(224,050.84)
Rents Receivable	(322,590)	(333,771.49)	0.00	0.00	(11,181.49)
Direct Internal Income	(210,840)	(420,212.91)	0.00	0.00	(209,372.91)
Total Direct Income	(11,170,770)	(11,744,379.20)	0.00	(17,370.00)	(590,979.20)
Net Direct Costs	11,395,020	9,527,376.53	0.00	1,835,970.00	(31,673.47)
Total Indirect Income/Expenditure	2,383,760	3,557,035.57	0.00	0.00	1,173,275.57
Total for Operational Services	13,778,780	13,084,412.10	0.00	1,835,970.00	1,141,602.10

APPENDIX C

Analysis of the Variance in column (e) by Direct and Indirect	
(f)	(g)
Direct Variance	Indirect Variance
£	£
110,255.64	0.00
125,782.22	0.00
1,096.97	0.00
193,975.51	0.00
(1,482.27)	0.00
129,677.66	0.00
559,305.73	0.00
(75,489.25)	0.00
(70,884.71)	0.00
(224,050.84)	0.00
(11,181.49)	0.00
(209,372.91)	0.00
(590,979.20)	0.00
(31,673.47)	0.00
0.00	1,173,275.57
(31,673.47)	1,173,275.57

APPENDIX A TO ITEM A1

Department - Operational Services					
	(a)	(b)	(c)	(d)	(e)
<u>Analysis by Section/Function</u>	2018/19 Budget	2018/19 Actual	2018/19 Reserves Adjustment	2018/19 C/fwd requests	2018/19 Variance after Reserves Adj and C/fwds
	£	£	£	£	£
Corporate Director and Administration Operational Services	743,760	35,218.88	0.00	659,680.00	(48,861.12)
Public Realm	964,700	1,158,110.58	0.00	33,000.00	226,410.58
Customer and Commercial Services	413,040	565,526.02	0.00	14,480.00	166,966.02
Sports and Leisure	2,265,160	2,428,279.90	0.00	452,330.00	615,449.90
Housing and Environmental Health	2,319,910	2,222,473.28	0.00	504,110.00	406,673.28
Building and Engineering	7,072,210	6,674,803.44	0.00	172,370.00	(225,036.56)
Total for Operational Services	13,778,780	13,084,412.10	0.00	1,835,970.00	1,141,602.10

APPENDIX C

Analysis of the Variance in column (e) by Direct and Indirect	
(f)	(g)
Direct Variance	Indirect Variance
£	£
(39,007.17)	(9,853.95)
(64,003.76)	290,414.34
44,566.72	122,399.30
215,539.87	399,910.03
(96,358.51)	503,031.79
(92,410.62)	(132,625.94)
(31,673.47)	1,173,275.57

APPENDIX A TO ITEM A1

APPENDIX C

General Fund Position at the end of March 2019

Department - Planning and Regeneration

	(a)	(b)	(c)	(d)	(e)
Analysis by Type of Spend	2018/19 Budget	2018/19 Actual	2018/19 Reserves Adjustment	2018/19 C/fwd requests	2018/19 Variance after Reserves Adj and C/fwds
	£	£	£	£	£
Direct Expenditure					
Employee Expenses	2,258,690	2,058,484.07	0.00	117,560.00	(82,645.93)
Premises Related Expenditure	28,550	28,365.46	0.00	0.00	(184.54)
Transport Related Expenditure	40,230	34,110.21	0.00	0.00	(6,119.79)
Supplies & Services	4,803,720	924,673.41	0.00	3,933,720.00	54,673.41
Third Party Payments	870	0.00	0.00	0.00	(870.00)
Total Direct Expenditure	7,132,060	3,045,633.15	0.00	4,051,280.00	(35,146.85)
Direct Income					
Government Grants	(111,500)	(73,117.05)	0.00	(38,380.00)	2.95
Other Grants, Reimbursements and Contributions	(20,930)	(20,661.25)	0.00	0.00	268.75
Sales, Fees and Charges	(1,528,310)	(1,551,134.04)	0.00	0.00	(22,824.04)
Rents Receivable	(58,200)	(58,122.71)	0.00	0.00	77.29
Total Direct Income	(1,718,940)	(1,703,035.05)	0.00	(38,380.00)	(22,475.05)
Net Direct Costs	5,413,120	1,342,598.10	0.00	4,012,900.00	(57,621.90)
Total Indirect Income/Expenditure	788,770	1,154,025.87	0.00	0.00	365,255.87
Total for Planning and Regeneration	6,201,890	2,496,623.97	0.00	4,012,900.00	307,633.97

Analysis of the Variance in column (e) by Direct and Indirect

(f)	(g)
<i>Direct Variance</i>	<i>Indirect Variance</i>
£	£
(82,645.93)	0.00
(184.54)	0.00
(6,119.79)	0.00
54,673.41	0.00
(870.00)	0.00
(35,146.85)	0.00
2.95	0.00
268.75	0.00
(22,824.04)	0.00
77.29	0.00
(22,475.05)	0.00
(57,621.90)	0.00
0.00	365,255.87
(57,621.90)	365,255.87

APPENDIX A TO ITEM A1

Department - Planning and Regeneration					
	(a)	(b)	(c)	(d)	(e)
<u>Analysis by Section/Function</u>	2018/19 Budget	2018/19 Actual	2018/19 Reserves Adjustment	2018/19 C/fwd requests	2018/19 Variance after Reserves Adj and C/fwds
	£	£	£	£	£
Corporate Director	1,040	0.00	0.00	0.00	(1,040.00)
Planning and Customer Services	(99,940)	0.00	0.00	98,190.00	198,130.00
Planning and Development	1,110,900	1,053,872.51	0.00	283,260.00	226,232.51
Planning Policy	1,684,800	368,032.53	0.00	1,148,290.00	(168,477.47)
Building Control	144,230	129,699.09	0.00	0.00	(14,530.91)
Regeneration	3,360,860	945,019.84	0.00	2,483,160.00	67,319.84
Total for Planning and Regeneration	6,201,890	2,496,623.97	0.00	4,012,900.00	307,633.97

APPENDIX C

Analysis of the Variance in column (e) by Direct and Indirect	
(f)	(g)
Direct Variance	Indirect Variance
£	£
1,124.05	(2,164.05)
(99,164.94)	297,294.94
85,009.44	141,223.07
4,147.40	(172,624.87)
(38,500.51)	23,969.60
(10,237.34)	77,557.18
(57,621.90)	365,255.87

General Fund Capital Outturn 2018/19

	2018/19 Approved Budget	2018/19 Actual Expenditure	2018/19 Variance Over/(Under)	2018/19 Carry Forward	2018/19 Variance
	£	£	£	£	£
Expenditure					
<i>Corporate Enforcement Portfolio</i>					
Milton Road car park repairs	250,000	-	(250,000)	250,000	-
Clacton Multi-Storey car park repairs	180,000	-	(180,000)	180,000	-
	430,000	-	(430,000)	430,000	-
<i>Environment Portfolio</i>					
Cranleigh Close, Clacton, landscaping works	7,830	-	(7,830)	7,830	-
Laying Out Cemetery	1,650	1,650	-	-	-
Crematorium and Cemeteries Road Works	163,000	-	(163,000)	163,000	-
Bath House Meadow Play Area, Walton	37,580	32,709	(4,871)	4,870	(1)
Changing Place Facilities, Walton	62,000	60,505	(1,495)	1,500	5
Resurfacing Works, Off Valley Road	40,000	33,225	(6,775)	6,770	(5)
Waste Collection Wheeled Bins	742,990	-	(742,990)	742,990	-
	1,055,050	128,089	(926,961)	926,960	(1)

General Fund Capital Outturn 2018/19

	2018/19 Approved Budget	2018/19 Actual Expenditure	2018/19 Variance Over/(Under)	2018/19 Carry Forward	2018/19 Variance
	£	£	£	£	£
<i>Finance and Corporate Resources Portfolio</i>					
Audit management software	2,230	-	(2,230)	2,230	-
Joint HR and Payroll System	1,780	-	(1,780)	1,780	-
Westleigh House Demolish/additional parking provision	23,710	-	(23,710)	23,710	-
Information and Communications Technology Core Infrastructure	152,400	97,186	(55,214)	55,210	(4)
IT Strategic Investment	153,790	118,609	(35,181)	35,180	(1)
Individual Electoral Registration - Scanning Equipment	1,560	-	(1,560)	1,560	-
Enhanced Equipment replacement - Printing and Scanning	11,740	9,986	(1,754)	1,750	(4)
Office Rationalisation	627,330	164,191	(463,139)	463,140	1
	974,540	389,972	(584,568)	584,560	(8)
<i>Housing Portfolio</i>					
Replacement of High Volume Printers	29,000	-	(29,000)	29,000	-
Replacement debit and credit card payment facility	14,630	-	(14,630)	14,630	-
Housing in Jaywick	68,750	-	(68,750)	68,750	-
Private Sector Renewal Grants/Financial Assistance Loans	365,640	40,378	(325,262)	325,260	(2)
Disabled Facilities Grants	4,201,310	1,077,437	(3,123,873)	3,123,870	(3)
Private Sector Leasing	75,660	-	(75,660)	75,660	-
Empty Homes funding	164,220	-	(164,220)	164,220	-
	4,919,210	1,117,815	(3,801,395)	3,801,390	(5)

General Fund Capital Outturn 2018/19

	2018/19 Approved Budget	2018/19 Actual Expenditure	2018/19 Variance Over/(Under)	2018/19 Carry Forward	2018/19 Variance
	£	£	£	£	£
<i>Investment and Growth Portfolio</i>					
Regeneration Capital Projects	349,180	-	(349,180)	349,180	-
SME Growth Fund Capital Grants	65,000	21,750	(43,250)	43,250	-
Harwich Public Realm	1,000,000	-	(1,000,000)	1,000,000	-
	1,414,180	21,750	(1,392,430)	1,392,430	-
<i>Leisure and Tourism Portfolio</i>					
Clacton Leisure Centre Air Handling Units	-	87	87	-	87
Town Centre Fountain	160,000	-	(160,000)	160,000	-
Princes Theatre Sound Equipment	42,240	42,387	147	-	147
Venetian Bridge Clacton	108,140	148,159	40,019	-	40,019
New Beach Huts	20,000	-	(20,000)	20,000	-
Cliff Stabilisation Scheme	4,015,130	2,509,394	(1,505,736)	1,505,730	(6)
Rosemary Road, Public Convenience Works	100,000	100,053	53	-	53
Marine Parade West Clacton Cliff Works	57,270	7,886	(49,384)	49,380	(4)
Flood Wall, Walton On The Naze	222,500	230,085	7,585	-	7,585
Promenade Way, Public Convenience Works	135,000	134,984	(16)	-	(16)
Public Convenience Works	40,000	-	(40,000)	40,000	-
Purchase of Street Cleansing Equipment	43,570	-	(43,570)	43,570	-
	4,943,850	3,173,035	(1,770,815)	1,818,680	47,865
Total Approved General Fund Capital Programme	13,736,830	4,830,661	(8,906,169)	8,954,020	47,851

General Fund Capital Outturn 2018/19

	2018/19 Approved Budget	2018/19 Actual Expenditure	2018/19 Variance Over/(Under)	2018/19 Carry Forward	2018/19 Variance
	£	£	£	£	£
Financing					
Specific Financing					
External Contributions	(281,760)	(202,422)	79,338	(59,430)	19,908
Section 106	(182,830)	(168,209)	14,621	(14,600)	21
Government Grant re Coast Protection	(4,115,130)	(2,609,392)	1,505,738	(1,505,730)	8
Governments Grants - Other	(322,220)	-	322,220	(322,220)	0
Disabled Facilities Grant	(3,759,080)	(1,077,437)	2,681,643	(2,681,640)	3
	(8,661,020)	(4,057,460)	4,603,560	(4,583,620)	19,940
General Financing					
Capital Receipts	(883,530)	(40,378)	843,152	(843,150)	2
Direct Revenue Contributions	(953,540)	(164,765)	788,775	(856,520)	(67,745)
Capital Commitments Reserve	(3,238,740)	(568,058)	2,670,682	(2,670,730)	(48)
	(5,075,810)	(773,201)	4,302,609	(4,370,400)	(67,791)
Total Funding of Approved General Fund Capital Programme	(13,736,830)	(4,830,661)	8,906,169	(8,954,020)	(47,851)

General Fund Reserves as at 31 March 2019

Contributions from/to Reserves - Actual Position for the Year

	Balance 31 March 2018	Contribution from Reserves 2018/19	Contribution to Reserves 2018/19	Balance 31 March 2019
	£	£	£	£
Earmarked Reserves				
Revenue Commitments Reserve	11,606,922	(11,385,922)	11,579,429	11,800,429
Capital Commitments Reserve	4,591,470	(4,591,470)	4,868,390	4,868,390
Forecast Risk Fund	1,887,802	(521,650)	2,130,962	3,497,114
Asset Refurbishment / Replacement Reserve	134,777	0	0	134,777
Beach Recharge Reserve	1,500,000	0	0	1,500,000
Benefit Reserve	1,099,790	(100,000)	0	999,790
Building for the Future Reserve	55,410	0	1,277,170	1,332,580
Business Rate Resilience Reserve	1,608,422	0	150,000	1,758,422
Careline System Replacement Reserve	37,215	0	0	37,215
Commuted Sums Reserve	96,652	(39,500)	240,570	297,722
Crematorium Reserve	154,252	0	0	154,252
Election Reserve	60,000	0	30,000	90,000
Haven Gateway Partnership Reserve	75,000	0	0	75,000
Leisure Capital Projects Reserve	50,000	0	50,000	100,000
Planning Inquiries and Enforcement Reserve	279,000	(20,000)	0	259,000
Residents Free Parking Reserve	221,000	0	0	221,000
Specific Revenue Grants Reserve - Homelessness	166,291	(84,740)	0	81,551
	23,624,003	(16,743,282)	20,326,521	27,207,242
Uncommitted Reserve	4,000,000	0	0	4,000,000
Total Reserves	27,624,003	(16,743,282)	20,326,521	31,207,242

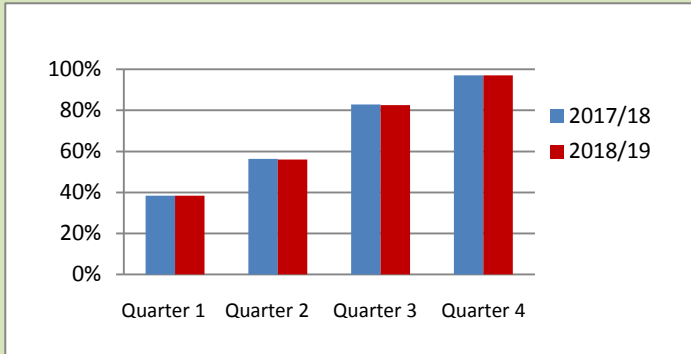
Contributions from/to Reserves - Summary of Actual Position Compared to the Budget

	2018/19 Budget	2018/19 Actual	Variance
	£	£	£
Earmarked Reserves			
Contributions from	(16,743,280)	(16,743,282)	(2)
Contributions to	5,404,040	20,326,521	14,922,481
Total	(11,339,240)	3,583,239	14,922,479
Uncommitted Reserve			
Contributions from	0	0	0
Contributions to	0	0	0
Total	0	0	0
Total Reserves	(11,339,240)	3,583,239	14,922,479

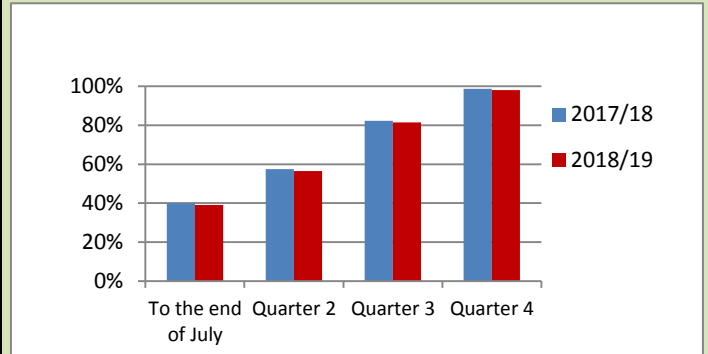
Collection Performance : Position at the end of March 2019

The collection performance against Council tax, Business Rates, Housing Rents and General Debt collection are set out below.

Council Tax (against annual amounts)

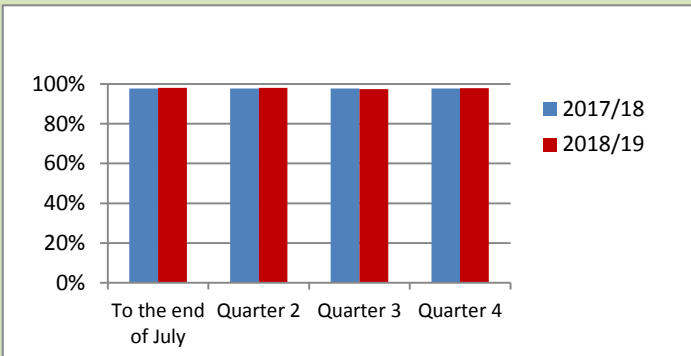


Business Rates (against annual amounts)

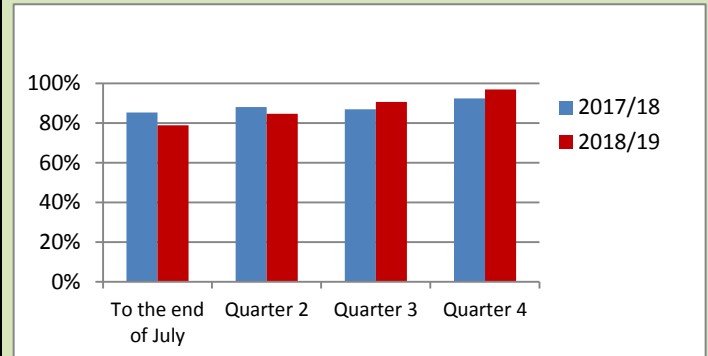


	2017/18	2018/19		2017/18	2018/19
To the end of July	38.42%	38.46%	To the end of July	39.97%	39.12%
Quarter 2	56.29%	56.09%	Quarter 2	57.38%	56.40%
Quarter 3	82.80%	82.52%	Quarter 3	82.17%	81.42%
Quarter 4	97.00%	96.96%	Quarter 4	98.69%	97.92%

Housing Rents



General Debt



	2017/18	2018/19		2017/18	2018/19
To the end of July	97.80%	98.00%	To the end of July	85.25%	78.84%
Quarter 2	97.80%	98.10%	Quarter 2	88.04%	84.58%
Quarter 3	97.80%	97.40%	Quarter 3	86.93%	90.65%
Quarter 4	97.76%	97.82%	Quarter 4	92.36%	96.89%

Income from S106 Agreements: Outturn Position at the end March 2019

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	
Cranleigh Close, Clacton - Landscaping works	8
Valley Road, Car Park Resurfacing	40
Seafront Facilities, Brightlingsea Promenade	135
Revenue Schemes and Other Contributions	178
TOTAL	361

UNALLOCATED / UNCOMMITTED TO DATE

Permitted Use as per S106 Agreement	Amount Held / 'Spend by' Date			
	Less than 1 year £000	1 to 2 years £000	2 to 4 years £000	4 years + £000
Regeneration Programme and Other Initiatives	-	-	-	62
Affordable Housing	-	-	-	652
Town Centre Improvements	-	-	-	43
Open Space *	5	10	31	911
TOTAL	5	10	31	1,668

* See the below 'spend by' dates for schemes ending in less than one year:
£4k by February 2020
£1k by August 2019

Outturn Reporting - Housing Revenue Account (HRA) Position at the end of March 2019

<u>Analysis by Type of Spend</u>			
	2018/19 Budget	2018/19 Actual	2018/19 Variance
	£	£	£
Direct Expenditure			
Employee Expenses	1,060,140	1,070,552.24	10,412.24
Premises Related Expenditure	3,741,830	3,349,309.72	(392,520.28)
Transport Related Expenditure	31,970	28,407.95	(3,562.05)
Supplies & Services	452,310	343,792.11	(108,517.89)
Third Party Payments	1,030	0.00	(1,030.00)
Transfer Payments	22,200	16,286.48	(5,913.52)
Interest Payments	1,452,960	1,440,615.98	(12,344.02)
Total Direct Expenditure	6,762,440	6,248,964.48	(513,475.52)
Direct Income			
Other Grants, Reimbursements and Contributions	(8,000)	(62,643.32)	(54,643.32)
Sales, Fees and Charges	(533,920)	(641,858.60)	(107,938.60)
Rents Receivable	(13,017,230)	(12,965,221.35)	52,008.65
Interest Receivable	(51,600)	(90,082.01)	(38,482.01)
Total Direct Income	(13,610,750)	(13,759,805.28)	(149,055.28)
Net Direct Costs	(6,848,310)	(7,510,840.80)	(662,530.80)
Total Indirect Income/Expenditure	9,899,510	7,169,099.36	(2,730,410.64)
Net Contribution to/(from) Reserves	(3,051,200)	341,741.44	3,392,941.44
Total for HRA	0	0.00	0.00

Housing Revenue Account Capital Outturn 2018/19

	2018/19 Approved Budget	2018/19 Actual Expenditure	2018/19 Over/(Under) Spending	2018/19 Slippage/ Completed	2018/19 Variance
	£	£	£	£	£
Expenditure					
Improvements, enhancement & adaptation of the Council's housing stock	3,492,250	2,915,562	(576,688)	519,000	(57,688)
IT Upgrade & Replacement	79,030	2,919	(76,111)	-	(76,111)
Disabled Adaptations	465,060	305,176	(159,884)	58,210	(101,674)
Cash Incentive Scheme	60,000	-	(60,000)	-	(60,000)
New Build Initiatives and Acquisitions	3,242,100	790,834	(2,451,266)	2,451,260	(6)
Jaywick Sands - New Build/Starter Homes	775,000	268,191	(506,809)	506,810	1
Total Housing Revenue Account Capital Programme	8,113,440	4,282,682	(3,830,758)	3,535,280	(295,478)
Financing					
Major Repairs Reserve	(4,096,340)	(3,223,656)	872,684	(577,210)	295,474
Direct Revenue Contributions	(3,232,490)	(341,928)	2,890,562	(2,890,560)	2
Capital Receipts	(37,150)	(37,146)	4	-	4
External Contributions	(667,000)	(599,492)	67,508	(67,510)	(2)
Government Grant	(80,460)	(80,460)	-	-	-
Total Funding of Approved HRA Capital Programme	(8,113,440)	(4,282,682)	3,830,758	(3,535,280)	295,478

Housing Revenue Account Reserves as at 31 March 2019

Contributions from/to Reserves - Actual Position for the Year

	Balance 31 March 2018	Contribution from Reserves 2018/19	Contribution to Reserves 2018/19	Balance 31 March 2019
	£	£	£	£
HRA Reserves				
HRA General Balance	4,734,272	(139,940)	433,860	5,028,192
HRA Commitments	2,751,915	(2,751,915)	2,890,562	2,890,562
Housing Repairs Reserve	955,082	(3,771,724)	3,680,900	864,258
Major Repairs Reserve	4,857,883	(3,223,658)	3,176,410	4,810,635
Total Reserves	13,299,152	(9,887,237)	10,181,732	13,593,647

Contributions from/to Reserves - Summary of Actual Position Compared to the Budget

	2018/19 Budget	2018/19 Actual	Variance
	£	£	£
HRA General Balance			
Specific Use			
Contributions from	0	0	0
Contributions to	0	0	0
General Outturn for the Year			
Contributions from	(139,940)	(139,940)	0
Contributions to	90,660	433,860	343,200
Total	(49,280)	293,920	343,200
HRA Commitments			
Contributions from	(2,751,910)	(2,751,915)	(5)
Contributions to	0	2,890,562	2,890,562
Total	(2,751,910)	138,647	2,890,557
Housing Repairs Reserve			
Contributions from	(3,930,900)	(3,771,724)	159,176
Contributions to	3,680,900	3,680,900	0
Total	(250,000)	(90,824)	159,176
Major Repairs Reserve			
Contributions from	(4,096,340)	(3,223,658)	872,682
Contributions to	3,176,410	3,176,410	0
Total	(919,930)	(47,248)	872,682
Total Reserves	(3,971,120)	294,495	4,265,615

Qualifying General Fund Carry Forwards

Revenue

Service	Description	Requested C/fwd Amount (£)	Comments
ITEMS MEETING CARRYFORWARD CRITERIA			
Office of Chief Executive			
<i>Chief Executive and Leadership Support and Community</i>	Members - Other Costs	2,920	To support training costs in future years
<i>Chief Executive and Leadership Support and Community</i>	CDRP Support and Initiatives	41,530	External funding used to support Community Projects / Community Safety Service
<i>Chief Executive and Leadership Support and Community</i>	Community Health/Safety	38,400	Contribution to the cost of a PCSO in Harwich for 2 years
Total for Office of Chief Executive		82,850	
Corporate Services			
<i>Finance, Revenues and Benefits</i>	Accountancy Service Unit - Computer Software	44,000	System update planned when new software release available
<i>Finance, Revenues and Benefits</i>	Benefits & Revenues Service Unit - Agency Staff	141,000	To continue to support initiatives funded by the major preceptors as part of the Council Tax sharing agreement.
<i>Finance, Revenues and Benefits</i>	Benefits & Revenues Service Unit - Manpower Initiatives	64,000	Budget required to support the implementation of a recent restructure within the service
<i>Finance, Revenues and Benefits</i>	Health and Safety Programme of works	165,000	To meet the cost of projects and initiatives associated with the Councils overall Health and Safety responsibilities
<i>Finance, Revenues and Benefits</i>	Procurement - Application Software	13,950	To purchase a new E-Tendering system to support the overall governance arrangements associated with procurement within the Council

APPENDIX A TO ITEM A1

APPENDIX K(i)

Service	Description	Requested C/fwd Amount (£)	Comments
<i>Finance - Other Corporate Costs</i>	Garden Communities Project	1,650,000	To continue to support the development of this long term project.
<i>Finance - Other Corporate Costs</i>	EU Exit Preparations	153,840	Utilisation of external funding that supports this initiative
<i>Finance - Other Corporate Costs</i>	New Homes Bonus - Project Expenses	519,350	To support the roll out of the waste and recycling contract
<i>Finance - Other Corporate Costs</i>	Energy Efficiency Schemes	100,000	Funding agreed in 2018/19 to support these schemes
<i>Finance - Other Corporate Costs</i>	Fit for Purpose Budget	336,980	To be used to support initiatives in 2019/20
<i>Finance - Other Corporate Costs</i>	Contingency (Corporate) Budget	322,010	To support unexpected corporate expenditure
<i>Property Services</i>	Property Services - Project and Consultancy costs	104,060	To meet the cost of expert, consultancy fees and other costs in respect of emerging property projects
<i>Property Services</i>	Office Transformation Project	55,000	To meet the on-going costs of this major project
<i>People, Performance and Projects</i>	Essex Family Needs Project	17,920	To continue projects associated with this initiative as now supported by a permanent member of staff
<i>IT and Corporate Resilience</i>	Works to support Digital Transformation project	17,600	Network and Firewall improvement works to support overall Digital Transformation project and improve security.
<i>IT and Corporate Resilience</i>	Digital transformation project - customer portal	30,000	To meet the cost of self-service portal platform works
<i>IT and Corporate Resilience</i>	Digital transformation project - Mobile App	4,000	To meet the cost of developing a Leisure and Tourism Mobile App
<i>IT and Corporate Resilience</i>	Digital transformation project - Consultancy	316,220	Technical consultancy and project management services to support overall project.
<i>Democratic Services</i>	Individual Electoral Registration	4,580	To continue this initiative supported by government funding
Total for Corporate Services		4,059,510	

APPENDIX A TO ITEM A1

APPENDIX K(i)

Service	Description	Requested C/fwd Amount (£)	Comments
Operational Services			
<i>Corporate Director and Administration Operational Services</i>	Community Housing Trust Grant	659,680	External Grant Funding to be used for ongoing projects
<i>Public Realm</i>	Nature Conservation	8,000	External Grant Funding to be used for ongoing projects
<i>Customer and Commercial Services</i>	Print and Post Hub Service Unit	11,000	To continue temporary resource to undertake scanning work that supports the wider office transformation project
<i>Customer and Commercial Services</i>	External grant funding from CVST	1,000	Consideration of the use of this funding to be undertaken
<i>Customer and Commercial Services</i>	CCTV	2,480	Balance of projects budget required for works to CCTV equipment
<i>Sports and Leisure</i>	Beach Hut Sites	245,330	To reinvest in beach huts / seafront amenities in 2019/20
<i>Sports and Leisure</i>	Mayflower 400 project	197,000	To continue the various strands of work associated with the wider Mayflower 400 commemorations
<i>Sports and Leisure</i>	Tendring motor rally	10,000	Costs associated with supporting the running of this event in 2019/20
<i>Housing and Environmental Health</i>	Fast Food Initiative	75,220	External Grant Funding to be used for ongoing projects
<i>Housing and Environmental Health</i>	Private Sector Housing	183,560	External Funding to establish a Mental Health Support post
<i>Housing and Environmental Health</i>	Active Essex Initiative	21,420	Use of external funding to support this initiative
<i>Housing and Environmental Health</i>	Public Health & Complaints	78,790	External Grant Funding to be used for ongoing projects
<i>Housing and Environmental Health</i>	CCG Joint Working Funding	19,210	External Grant Funding to be used for ongoing projects
<i>Housing and Environmental Health</i>	Homelessness Initiatives	112,640	Balance of Homelessness Grant that supports associated initiatives

APPENDIX A TO ITEM A1

APPENDIX K(i)

Service	Description	Requested C/fwd Amount (£)	Comments
<i>Building and Engineering</i>	Community Warden Service Unit	10,450	Community Warden on-going Funding
<i>Building and Engineering</i>	Office Accommodation	14,040	To undertake door security works to the Town Hall
<i>Building and Engineering</i>	Highways TDC - General	11,630	To support a match funding scheme with ECC
<i>Building and Engineering</i>	Waste Collection and Recycling Contract Extension	50,000	To fund the rollout of the revised contract
<i>Building and Engineering</i>	Weekly Collection Grant	22,680	External Grant Funding to be used for ongoing projects
<i>Building and Engineering</i>	Recycling Rewards Scheme	42,370	External Grant Funding to be used for ongoing projects
<i>Building and Engineering</i>	Recycling Rewards Scheme	(42,370)	External Grant Funding to be used for ongoing projects
<i>Building and Engineering</i>	Clinical Waste Collection Service	9,780	To maintain a free service for the collection of clinical waste in 2019/20
Total for Operational Services		1,743,910	
Planning and Regeneration			
<i>Planning and Development</i>	Planning and Enforcement	68,030	Ongoing improvements to the Planning Service
<i>Planning and Development</i>	Planning Improvement Projects	190,230	To fund projects and initiatives from the 20% planning fee increase
<i>Planning Policy</i>	Heritage and Conservation - General	14,260	To fund one-off projects in 2019/20 and beyond
<i>Planning Policy</i>	New Town Centre Working Party Projects	10,000	To support projects associated with this initiative
<i>Planning Policy</i>	Planning Policy and Conservation	1,124,030	For the on-going delivery of the Local Plan.
<i>Regeneration</i>	Big Society	78,400	Big Society Grant Funding to be allocated to successful applicants during 2019/20

APPENDIX A TO ITEM A1

APPENDIX K(i)

Service	Description	Requested C/fwd Amount (£)	Comments
<i>Regeneration</i>	SME Growth Fund	501,140	SME Growth Funding to be allocated to successful applicants during 2019/20
<i>Regeneration</i>	Business Investment and Growth	1,653,210	To support schemes and projects in 2018/19 and beyond.
<i>Regeneration</i>	Economic Growth Budget	236,750	To support economic growth projects and schemes in 2019/20
<i>Regeneration</i>	Regeneration - Flexible Support Grant	20,880	External Funding awarded to fund TDC support to Job Centres
<i>Regeneration</i>	Regeneration - Flexible Support Grant	(20,880)	External Funding awarded to fund TDC support to Job Centres
<i>Regeneration</i>	Town Team Partners	17,500	External funding awarded to partners with projects still being considered
<i>Regeneration</i>	Town Team Partners	(17,500)	External funding awarded to partners with projects still being considered
Total for Planning and Regeneration		3,876,050	
TOTAL GF REVENUE MEETING CARRYFORWARD CRITERIA		9,762,320	

Qualifying General Fund Carry Forwards

Capital

	Requested C/fwd Amount
	£
Milton Road car park repairs	250,000
Clacton Multi-Storey car park repairs	180,000
Cranleigh Close, Clacton, landscaping works	7,830
Crematorium and Cemeteries Road Works	163,000
Bath House Meadow Play Area, Walton	4,870
Changing Place Facilities, Walton	1,500
Resurfacing Works, Off Valley Road	6,770
Waste Collection Wheeled Bins	742,990
Audit management software	2,230
Joint HR and Payroll System	1,780
Westleigh House Demolish/additional parking provision	23,710
Information and Communications Technology Core Infrastructure	55,210
IT Strategic Investment	35,180
Individual Electoral Registration - Scanning Equipment	1,560
Enhanced Equipment replacement - Printing and Scanning	1,750
Office Rationalisation	463,140
Replacement of High Volume Printers	29,000
Replacement debit and credit card payment facility	14,630
Housing in Jaywick	68,750
Private Sector Renewal Grants/Financial Assistance Loans	325,260
Disabled Facilities Grants	3,123,870
Private Sector Leasing	75,660
Empty Homes funding	164,220
Regeneration Capital Projects	349,180
SME Growth Fund Capital Grants	43,250
Harwich Public Realm	1,000,000
Town Centre Fountain	160,000
New Beach Huts	20,000
Cliff Stabilisation Scheme	1,505,730
Marine Parade West Clacton Cliff Works	49,380
Public Convenience Works	40,000
Purchase of Street Cleansing Equipment	43,570
Total GF Capital Carry Forwards Requested	8,954,020