

Subject: Financial Outturn Report 2016/17
Report to: Policy and Resources 13 June 2017
Full Council 13 July 2017

Report by: Finance Director

SUBJECT MATTER AND RECOMMENDATIONS

This report presents the draft outturn position for the General Fund and capital programme for the 2016/17 financial year. Details are included within the report of the more significant year-end variances compared to the current budget for 2016/17. The report also makes recommendations for contributions to earmarked reserves and the general reserve as applicable for future spending commitments. An update to the current capital programme after allowing for the re-profiling of schemes as applicable between financial years is also included within the report and accompanying appendices. The outturn position as reported has been used to inform the production of the statutory statement of accounts which will be subject to external audit review over the coming months prior to be presented to the Audit and Risk Committee in September 2017.

Recommendations:

Members are asked to consider the report and recommend the following:

1) GENERAL FUND

- a) The outturn position for the general fund revenue account for 2016/17 as included in the report and appendices;
- b) The transfers to and from reserves (general and earmarked) as detailed within the report (and Appendix C) along with the corresponding updates to the 2017/18 budget;
- c) Transfer the surplus of £389,704 to the general reserve;
- d) The balance on the general reserve of £4,097,335 at 31 March 2017 (after allowing for recommendation 1c)

2) CAPITAL PROGRAMME:

- e) The financing of the 2016/17 capital programme as detailed within the report and at Appendix D;
- f) The updated capital programme (General Fund and Housing Revenue Account) 2017/18 to 2018/19 and the associated financing of the schemes as outlined within the report and detailed at Appendix E.

1. INTRODUCTION AND BACKGROUND

- 1.1. This report presents the final budget monitoring position for the 2016/17 financial year and is essentially the draft outturn report for the Council's general fund revenue account, housing revenue account (HRA) and capital programme. The draft position is then subject to external audit review over the summer.

- 1.2. Commentary on the more significant variances compared to the current budget is provided in the detail of the report with further information provided in the appendices. The current budget reflects the original budget as approved in February 2016 updated for approved in-year virements, including those agreed as part of the prior years (2015/16) outturn report.
- 1.3. The report also includes a current forecast position statement on the level of reserves along with the outturn and financing position for the 2016/17 capital programme. The capital programme for the period 2017/18 to 2018/19 has been updated to reflect the outturn position and where capital schemes have slipped between financial years. The revised capital programme is included within the appendices to the report.
- 1.4. The budget for 2016/17 was set in February 2016 and assumed a surplus position of £107,223. During the year Members have been provided with the budget monitoring position for the overall budget which identified the significant service and non-service variances compared to the budget. The budget monitoring position to the end of period 9 was reported to the Policy and Resources Committee in February 2017 at which time there was forecast to be an underspend of £108,390 for the 2016/17 financial year which was reported to be a combination of service overspends and non-service underspends and additional income.
- 1.5. The outturn position as included in this report has been used to produce the statutory accounts for 2016/17. The current deadline for the production of the statutory annual accounts is 30 June for the draft statements and 30 September for the published audited version. From 2017/18 these deadlines will be brought forward to 31 May and 31 July respectively for the draft and audited accounts. This will inevitably mean that deadlines for the closure of the accounts will be brought forward and there will be an increased reliance on estimates within the annual statement of accounts which must be based upon robust methodology.

2. REVENUE ACCOUNT OUTTURN 2016/17

- 2.1. The revenue account position for the year shows a surplus of £389,704 as detailed at Appendix A. This is after allowing for planned movements to and from earmarked reserves.
- 2.2. Unlike capital budgets underspends on service revenue budgets (general fund and HRA) in the year are not automatically rolled forward at the year-end where an annual budget provision exists. Where the underspend represents a grant received which has not yet been fully utilised or where there has been a delay in the planned use, the unspent grant has been rolled forward within an earmarked reserves to match spend in a future year. In addition where a budget has been provided as a one-off in the year and remains unspent for example due to a slippage in the timescales of delivery, then the unspent budget can be rolled forward. Although agreements to carry forward unringfenced grants and budgets are made in the context of the overall financial position for the Authority.
- 2.3. The transfers to and from reserves in the year are made in line with the Council's policy framework for earmarked reserves as approved as part of the annual budget setting process. Earmarked reserves are typically used to set aside funds for known

or specific liabilities. Further detail on the reserves for the year are provided at section 4 and appendix C.

- 2.4. The outturn position as included in the report and accounts includes some significant figures, which will be subject to external audit later in the year; these are mainly in relation to Benefit Subsidy and Business Rates Retention.
- 2.5. **Benefit Subsidy** - The benefit subsidy return was completed and submitted by 30 April 2017 and will be subject to external audit review later in the year. Depending on the outcome from the external audit review there could be an impact on the overall financial position, for example should additional subsidy payments be due to or from the Department for Work and Pensions (DWP), then this could change the outturn position and amounts to be transferred to reserves.
- 2.6. **Business Rates** - Under the system of business rates retention an element of the business rates is retained locally (split between the County and Districts). The budget for the year was informed by the baseline funding and the NNDR1 position. The outturn position is based on the National Non Domestic Rates 3 (NNDR3) Return which is submitted annually. As with the treatment of benefit subsidy, the business rates position is subject to external audit and therefore any adjustments identified as part of the audit process could impact on the outturn position and reserves balance.
- 2.7. In the same way that Council Tax operates a 'collection fund' which distributes the precepts/shares of council tax collected to the respective authorities, the business rates collection fund distributes the respective shares of business rates (to Norfolk County Council and Central Government) based on the NNDR return. Should the actual income collected from business rates exceed or not meet the anticipated amounts there would be a surplus or deficit on the fund. Further details are provided in section 3.

3. GENERAL FUND REVENUE ACCOUNT – DETAILED COMMENTARY 2016/17

- 3.1. This section of the report highlights the more significant direct cost and income variances compared to the current budget at the service level. Further commentary on the variances are also included within Appendix B to the report. Accounting standards require a number of notional charges to be made to service accounts. Notional charges include transactions in relation to depreciation, revenue expenditure funded from capital under statute (REFCUS) and pension costs, and whilst they do not have an impact on the 'bottom line' i.e. the surplus or deficit for the year, they are included for reporting purposes.
- 3.2. Appendix A shows the overall revenue position including capital charges and internal recharges, however to assist the reporting and explaining 'real cash' variances, table 2 provides a summary of the direct cost and income variances.

Table 1 - Summary of Variance	2016/17 Current Budget	2016/17 Actuals	Variance
	£	£	£
Services:			
Executive	764,586	763,678	(908)
Resources Growth and Governance	1,895,208	1,696,113	(199,095)
Customer Services	6,632,402	6,688,091	55,689
Housing and Neighbourhoods	3,653,930	2,902,513	(751,417)
Net Cost of Service	12,946,126	12,050,396	(895,730)
Non Service Exp/(Income):			
Recharges to HRA	(1,215,998)	(1,323,228)	(107,230)
Parish Precepts	354,143	354,143	0
Parish CTSS Grant	41,289	47,100	5,811
Capital Charges	(1,564,720)	(1,729,736)	(165,016)
Interest Receivable	(25,000)	(118,779)	(93,779)
Interest Payable	923,803	537,507	(386,296)
Minimum Revenue Provision	1,682,720	1,572,579	(110,141)
IAS19 Pension Adjustment	1,092,000	732,046	(359,954)
Second Homes	(0)	(58,923)	(58,923)
Sub total - Non Service Exp/Inc	1,288,237	12,710	(1,275,527)
Net Operating Expenditure	14,234,363	12,063,105	(2,171,258)
Contributions to/(from) Earmarked Reserves	(1,423,649)	463,363	1,887,012
Net Expenditure to be met from Government Grant and Local Taxpayers	12,810,714	12,526,468	(284,246)
Government Grants and Council Tax	(12,810,667)	(12,916,172)	(105,505)
Net (Surplus)/Deficit for the year	47	(389,704)	(389,751)

- 3.3. **Service Variances** – The following provides commentary on the more significant variances for each of the service groupings, further explanations are found in the supporting appendix B.

Service Details	Net (Underspend)/Overspend (Direct Cost and Income)
EXECUTIVE, RESOURCES, GROWTH AND GOVERNANCE	
Legal – The outturn variance reflects a higher than budgeted share of the 2016/17 surplus received from Nplaw and an underspend on legal services costs in the year.	(59,805)
Enterprise GY – The net underspend largely reflects previous years grant funding which has not yet been fully spent. This has been carried forward within an earmarked reserve at the year end.	(227,918)
Strategic Planning - The underspend reflects an underspend on Local Plan costs which have not been incurred in the year, these are budgeted for in 2017/18 and therefore are not required to be transferred to an earmarked reserve at the year end.	(90,771)
Construction Services - The year-end position reflects an underspend on direct costs of £56,743 of which the main components	(77,105)

Service Details	Net (Underspend)/ Overspend (Direct Cost and Income)
are underspends on electricity of £24,000 and repairs and maintenance of £36,000. In addition the Council has been reimbursed in the year for an insurance claim.	
Markets - The outturn position in respect of markets reflects an underspend on costs of £51,215 of which £28,000 is in relation to employee costs after allowing for agency staff covering vacant posts. There have also been some underspends in respect of repairs and maintenance and others costs totaling £24,000. There has been a shortfall in income of £23,567 compared to the budget, although it was previously expected to be as much as £33,000 under budget.	(27,638)
Property and Construction (Bretts) – The outturn variance reflects additional repair costs incurred in the year. No assumption has been made regarding recovery of the costs, therefore a prudent position has been assumed.	30,405
Property and Construction (Factory Units) – The net underspend is made up of an underspend on expenditure of £22,106 mainly due to a bad debt provision not being required in the year and an over recovery of income totaling £28,167 including some back dated rent received in the 2016/17 year.	(50,273)
Property and Construction (Corporate Estates) – Within the net overspend there is a direct cost overspend of £33,433 which reflects an additional bad debt provision for the year of £47,000. Within the outturn income position there has been adjustment to the accounting periods for income of £92,000, resulting in a shortfall in the year and additional voids totaling £36,000.	151,712
Property and Construction (Beacon Park) – During the year a variance was highlighted due to a shortfall in rental income compared to the budget and also business rates falling to the Council. Whilst some of these costs are due to be offset by future rates income from the enterprise zone there is still a net impact to the Council.	277,535
Finance – The net position is made up of an underspend on direct costs of £19,664 and an increase in income of £88,034. The increased income is largely in relation to insurance receipts which have been allocated to an earmarked reserve in the year. The cost underspend is made up of a number of variances including insurance, bank charges and audit fees.	(107,698)
Human Resources – The main reason for the outturn variance is due to an underspend on training. This has been carried forward at the year end in an earmarked reserve to be used for delivery of the organizational development plan.	(57,371)

Service Details	Net (Underspend)/ Overspend (Direct Cost and Income)
CUSTOMER SERVICES	
Benefits – Within the service there are some significant variances mainly in relation to the payment of benefits which has been offset by a compensating reduction in subsidy claimed. The variances that have resulted in a net underspend for the service are in relation to the grant income received in the year above the level budgeted, part of which has been allocated to an earmarked reserve to offset service area spend in future years.	(81,268)
Cemeteries and Crematorium – As flagged during the year as part of the budget and budget monitoring reports, there has been a reduction in income from the crematorium in the year. This was due to reduced availability whilst repairs were carried out to the cremators and also alternative crematoria facilities locally. The budget and fees were reviewed as part of the 2017/18 budget process and the position is being monitored and will be reviewed as part of the in-year monitoring reports.	326,850
IT – The outturn variance is made up of a number of variances in relation to the provision of the IT service and costs of maintenance contracts. Further review of the make-up of this budget will be carried out in the coming months as this represents a significant area of spend for the Council.	131,884
Revenues – Of the year end variance additional summons fees of £46k have been recovered in excess of the budgeted level, also additional grant was received in the year of £35k.	(79,391)
Environmental Services (repairs and maintenance) – The year end variance is mainly due to the year-end profit share from GY Norse.	(50,050)
Environmental Services (Waste) – Of the year end variance £90k is due to additional recycling credit income above the level budgeted and additional income of £23k for bulky waste items. Outturn expenditure variances include an underspend of £68k in relation to the financing of an additional vehicle and £16k in relation to an adjustment to a previous years contamination year-end accrual.	(203,172)
Environmental Health – The yearend underspend is largely due to	(34,232)

Service Details	Net (Underspend)/ Overspend (Direct Cost and Income)
additional income being received in the year.	
HOUSING AND NEIGHBOURHOODS	
Indoor Leisure – The majority of the underspend is in relation to the management fee being less than budgeted largely due to the living wage.	(39,612)
Housing Needs – The year end variance includes the Community Housing Fund grant which was allocated and received in March. This has been allocated to an earmarked reserve to be utilised in the new financial year. Within the direct cost variance there are underspends in relation to bad debt provisions and other service costs.	(729,820)

Non Service Expenditure/Income – Treasury Management

- 3.4. The non-service expenditure and income predominantly relates to investment income, interest payable and minimum revenue provision (MRP).
- 3.5. The budget for 2016/17 anticipated loan interest payable totaling £923,803, the outturn position was £537,507 mainly due to external borrowing not being undertaken at the levels anticipated and the ability to take advantage of low short term rates. This was also due to the slippage in the capital programme in the year.
- 3.6. The actual Minimum Revenue Provision allowed for in the year was £110,141 largely due to a revision to the calculation and profile of some of the capital schemes.
- 3.7. The Treasury Management Annual Report is included on the agenda as a separate item.

Non Service Funding – Retained Business Rates

- 3.8. The draft outturn position reflects the budgeted position adjusted for known movements from the NNDR3 position. Overall within the net position there are some significant movements compared to the budget, these are largely in relation to the impact of the appeals provision that is allowed for within the NNDR position. The appeals provision has been reduced in the year pending the outcome of the appeal for the power station. Now that the results of the 2017 valuation are known, this has enabled a revised provision to be made which has reduced the provision required. The overall position will be subject to further review and any changes will be used in the statutory statements of accounts with compensating entries allowed for within the earmarked reserve.

4. RESERVES

- 4.1. The Council holds a general reserve for which the recommended balance is currently £2.5 million. The purpose of holding a general reserve is to provide a working balance to help cushion the impact of uneven cash flows to avoid temporary borrowing and to provide a contingency to help cushion the impact of unexpected events or emergencies.
- 4.2. In addition to the general reserve the Council holds a number of earmarked reserves that are held to meet known or predicted liabilities. The earmarked reserves also provides a means at the year-end for carrying funds forward to the new financial year to fund ongoing commitments and known liabilities for which no separate revenue budget exists.
- 4.3. There are a number of earmarked reserves that have balances, where the timing of the use of the reserve is yet to be agreed and /or where contributions from the reserves will be made during 2017/18 for spending commitments.
- 4.4. The transfers to and from reserves (general and earmarked) are included within the reserves statement as detailed at Appendix C. The appendix also shows the planned use of reserves over the medium term to take account of where funding has been rolled forward from 2016/17 for use in 2017/18 and future years.
- 4.5. The 2017/18 budget report approved in February 2017 approved the reallocation of funds from the general reserve to Invest to Save, Collection Fund and Special Projects. These allocations have been made as part of the 2016/17 outturn report and the current balances included in the reserves statement.
- 4.6. The general reserve balance at 31 March 2017 is just over £4 million (after allowing for the transfer of the 2016/17 surplus). All reserves will be reviewed as part of the upcoming work on the Medium Term Financial Strategy which will be presented to Members later in the year.

5. SUMMARY – REVENUE ACCOUNT 2016/17

- 5.1. The outturn position for the year ending 31 March 2017 is a £389,704 surplus. This is after allowing for planned movements to and from reserves as detailed in the report. The report is recommending that the surplus for the year is transferred to the general reserve.

- 5.2. As the funding for local government will be increasing more reliant on local income including council tax, business rates and service income the spending pressures and income opportunities need to be fully understood and robust budgets set annually and monitored regularly. The outturn report has highlighted a number of significant variances at the service level, some of which have already been reflected in the 2017/18 budget. Further work will be carried out in the coming months ahead of the work on the future financial strategy and budget processes.

6. HOUSING REVENUE ACCOUNT - 2016/17

- 6.1. The outturn report for the Housing Revenue Account is included as a separate item on the agenda for the Housing and Neighbourhoods committee. The main implications for the general fund are in respect of the recharging of support costs that are made to the HRA. The outturn position on the support costs has led to additional costs being charged to the HRA for 2016/17.
- 6.2. The HRA operates as a ring fenced account in that the reserves for the HRA are held separately to those of the general fund.
- 6.3. The capital programme for the HRA is included within the overall capital programme as referred to in section 7.

7. CAPITAL PROGRAMME

- 7.1. This section of the report presents the financing of the capital programme for 2016/17, along with an updated programme for the financial years 2017/18 to 2019/20. Appendix D provides the detail of the outturn on the 2016/17 capital programme for all service areas, together with the financing for all schemes. The updated capital programmes for the period 2017/18 to 2019/20 are attached at Appendix E.
- 7.2. The outturn position for the 2016/17 capital programme, at Appendix D, highlights where schemes have slipped between financial years. The reasons for slippage include where schemes have not progressed as originally planned, and the funding is requested for carry forward to the new financial year, or where schemes have progressed ahead of schedule requiring funding to be brought back from 2017/18.
- 7.3. The following table provides a summary of the 2016/17 capital programme compared to the current budget as reported to Members in February 2017 as part of the budget report.

Table 2 Capital Programme Outturn				
Directorate	Original Approved Budget 2016/17	Revised Budget 2016/17	Actual Expenditure to 31 Mar 2017	Variance (underspend/ overspend)
	£'000	£'000	£'000	£'000
Housing & Neighbourhoods	17,915	19,380	3,191	(16,189)

Customer Services	1,030	1,333	918	(416)
Resources, Governance & Growth	9,300	10,787	772	(10,015)
Total	28,245	31,500	4,881	(26,620)

7.4. The difference between the Original Approved Budget of £28.245 million and the revised budget is mainly due to budgets rolled over from 2015/16 for projects which were not complete by the year-end which totaled £3.2 million.

7.5. In total the expenditure on the general fund capital programme for the year was £4.9 million compared to a revised budget of £31.5 million, which resulted in an underspend of the profiled budget of £26.6 million. The significant underspend is largely due to the timing of capital projects not being incurred as planned. A review of the capital programme will be undertaken in the coming months to inform the financial planning process for 2018/19 which will include a thorough review of the timing of capital project spend.

7.6. The following provides some commentary for the more significant variances on capital schemes for the year.

7.7. Housing & Neighbourhoods:

7.7.1. As reported during the financial year a number of significant projects within the Housing & Neighbourhood area did not commence in 2016/17 as originally budget for.

7.7.2. The £9.5 million budget for the Beacon Park Local Authority Trading Company remains largely unspent (£0.01m actual spend as at 31st March 2017) at the end of the financial year therefore the budget will be carried forward.

7.7.3. The future plans for the Marina Centre refurbishment project is undergoing review and so the budget of £4.1 million is to be rolled forward into 2017/18.

7.7.4. The refurbishment of the Waterways project was re-evaluated during the year due to funding changes and the budget of £1.3million is to be carried forward into 2017/18.

7.8. Customer Services:

7.8.1. Whilst the footway lighting works, public toilet refurbishment and the Greyfriars boiler replacement projects were completed within the year and on budget and a few projects remain either unstarted or ongoing at the financial yearend, such as the esplanade resurfacing (£0.14m revised budget), GYBS refuse vehicles (£0.12m budget) and cremators (£0.15m unspent) are to be carried forward into the 2017/18 financial year.

7.9. Resources, Governance and Growth:

7.9.1. Of the overall Beacon Park £7.5 million revised budget only £0.6 million was spent in 2016/17. £3.7 million of the original 2016/17 Beacon Park Site 4 budget was vired to cover the works required for Site 12a but only preliminary works have been completed on this project in 2016/17 with only £0.16 million

spent within the financial year. A further £0.4 million was spent on infrastructure works on Beacon Park. The remaining £7 million for Beacon Park projects budget will be rolled forward into 2017/18 to complete the works on Site 12a and other future developments in the area.

- 7.9.2. Improvements to office buildings as part of the Flexible Workforce project are largely complete with £200k of the budget remaining to be carried forward into 2017/18 to enable works such as the Town hall reception works to be completed.
- 7.9.3. South Denes - There has been little expenditure against the £3 million South Denes project and the remaining budget has therefore been carried forward to 2017/18.

8. FUTURE FINANCIAL POSITION 2017/18 ONWARDS

- 8.1. The budget for 2017/18 was approved in February 2017. At the same time financial projections for the following three years to 2020/21 were also reported. The budget for 2017/18 includes a number of ongoing and new savings approved as part of the budget work for the 2017/18 financial year. These continue to be monitored with services as part of the overall budget monitoring processes.
- 8.2. The forward financial projections from 2018/19 onwards make assumptions around the future funding from government support and known commitments and changes to service expenditure. Table 6 below provides a summary of the current reported funding gaps for the next three years.

Table 6 – Current Reported Funding Forecast

	2017/18	2018/19	2019/20	2020/21
	£000	£000	£000	£000
Current Funding Gap ¹	188	693	1,508	3,083

- 8.3. The forward projections of expenditure and income will be updated to take account of the outturn position and also other spending/income pressures that have been identified outside of the budget process. These will be reported to Members as part of the Financial Strategy update to enable early preparation for the 2018/19 budget process.
- 8.4. In addition, as part of the work on the financial strategy a review of all reserve balances will be carried out.

9. FINANCIAL IMPLICATIONS

- 9.1. The financial implications of the outturn report are detailed within the main body of the report and risk implications section.

10. RISK IMPLICATIONS

¹ As reported in the 2017/18 Budget Report, February 2017,

- 10.1. There are a number of financial risks that continue to face Local Authorities in terms of funding both in the short and medium term, most significantly the future of the Local Retention of Business Rates and responding to spending pressures and changes in service demand. The more significant risks in relation to the outturn position for 2016/17 and the ongoing financial position are summarised below.
- 10.2. **Under and Overspends** - This outturn report has identified a number of year-end variances compared to the approved budget at the service level, some of which are significant and have been previously identified as part of the budget monitoring processes. Some have occurred due to factors outside of the Council's control which has meant that expenditure has not been incurred as planned, for example employee vacancies which have led to underspends in the year which have only been partly offset by overtime or temporary staffing. Some of the underspends from 2016/17 which are in relation to ongoing savings have already been factored into the 2017/18 base budget. The overall position and year end variances will be reviewed over the coming months as part of the early preparation work for future budget setting processes.
- 10.3. **Housing Benefit Subsidy** – as mentioned earlier in the report the outturn position includes the unaudited benefits subsidy position. Expenditure in the region of £35.5million has been incurred in the year to be recovered from subsidy payable by the Department for Work and Pensions (DWP). The final position will not be confirmed until the claim has been audited by the Councils external auditors and signed off by the DWP later in the year. There is a risk around changes to the claim and subsidy recoverable which is mitigated by the general reserve to help mitigate the impact of any claw back from the DWP following the final audited subsidy claim. In addition an earmarked reserve for revenues and benefits has been established as part of the outturn report to be used for mitigation for any impact of subsidy and also to earmark previous grant allocations for future service commitments.
- 10.4. **Business Rates Retention Scheme** – As mentioned previously Local Authority funding from business rates is open to risks around funding fluctuations due to increases and decreases in the rateable values (RV) of non-domestic properties and successful appeals against RV. At the time of writing the report a draft outturn position was assumed for the level of retained income from business rates. The NNDR 3 return has been submitted and has been used to inform the outturn position, although this is subject to further review including external audit review as part of the final accounts audit work. Any changes to the figures included in the outturn position could have an impact on the overall reserves and any adjustments allocated to or transferred from the business rates earmarked reserve and will be reflected in the statutory accounts to be presented to and approved by the audit committee in September. Furthermore there is a risk of business rates appeals and whilst the NNDR returns do include assumptions around provisions for appeals and backdating, these elements could be subject to fluctuations. The Collection Fund (Business Rates) earmarked reserve is held to mitigate some of the risks around fluctuations in business rates income.
- 10.5. The impact of 100% business rates retention from 2019/20 is yet to be fully quantified and understood. There was a consultation on the new scheme earlier in the year which closed shortly after the announcement of the General election at which time it was announced that work on the review of business rates was put on hold pending the announcement of the priorities of the new government. Once

further information on the future of business rates retention is announced further work and analysis will be carried out on the implications to the Borough Council.

11. CONCLUSIONS

- 11.1. The outturn position on the general fund revenue account as at 31 March 2017 shows an underspend of £389,704. The position as reported has been used to inform the production of the statutory accounts which will be subject to audit during the summer by the Council's external auditors EY. The accounts will be presented to the Audit and Risk Committee in September 2017.

12. RECOMMENDATIONS

- 12.1. The report makes a number of recommendations in relation to the outturn position and financing of the capital programme for 2016/17 and updated capital programmes for future years. The full list of recommendations is included at the start of the report.

13. BACKGROUND PAPERS – Budget monitoring reports, NNDR returns and Subsidy claims.

Areas of consideration: e.g. does this report raise any of the following issues and if so how have these been considered/mitigated against?

Area for consideration	Comment
Monitoring Officer Consultation:	
Section 151 Officer Consultation:	Author
Existing Council Policies:	
Financial Implications:	Within the report
Legal Implications (including human rights):	
Risk Implications:	
Equality Issues/EQIA assessment:	
Crime & Disorder:	
Every Child Matters:	

General Fund Summary

	2016/17 Base Budget	2016/17 Current Budget	2016/17 Outturn	Variance	2017/18 Base Budget
	£	£			£
Services:					
Executive	489,562	764,586	763,678	(908)	542,195
Resources Growth and Governance	1,439,829	1,895,208	1,696,113	(199,095)	1,510,172
Customer Services	7,437,849	6,632,402	6,688,091	55,689	7,758,459
Housing and Neighbourhoods	2,711,094	3,653,930	2,902,513	(751,417)	2,948,325
Net Cost of Service	12,078,334	12,946,126	12,050,396	(895,730)	12,759,151
Non Service Exp/(Income):					
Recharges to HRA	(1,215,998)	(1,215,998)	(1,323,228)	(107,230)	(1,486,260)
Parish Precepts	354,143	354,143	354,143	0	354,487
Parish CTSS Grant	41,289	41,289	47,100	5,811	46,070
Capital Charges & reversals	(1,564,720)	(1,564,720)	(1,729,736)	(165,016)	(1,861,586)
Interest Receivable	(25,000)	(25,000)	(118,779)	(93,779)	(72,000)
Interest Payable	703,998	923,803	537,507	(386,296)	610,795
Minimum Revenue Provision	1,649,720	1,682,720	1,572,579	(110,141)	1,802,342
IAS19 Pension Adjustment	1,092,000	1,092,000	732,046	(359,954)	1,306,407
Second Homes Council Tax Grant		0	(58,923)	(58,923)	(62,397)
Vacancy Management	(100,000)	0	0	0	(180,000)
Ward Budgets	39,000		0	0	0
Living wage	100,000		0	0	0
Apprenticeship Levy	0		0	0	36,000
Sub total - Non Service Exp/Inc	1,074,432	1,288,237	12,710	(1,275,527)	493,859
Net Operating Expenditure	13,152,766	14,234,363	12,063,105	(2,171,258)	13,253,010
Contributions to/(from) Reserves:					
Planning Delivery Grant	(43,000)	(43,000)	0	43,000	0
Insurance Fund	0	0	78,307	78,307	0
Town Centre	0	(99,317)	(99,317)	0	(25,000)
Neighbourhood Management	0	(128,876)	523,894	652,770	0
Enforcement		50,000	50,000	0	0
Restricted Use Grant	(37,290)	(201,721)	42,749	244,470	0
Efficiency Support Grant	0	(202,135)	(241,135)	(39,000)	0
Specific Budget	0	40,000	40,000	0	0
LEGI	0	0	0	0	(57,000)
Repairs and Maintenance	0	(41,476)	(41,476)	0	0
Second Homes Council Tax	(76,676)	0	58,923	58,923	0
Waste Management	(110,000)	(110,000)	(110,000)	0	(25,170)
Invest To Save	1,000,000	828,329	828,329	0	(172,308)
General Reserve	(1,089,000)	(2,932,966)	(2,642,777)	290,189	(188,240)
Collection Fund Reserve		552,844	762,844	210,000	0
Special Project Reserve		1,000,000	1,000,000	0	(105,250)
Benefits/Revenues Reserve		0	155,000	155,000	
Other Reserves	(4,000)	(135,331)	58,022	193,353	(19,130)
Sub Total Reserves	(359,966)	(1,423,649)	463,363	1,887,012	(592,098)
Amount to be met from Government Grant and Local Taxpayers	12,792,800	12,810,714	12,526,468	(284,246)	12,660,912
Collection Fund - Parishes	(354,143)	(354,143)	(354,143)	0	(354,487)
Collection Fund - Borough	(3,914,239)	(3,914,239)	(3,914,239)	0	(4,141,766)
Retained Business Rates (net)	(3,514,927)	(3,425,571)	(3,514,927)	(89,356)	(4,094,570)
Revenue Support Grant	(3,739,670)	(3,739,670)	(3,739,667)	3	(3,006,673)
New Homes Bonus	(1,377,044)	(1,377,044)	(1,385,093)	(8,049)	(1,063,416)
Other grants and contributions	0	0	(8,103)	(8,103)	
Income from Grant and Taxpayers	(12,900,023)	(12,810,667)	(12,916,172)	(105,505)	(12,660,912)
(Surplus)/Deficit	(107,223)	47	(389,704)	(389,751)	(0)

Directorate & Service	Current Budget 2016-17 £	Out turn 2016-17 £	Variance £	Explanations for significant variances (+/- £20,000)
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Executive Team**ESG**

				At quarter three the budget monitoring position reported an overspend which was due to Transformation project costs which have since been treated as capital. This has resulted in the project 'breaking-even' with the remaining costs for Digital Design, Flexible Working and other projects being fully met by funds from Earmarked Reserves.
Gross Direct Costs	257,465	257,588	123	
Gross Direct Income	0	(1,435)	(1,435)	
Internal Recharges	0	0	0	
Capital Charges	0	0	0	
Total	257,465	256,153	(1,312)	

Executive Team

				Within the service an underspend on employee costs occurred in relation to the posts within EMT that have been appointed to during the year. Overall this has delivered a full year underspend of (£96k) but this was partially offset by Agency and seconded staff costs of £75k. £30k current pension cost IAS19 adjustment included within the yearend actuals.
Gross Direct Costs	547,121	547,470	349	
Gross Direct Income	(40,000)	(39,944)	56	
Internal Recharges	(452,010)	(507,530)	(55,520)	See note 1 at the bottom of this appendix which covers explanation for change in recharges.
Capital Charges	0	0	0	
Total	55,111	(5)	(55,116)	

Total Executive Team

Gross Direct Costs	804,586	805,058	472
Gross Direct Income	(40,000)	(41,379)	(1,379)
Internal Recharges	(452,010)	(507,530)	(55,520)
Capital Charges	0	0	0
Total	312,576	256,148	(56,428)

Directorate & Service	Current Budget 2016-17 £	Out turn 2016-17 £	Variance £	Explanations for significant variances (+/- £20,000)
Resources, Governance & Growth				
Governance - Corporate Strategy				
Gross Direct Costs	152,813	159,541	6,728	
Gross Direct Income	0	0	0	
Internal Recharges	(154,400)	(159,550)	(5,150)	
Capital Charges	0	0	0	
Total	(1,587)	(9)	1,578	No significant variances.
Governance - Legal (Client)				
Gross Direct Costs	229,887	218,692	(11,195)	This service reflects an underspend of (£11k) for legal costs which were lower than budgeted.
Gross Direct Income	(20,000)	(68,610)	(48,610)	The over recovery of income is due to (£35k) which relates to the 15-16 profit sharing receipt being higher than previously anticipated and (£13k) for court recoveries which were not planned for within the budget.
Internal Recharges	(209,890)	(150,080)	59,810	See note 1 at the bottom of this appendix which covers explanation for change in recharges.
Capital Charges	0	0	0	
Total	(3)	2	5	
Governance - Member Services				
Gross Direct Costs	512,308	511,312	(996)	
Gross Direct Income	0	(725)	(725)	
Internal Recharges	(356,500)	(385,730)	(29,230)	See note 1 at the bottom of this appendix which covers explanation for change in recharges.
Capital Charges	0	0	0	
Total	155,808	124,857	(30,951)	
Total Governance:	154,218	124,850	(29,368)	
Growth - Economic Development				
Gross Direct Costs	218,246	219,690	1,444	
Gross Direct Income	(1,500)	(2,398)	(898)	
Internal Recharges	139,423	145,213	5,790	
Capital Charges	0	0	0	
Total	356,169	362,505	6,336	No significant variances.
Growth - Enterprise GY				
Gross Direct Costs	497,007	261,288	(235,719)	The balance of the two year grant equating to (£244k) has been carried forward to 17-18 and this amount is vastly in excess to previous forecasts due to reduced spending. £15k current pension cost IAS19 adjustment included within the yearend actuals.
Gross Direct Income	(321,500)	(313,699)	7,801	
Internal Recharges	130,803	132,333	1,530	
Capital Charges	0	0	0	
Total	306,310	79,922	(226,388)	
Growth - Enterprise Zone				
Gross Direct Costs	207,656	207,656	(0)	
Gross Direct Income	0	0	0	
Internal Recharges	0	0	0	
Capital Charges	0	0	0	
Total	207,656	207,656	(0)	No significant variances.

Directorate & Service	Current Budget 2016-17 £	Out turn 2016-17 £	Variance £	Explanations for significant variances (+/- £20,000)
Growth - Strategic Planning				
Gross Direct Costs	486,134	395,147	(90,987)	Of the outturn variance (£90k) relates to the underspend of Local Plan expenditure which was not spent as previously anticipated. There is also an underspend on employee related expenditure of (£17k) due to two vacant posts during the year, these are now filled and the funding has been carried forward to 17-18 for training. £26k current pension cost IAS19 adjustment included within the yearend actuals.
Gross Direct Income	(9,345)	(9,129)	216	
Internal Recharges	36,514	40,824	4,310	
Capital Charges	2,620	0	(2,620)	
Total	515,923	426,842	(89,081)	
Total Growth:	1,386,058	1,076,924	(309,134)	
Property & Construction - Churchill Depot				
Gross Direct Costs	15,680	3,046	(12,634)	Costs are now charged direct to GYB Services by suppliers and not incurred by us as previous. This however has resulted in lower income as costs are not required to be reimbursed
Gross Direct Income	(15,680)	2	15,682	
Internal Recharges	0	0	0	
Capital Charges	0	600	600	
Total	0	3,648	3,648	
Property & Construction - Community Centres				
Gross Direct Costs	8,525	6,458	(2,067)	This favourable variance is due to a valuation gain of (£53k) being recognised following the revaluation of Peggotty Road Community Centre playground in the year. The gain has been recognised against the service to partially reverse a prior year revaluation loss charged in previous years.
Gross Direct Income	(2,844)	(1,966)	878	
Internal Recharges	1,150	1,070	(80)	
Capital Charges	0	(34,068)	(34,068)	
Total	6,831	(28,506)	(35,337)	
Property & Construction - Construction Services				
Gross Direct Costs	560,401	503,658	(56,743)	The year-end position includes underspends for both electricity (£24k) and repairs & maintenance (£36k) which were both previously forecast to be spent. £13k current pension cost IAS19 adjustment included within the yearend actuals.
Gross Direct Income	(850)	(21,212)	(20,362)	This income relates to an insurance reimbursement of costs for repairs undertaken in 15-16 for the Town Hall Atrium & Lift.
Internal Recharges	(635,880)	(530,590)	105,290	See note 1 at the bottom of this appendix which covers explanation for change in recharges.
Capital Charges	109,965	48,167	(61,798)	A number of assets aligned to this service were fully depreciated at the end last year so no depreciation charge was required in 2016/17 for these assets resulting in the fall in the capital charges.
Total	33,636	23	(33,613)	

Directorate & Service	Current Budget 2016-17 £	Out turn 2016-17 £	Variance £	Explanations for significant variances (+/- £20,000)
Property & Construction - Fayres				
Gross Direct Costs	6,376	23,986	17,610	This overspend relates to the Easter Fair and is principally due to increased security and medical cover costs which were higher than budget
Gross Direct Income	(14,840)	(14,692)	148	
Internal Recharges	0	0	0	
Capital Charges	0	0	0	
Total	(8,464)	9,293	17,757	
Property & Construction - Markets				
Gross Direct Costs	292,144	240,929	(51,215)	This service held several vacancies throughout the year resulting in an underspend of (£39k) but this was partly offset by Agency costs of £11k. Underspends of (£15k) & (£9K) were achieved for Services General and repairs & maintenance which were both previously forecast to be spent in full. £5k current pension cost IAS19 adjustment included within the yearend actuals.
Gross Direct Income	(384,081)	(360,514)	23,567	
Internal Recharges	156,430	162,910	6,480	
Capital Charges	4,495	4,494	(1)	
Total	68,988	47,819	(21,169)	
Property & Construction - Modernisation Team				
Gross Direct Costs	79,182	78,949	(233)	No significant variances.
Gross Direct Income	0	0	0	
Internal Recharges	17,520	18,130	610	
Capital Charges	0	0	0	
Total	96,702	97,079	377	
Property & Construction - Bretts				
Gross Direct Costs	28,305	66,043	37,738	Unbudgeted repair costs of £32k have been incurred on the property which may be recoverable from the tennant but as confirmation has not yet been received they have been included as a cost in the outturn
Gross Direct Income	(45,853)	(53,186)	(7,333)	
Internal Recharges	950	770	(180)	
Capital Charges	0	0	0	
Total	(16,598)	13,627	30,225	
Property & Construction - Courts				
Gross Direct Costs	10,871	10,840	(31)	Service charges relating to 15-16 have resulted in a favourable variance of (£10k) above the year-end income accrual.
Gross Direct Income	(18,419)	(36,744)	(18,325)	
Internal Recharges	2,600	2,470	(130)	
Capital Charges	0	0	0	
Total	(4,948)	(23,434)	(18,486)	
Property & Construction - Factory Units				
Gross Direct Costs	57,558	35,452	(22,106)	The year-end non-pay underspend is principally due to a bad debt provision of (£18k) not recognised in the year. The income reflects a combination of an over recovery for one property relating to 'back dated' rent of (£55k) less unrecovered rental for void units during the year of £26k.
Gross Direct Income	(144,765)	(172,932)	(28,167)	
Internal Recharges	9,710	8,010	(1,700)	
Capital Charges	0	0	0	
Total	(77,497)	(129,470)	(51,973)	

Directorate & Service	Current Budget 2016-17 £	Out turn 2016-17 £	Variance £	Explanations for significant variances (+/- £20,000)
Property & Construction - Corporate Estates				
Gross Direct Costs	218,450	251,883	33,433	This overspend is principally due to lower than expected costs for insurance of (£20k) less overspends of £16k repairs & maintenance and £47k bad debt provision. The income position has increased from quarter three by £128k which is due to additional voids of £36k and a change in accounting treatment of future income of £92k.
Gross Direct Income	(2,499,352)	(2,381,073)	118,279	
Internal Recharges	318,600	313,370	(5,230)	
Capital Charges	22,920	6,524	(16,396)	
Total	(1,939,382)	(1,809,296)	130,086	
Property & Construction - Minerva House				
Gross Direct Costs	74,464	73,621	(843)	No significant variances.
Gross Direct Income	(32,017)	(40,470)	(8,453)	
Internal Recharges	12,310	12,200	(110)	
Capital Charges	0	0	0	
Total	54,757	45,352	(9,405)	
Property & Construction - Onians				
Gross Direct Costs	2,817	(5,542)	(8,359)	The site was unoccupiable during the year and only part let from December. Confirmation as to whether compensation will be paid for the loss of rent is still not received and so has not been accounted for in the year-end position.
Gross Direct Income	(18,760)	(2,271)	16,489	
Internal Recharges	0	0	0	
Capital Charges	0	0	0	
Total	(15,943)	(7,812)	8,131	
Property & Construction - Property Services				
Gross Direct Costs	367,280	395,964	28,684	£30k current pension cost IAS19 adjustment included within the yearend actuals.
Gross Direct Income	0	0	0	
Internal Recharges	(370,450)	(395,960)	(25,510)	See note 1 at the bottom of this appendix which covers explanation for change in recharges.
Capital Charges	0	0	0	
Total	(3,170)	4	3,174	
Property & Construction - Beacon Park				
Gross Direct Costs	269,756	436,622	166,866	The majority of costs incurred for this location are recoverable from the Enterprise Zone Business Rates and totalled (£272k) this financial year. However some costs such as agency, grounds maintenance, website & promotion, legal and other expenses are not reclaimable and therefore cause the remaining overspend.
Gross Direct Income	(433,394)	(322,725)	110,669	
Internal Recharges	19,420	15,510	(3,910)	Rental income was below budget where only (£74k) was received against a target of (£287). This variance is partly offset by the service charge income detailed above.
Capital Charges	0	119,563	119,563	
Total	(144,218)	248,970	393,188	Depreciation charge incurred in the year reflects the recognition of infrastructure works completed on Beacon Park in 2015/16 which have been aligned to this service line.

Directorate & Service	Current Budget 2016-17 £	Out turn 2016-17 £	Variance £	Explanations for significant variances (+/- £20,000)
Property & Construction - Energy Park				
Gross Direct Costs	0	462	462	No significant variances.
Gross Direct Income	0	0	0	
Internal Recharges	0	0	0	
Capital Charges	0	0	0	
Total	0	462	462	
Total Property & Construction:	(1,949,306)	(1,532,241)	417,065	
Finance				
Gross Direct Costs	1,048,276	1,028,612	(19,664)	Within the direct costs there are variances largely in respect of underspends on employee costs which have been offset by agency costs and other underspends for insurance (£39k), Services General (£13k) and bank charges (£29k) less an overspend for computer contracts of £49k. An underspend of (£14k) was also achieved for services specialist but this has been carried forward to 17-18 for Integra upgrade costs. £27k current pension cost IAS19 adjustment included within the yearend actuals.
Gross Direct Income	(80,000)	(168,034)	(88,034)	This income is principally due to commission charged to third parties for insurance related services and the transfer of insurance receipts to reserves to create an insurance provision for future claims (£78k). The outturn income figure includes both of these items.
Internal Recharges	(896,596)	(888,366)	8,230	
Capital Charges	27,784	27,785	1	
Total Finance:	99,464	(4)	(99,468)	
Human Resources				
Gross Direct Costs	426,488	369,117	(57,371)	Human Resources: This service reflects an underspend of (£37k) for pay costs due to vacancies held during the year but these were offset by overspends for agency & seconded staff of £51k. There has also been underspends of (£41k) for services general and training (£55k) but advertising was overspent by £10k. Of the underspend for services general (£20k) has been carried forward to 17-18 to cover the costs of the Assessment Centres and the total underspend for training has also been carried forward to the new financial year. £16k current pension cost IAS19 adjustment included within the yearend actuals.
Gross Direct Income	0	0	0	
Internal Recharges	(350,247)	(369,097)	(18,850)	
Capital Charges	0	0	0	
Total Human Resources:	76,241	20	(76,221)	
Total Resources, Growth & Governance				
Gross Direct Costs	5,770,624	5,493,428	(277,196)	
Gross Direct Income	(4,043,200)	(3,970,380)	72,820	
Internal Recharges	(2,128,533)	(2,026,563)	101,970	
Capital Charges	167,784	173,065	5,281	
Total	(233,325)	(330,450)	(97,125)	

Directorate & Service	Current Budget 2016-17 £	Out turn 2016-17 £	Variance £	Explanations for significant variances (+/- £20,000)
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Customer Services

Customer Services - Benefits

Gross Direct Costs	43,534,045	35,549,414	(7,984,631)	The most significant outturn variance is in respect of the Admin Grant £322K, Bad debt provision £75K Housing benefit revenue support grant C/Tax (£235K) and misc. income (£266K). £48k current pension cost IAS19 adjustment included within the yearend actuals.
Gross Direct Income	(44,126,000)	(36,223,237)	7,902,763	
Internal Recharges	742,110	749,090	6,980	See note 1 at the bottom of this appendix which covers explanation for change in recharges.
Capital Charges	0	0	0	
Total	150,155	75,267	(74,888)	

Customer Services - Car Parks

Gross Direct Costs	1,684,987	1,752,577	67,590	An additional £20k security costs were incurred due to safeguarding the Beach Coach Station car park from traveller occupation than budgeted for. £31k current pension cost IAS19 adjustment included within the yearend actuals.
Gross Direct Income	(2,847,151)	(2,937,078)	(89,927)	
Internal Recharges	266,320	279,940	13,620	Increase in income of (£88K) from NCC for operation of on street parking due to a change in the basis of the calculation of the recharge.
Capital Charges	7,286	143,274	135,988	
Total	(888,558)	(761,287)	127,271	Following completion of capital works on the Euston Road car park the asset was revalued which resulted in a revaluation loss of £123k as the works did not add £ for £ value to the assets value.

Customer Services - Cemeteries and Crematorium

Gross Direct Costs	981,931	922,687	(59,244)	Reduced activity and more efficient cremators have resulted in lower gas costs of (£23K). (£22k) of the remaining variance is in relation to savings on establishment costs of due to vacancies in year. £15k current pension cost IAS19 adjustment included within the yearend actuals.
Gross Direct Income	(1,769,667)	(1,383,573)	386,094	
Internal Recharges	109,010	110,490	1,480	The budget monitoring reports during the year highlighted a reduction in income compared to the budgeted level, largely due to ongoing works and a reduction in usage of the facility.
Capital Charges	44,849	57,136	12,287	
Total	(633,877)	(293,260)	340,617	

Customer Services - Customer Services

Gross Direct Costs	538,400	573,009	34,609	£39k current pension cost IAS19 adjustment included within the yearend actuals.
Gross Direct Income	0	(477)	(477)	
Internal Recharges	(524,200)	(572,540)	(48,340)	See note 1 at the bottom of this appendix which covers explanation for change in recharges.
Capital Charges	0	0	0	
Total	14,200	(8)	(14,208)	

Directorate & Service	Current Budget 2016-17 £	Out turn 2016-17 £	Variance £	Explanations for significant variances (+/- £20,000)
Customer Services - Support Services				
Gross Direct Costs	244,916	238,896	(6,020)	
Gross Direct Income	0	(949)	(949)	
Internal Recharges	(252,710)	(241,660)	11,050	
Capital Charges	3,715	3,714	(1)	
Total	(4,079)	1	4,080	No significant variances.
Customer Services - IT				
Gross Direct Costs	1,126,781	1,259,490	132,709	The cost of maintenance contracts and other expenses exceeded the budget by £221K additionally costs of £47k, such as network costs were incurred following the purchase of mobile devices. This is partially offset by a saving of £124K against the NCC ICT contract. £13k current pension cost IAS19 adjustment included within the yearend actuals.
Gross Direct Income	0	(825)	(825)	
Internal Recharges	(1,128,780)	(1,296,730)	(167,950)	See note 1 at the bottom of this appendix which covers explanation for change in recharges.
Capital Charges	0	38,070	38,070	The depreciation charge incurred in the year reflects the recognition of digital by design project assets in 2015/16.
Total	(1,999)	5	2,004	
Customer Services - Revenues				
Gross Direct Costs	698,579	725,101	26,522	£30k current pension cost IAS19 adjustment included within the yearend actuals.
Gross Direct Income	(484,000)	(589,913)	(105,913)	The NNDR administration grant received was (£35K) greater than budgeted. (£21k) additional income from recovery of costs, such as staff postage and software, from BIDS and TIDS. Higher than budgeted recovery of summons fees of (£46K).
Internal Recharges	500,503	610,833	110,330	See note 1 at the bottom of this appenix which covers explanation for change in recharges.
Capital Charges	0	0	0	
Total	715,082	746,021	30,939	
Total Customer Services:	(649,076)	(233,260)	415,816	
Environmental Services - Coast Protection				
Gross Direct Costs	59,191	83,083	23,892	An overspend occurred of £24k for the first annual coastal partnership fee which was not known when budget set.
Gross Direct Income	(550)	(8,550)	(8,000)	
Internal Recharges	19,500	19,800	300	
Capital Charges	307,949	328,367	20,418	The depreciation charge against this service has increased due to the recognition of Scratby coastal protection capital works in 2015/16 which are aligned to this service line. This additional charge was not recognised within the original budget set.
Total	386,090	422,700	36,610	

Directorate & Service	Current Budget 2016-17 £	Out turn 2016-17 £	Variance £	Explanations for significant variances (+/- £20,000)
Environmental Services - Grounds Maintenance				
Gross Direct Costs	294,635	265,500	(29,135)	(£34k) overall saving due to £17k accrued in 15-16 for bridleway maintenance which is no longer required, along with this years budget saving for the same amount.
Gross Direct Income	(22,075)	(67,789)	(45,714)	(£39k) favourable income variance for additional grass verge cutting during the year which is recharged to NCC.
Internal Recharges	30,590	30,780	190	
Capital Charges	107,598	116,790	9,192	
Total	410,748	345,280	(65,468)	
Environmental Services - Public Toilets				
Gross Direct Costs	301,853	290,847	(11,006)	
Gross Direct Income	(4,000)	(153)	3,847	
Internal Recharges	20,940	20,940	0	
Capital Charges	61,891	80,500	18,609	
Total	380,684	392,134	11,450	No significant variances.
Environmental Services - Repairs and Maintenance				
Gross Direct Costs	1,046,871	1,043,658	(3,213)	
Gross Direct Income	(249,000)	(295,837)	(46,837)	(£49k) additional profit share from GYNorse.
Internal Recharges	11,240	11,240	0	
Capital Charges	90,537	199,620	109,083	The depreciation charge against this service has increased reflecting the recognition of capital works in prior years which are aligned to this service line. These changes were not captured when the budget was set.
Total	899,648	958,682	59,034	
Environmental Services - Street Cleansing				
Gross Direct Costs	920,202	920,295	93	
Gross Direct Income	0	0	0	
Internal Recharges	11,220	11,220	0	
Capital Charges	0	0	0	
Total	931,422	931,515	93	No significant variances.
Environmental Services - Footway Lighting				
Gross Direct Costs	450,533	433,889	(16,644)	
Gross Direct Income	0	0	0	
Internal Recharges	14,980	14,980	0	
Capital Charges	110,078	57,232	(52,846)	Some footway lighting assets aligned to this service were fully depreciated at the end last year so no depreciation charge was required in 2016/17 for these assets resulting in the fall in the capital charges.
Total	575,591	506,101	(69,490)	

Directorate & Service	Current Budget 2016-17 £	Out turn 2016-17 £	Variance £	Explanations for significant variances (+/- £20,000)
Environmental Services - Waste				
Gross Direct Costs	2,181,893	2,075,937	(105,956)	(£68k) year end contract adjustment for refuse vehicle finance. A favourable variance of (£16k) due to a credit for a contamination overcharge made in 2015/16 having been received in 2016/17. There is a £45k overspend due to the purchase of new bins, in particular garden waste bins as there has been an increase in take-up of the scheme. This will be partially offset in future years from the sales of the garden waste bins. Scheme promotions are underspent by (£27k) but this will be carried forward to 17-18 to pay for the signage under the public spaces protection order.
Gross Direct Income	(1,067,170)	(1,164,386)	(97,216)	Income from green waste disposal is below budget by £33K due to customers not renewing from the start of the financial year as anticipated when setting the budget. The new scheme introduced in 17/18 will see an annual renewal date whenever customers renew to mitigate for this in the future. An increase in recycling credit income of (£90k) and (£23k) additional income for bulky waste removal has resulted in a favourable variance overall.
Internal Recharges	76,030	65,410	(10,620)	
Capital Charges	236,198	135,898	(100,300)	The refuse vehicle assets aligned to this service were fully depreciated at the end last year so no depreciation charge was required in 2016/17 for these assets. This change was not captured when the original budget was set.
Total	1,426,951	1,112,859	(314,092)	
Environmental Services - Environmental Health				
Gross Direct Costs	1,442,444	1,428,505	(13,939)	
Gross Direct Income	(94,051)	(114,344)	(20,293)	An adverse variance of £12k occurred following the removal of charging for dog recovery resulting in a cost to the Council. This has been offset by favourable variances across other fee income streams, including (£12k) for funeral cost recovery.
Internal Recharges	302,150	311,880	9,730	
Capital Charges	0	4,497	4,497	
Total	1,650,543	1,630,538	(20,005)	
Total Environmental Services	6,661,677	6,299,809	(361,868)	
Licensing and Elections - Licensing and Elections - Licensing				
Gross Direct Costs	396,104	363,725	(32,379)	Election staff costs were over estimated for the additional hours required for the EU referendum.
Gross Direct Income	(212,700)	(206,662)	6,038	
Internal Recharges	28,950	29,500	550	
Capital Charges	0	0	0	
Total	212,354	186,563	(25,791)	

Directorate & Service	Current Budget 2016-17 £	Out turn 2016-17 £	Variance £	Explanations for significant variances (+/- £20,000)
Licensing and Elections - Licensing				
Gross Direct Costs	97,424	108,751	11,327	Income from various licence fees has resulted in an overall variance of (£27k).
Gross Direct Income	(286,703)	(313,535)	(26,832)	
Internal Recharges	47,730	47,180	(550)	
Capital Charges	0	0	0	
Total	(141,549)	(157,604)	(16,055)	
Total Licensing and Elections	70,805	28,960	(50,181)	
Planning - Building Control				
Gross Direct Costs	241,660	250,134	8,474	Due to staff vacancies during the year there is an establishment saving of (£29k). A saving of (£10k) on IT software contract and less specialist professional advice resulting in a favourable variance of (£7k). £26k current pension cost IAS19 adjustment included within the yearend actuals.
Gross Direct Income	(231,700)	(230,584)	1,116	
Internal Recharges	157,300	161,940	4,640	
Capital Charges	0	0	0	
Total	167,260	181,490	14,230	
Planning - Development Control				
Gross Direct Costs	440,443	416,084	(24,359)	The increase in planning fees has resulted in a favourable income variance.
Gross Direct Income	(381,100)	(396,846)	(15,746)	
Internal Recharges	124,210	127,130	2,920	
Capital Charges	0	0	0	
Total	183,553	146,368	(37,185)	
Planning - Land Charges				
Gross Direct Costs	116,953	128,615	11,662	A number of assets aligned to this service were fully depreciated at the end last year so no depreciation charge was required in 2016/17 for these assets. This change was not captured when the original budget was set.
Gross Direct Income	(180,000)	(178,515)	1,485	
Internal Recharges	74,100	75,070	970	
Capital Charges	40,009	1,747	(38,262)	
Total	51,062	26,917	(24,145)	
Total Licensing and Elections	401,875	354,774	(47,101)	
Tourism and Marketing - Civic and Portering				
Gross Direct Costs	150,694	194,979	44,285	Overtime costs have increased to cover staff absences, resulting in an adverse variance of £20k. £11k current pension cost IAS19 adjustment included within the yearend actuals.
Gross Direct Income	0	(7,281)	(7,281)	
Internal Recharges	(152,010)	(188,020)	(36,010)	
Capital Charges	0	0	0	
Total	(1,316)	(321)	995	
Tourism and Marketing - Communications				
Gross Direct Costs	71,500	68,884	(2,616)	No significant variances.
Gross Direct Income	0	0	0	
Internal Recharges	(66,880)	(68,880)	(2,000)	
Capital Charges	0	0	0	
Total	4,620	4	(4,616)	

Directorate & Service	Current Budget 2016-17 £	Out turn 2016-17 £	Variance £	Explanations for significant variances (+/- £20,000)
Tourism and Marketing - Print and Design				
Gross Direct Costs	138,067	133,950	(4,117)	
Gross Direct Income	(16,698)	(13,821)	2,877	
Internal Recharges	(122,310)	(120,130)	2,180	
Capital Charges	0	0	0	
Total	(941)	(1)	940	No significant variances.
Tourism and Marketing - Tourism				
Gross Direct Costs	726,975	707,577	(19,398)	The additional staff costs of £13k to keep the Tourist Information Centre open throughout the year was fully covered by savings within the special works budget. A reduction in bad debt provision of (£20k) is an unbudgeted year end adjustments. a reduction of ticket sales of (£13k) is offset by a loss of income of the same amount. £24k current pension cost IAS19 adjustment included within the yearend actuals.
Gross Direct Income	(295,843)	(282,709)	13,134	Actual ticket sales were less than budget by £13k, this has been offset by an expenditure saving of the same value.
Internal Recharges	196,260	197,890	1,630	
Capital Charges	6,600	0	(6,600)	
Total	633,992	622,758	(11,234)	
Tourism and Marketing - Events				
Gross Direct Costs	67,543	36,846	(30,697)	The out turn position reflects a change to the provision of the events function part way through the year (from Aug 16) resulting in cost reductions offset by income
Gross Direct Income	(70,524)	(34,123)	36,401	
Internal Recharges	151,610	170,210	18,600	
Capital Charges	0	0	0	
Total	148,629	172,932	24,303	
Total Tourism and Marketing	784,984	795,372	10,388	
Total Customer Services				
Gross Direct Costs	57,954,624	49,972,435	(7,982,189)	
Gross Direct Income	(52,338,932)	(44,451,188)	7,887,744	
Internal Recharges	637,863	557,563	(80,300)	
Capital Charges	1,016,710	1,166,844	150,134	
Total	7,270,265	7,245,654	(24,611)	

Directorate & Service	Current Budget 2016-17 £	Out turn 2016-17 £	Variance £	Explanations for significant variances (+/- £20,000)
Housing & Neighbourhoods				
Neighbourhood & Communities - Conservation				
Gross Direct Costs	257,676	329,491	71,815	Lottery grant income & expenditure on the Waterways.
Gross Direct Income	(35,000)	(78,626)	(43,626)	
Internal Recharges	98,820	104,040	5,220	
Capital Charges	24,633	26,129	1,496	
Total	346,129	381,034	34,905	
Neighbourhood & Communities - Parks				
Gross Direct Costs	530,355	522,370	(7,985)	No significant variances.
Gross Direct Income	(10,100)	(908)	9,192	
Internal Recharges	990	930	(60)	
Capital Charges	0	2,416	2,416	
Total	521,245	524,808	3,563	
Neighbourhood & Communities - Outdoor Sports				
Gross Direct Costs	296,544	287,153	(9,391)	Reduced income on various outdoor sports of £22K. This favourable variance is due to a valuation gain of (£22k) being recognised following the revaluation of the North Drive bowling greens and basketball courts in the year. The gain has been recognised against the service to partially reverse a prior year revaluation loss charged in previous years.
Gross Direct Income	(107,156)	(84,869)	22,287	
Internal Recharges	8,650	7,740	(910)	
Capital Charges	39,820	11,502	(28,318)	
Total	237,858	221,526	(16,332)	
Neighbourhood & Communities - Leisure & Culture				
Gross Direct Costs	203,874	273,788	69,914	Expenditure relating to The Arts Council grant and GYBC Sports & Leisure Development totalling £61k offset by grant funding received. £4k current pension cost IAS19 adjustment included within the yearend actuals. Grant funding from The Arts Council and income relating to a staff secondment to Sport England have been received (£91k). The assets previously aligned to this service were fully depreciated at the end last year so no depreciation charge was required in 2016/17.
Gross Direct Income	(11,825)	(99,341)	(87,516)	
Internal Recharges	33,200	33,500	300	
Capital Charges	42,882	0	(42,882)	
Total	268,131	207,948	(60,183)	
Neighbourhood & Communities - Indoor Leisure				
Gross Direct Costs	529,640	515,398	(14,242)	Reduction in budgeted cost of the Marina/Phoenix contract, mainly as the budgeted living wage increase was not required, has resulted in an underspend compared to budget of (£38k). Increased depreciation charge incurred in the year reflecting the increased value of the Marina Centre following the recognition of works completed on the centre in prior years.
Gross Direct Income	(11,375)	(36,745)	(25,370)	
Internal Recharges	24,750	24,750	0	
Capital Charges	266,851	305,936	39,085	
Total	809,866	809,339	(527)	
Neighbourhood & Communities - CCTV				
Gross Direct Costs	137,153	136,780	(373)	No significant variances.
Gross Direct Income	(4,000)	(4,000)	0	
Internal Recharges	21,620	21,590	(30)	
Capital Charges	6,040	0	(6,040)	
Total	160,813	154,370	(6,443)	

Directorate & Service	Current Budget 2016-17 £	Out turn 2016-17 £	Variance £	Explanations for significant variances (+/- £20,000)
Neighbourhood & Communities - Neighbourhood Management				
Gross Direct Costs	1,389,787	1,378,786	(11,001)	See note 1 at the bottom of this appendix which covers explanation for change in recharges.
Gross Direct Income	(797,320)	(800,311)	(2,991)	
Internal Recharges	(47,050)	(142,090)	(95,040)	
Capital Charges	0	0	0	
Total	545,417	436,385	(109,032)	
Neighbourhood & Communities - Partnerships				
Gross Direct Costs	108,500	52,000	(56,500)	Increase in expenditure matched by the grant income.
Gross Direct Income	(36,000)	24,000	60,000	
Internal Recharges	20,820	20,820	0	
Capital Charges	0	0	0	
Total	93,320	96,820	3,500	
Neighbourhood & Communities Total	2,982,779	2,832,229	(150,550)	
Housing Needs - Housing Needs				
Gross Direct Costs	769,835	693,626	(76,209)	Net credit of (£37K) on Bad Debt provision, underspend of (£21K) on Medical references, (24K) net over recovery on temporary accommodation and (£13K) reduction in staff costs. £33k current pension cost IAS19 adjustment included within the yearend actuals. We received notification of an addition £652k Community Housing Funding in March 2017, as no plans were in place to use this funding these monies are being transferred to earmarked reserves for future use.
Gross Direct Income	(224,983)	(878,594)	(653,611)	
Internal Recharges	315,720	323,610	7,890	
Capital Charges	0	18,121	18,121	
Total	860,572	156,763	(703,809)	
Housing Needs - Housing Options & Strategy				
Gross Direct Costs	123,101	96,848	(26,253)	Capacity Grid charges, in relation to the empty homes survey, were carried out in-house rather than outsourced saving (£15K). £6k current pension cost IAS19 adjustment included within the yearend actuals. The depreciation charge for the travellers site not captured within the original 2016/17 budget for this service.
Gross Direct Income	0	(6,020)	(6,020)	
Internal Recharges	43,710	44,300	590	
Capital Charges	0	25,723	25,723	
Total	166,811	160,851	(5,960)	
Housing Needs Total	1,027,383	317,614	(709,769)	
DFGs & HIA Homes for Health - Private Sector Housing				
Gross Direct Costs	136,672	1,024,437	887,765	The variance reflects the Disabled Facility Grant income and expenditure for the year, now allocated as part of the Better Care Fund. The allocations of the funding for 2016/17 were not notified when the 2016/17 budget was established.
Gross Direct Income	(37,400)	(922,340)	(884,940)	
Internal Recharges	147,436	152,236	4,800	
Capital Charges	0	0	0	
Total	246,708	254,332	7,624	

Directorate & Service	Current Budget 2016-17 £	Out turn 2016-17 £	Variance £	Explanations for significant variances (+/- £20,000)
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DFGs & HIA Homes for Health - Safe At Home

Gross Direct Costs	211,226	245,879	34,653	£17k current pension cost IAS19 adjustment included within the yearend actuals.
Gross Direct Income	(145,500)	(156,116)	(10,616)	
Internal Recharges	58,016	61,876	3,860	
Capital Charges	0	0	0	
Total	123,742	151,639	27,897	No significant variances.

DFGs & HIA Homes for Health Total

370,450	405,972	35,522
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Total Housing and Neighbourhoods

Gross Direct Costs	4,694,363	5,556,556	862,193
Gross Direct Income	(1,420,659)	(3,043,870)	(1,623,211)
Internal Recharges	726,682	653,302	(73,380)
Capital Charges	380,226	389,827	9,601
Total	4,380,612	3,555,815	(824,797)

Net Cost of Services Total

Gross Direct Costs	69,224,197	61,827,478	(7,396,719)
Gross Direct Income	- 57,842,791	- 51,506,818	6,335,973
Internal Recharges	- 1,215,998	- 1,323,228	(107,230)
Capital Charges	1,564,720	1,729,736	165,016
Total	11,730,128	10,727,168	(1,002,960)

Note 1 - recharge variances:

Recharge variances are driven by the variances in direct costs and income identified under those services recharged across the Council. Therefore the overspends identified in services such as IT of £119k and civic and portering of £26k are offset by the underspends seen within finance of (£120k), support services (£20k), legal services (£60k) and Executive (£30k). The resulting favourable variance of (£119k) is for the recovered costs from the Housing Revenue Account as reflected under Appendix A.

General Fund Reserves Schedule - 2016/17 OUTTURN		Opening Balance 01/04/16	Outturn Movement 2016/17	Closing Balance 31/03/17	Budgeted Movement 2017/18	Closing Balance 31/03/18	Budgeted Movement 2018/19	Closing Balance 31/03/19	Budgeted Movement 2019/20	Closing Balance 31/03/20
Summary and Purpose of Reserve		£	£	£	£	£	£	£	£	£
Planning Delivery Grant	The reserve is planned to be used to provide service improvements in Planning, and deliver the Local Development Framework.	62,360	0	62,360	0	62,360	0	62,360	0	62,360
Insurance Fund	The Council budgets for a level of excess being charged to the Service Accounts annually. Any under provision is met from the Insurance Fund, and any surplus is transferred to the fund.	131,769	78,307	210,076	0	210,076	0	210,076	0	210,076
Town Centre Initiative	Earmarked for spend in relation to the town centre project.	594,262	(99,317)	494,945	(25,000)	469,945	0	469,945	0	469,945
SHARP Funding	The Council will utilise this funding for capital expenditure incurred in the Wellesley Rd, Sandown Rd, Euston Rd & Paget Rd areas.	493,039	0	493,039	0	493,039	0	493,039	0	493,039
Restricted use grant	These Reserves are utilised as expenditure is incurred. No provision has been made to add to these reserves in future years.	906,756	42,749	949,505	0	949,505	0	949,505	0	949,505
Efficiency Support grant	Balance of funding from the ESG released for project spend as approved within the budget.	241,135	(241,135)	0	0	0	0	0	0	0
Invest to Save	To be used to fund one-off costs associated with projects that will deliver future efficiencies and savings including costs associated with restructures. (updated for P&R decisions 7.02.17)	1,000,000	828,329	1,828,329	(172,308)	1,656,021	(39,495)	1,616,526	0	1,616,526
Specific budget	These Reserves are utilised as expenditure is incurred. No provision has been made to add to these Reserves in future years.	63,241	40,000	103,241	0	103,241	0	103,241	0	103,241
LEGI	As costs are incurred, these are offset by the Reserve.	523,671	0	523,671	(57,000)	466,671	0	466,671	0	466,671
Repairs and Maintenance	These Reserves are utilised as expenditure is incurred. No provision has been made to add to these Reserves in future years.	343,827	(41,476)	302,351	0	302,351	0	302,351	0	302,351

General Fund Reserves Schedule - 2016/17 OUTTURN		Opening Balance 01/04/16	Outturn Movement 2016/17	Closing Balance 31/03/17	Budgeted Movement 2017/18	Closing Balance 31/03/18	Budgeted Movement 2018/19	Closing Balance 31/03/19	Budgeted Movement 2019/20	Closing Balance 31/03/20
Summary and Purpose of Reserve		£	£	£	£	£	£	£	£	£
Second Homes Council Tax	These Reserves are utilised as expenditure is incurred. No provision has been made to add to these Reserves in future years.	97,039	58,923	155,962	0	155,962	0	155,962	0	155,962
Waste Management	These Reserves are utilised as expenditure is incurred. No provision has been made to add to these Reserves in future years.	135,170	(110,000)	25,170	(25,170)	(0)	0	(0)	0	(0)
Collection Fund (Business Rates)	Earmarked to mitigate the fluctuations in business rate income between years,	1,197,010	762,844	1,959,854	0	1,959,854	0	1,959,854	0	1,959,854
Neighbourhoods	Earmarked from previous grants for neighbourhood projects	128,876	523,894	652,770	0	652,770	0	652,770	0	652,770
Enforcement	Earmarked for enforcement related works to address issues and bring properties back into use.	0	50,000	50,000	0	50,000	0	50,000	0	50,000
Special Project Reserve	Earmarked as per the 2017/18 budget report for project spend and also for matched funding as appropriate.	0	1,000,000	1,000,000	(105,250)	894,750	(25,503)	869,248	(25,758)	843,490
Benefits/Revenues Reserve	Earmarking of grants and underspends to be used for the service and mitigation of subsidy impacts.	0	155,000	155,000	0	155,000	0	155,000	0	155,000
Other Reserves	These Reserves are utilised as expenditure is incurred.	205,676	58,022	263,698	(4,000)	259,698	(4,000)	255,698	0	255,698
Total GF Earmarked Reserves		6,123,831	3,106,139	9,229,970	(388,728)	8,841,242	(68,998)	8,772,244	(25,758)	8,746,487
General Fund Reserve	Current recommended balance of £2.5 million	6,350,408	(2,642,777)	3,707,631	(188,240)	3,519,391	0	3,519,391	0	3,519,391
Total GF Reserves		12,474,239	463,362	12,937,601	(576,968)	12,360,633	(68,998)	12,291,635	(25,758)	12,265,878
Note: 2017/18 transfers allows for the use of £188,240 from the general reserve.										

Capital Programme Forward Budget 2016-17

Project	Directorate	Total Published in Budget Book Budget 16-17	Revision rolled forward from 15/16	Virements in 16/17	Revised Budget 16-17	Actuals	BORROWING		GRANTS & CONTRIBUTIONS				CAPITAL RECEIPTS		REVENUE	
							Unsupported Borrowing	Supported Borrowing	DFG	SHIP/SHARP/ N&WELS	NCC	Other Grants/3rd Party Contributions	Capital Receipt - Housing	Capital Receipts - other	Revenue Funding	
Housing Capital Programme	Housing & Neighbourhoods	8,561,460	-	-	8,561,460	11,708,317	2,678,857	-	-	-	-	-	1,216,000	-	7,813,460	
Beacon Park LATC - Phase 1	Housing & Neighbourhoods	9,400,000	60,000	-	9,460,000	125,338	125,338	-	-	-	-	-	-	-		
Disabled Facilities grants	Housing & Neighbourhoods	800,000	-	-	800,000	905,535	-	-	905,535	-	-	-	-	-		
Emergency Home Improvement Loans	Housing & Neighbourhoods	50,000	-	-	50,000	53,120	-	0	-	-	-	-	-	53,120		
Empty Homes	Housing & Neighbourhoods	757,508	232,491	-	757,999	38,659	38,659	-	-	-	-	-	-	-		
Norfolk & Waveney Equity Loan Scheme	Housing & Neighbourhoods	-	107,384	-	107,384	59,344	0	-	-	59,344	-	-	-	-		
Home 4 Health	Housing & Neighbourhoods	350,000	50,000	-	400,000	-	-	-	-	-	-	-	-	-		
Runham Vauxhall	Housing & Neighbourhoods	119,541	-	-	119,541	-	-	-	-	-	-	-	-	-		
Phoenix Pool Refurbishment	Housing & Neighbourhoods	900,000	768,000	-	1,668,000	1,757,114	1,757,114	-	-	-	-	-	-	-		
New Marina Centre Refurbishment	Housing & Neighbourhoods	3,900,000	247,435	-	4,147,435	8,873	8,873	-	-	-	-	-	-	-		
The Waterways - Refurbishment	Housing & Neighbourhoods	1,300,000	-	200,000	1,500,000	-	-	-	-	-	-	-	-	-		
Cobholm Skatepark	Housing & Neighbourhoods	100,000	-	-	100,000	-	-	-	-	-	-	-	-	-		
Mill Lane Hot Water Vessels	Housing & Neighbourhoods	31,000	-	-	31,000	-	-	-	-	-	-	-	-	-		
Childrens Playground Refurbishment & Resurfacing	Housing & Neighbourhoods	109,200	-	-	109,200	113,300	113,300	-	-	-	-	-	-	-		
Preservation Trust Loan	Housing & Neighbourhoods	-	-	130,000	130,000	130,000	130,000	-	-	-	-	-	-	-		
Footway Lighting	Customer Services	100,000	-	-	100,000	99,989	99,989	-	-	-	-	-	-	-		
Esplanade Resurfacing	Customer Services	180,000	-	43,560	136,440	-	-	-	-	-	-	-	-	-		
New Crematoriums	Customer Services	398,848	38,518	-	437,366	293,069	293,069	-	-	-	-	-	-	-		
Server Upgrades - Integra	Customer Services	20,000	-	-	20,000	-	-	-	-	-	-	-	-	-		
Public Toilets - Automated Locking Systems	Customer Services	21,500	-	-	21,500	11,556	11,556	-	-	-	-	-	-	-		
Public Toilets - Refurbishment	Customer Services	160,000	-	-	160,000	160,000	160,000	-	-	-	-	-	-	-		
Central Heating Boilers - Greyfriars House	Customer Services	35,000	-	-	35,000	33,454	33,454	-	-	-	-	-	-	-		
Loan to GYBS to purchase 2 new refuse vehicles	Customer Services	115,000	-	-	115,000	-	-	-	-	-	-	-	-	-		
Beacon Park	Resources, Governance & Growth	1,950,000	230,937	-	2,180,937	390,639	390,639	-	-	-	-	-	-	-		
Beacon Park-Site 4-Development of Office	Resources, Governance & Growth	4,750,000	575,000	-	3,700,000	1,625,000	-	-	-	-	-	-	-	-		
Beacon Park - Site 12a	Resources, Governance & Growth	-	-	3,700,000	3,700,000	164,491	164,491	-	-	-	-	-	-	-		
South Denes	Resources, Governance & Growth	2,600,000	388,559	-	2,988,559	120,283	-	-	-	-	120,283	-	-	-		
Digital By Design	Customer Services	-	59,648	-	59,648	36,345	-	-	-	-	-	-	-	-		
Coastal Protection - Scratby	Customer Services	-	85,511	-	85,511	96,548	-	-	-	-	-	26,000	-	-		
Flexible Workforce	Transformation team	-	292,460	-	292,460	91,754	-	-	-	-	-	-	-	-		
Euston Road Car Park Extension	Customer Services	-	119,083	43,560	162,643	186,987	186,987	-	-	-	-	-	-	-		
2013/14 adis Gorleston Shelters	Resources, Governance & Growth	-	-	-	-	2,347	2,347	-	-	-	-	-	-	-		
15-16 Remodelling Work at Britannia Pier	Resources, Governance & Growth	-	-	-	-	2,211	2,211	-	-	-	-	-	-	-		
Total		36,807,057	3,255,026	-	40,062,084	16,589,272	6,395,530	-	905,535	59,344	120,283	26,000	1,216,000	53,120	7,813,460	

Capital Programme Budget 2017-2018

Directorate	Project Title	Per 17/18 Budget Book			Revisions to 17/18 Budget Book		2017/18 REVISED Capital Programme	BORROWING		GRANTS & CONTRIBUTIONS				CAPITAL RECEIPTS			REVENUE
		2016/17	2017/18 Bids	2017/18 Capital Programme	Amendments to rolled forward 2016/17	Revisions		Unsupported Borrowing	Supported Borrowing	DFG	SHIP/SHARP/ N&WELS	NCC	Other Grants/3rd Party Contributions	Capital Receipts - Sth Gorleston	Capital Receipt - Housing	Capital Receipts - other	
HRA	Housing Capital Programme	£0	£10,554,080	£10,554,080	£0		£10,554,080	£2,052,000							£1,077,000		£7,425,080
Customer Services	Replacement of the Council's Air Quality Monitoring Station	£0	£50,000	£50,000	£0		£50,000	£50,000									
Customer Services	ICT Investment to deliver GYBC ICT Strategy	£0	£222,500	£222,500	£0	£20,000	£242,500	£242,500									
Customer Services	Rebuilding sections of Factory Rd/Bevedere Rd/Nth Denes Rd Gt Yarmouth Cemetery Wall	£0	£75,000	£75,000	£0		£75,000	£75,000									
Customer Services	St Nicholas Minster West Boundary Wall	£0	£50,000	£50,000	£0		£50,000	£50,000									
Customer Services	Marine Parade car park Gorleston - Surfacing	£0	£22,000	£22,000	£0		£22,000	£22,000									
Customer Services	Public Toilet Refurbishment Programme	£0	£160,000	£160,000	£0		£160,000	£160,000									
Customer Services	Rialto Civil enforcement	£0	£21,050	£21,050	£0		£21,050	£7,518				£13,532					
Housing & Neighbourhoods	Disabled Facilities Grant	£0	£941,786	£941,786	£36,251	£79,617	£1,057,654	£115,868		£941,786							
Housing & Neighbourhoods	Childrens Playground Refurbishment 2017/18 - 2019/20	£0	£151,370	£151,370	£0		£151,370	£36,370					£115,000				
Housing & Neighbourhoods	Children's Playground Resurfacing	£0	£37,650	£37,650	£0		£37,650	£37,650									
Housing & Neighbourhoods	Priory Gardens Footpath Gorleston	£0	£19,000	£19,000	£0		£19,000	£19,000									
Housing & Neighbourhoods	Wellisley CCTV	£0	£15,000	£15,000	£0		£15,000	£15,000									
Housing & Neighbourhoods	New Marina Centre Refurbishment	£4,127,435	£1,600,000	£5,727,435	£11,127		£5,738,562	£5,738,562									
Housing & Neighbourhoods	Mill Lane Hot Water Vessels	£31,000	£0	£31,000	£0		£31,000	£31,000									
Housing & Neighbourhoods	The Waterways (revised HLF bid)	£0	£262,162	£262,162	£1,500,000		£1,762,162	£140,000					£1,622,162				
Housing & Neighbourhoods	Empty Homes	£850,000	£0	£850,000	£69,340		£719,340	£719,340									
Housing & Neighbourhoods	Homes 4 Health	£300,000	£0	£300,000	£100,000		£400,000	£150,000			£250,000						
Housing & Neighbourhoods	Beacon Park LATC - Phase 1/ Equinox	£9,260,000	£0	£9,260,000	£74,662		£9,334,662	£9,334,662									
Housing & Neighbourhoods	Runham Vauxhall	£119,541	£0	£119,541	£0		£119,541	£0								£119,541	
Housing & Neighbourhoods	Cobholm Skatepark	£0	£0	£0	£100,000		£100,000	£0					£100,000				
Housing & Neighbourhoods	Norfolk & Waveney Equity Loan Scheme	£0	£0	£0	£48,040		£48,040	£0			£48,040						
Housing & Neighbourhoods	Emergency Home Improvement Loans	£0	£0	£0	£50,000		£50,000								£50,000		
Customer Services	Footway Lighting	£0	£100,000	£100,000	£0		£100,000	£0					£100,000				
Customer Services	Esplanade Resurfacing	£91,440	£100,000	£191,440	£45,000		£236,440	£236,440									
Customer Services	New Cremators	£0	£0	£0	£144,297		£144,297	£144,297									
Customer Services	Refuse Vehicles	£0	£0	£0	£115,000		£115,000	£0					£115,000				
Customer Services	Digital By Design	£0	£0	£0	£23,303		£23,303	£23,303									
Customer Services	Server Upgrades - Integra	£0	£0	£0	£20,000		£20,000	£20,000									
Resource, Governance & Growth	Beacon Park projects	£2,600,000	£1,625,000	£4,225,000	£815,298		£5,040,298	£5,040,298									
Resource, Governance & Growth	Beacon Park - Site 12a	£3,300,000	£0	£3,300,000	£235,509		£3,535,509	£3,535,509									
Resource, Governance & Growth	South Denes	£2,738,559	£0	£2,738,559	£129,717		£2,868,276	£768,276				£2,100,000					
Resource, Governance & Growth	Flexible Working	£0	£0	£0	£200,706		£200,706	£200,706									
TOTAL		£23,217,975	£16,006,598	£39,224,573	£3,718,251	£99,617	£43,042,441	£28,965,300	£0	£941,786	£298,040	£2,113,532	£2,052,162	£0	£1,127,000	£119,541	£7,425,080
HRA		£0	£10,554,080	£10,554,080	£0	£0	£10,554,080	£2,052,000	£0	£0	£0	£0	£0	£0	£1,077,000	£0	£7,425,080
Resource, Governance & Growth		£8,638,559	£1,625,000	£10,263,559	£1,381,230	£0	£11,644,789	£9,544,789	£0	£0	£0	£2,100,000	£0	£0	£0	£0	£0
Customer Services		£91,440	£800,550	£891,990	£347,600	£20,000	£1,259,590	£1,031,058	£0	£0	£0	£13,532	£215,000	£0	£0	£0	£0
Housing & Neighbourhoods		£14,487,976	£3,026,968	£17,514,944	£1,989,421	£79,617	£19,583,962	£16,337,452	£0	£941,786	£298,040	£0	£1,837,162	£0	£50,000	£119,541	£0
		£23,217,975	£16,006,598	£39,224,573	£3,718,251	£99,617	£43,042,441	£28,965,300	£0	£941,786	£298,040	£2,113,532	£2,052,162	£0	£1,127,000	£119,541	£7,425,080
HRA		£0	£10,554,080	£10,554,080	£0	£0	£10,554,080	£2,052,000	£0	£0	£0	£0	£0	£0	£1,077,000	£0	£7,425,080
GF		£23,217,975	£5,452,518	£28,670,493	£3,718,251	£99,617	£32,488,361	£28,913,300	£0	£941,786	£298,040	£2,113,532	£2,052,162	£0	£50,000	£119,541	£0
		£23,217,975	£16,006,598	£39,224,573	£3,718,251	£99,617	£43,042,441	£28,965,300	£0	£941,786	£298,040	£2,113,532	£2,052,162	£0	£1,127,000	£119,541	£7,425,080

Capital Programme Forward Budget 2018-2019

Unique Bid Reference	Directorate	Project/Budget Manager	Project Title	Prior Year approved 18/19 projects	17/18 Recommended Bid 18/19	2018/19 Capital Programme	BORROWING		GRANTS & CONTRIBUTIONS			CAPITAL RECEIPTS		REVENUE
							Unsupported Borrowing	Supported Borrowing	DFG	NCC	Other Grants/3rd Party Contributions	Capital Receipt - Housing	Capital Receipts - other	Revenue Funding
N/A	HRA	Robert Read	Housing Capital Programme	£0	£8,307,080	£8,307,080	£1,360,000					£882,000		£6,065,080
CSV02	Customer Services	Miranda Lee	ICT Investment to deliver GYBC ICT Strategy	£0	£290,500	£290,500	£290,500							
CSV07	Customer Services	Paul Houghton/Miranda Lee/ Janice Hall	St Nicholas Minster West Boundary Wall	£0	£50,000	£50,000	£50,000							
CSV11	Customer Services	Peter Roll & Simon Mutton (GYBS), Glenn Buck (GYBC)	Public Toilet Refurbishment Programme	£0	£160,000	£160,000	£160,000							
H&N02	Housing & Neighbourhoods	Angela Cotton (GYBS)/Robert Gregory	Childrens Playground Refurbishment 2017/18 - 2019/20	£0	£46,595	£46,595	£46,595							
PY H&N01	Housing & Neighbourhoods	Vicky George	Disabled facilities Grant	£800,000	£0	£800,000	£233,000		£567,000					
PY H&NOC revised	Housing & Neighbourhoods	Robert Gregory/ Darren Barker	The Waterways (revised HLF bid)	£0	£1,435,311	£1,435,311	£190,000				£1,245,311			
PY CSV0A (CSV04)	Customer Services	Michael Stephenson (GYBS)/Glenn Buck	Footway Lighting	£100,000	£0	£100,000	£100,000							
PY CSV0B	Customer Services	Michael Stephenson (GYBS)/Glenn Buck	Esplande Resurfacing	£100,000	£0	£100,000	£100,000							
TOTAL				£1,000,000	£10,289,486	£11,289,486	£2,530,095	£0	£567,000	£0	£1,245,311	£882,000	£0	£6,065,080

Capital Programme Forward Budget 2019-2020

Unique Bid Reference	Directorate	Project/Budget Manager	Project Title	17/18 Recommended Bid 19/20	BORROWING		GRANTS & CONTRIBUTIONS			CAPITAL RECEIPTS		REVENUE
					Unsupported Borrowing	Supported Borrowing	DFG	NCC	Other Grants/3rd Party Contributions	Capital Receipt - Housing	Capital Receipts - other	Revenue Funding
N/A	HRA	Robert Read	Housing Capital Programme	£8,808,580	£1,995,000					£828,000		£5,985,580
CSV02	Customer Services	Miranda Lee	ICT Investment to deliver GYBC ICT Strategy	£240,500	£240,500							
H&N02	Housing & Neighbourhoods	Angela Cotton (GYBS)/Robert Gregory	Childrens Playground Refurbishment 2017/18 - 2019/20	£39,945	£39,945							
H&N0C revis	Housing & Neighbourhoods	Robert Gregory/ Darren Barker	The Waterways (revised HLF bid)	£363,260	£0				£363,260			
TOTAL				£9,452,285	£2,275,445	£0	£0	£0	£363,260	£828,000	£0	£5,985,580