

**REPORT of
DIRECTOR OF RESOURCES**

to
FINANCE AND CORPORATE SERVICES COMMITTEE
28 JULY 2015

FINANCIAL OUTTURN 2014 / 15**1. PURPOSE OF THE REPORT**

- 1.1 To provide Members with information in relation to the outturn position for the 2014 / 15 financial year.
- 1.2 To inform Members of movements in relation to the Council's Earmarked Reserves and Capital Commitments as at 31 March 2015.

2. RECOMMENDATIONS

- (i) That the information in relation to the outturn position for the 2014 / 15 financial year is noted, including movement in earmarked reserves and capital commitments.

3. SUMMARY OF KEY ISSUES**3.1 Performance against the net revenue budget****3.1.1 Out turn position**

3.1.1.1 The Draft Statement of Accounts was signed off by the s151 officer on 30th June 2015. Information from these accounts have been used in this report; please note that the accounts are currently being audited by the external auditors and some figures may be subject to change.

3.1.1.2 At the Council meeting held on 5 February, the Council approved the Revised budget estimates (Agenda item 9, Appendix 1 refers). These estimates for Net Cost of Services totalled in the region of £9,115,000, with overall expenditure to be funded totalling £6,984,000 (once statutory adjustments and other income sources had been taken into account).

3.1.1.3 The following table provides an overview of the outturn position for the 2014 / 15, comparing the actual expenditure and income to the revised budget estimates:

APPENDIX 1

	Revised budget	Actuals	Variance
	£000	£000	£000
Central Services to the Public	1,099	1,003	96
Cultural and Related Services	1,855	1,937	(82)
Environmental and Regulatory Services	2,605	2,291	314
Housing Services	693	787	(94)
Planning and Development Services	1,244	1,013	231
Transport Services	(258)	(283)	25
Corporate and Democratic Core	1,885	1,781	104
Non Distributed Costs	14	(220)	234
Net Cost of Services	9,137	8,309	828
Investment, Trading and Rental Income	(237)	(246)	9
Statutory Adjustments	(706)	(670)	(36)
General Grants and Other Income	(986)	(1,011)	25
Council Tax Receipts	(5,039)	(5,039)	0
Revenue Support Grant	(1,538)	(1,538)	0
Business Rate Income	(1,365)	(1,932)	567
Collection Fund Adjustment	(64)	(78)	14
Parish Precepts and LCTS Grant	1,115	1,115	0
Transfer to / (from) Earmarked Reserves	(147)	701	(848)
Transfer to / (from) General Fund	(170)	389	(559)

* please note that the Net Cost of Services revised budget has been adjusted in relation to the following (these adjustments are in line with how expenditure and income is reported in the 14 / 15 Statement of Accounts):

- Exclusion of expenditure totalling £94,000 in relation to the LCTS parish grant, which has been included in the 'Parish Precepts & LCTS Grant' line
- Exclusion of income totalling £116,000 in relation to rental income on investment properties and trading income, which has been included in the 'Investment, Trading and Rental Income' line.

3.1.1.4 The above table highlights that the Council has underspent against budget estimates, with funds being transferred into specific Earmarked Reserves as suitable and outstanding balances being transferred to the General Fund. This has resulted in the following usable revenue reserve balances as at 31 March 2015:

- General Fund: £3,561,000
- Earmarked Reserves: £2,244,000

3.1.2 Salaries

3.1.2.1 **APPENDIX 1** provides details of the salary budgets and actual expenditure as at the end of the 2014 / 15 financial year. This demonstrates an underspend of over £180,000. This exceeds the original budget vacancy allowance of £70,000 (equivalent to 1% of all staffing budgets).

3.1.2.2 The underspend relates to a number of vacancies during 2014 /15 and also some changes brought about as part of the Senior Management Restructure.

3.1.3 Major Sources of Income

3.1.3.1 The Council is dependent upon a number of large income sources in order to balance the budget. The following table details the main income budgets and income received for the 2014 / 15 financial year.

Budget Heading	2014 / 15	2014 / 15	2014 / 15	2013 / 14
	Budget	Actual	Variance	Actual
	£	£	£	£
Land Charges	154,500	143,418	11,082	139,610
Development Control	832,800	884,082	(51,282)	512,727
Pre Application Advice	31,800	35,209	(3,409)	56,366
Building Control	153,200	180,792	(27,592)	193,616
Investment Income	121,000	131,548	(10,548)	145,538
Town Centre Car Parks	512,000	514,922	(2,922)	497,359
Prom Car Parks	287,700	279,132	8,568	279,972
Splash Park	62,800	63,073	(273)	82,618
TOTAL	2,155,800	2,232,176	(76,376)	1,907,806

3.1.3.2 Actual income has exceeded budgeted estimations by over £76,000 (equivalent to 3.5%). Increased planning application and building control inspections contributed significantly to the level of increased income.

3.1.3.3 For those areas where income levels have not met budget estimations, it is worth noting that income levels are in line with or have seen an increase when compared to the prior year

3.2 Movement in Earmarked Reserves

3.2.1 As outlined in paragraph 3.1.1.3 above, Earmarked Reserves balances as at 31 March 2015 totalled £2,224,000. This balance included some draw down from Reserves to fund expenditure incurred during the 2014 / 15 year, as well as some additions to reserves to fund expenditure due to be incurred in future years.

3.2.2 **APPENDIX 2** provides information in relation to the purposes of the various Earmarked Reserves and the movements in 2014 / 15.

3.2.3 During the 2014 / 15 financial year, the Council received a number of grants or contributions in relation to specific projects. Where these projects have not completed and funds have not been fully utilised, outstanding balances have been set aside in an Earmarked Reserve to be drawn down to support project expenditure in future years. This has resulted in over £400,000 being transferred to Earmarked Reserves at the end of the 2014 / 15 financial year.

3.2.4 Revenue commitments as at 31 March 15 total nearly £200,000. This reserve recognises that there are timing differences between monies being earmarked to fund expenditure from the annual revenue budget and the expenditure actually being incurred.

3.2.5 Under the Business Rate scheme, the Council is able to retain 100% of business rates sourced from Renewable Energy; in 2014 / 15 this income totalled just over £400,000. The Council has set aside 25% of these receipts in the Localisation of Council Tax and Business Rates reserve. This reserve exists to mitigate against the impact of

changes brought about through the new Business Rate funding and Council Tax Localisation regimes.

- 3.2.6 Following the statement issued by the Secretary of State in relation to the Council's Local Development Plan (LDP), in which he directed that the emerging local plan be submitted to him for his approval, budget underspends were moved into the LDP reserve to support any future costs that may be incurred; the closing balance of this reserve totals £500,000.

3.3 Capital Commitments

- 3.3.1 The Council approved a capital programme totalling over £3,500,000 in 2014 / 15. A large majority of this budget related to capital works at the Leisure Centre following the awarding of a new Leisure Centre Management contract.
- 3.3.2 As at 31 March 2015, a number of capital projects were still on-going and the following budget amounts were requested to be carried over into 2015 / 16:

Capital Project	14 / 15 Budget	14/ 15 Expenditure	Budget to carry forward
	£	£	£
New HR System	45,000	32,997	12,000
Hythe Quay Stabilisation	443,500	24,827	418,700
St Cedds Project	75,000	33,668	41,300
Beach Huts, Prom Park	40,000	0	40,000
Parks Vehicles & Mowers	20,000	0	20,000
New Service and Splash Park Kiosk	160,000	0	160,000
Leisure Centre Planned Maintenance	384,100	63,286	320,800
Leisure Centre Contract	2,000,000	968,839	1,031,200
Replacement Car Parking Equipment	10,000	8,336	1,700
Adventure Golf	30,000	0	30,000
TOTAL	3,207,600	1,131,953	2,075,700

4. CONCLUSION

- 4.1 Income and expenditure levels came in under the revised budget estimates. This was as a result of salary savings, goods and services underspends and additional income and contributions. Some of these underspends have been moved into Earmarked Reserves to help support specific projects in future years.
- 4.2 The salary underspends have arisen due to a number of vacancies across all departments at the Council; these savings exceed the 1% vacancy saving built into the 2014 / 15 original budget.
- 4.3 A number of capital projects have been completed in year, however, some projects have slipped and budgets haven't been committed at year end accordingly.

5. IMPACT ON CORPORATE GOALS

- 5.1 This report links to the corporate goal of ‘delivering good quality, cost effective and valued services’.

6. IMPLICATIONS

- (ii) **Impact on Customers** – None directly.
- (iii) **Impact on Equalities** – None identified.
- (iv) **Impact on Risks** – There are no corporate risk issues associated with this report.
- (v) **Impact on Resources (financial)** – The outturn position will impact upon the level of reserves available in the future.
- (vi) **Impact on Resources (human)** – None.
- (vii) **Impact on the Environment** – None.

Background Papers: None

Enquiries to: Veronica Wilson, Finance Manager (Tel: 01621 875799)

SALARIES

APPENDIX 1

Cost Centre	Budget	Total Paid	(Saving)/Overspend
CHIEF EXECUTIVE			
Corporate Core			
101 Corporate Core	379,600	335,503	(44,097)
Service Area Total	379,600	335,503	(44,097)
Customer & Democratic Services			
102 Legal & Admin	57,000	57,500	500
108 Committee Services	148,000	145,151	(2,849)
109 General Office Support	45,800	40,375	(5,425)
110 Customer Services	451,200	443,749	(7,451)
121 Council Offices	87,500	87,049	(451)
213 Electoral Registration	11,800	11,429	(371)
325 Tourist Information Centre	63,200	61,428	(1,772)
606 Commercial Events	34,900	34,911	11
Service Area Total	899,400	881,591	(17,809)
Financial Services			
113 Finance	339,700	344,136	4,436
Service Area Total	339,700	344,136	4,436
Housing, Revenues & Benefits			
114 Revenues & Benefits	675,700	669,054	(6,646)
134 Housing	452,400	447,126	(5,274)
Service Area Total	1,128,100	1,116,180	(11,920)
Organisational Development			
103 Policy & Comms	135,000	135,499	499
105 Human Resources	148,600	138,252	(10,348)
111 Internal Audit & Perf Review	214,800	197,755	(17,045)
119 IT Services	363,000	362,974	(26)
Service Area Total	861,400	834,481	(26,919)
Directorate Total	3,608,200	3,511,890	(96,310)
COMMUNITY SERVICES			
Environmental Services			
132 Environmental Health	415,300	412,262	(3,038)
133 Environmental Waste	155,400	144,268	(11,132)
Service Area Total	570,700	556,529	(14,171)
Leisure & Community Services			
107 Coast & Countryside	248,700	218,837	(29,863)
118 Leisure & Community	232,000	225,116	(6,884)
141 Parks Operational Services	413,600	411,192	(2,408)
153 Parks Rangers	169,600	164,846	(4,754)
154 Car Park Enforcement	37,800	37,797	(3)
523 Highway Rangers	43,700	44,255	555
563 Community Safety LAA	63,700	64,112	412
567 FITSTEPS	8,000	5,541	(2,459)
Service Area Total	1,217,100	1,171,696	(45,404)
Planning Services			
165 Planning Policy Services	324,500	328,305	3,805
166 Planning Admin Services	161,700	159,674	(2,026)
167 Development Control Services	519,000	515,018	(3,982)
168 Building Control Services	139,200	113,377	(25,823)
Service Area Total	1,144,400	1,116,374	(28,026)
Directorate Total	2,932,200	2,844,599	(87,601)
TOTAL	6,540,400	6,356,489	(183,911)

Earmarked Revenue Reserve	Purpose	Financial Level	Balance as at 31 March 14	Transfers From Reserves	Transfers To Reserves	Balance as at 31 March 15
			£000	£000	£000	£000
Repairs & Renewals Fund	To provide funds to support additional revenue / capital costs arising from the need to maintain the Council's Asset base	Maximum £500,000	70	0	15	85
Insurance	The Council maintains external insurance policies to cover major risks. In many cases the policies have excess clauses that require the Council to meet the first part of each claim. The Council has established this reserve to cover its liabilities under policy excesses and finance any claims for small risks not insured externally.	Maximum £200,000	60	0	0	60
Revenue Commitments	This reserve exists to smooth out the timing differences between monies being earmarked to fund expenditure from the annual revenue budget and the expenditure actually occurring	Limit of liability in annual accounts	121	(121)	199	199
Efficiency Fund	To provide funds to meet the one off costs of achieving efficiency savings or service reductions in order to realise efficiency savings/service reductions in future years	Maximum £1,000,000	617	(142)	0	475
Heritage Projects	The Council gives grants in support of environmental initiatives and historic buildings. The time limits on these grants exceed the financial year in which budget provision is made, necessitating a reserve to cover outstanding liabilities	Limit of liability in annual accounts	31	(16)	6	21
Community Grants	The Council previously had schemes for awarding grants. The time limits on these grants exceed the financial year in which budget provision is made, necessitating a reserve to cover outstanding liabilities.	Limit of liability in annual accounts	1	0	0	1
Local Development Plan (LDP)	The Council has budgeted for large costs associated with developing a Local Development Plan (LDP). Money has been put aside from unspent budgets to support the creation and adoption of the delayed LDP.	Maximum £500,000	161	(148)	487	500
Land Charges	Government Grant received and has been put aside to support the cost of resolving the legal dispute concerning refunds of local search fees	Maximum £100,000	78	(14)	0	64
Business Continuity	To provide funding for emergency requirements such as salt, sand bags or other business continuity requirements	Maximum £15,000	10	0	0	10
Preventing Repossessions	A grant was received from the Government in 2011/12. This funding has been set aside to support future work to be undertaken as part of the Council's Strategic Homeless strategy.	Maximum £35,000	32	0	0	32
Community Sport Network	A grant was received from the Government in 2011/12 to support sports networks; this is expected to be spent in future years.	Limit of liability in annual accounts	19	(6)		13
Making Our Future	The Council is looking to change the way in which it works internally and also how it delivers its services to others. This reserve will enable up-front investment in these projects.	Maximum £500,000	100	(10)	0	90
Localisation of Council Tax and Business Rates	The new business rate funding and council tax localisation regime provides significant risk to the authority especially in the first few years whilst funding cuts are experienced. This reserve has been set up to mitigate the impact of these changes.	Maximum £500,000	123	0	100	223
Sports Development	Reserve set aside to fund Sports Development activities.	Limit of liability in annual accounts	7	(1)	0	6
Community Safety	Reserve set aside to fund Community Safety activities.	Limit of liability in annual accounts	91	(24)	7	74
Economic Development	Reserve set aside to support Economic Development activities in the District.	Limit of liability in annual accounts	16	(15)	60	61
Electoral Registration	Reserve set aside to support Electoral works.	Limit of liability in annual accounts	6	(4)	18	20
LSIP Capacity	Reserve set aside to support Large Scale Infrastructure Projects.	Limit of liability in annual accounts	0	0	69	69
Neighbourhood Plan Applications	Funding to be utilised in the preparation of neighbourhood plans.	Limit of liability in annual accounts	0	0	26	26
Waste Contract Implementation	Contributions towards the procurement and mobilisation of the new waste contract.	Limit of liability in annual accounts	0	0	215	215
TOTAL			1,543	(501)	1,202	2,244

**REPORT of
DIRECTOR OF RESOURCES**

to
FINANCE AND CORPORATE SERVICES COMMITTEE
26 JULY 2016

FINANCIAL OUTTURN 2015 / 16**1. PURPOSE OF THE REPORT**

- 1.1 To provide Members with information in relation to the outturn position for the 2015 / 16 financial year.
- 1.2 To inform Members of movements in relation to the Council's General Fund / Earmarked Reserves and Capital Commitments as at 31 March 2016.

2. RECOMMENDATION

That the information in relation to the outturn position for the 2015 / 16 financial year be noted, including movement in general / earmarked reserves and capital commitments.

3. SUMMARY OF KEY ISSUES**3.1 Performance against the net revenue budget****3.1.1 Outturn position**

3.1.1.1 The Draft Statement of Accounts was signed off by the Section 151 (S151) Officer on 30 June 2016. Information from these accounts has been used in this report; please note that the accounts are currently being audited by the external auditors and some figures may be subject to change.

3.1.1.2 The revised 2015 / 16 estimates for Net Cost of Services totalled in the region of £9,544,000 and the table overleaf provides an overview of the outturn position for the 2015 / 16, comparing the actual expenditure and income to the revised budget estimates:

APPENDIX 1

	Revised budget	Actuals	Variance
	£000	£000	£000
Central Services to the Public	1,193	991	202
Cultural and Related Services	1,675	1,540	135
Environmental and Regulatory Services	2,858	2,693	166
Housing Services	667	696	(29)
Planning and Development Services	1,569	1,221	348
Transport Services	(354)	(414)	60
Corporate and Democratic Core	1,936	1,904	32
Non Distributed Costs	0	26	(26)
Net Cost of Services	9,544	8,657	888
Investment, Trading and Rental Income	(314)	(352)	38
Statutory Adjustments	(762)	(935)	173
General Grants and Other Income	(1,193)	(1,154)	(40)
Council Tax Receipts	(5,196)	(5,196)	0
Revenue Support Grant	(1,061)	(1,061)	0
Business Rate Income	(1,391)	(1,466)	75
Collection Fund Adjustment	(205)	(237)	32
Parish Precepts and Localising Council Tax Support (LCTS) Grant	1,153	1,153	0
Transfer to / (from) Earmarked Reserves	(525)	(109)	(416)
Transfer to / (from) General Fund	(50)	700	(750)

3.1.1.3 The above table highlights that the Council has underspent against its budget, with funds being transferred into specific Earmarked Reserves as suitable and remaining balances being transferred to the General Fund Reserve. This has resulted in the following usable revenue reserve balances as at 31 March 2016:

- General Fund..... £3,961,000
- Earmarked Reserves..... £2,435,000

3.1.2 Salaries

3.1.2.1 **APPENDIX 1** provides details of the salary budgets and actual expenditure as at the end of the 2015 / 16 financial year. This shows an underspend of £284,000 which exceeds the original budget vacancy allowance of £70,000 (equivalent to 1% of all staffing budgets).

3.1.2.2 The underspend relates to a number of vacancies during 2015 / 16.

3.1.3 Major Sources of Income

3.1.3.1 The Council is dependent upon a number of large income sources in order to balance the budget. The table overleaf details the main income budgets and income received for the 2015 / 16 financial year.

Budget Heading	2015 / 16	2015 / 16	2015 / 16	2014 / 15
	Budget	Actual	Variance	Actual
	£	£	£	£
Land Charges	154,500	147,116	7,384	143,418
Development Control	792,500	723,757	68,743	884,082
Pre Application Advice	31,800	30,516	1,284	35,209
Building Control	191,100	199,566	(8,466)	180,792
Investment Income	166,000	188,317	(22,317)	131,548
Town Centre Car Parks	543,800	560,983	(17,183)	514,922
Prom Car Parks	286,000	294,290	(8,290)	279,132
Splash Park	70,000	66,867	3,133	63,073
TOTAL	2,235,700	2,211,412	24,288	2,232,176

3.1.3.2 Actual income has fallen below budgeted estimations by just over £24,000 (equivalent to 1.1%). This is largely due to a significant drop in Development Control income year on year, which was partly anticipated in the reduced 2015 / 16 budget.

3.1.3.3 Investment income has been boosted by the decision to invest in the Local Authorities Properties Fund managed by the CCLA (Churches, Charities and Local Authorities).

3.2 Movement in Earmarked Reserves

3.2.1 As outlined in paragraph 3.1.1.3 above, Earmarked Reserves balances as at 31 March 2016 totalled £2,435,000.

3.2.2 **APPENDIX 2** provides information in relation to the purposes of the various Earmarked Reserves and the movements in 2015 / 16.

3.2.3 During the 2015 / 16 financial year, the main use of Earmarked Reserves has been to finance previous year's identified committed expenditure and some specific projects including Repairs & Renewals, Local Plan Development and Large Scale Infrastructure Projects (LSIP).

3.2.4 Revenue commitments as at 31 March 2016 total nearly £321,000. This reserve recognises that there are timing differences between monies being earmarked to fund expenditure from the annual revenue budget and the expenditure actually being incurred.

3.2.5 Under the Business Rate Retention scheme, the Council is able to retain 100% of business rates sourced from Renewable Energy; in 2015 / 16 this income totalled just over £486,000. The Council has set aside £223,000 of the receipts in past years in the Localisation of Council Tax and Business Rates reserve. This reserve exists to mitigate against the impact of risk and changes brought about through the new Business Rate Retention and Council Tax Localisation schemes. The reserve was added to during 2015 / 16 from monies earned due to efficiencies recognised in the Council Tax Collection Agreement with Essex County Council and other Preceptors. The Agreement is being reviewed by County and this addition to the reserve will help towards any uncertainties going forward.

3.3 Capital Commitments

- 3.3.1 After taking in account carried over commitments from 2015 / 16 and supplementary estimates, the Council's capital programme totalled just under £3,800,000 in 2015 / 16. A large majority of this budget related to capital works at the Leisure Centres following the award of a new Leisure Centre Management contract.
- 3.3.2 As at 31 March 2016, a number of capital projects were still on-going and the following budget amounts were requested to be carried over into 2016 / 17:

Capital Project	2015 / 16 Budget	2015 / 16 Expenditure	Budget to carry forward
	£	£	£
Leisure Centres	1,402,000	1,105,000	297,000
St Cedds House	276,000	172,000	104,000
Adventure Golf - Prom Park	30,000	0	30,000
Parks Vehicles & Mowers	59,000	39,000	20,000
Drain Surveying Equipment	10,000	9,000	1,000
Waste Contract Purchase of Bins	600,000	0	600,000
Parks / Tourist Information Centre (TIC) Network Upgrade	14,000	6,000	8,000
New Service and Splash Park Kiosk	160,000	0	160,000
Telephony Upgrade	15,000	10,000	5,000
Road Repairs / Entrance - Prom Park	50,000	0	50,000
Close Circuit Television (CCTV) Upgrade	25,000	11,000	14,000
Footpaths / Signage - Riverside Park	31,000	2,000	29,000
Coastal Communities Fund	18,000	0	18,000
TOTAL	2,690,000	1,354,000	1,336,000

4. CONCLUSIONS

- 4.1 Income and expenditure levels came in under the revised budget. This was as a result of salary savings, goods and services underspends and reduced income and contributions. Some underspends have been moved into Earmarked Reserves to help support specific projects in future years.
- 4.2 The salary underspends have arisen due to a number of vacancies across various departments of the Council; these savings exceed the 1% vacancy saving built into the 2015 / 16 original budget.
- 4.3 A number of capital projects have been completed in year, however, some projects have slipped and budgets haven been committed at year end accordingly.

5. IMPACT ON CORPORATE GOALS

- 5.1 This report links to the corporate goal of ‘delivering good quality, cost effective and valued services’.

6. IMPLICATIONS

- (i) **Impact on Customers** – None directly.
- (ii) **Impact on Equalities** – None identified.
- (iii) **Impact on Risks** – There are no corporate risk issues associated with this report.
- (iv) **Impact on Resources (financial)** – The outturn position will have a favourable impact upon the level of reserves available in the future.
- (v) **Impact on Resources (human)** – None.
- (vi) **Impact on the Environment** – None.

Background Papers: None.

Enquiries to: Ray Inns, Finance Manager, (Tel: 01621 875799).

SALARIES

APPENDIX 1

Cost Centre	Budget 2015/2016	Actual 2015/2016	(Saving) / Overspend
<u>Chief Executive</u>			
101 Corporate Core	488,700	484,682	(4,018)
Service Area Total	488,700	484,682	(4,018)
<u>Resources Directorate</u>			
102 Election Management	57,400	56,381	(1,020)
103 Policy & Comms	177,800	177,481	(319)
105 Human Resources	165,600	158,069	(7,531)
108 Committee Services	191,800	189,422	(2,378)
109 General Office Support	46,100	43,402	(2,698)
111 Audit & Performance Management	88,100	63,655	(24,445)
113 Finance	308,300	307,795	(505)
119 ICT Services	354,600	356,793	2,193
121 Council Offices	144,500	135,878	(8,622)
Service Area Total	1,534,200	1,488,875	(45,325)
<u>Customer & Communities Directorate</u>			
110 Customer Contact Centre	435,000	404,131	(30,869)
114 Revenues & Benefits	684,800	619,000	(65,800)
118 Leisure and Countryside Management	270,400	266,339	(4,061)
133 Environmental Waste	168,200	168,328	128
141 Parks Operational	454,300	442,544	(11,756)
153 Community Rangers	284,800	247,971	(36,829)
Service Area Total	2,297,500	2,148,313	(149,187)
<u>Planning Services Directorate</u>			
132 Environmental Health	463,800	457,523	(6,277)
134 Housing	453,700	421,174	(32,526)
163 Enforcement	147,800	146,323	(1,477)
164 Economic Development	76,800	77,211	411
165 Planning Policy Services	309,700	298,440	(11,260)
166 Planning Admin Services	212,000	197,366	(14,634)
167 Development Control	506,400	486,666	(19,734)
168 Building Control	138,700	138,674	(26)
Service Area Total	2,308,900	2,223,376	(85,524)
TOTAL	6,629,300	6,345,247	(284,053)

Earmarked Reserves Movements						
Earmarked Revenue Reserve	Purpose	Balance as at 31 March 2015	Transfers From Reserves	Transfers To Reserves	Balance as at 31 March 2016	
Business Continuity	To provide funding for emergency requirements such as salt, sand bags or other business continuity requirements	10	0	0	10	
Community Grants	The Council previously had schemes for awarding grants. The time limits on these grants exceed the financial year in which budget provision is made, necessitating a reserve to cover outstanding liabilities.	1	0	0	1	
Community Safety	Reserve set aside to fund Community Safety activities	74	-4	1	71	
Community Sport Network	A grant was received from the Government in 2011/12 to support sports networks. This is expected to be spent in future years.	13	-4	0	9	
Economic Development	Reserve set aside to support Economic Development activities in the District	61	-41	0	20	
Efficiency Fund	To provide funds to meet the one off costs of achieving efficiency savings or service reductions in order to realise efficiency savings/service reductions in future years	475	0	0	475	
Electoral Registration	Reserve set aside to support Electoral works	20	0	0	20	
Heritage Projects	The Council gives grants in support of environmental initiatives and historic buildings. The time limits on these grants exceed the financial year in which budget provision is made, necessitating a reserve to cover outstanding liabilities	21	-7	0	14	
Insurance	The Council maintains external insurance policies to cover major risks. In many cases the policies have excess clauses that require the Council to meet the first part of each claim. The Council has established this reserve to cover its liabilities under policy excesses, finance any claims for small risks not insured externally.	60	0	0	60	
Land Charges	Government Grant received in 2010 / 11 has been put aside to support the cost of resolving the legal dispute concerning refunds of local search fees	64	-46	0	18	
Local Development Plan (LDP)	The Council has budgeted for large costs associated with developing a Local Development Plan(LDP). Money has been put aside from unspent budgets to support the creation and adoption of the delayed LDP	500	-36	0	464	
Localisation of Council Tax and Business Rates	The new business rate funding and council tax localisation regime presents significant risk to the authority especially in the first few years whilst funding cuts are experienced. This reserve has been set up to mitigate the impact of these changes.	223	0	113	336	
Large Strategic Infrastructure Projects Capacity	Reserve set aside to support large scale infrastructure projects	69	-69	0	0	
Making Our Future	The Council is looking to change the way in which it works internally and also how it delivers its services to thers. This reserve will enable up-front investment in these projects.	90	0	200	290	
Neighbourhood Plan Applications	Funding to be utilised in the preparation of neighbourhood plans.	26	0	0	26	
Preventing Repossessions	A grant was received from the Government in 2011/12. This funding has been set aside to support future work to be undertaken as part of the Council's Strategic Homeless strategy.	32	0	0	32	
Repairs & Renewals Fund	To provide funds to support additional revenue / capital costs arising from the need to maintain the Council's Asset base	85	-21	0	64	
Revenue Commitments	This reserve exists to smooth out the timing differences between monies being earmarked to fund expenditure from the annual revenue budget and the expenditure actually occurring	199	-199	321	321	
Sports Development	Reserve set aside to fund Sports Development activities	6	-3	4	7	
Waste Contract Implementation	Money set aside towards the mobilisation of the new Waste contract	215	-18	0	197	
		TOTAL	2,244	-448	639	2,435