

Cabinet

16 September 2015

Forecast of Revenue and Capital Outturn 2015/16 for General Fund and Housing Revenue Account – Period to 30 June 2015



Report of Corporate Management Team Don McLure, Corporate Director Resources Councillor Alan Napier, Portfolio Holder for Finance

Purpose of the Report

- 1 To provide Cabinet with a forecast of 2015/16 revenue and capital outturn, based on the period to 30 June 2015 for the Council's General Fund and Housing Revenue Account. The report also includes the forecasts for the Council Tax Collection Fund and Business Rates Collection Fund.

Background

- 2 This report is the first indication of the revenue and capital outturn for 2015/16 based on actual expenditure and known commitments as at 30 June 2015, together with the forecast balances on general reserves and earmarked reserves at 31 March 2016.

Revenue – Current Position to 30 June 2015

- 3 The table overleaf compares the forecast with the revised budgets and is shown in more detail in Appendices 2 and 3.
- 4 The following adjustments have been made to the Original Budget that was agreed by Full Council in February 2015:
 - (i) agreed budget transfers between Service Groupings;
 - (ii) additions to budget for items outside the cash limit (for Cabinet consideration and recommended approval);
 - (iii) planned use of or contribution to Earmarked Reserves (please refer to Appendix 4).

Forecast of General Fund Revenue Outturn 2015/16

	Original Budget 2015/16	Budget - incorporating adjustments	Service Groupings Forecast of Outturn	Forecasted Variance
	£'000	£'000	£'000	£'000
Assistant Chief Executive	10,163	9,430	9,278	-152
Children and Adults Services	251,450	259,363	251,751	-7,612
Neighbourhood Services	104,236	107,169	106,593	-576
Regeneration and Economic Development Resources	41,535	25,775	25,482	-293
	15,855	15,893	15,208	-685
Cash Limit Position	423,239	417,630	408,312	-9,318
Contingencies	5,690	2,471	2,471	0
Corporate Costs	4,980	4,502	4,334	-168
NET COST OF SERVICES	433,909	424,603	415,117	-9,486
Capital charges	-48,977	-48,977	-48,977	0
Interest and Investment income	-1,641	-3,168	-4,113	-945
Interest payable and similar charges	38,530	44,168	43,910	-258
Levies	0	16,555	16,555	0
Net Expenditure	421,821	433,181	422,492	-10,689
Funded By:				
Council tax	-174,134	-174,134	-174,134	0
Use of earmarked reserves	-11,511	-22,641	-22,641	0
Estimated net surplus on Collection Fund	-500	-500	-500	0
Start up Funding Assessment	-215,540	-215,540	-215,540	0
New Homes Bonus	-8,322	-8,322	-8,323	-1
New Homes Bonus - Re-imburement	-377	-377	-377	0
Section 31 Grant - Small business rate relief	-2,398	-2,398	-2,461	-63
Section 31 Grant - Settlement Funding Assessment Adj	-919	-919	-505	414
Section 31 Grant - Retail Adjustment	-1,681	-1,681	-1,645	36
Education Services Grant	-6,002	-6,002	-6,010	-8
Forecast contribution to/from(-) Cash Limit Reserve	-437	-667	8,651	9,318
Forecast contribution to General Reserves	0	0	993	993
TOTAL	0	-0	0	0

Note: Negative figures in the variance column represent an underspend or overachievement of income

Note

- The Children and Adults Services budget has changed due to the increased use of earmarked reserves. The main increase is in respect of schools balances and is further explained in paragraph 46.
- The Regeneration and Economic Development (RED) budget has changed as a result of moving the North East Combined Authority levy (£16.176m) from the Net Cost of Services to reflect the correct accounting treatment. Other minor levies were also moved from the Resources budget.

- 5 The sums Service Groupings have proposed as being outside the Cash Limit are detailed below:

SERVICE GROUPING	PROPOSAL	Amount
		£m
All Services	Car Mileage	0.240
Neighbourhoods	Climate Change Levy	0.200
RED	Whinney Hill School – Security (Surplus Property)	0.035
Total		0.475

- 6 The car mileage sums relate to MTFP savings factored into the 2015/16 budget from a reduction in the car mileage rate per mile from 48p to 45p. Negotiations are underway with trade union colleagues on this and a range of other changes to terms and conditions but the MTFP saving will not be achieved in year.
- 7 The Climate Change levy was changed by the Chancellors July Budget and this has had an adverse impact on the income budget for power generation at Joint Stocks, which is outside the control of the service grouping. This will be a continuing budget pressure in 2016/17.
- 8 The Whinney Hill School costs relate to the former school site which is empty and awaiting demolition or sale and for which RED have no budget provision as this was formerly funded through the Dedicated School Grant.
- 9 After adjusting the budgets as detailed above the forecast outturn for Cash Limit Reserves and the General Reserve are summarised in the table below:

Type of Reserve	Opening Balance as at 1 April 2015	Budgeted use at 1 April 2015	Movement during 2015/16		2015/16 Forecast of Outturn
			Planned contribution to (-) or use of reserve	Contribution to (-) or use of reserve	
	£m	£m	£m	£m	£m
Service Grouping Cash Limit					
Assistant Chief Executive	-0.773	0.000	0.000	-0.152	-0.925
Children and Adults Services	-9.443	0.249	0.000	-7.612	-16.806
Neighbourhoods	-5.076	0.080	0.130	-0.576	-5.442
Regeneration and Econ Development Resources	-3.216	0.000	0.040	-0.293	-3.469
	-3.857	0.108	0.060	-0.685	-4.374
TOTAL CASH LIMIT RESERVE	-22.365	0.437	0.230	-9.318	-31.016
General Reserve	-28.897	0.000	0.000	-0.993	-29.890

- 10 The forecasted Cash Limit and General Reserves position is a prudent one given the forecasted levels of savings the Council needs to make of £102.8m over 2016/17 to 2018/19, as the delivery of such is becoming more and more difficult to achieve.

- 11 The reasons for the major variances against the revised budgets are detailed by each Service Grouping below.

Assistant Chief Executive

- 12 The forecast revenue outturn for 2015/16 is a cash limit underspend of £0.152m for the year after taking account of the forecast use of reserves and items outside the cash limit.
- 13 The forecast underspend is a managed position, reflecting the proactive management of activity by Heads of Service across ACE to remain within the cash limit. The main reasons for the projected underspend is the net effect of the following items;
- Partnerships and Community Engagement - £7k underspend, primarily due to a managed underspend on supplies and services related costs within the Area Action Partnerships (AAPs).
 - Planning and Performance – £6k managed overspend on employee related costs due to the small amount of vacancies in the service.
 - Policy and Communications - £0.151m underspend, predominantly resulting from a £81k managed underspend on employee related costs across the service together with a £70k underspend on the supplies and services budget through tight control of expenditure in this area.
- 14 In arriving at the forecast cash limit outturn position £0.732m relating to contributions to and from reserves and cash limits have been excluded from the outturn.
- 15 Taking the projected outturn position into account, including items proposed to be treated as outside the cash limit, the total cash limit reserve forecasted to be carried forward for ACE is £0.925m from April 2016 – a forecasted increase of £0.152m.

Children and Adults Services

- 16 The 2015/16 projected outturn position for Children and Adults Services (CAS), based on the position to 30 June 2015, is a cash limit underspend of £7.612m. This represents circa 3% of the total budget for CAS.
- 17 The projected outturn takes into account adjustments for sums outside the cash limit including redundancy costs which are met from the corporate reserves, capital accounting entries and use of / contributions to earmarked reserves.
- 18 The forecast underspend is a managed position, reflecting the proactive management of activity by Heads of Service across CAS to remain within the cash limit. The forecast underspend is accounted for by the net effect of the following items:
- Early achievement of a number of proposed future MTFP savings from management and support service proposals across the Adult Care and related areas, together with the careful management and control of

vacant posts and supplies and services budgets across the service has created a projected net underspend for the year of circa £4.1m;

- Net spend on adult care packages is forecast to be circa £2.9m below budget, which represents circa 3% of the adult social care budget. This area of spend is being closely monitored to assess the impact of demographic and procedural/operational changes. Ongoing savings have arisen from the consistent and effective application of the existing eligibility criteria, and the ongoing transformational change agenda, linked to the provision of social care, will further refine processes. CAS Service Managers are reviewing their approach to current savings in order to consider building this increased saving associated with consistent application of eligibility criteria into the MTFP in future years. This will need to be carefully considered in light of transition cases, the potential for increased care package costs linked to older carers, and general increases in demand.
- Children's Services is forecasting a net overspend of £0.210m. This is primarily related to additional staffing costs incurred to provide required cover for absences/vacancies and higher than budgeted costs associated with looked after children, offset by savings relating to looked after children travel arrangements and additional income within the One Point Service, combined with reduced premises and supplies and services costs.
- The Education Service is currently forecasting a net underspend of £0.818m. In the main the underspend relates staff vacancies, reduction in pension liabilities and additional Service Level contract income, which represents 4% of the education budget.

19 Taking the projected outturn position into account, including the transfer to/from Reserves in year, the estimated cash limit reserve to be carried forward for Children and Adults Services is forecast to be £16.806m – a forecasted increase of £7.612m.

Neighbourhood Services

20 The forecast revenue outturn for 2015/16 is a cash limit underspend of £0.576m, after taking account of the forecast use of reserves and items outside the cash limit.

21 The forecast underspend is a managed position, reflecting the proactive management of activity by Heads of Service across Neighbourhoods to remain within the cash limit. The main reasons accounting for the outturn position are shown below:

- Direct Services are forecast to be underbudget by £0.812m. £0.481m of this relates to underspends on premises costs relating to Admin Buildings closing early as part of the office accommodation programme, which will be used to achieve MTFP savings in 2016/17 earlier than originally planned, together with a further £0.631m of other proposed 2016/17 MTFP savings being achieved early. These underspends are being offset by a managed overspend of £0.300m relating to investment in cemetery repairs and maintenance.

- Technical Services is showing a balanced position in 2015/16, with a small overspend outturn position of £35k being reported. Within this there are savings on employee costs within Design Services and additional surplus on the trading account areas of £0.241m forecast, which have offset overspends on utility costs and increased activity in the non-trading areas, particularly relating to policy led expenditure on highways maintenance in relation to Category 1 and 2 defects.
- Environment, Health and Consumer Protection is projected to underspend by £0.192m, largely attributable to underspends on employees, supplies and services and transport in Health Protection, Consumer Protection and Environmental Protection.
- Projects and Business Support is forecast to overspend by a net £0.387m, primarily due to significant increases in the Materials Recycling Facility (MRF) costs within the Strategic Waste (£1.2m) which are as a result of a national reduction in the market value of recycled materials and therefore outside the control of the Council, together with reduced income of £0.2m from power generation at Joint Stocks as a result of changes to the Climate Change Levy introduced in the Chancellor's July Budget. These overspends are being offset by £0.476m of savings on the waste disposal budgets and underspends on employee and supplies and services across all other areas of the service. The £0.2m budget pressure in relation to power generation has been treated as outside the cash limit.

22 In arriving at the forecast outturn position £3.663m relating to contributions to and from reserves and cash limits have been excluded from the outturn.

23 Taking the projected outturn position into account, including items proposed to be treated as outside the cash limit, the forecasted cash limit reserve to be carried forward for Neighbourhood Services is £5.442m – a forecasted increase of £0.576m.

Regeneration and Economic Development (RED)

24 The forecast revenue outturn for Regeneration and Economic Development is a cash limit underbudget of £0.293m. This takes into account adjustments for sums outside the cash limit such as redundancy costs which are met from an earmarked reserve, year-end capital accounting entries and use of contributions to earmarked reserves.

25 The forecast underbudget is a managed position. The Heads of Service across RED continue to proactively manage activity to remain within the cash limit. The main reasons accounting for the outturn position are shown below:

- Strategy Programmes and Performance - £31k managed saving on employee related costs due to vacancies, maternity leave and staff working reduced hours.
- Economic Development and Housing - £0.210m under budget, primarily due to managed savings on employee related costs as a result of restructuring and residual income from the FamilyWise project.

- Planning and Assets - £0.270m overspend, which is broken down into a £23k underspend in the Planning Service and a £0.293m overspend in Assets. Assets is continuing to experience income pressures, mainly from Newgate Street in Bishop Auckland, the Brackenhill Centre in Peterlee, the Millennium Square in Durham City and the Beveridge Arcades where budgeted rental income is not being achieved.
 - Transport - £0.322m underspend, primarily resulting from reduced payments on the Bus and Rail contracts.
- 26 In arriving at the forecast outturn position some £0.821m relating to contributions to and from reserves and cash limits has been excluded from the outturn.
- 27 Taking the projected outturn position into account, including items proposed to be treated as outside the cash limit, the forecasted cash limit reserve to be carried forward for Regeneration and Economic Development is £3.469m – a forecasted increase of £0.293m.

Resources

- 28 The forecast revenue outturn for 2015/16 is a cash limit underbudget of £0.685m for the year after taking account of the forecast use of reserves and items outside the cash limit.
- 29 The forecast underbudget is a managed position. The Heads of Service across Resources continue to proactively manage activity to remain within the cash limit. The main reasons for the projected underbudget position is the net effect of the following items:
- Corporate Finance is forecast to be underbudget by £0.125m. £0.112m of this relates to a managed under budget position in employee related expenditure, in advance of MTFP savings requirements in 2016/17, with the £13k balance from over recovery of income, mostly from VAT services.
 - Financial Services is forecast to be underbudget by £0.116m, consisting primarily of a managed underbudget against staff travel costs (£73k) and a forecast over recovery of income (£0.184m), offset by overbudgets on work packages (£0.100m) and supplies and services (£34k).
 - Human Resources is forecasting a balanced position, with a small underbudget position of £4k through minor variances across a number of budget heads.
 - ICT Services is forecasting an overbudget position of £0.197m, which includes an agreed £0.270m contribution to fund investment in corporate ICT systems which are being funded by Resources, consisting of: a SharePoint Upgrade (£50k); investment in Forensic Investigation Hardware & Software Replacement (£25k); Server Replacements (£0.110m); and the Upgrade of Internet Service Provider (ISP) Provision (£85k). This is partly offset by the net effect of

underbudgets on running costs (£0.213m) and income (£3k) and overbudgets on employees (£79k) and Digital Durham (£64k).

- Internal Audit & Risk is forecast to be underbudget by £0.121m resulting from a £74k underbudget on employees and a £45k over recovery of income plus other minor variances.
- Legal and Democratic Services is forecast to be underbudget by £0.447m, mostly from a £0.350m underbudget on employees, following the implementation of a restructure to achieve MTFP savings. Another factor is £72k over recovery of income, primarily from increased schools SLA income of £59k, after an increase in charges to ensure recovery of costs incurred in service delivery.
- Service Management is forecasting a £69k underbudget position arising from income from Northumberland for providing HR support.

30 There is also a £0.168m underbudget against Centrally Administered Costs, comprising expenses associated with raising loans (£41k), Audit Fees (£94k), subscriptions (£18k) and over recovery of credit card income (£15k).

31 In arriving at the forecast outturn position some £0.344m relating to contributions to and from reserves and cash limits have been excluded from the outturn.

32 Taking the projected outturn position into account, including items proposed to be treated as outside the cash limit, the forecast cash limit reserve to be carried forward for Resources is £4.374m – a forecasted increase of £0.685m.

Central Budgets

- Interest Payable and Similar Charges - Capital Financing

33 Following a review of capital financing costs, linked to re-profiling within the capital programmes earlier in the year, there is a forecast underspend of £0.258m. This saving is being achieved due to lower than forecast interest rates on loans and borrowing not needing to take place yet due to higher levels of cash balances than forecast.

- Self Financing Capital Schemes

34 Since 2011/12 the Council has supported a wide range of 'Self Financing' capital schemes. The schemes are deemed to be 'Self Financing' as they either reduce costs or generate additional income. To be 'Self Financing' the schemes must have a 'payback' of 10 or less years.

35 In total, schemes to the value of over £40m have been supported with Service Groupings being required to transfer revenue budget to the 'Capital Financing' budget to pay for the borrowing costs. The budget is then transferred back to the Service Grouping once the debt is repaid. This can be over a period of between 5 to 25 years dependent upon the asset life of the investment.

36 An opportunity is available to support the Medium Term Financial Plan (MTFP) by releasing the savings generated from the Self Financing capital

schemes early. To do so would require funding being made available to repay the capital balances outstanding. Funding is not available to repay all outstanding sums but it is felt that the following schemes with outstanding balances could be considered:

Scheme	Total Expenditure	Sum Repaid to Date	Balance Remaining	Revenue Saving
	£	£	£	£
Street Lighting - Phase 1	2,656,000	441,884	2,214,116	212,000
Wheeled Bins	4,200,000	446,816	3,753,184	345,323
Solar Voltaics	2,855,459	187,147	2,668,312	201,400
Archiving Obsolete ICT	500,000	40,640	459,360	64,148
Dark Fibre Networking	1,243,328	251,353	991,975	159,511
Telephony and Contact	1,145,000	382,278	762,722	147,101
TOTAL	12,599,787	1,750,118	10,849,669	1,129,483

37 The table above highlights that for the six schemes identified:

- (i) Total original capital investment was £12.6m
- (ii) The outstanding capital is £10.85m
- (iii) If the capital sums outstanding were repaid the recurrent savings to the MTFP would be £1.13m.

38 A saving contribution to MTFP (6) of £1.13m would be significant and would support the protection of front line services. The following options are available to finance the repayment of the outstanding £10.85m:

- (i) Corporate Contingencies – based upon the Quarter 1 Forecast of Outturn it is estimated that this budget could be reduced by £4m.
- (ii) Capital Financing – high cash balances are enabling the council to delay the need to borrow to finance capital expenditure. In 2015/16 it is estimated that a sum of £4m could be made available from this budget.
- (iii) Capital Receipts – during 2014/15 the council overachieved against the capital receipts target by £1.4m. This sum could be utilised in this regard.
- (iv) Capital Reserve – the residual £1.45m required to finance the outstanding capital could be financed from the £2.8m Capital Reserve.

39 It is recommended that the options considered above are utilised to repay the £10.85m capital sum outstanding. This will result in a saving of £1.13m which will be utilised to support MTFP (6).

- Interest and Investment Income

- 40 The forecast of outturn at this stage is an overachievement of income of £0.945m which is due to a higher than anticipated level of cash balances. This is due in the main to slower than expected use of reserves and capital expenditure.

Council Earmarked Reserves Forecast

- 41 The table at Appendix 4 sets out the 56 earmarked reserves that the Council has plus two earmarked reserves for schools, where funding has been set aside in anticipation of future expenditure and shows the forecasted balance on these reserves by 31 March 2016.
- 42 A summary of the latest forecast of Council reserves by 31 March 2016 is shown below:

	Earmarked	Cash Limit	TOTAL
	£m	£m	£m
Opening Earmarked Balances as at 1 April 2015	-157.571	-22.365	-179.936
Less/Plus Forecasted usage/increase of Earmarked Reserves	17.736	-8.651	9.085
Forecasted Earmarked Reserve Balance as at 31 March 2016	-139.835	-31.016	-170.851

Schools

- 43 The total delegated budget for maintained schools (including early years' providers) in 2015/16 is £258.382m. In addition, schools are estimated to receive around £20.751m in Pupil Premium income and £18.231m in other income. Other income consists of:

	£'000
Grant Income	9,360
Sales	5,339
Lettings	903
Income from local authority	1,370
Other	1,259
Total	18,231

- 44 Grant income includes funding for Universal Infant Free School Meals, PE and infant class sizes. Sales income is mainly from school meals and out-of-hours care e.g. breakfast clubs. Income from the local authority is mainly

funding for early years funding and funding from Communities of Learning budgets, which are used to support provision for special educational needs.

- 45 All schools have delegated budgets and most have earmarked reserves / accumulated balances arising from underspending in previous years. Where schools spend more than their delegated budgets in any one year, the overspend reduces their accumulated balance carried forward to the following year. At 31 March 2015, 9 schools had a deficit balance, where their spending had exceeded their delegated budget / resources, totalling £1.779m, 16 schools were holding a balance of less than 2.5% of their overall annual funding and 229 schools had balances of more than 2.5% of their overall annual funding. The Council encourages schools to have a retained balance of at least 2.5% of their overall annual funding to provide a contingency sum against unforeseen budget pressures.
- 46 Cumulative school reserves brought forward from 2014/15 were £24.245m. This balance is net of loans to schools and other balances not related to maintained schools. Maintained schools balances amounted to £24.098m. Based on budget plans approved by Governing bodies and the latest updated forecasts, schools are currently planning to use £6.355m of these balances in 2015/16. The forecast balances at 31 March 2016 are therefore £17.743m and a summary of this forecast position is provided below:

	Nursery	PRU	Primary	Secondary	Special	Total
Schools forecasting a surplus balance above 2.5% of annual funding						
Number	12	-	187	6	9	214
Forecast Balances	(£724,948)	-	(£16,519,060)	(£1,247,125)	(£1,822,784)	(£20,313,917)
Schools forecasting a surplus balance of less than 2.5% of annual funding						
Number	-	-	22	7	-	29
Forecast Balances	-	-	(£275,529)	(£488,999)	-	(£764,527)
Schools forecasting a deficit balance						
Number	-	1	2	3	-	6
Forecast Balances	-	£322,346	£14,975	£2,997,649	-	£3,334,969
Total						
Number	12	1	211	16	9	249
Forecast Net Balances	(£724,948)	£322,346	(£16,779,614)	£1,261,525	(£1,822,784)	(17,743,475)

- 47 The Council is working with the schools in deficit and there is a more integrated approach in place now, with officers in the Education Service being supported by Finance and HR to determine appropriate action to support these schools in the context of their financial position and any wider education / performance concerns.

- 48 A summary of the latest forecast of schools' balances and DSG reserve by 31 March 2016 is shown below:

	Schools and DSG
	£m
Opening Schools' and DSG Balances as at 1 April 2015	-34.609
Less/Plus Forecasted usage/increase of Reserves	6.355
Forecasted Schools' and DSG Reserve Balances as at 31 March 2016	-28.254

Housing Revenue Account (HRA)

- 49 On 13 April 2015, the Council transferred its housing stock of 18,500 dwellings to the County Durham Housing Group. Consent was received from the Secretary of State to close down the HRA any time from 30 April 2015 onwards as the Council is no longer a social housing landlord and not required to maintain a ring-fenced HRA.
- 50 There are some residual transactions still taking place reflecting the relatively short period of activity in 2015/16 and also costs associated with delivering stock transfer in April which have been met from available income and reserves. Work is ongoing to close off all residual transactions in the HRA and the final position will be reported at quarter 2. This will include transferring the HRA balance of £26.078m at 31 March 2015 to the Council's General Fund' earmarked reserves.

Capital

Background

- 51 The General Fund (GF) capital budget for 2015/16 was set at £148.479m by Council on 25 February 2015. Re-profiling from the 2014/15 capital programme outturn into 2015/16, amounting to £18.736m was reported to Cabinet on 15 July 2015.
- 52 The Council's Member Officer Working Group (MOWG) that closely monitors the capital programme has since recommended approval to Cabinet of further revisions to the capital programme, taking into account additional resources received by the authority and further requests for re-profiling as Service Management Teams continue to monitor and review their capital schemes.

Current Position

- 53 The following table summarises the latest capital budget recommended to be submitted to Cabinet for approval by MOWG on 6 July 2015. The table also

shows the forecast outturn for each service and the actual capital spend as at 30 June 2015.

Service Grouping	Original Budget 2015/16	Re-profiling from 2014/15 to 2015/16	Amendments recommended by MOWG	Revised Budget 2015/16	Projected Outturn 2015/16	Actual Spend to 30 June 2015
	£m	£m	£m	£m	£m	£m
Assistant Chief Executives	3.768	2.007	-0.094	5.681	5.681	0.350
Children and Adult Services	34.366	6.818	9.540	50.724	50.724	10.402
Neighbourhoods	35.691	6.057	6.756	48.504	48.504	8.065
Regeneration and Economic Development	61.307	3.367	-24.063	40.611	40.611	3.596
Resources	13.348	0.487	0.074	13.909	13.909	2.109
Total	148.479	18.736	-7.787	159.428	159.428	24.523

54 Since the 2015/16 budget was approved at Council on 25 February 2015, MOWG have considered a number of variations to the capital programme to be submitted to Cabinet for approval – of which the following are of note:

- **ACE** – Direct Revenue Funding to the value of £0.175m has been allocated to increase the Members' capital budget.
- **CAS** – CAS have been awarded capital Basic Need Grant which is now confirmed and reflected in the capital budget. It was requested via MOWG to increase the capital Budget by £0.488m in 2015/16 and £2.02m in 2017/18 in line with the grants awarded.
- **Neighbourhood Services** – Further to the separate Highway Maintenance report considered by MOWG on 22 May 2015 the Street Lighting budget is proposed to be increased by £2.7m and the Highways Maintenance budget by £3.0m. These budget increases will be met by a combination of corporate contingencies and borrowing.
- **RED** – RED has successfully identified £0.3m of contributions from private investors to enable further development of the Dawdon Group Repair scheme. It is anticipated that activity related to this additional investment will be undertaken in 2015/16.
- **RED** – The RED budget has increased in 2015/16 by £13.6m in line with previous agreement to facilitate development of Merchant Park and remedial work at Pelaw Wood. A request to increase the budget in connection with the Local Pinch Point project at Chester le Street (£0.22m) funded by grant together with four other schemes with a total of £40k funded by grant and revenue contribution also is also included subject to Cabinet approval.

- **RED** – Additional external funding of £0.774m has been received from the Coastal Communities Fund towards Seaham Harbour Marina which is to be overseen by the Seaham Marina Community Investment Company. The funding is to assist the Marina in realising its economic potential and establish the Marina as a centre for leisure and recreation, creating jobs, business start-ups and generating more visitors to the area. In addition, section 106 funding to the value of £95k has been secured towards the Consett Streetscape project.

55 Budget managers continue to challenge and review the programming and phasing of works, which has resulted in the re-profiling of the following budgets in line with anticipated activity:

- **ACE** – budget totalling £2.007m was re-profiled from 2014/15 to 2015/16 broken down as follows - AAP Capital Budgets: £92k, Community Buildings: £0.267m, and Members Neighbourhood Fund: £1.648m.
- **CAS** – sums of £11.086m (associated with 11 schemes) and £6.188m (associated with 16 schemes) were re-profiled into 2015/16 to reflect the changes to the anticipated programme of works. Primarily, this relates to school-related projects including school devolved capital.
- **Neighbourhood Services** – sums of £4.406m (in connection with 11 projects) and £6.584m (in connection with 14 schemes) were re-profiled from 2014/15 to 2015/16 to meet future commitments on these projects. Primarily, this relates to Vehicle and Plant (£2.38m), Customer Access points (£1.63m) and Strategic Highways (£1.9m). Furthermore, £2.0m of the additional funding received for Improvements to Street Lighting was re-profiled into 2016/17. MOWG are recommending to Cabinet that it supports the request for the re-profiling of £1.5m relating to the Highways Maintenance budget into 2016/17. The transfer of the CAS Public Health budget of £1m to Neighbourhoods was also re-profiled as follows:

2015/16	2016/17	2017/18
£0.300m	£0.400m	£0.300m

- **RED** – MOWG considered and supported the re-profiling of £13.637m of the 2015/16 budget to 2016/17 connected with 5 projects to align the budgets with the revised project delivery schedule. In addition, a comprehensive review of the RED capital programme (over the period 2014/15 to 2017/18 accounting for the 2014/15 capital outturns and known delivery timetables) has been undertaken by project managers. MOWG are recommending to Cabinet that it supports the re-profiling of £3.366m 2014/15 capital budget and £22.041m of 2015/16 budget into 2016/17 (£17.203m) and 2017/18 (£8.204m).
- **Resources** – MOWG have supported the re-profiling of 3 ICT related project budgets amounting to £0.11m from 2014/15 to 2015/16 to reflect service delivery along with bringing forward £36k of the 2015/16 budgets into 2014/15 relating to the ongoing Server Replacement

Programme and the LAN Switching Upgrade at the Tanfield Data Centre, to align with the additional progress made in year. In addition, 2 ICT Projects (Dark fibre installations and the Learning Gateway) are being delivered ahead of schedule and it was requested that £32k of the 2015/16 capital budget assigned to these projects be brought forward to 2014/15 to align with expenditure incurred to date. A further request to re-profile £0.518m from the 2014/15 budget into 2015/16 was made. All these changes are factored into the programme, subject to Cabinet approval.

Capital Financing

56 The following table summarises the recommended financing of the revised Capital Programme:

Financing – General Fund Capital Programme 2015/16

Financed By:	Original Budget 2015/16	Re-profiling from 2014/15 to 2015/16	Amendments recommended by MOWG	Revised Budget 2015/16
	£m	£m	£m	£m
Grants and Contributions	36.041	14.270	2.261	52.572
Revenue and Reserves	0.280	1.899	0.734	2.913
Capital Receipts	16.619	0.000	0.000	16.619
Borrowing	95.539	2.567	-10.782	87.324
Total	148.479	18.736	-7.787	159.428

Council Tax and Business Rates Collection Funds

Council Tax

- 57 Council Tax is charged for all residential dwellings in bandings agreed by the Valuation Office Agency, which is part of Her Majesty's Revenues and Customs (HMRC). Exemptions, reliefs and discounts are awarded dependent upon the state of the property, its use and occupiers' personal circumstances.
- 58 The collection rate at 30 June 2015 was marginally below the target of 28.70% but is an improvement of 0.03% points over 2014/15. This has been achieved through more automation of the 2015/16 recovery schedule used to target non-payers
- 59 The in-year collection rates in Quarter 1 for the last three years including the current year are shown below:

Billing Year	Position at 30 June Each Year %
2015/16	28.66
2014/15	28.63
2013/14	28.18

- 60 The current overall collection rate for 2014/15 council tax liabilities is now 96.59% and for 2013/14 council tax liabilities is now 97.66%. The Council continues to recover Council Tax from earlier years and currently, the collection rate for all years excluding the current year is 98.9% which is line with our medium term financial plan forecasts.
- 61 The income shown in the Council Tax Collection Fund is the amount collectable from Council Tax payers in the long run, rather than the actual cash collected in the year the charges are raised. Likely bad debts are accounted for by maintaining a bad debt provision. The amount estimated to be collectable is estimated each year by reference to the actual council taxbase for all domestic properties in the county (schedule of all properties, discounts and reliefs) with an allowance for non-collection, currently 1.5%.
- 62 Due to changes in the number of properties (including new build and demolitions), eligibility of discounts and reliefs during the year, the actual amount collectable increases or decreases from the estimate on a dynamic day to day basis. In addition, adjustments for previous billing years take place during each accounting year. All of these adjustments mean that the actual amounts collected will always differ from the estimate.
- 63 Such differences at the end of each accounting year, after taking into account the calculated change required in the 'bad debt' provision, determines whether a surplus or deficit has arisen, which is then shared proportionately between the Council and its major preceptors, being Durham Police and Crime Commissioner and County Durham and Darlington Fire and Rescue Authority.
- 64 At 30 June 2015, the Estimated Outturn for the Council Tax Collection Fund is a surplus of £6.861m as shown in the table overleaf. Durham County Council's share of this forecasted surplus is £5.754m.

	£'000
Net Bills issued during Accounting Year 2015/16	279,919
LCTRS and previous years CTB adjustments	-52,539
Calculated change in provision for bad debts required and write offs	-2,459
Net income receivable (a)	224,921
Precepts and Demands	
Durham County Council	174,134
Parish and Town Councils	10,921
Durham Police and Crime Commissioner	21,235
County Durham and Darlington Fire and Rescue Authority	12,261
Total Precepts and Demands (b)	218,551
Net Surplus / (-) Deficit for year (a) – (b)	6,370
Surplus Brought Forward from 2014/15	491
Estimated Year end surplus	6,861

- 65 At 15 January in each year, the estimated surplus/deficit on the Collection Fund Council Tax Account is notified to the two major preceptors for inclusion in the budget setting process for the following year as an additional income or expenditure item.
- 66 At 15 January 2016 an estimated year end position on the Council Tax Collection Fund for 2015/16 will be declared and taken into account in the budget setting process for 2016/17. Any difference between this and the actual surplus at 31 March 2016 will be carried forward to 15 January 2017 and will be taken into account in estimating the surplus/deficit for 2016/17, which will need to be taken into account for 2017/18 budget setting.
- 67 Over the past four years, the Council Tax provision for bad debts has been increasing steadily. This managed approach has been necessary to minimise the risk of the Council Tax Collection Fund moving into deficit whilst securing the robustness of the levels of provision held.

Business Rates

- 68 2013/14 was the first year of the new Business Rates Retention Scheme whereby the Council now has a vested budget interest and stake in the level of business rate yield, as income generated from Business Rates is now shared between Central Government (50%), Durham County Council (49%) and County Durham and Darlington Fire and Rescue Authority (1%). For the first time, therefore, it is not only the accuracy and timeliness of bills levied and collected that is monitored and audited, but the level of income anticipated for the year is important and new monitoring procedures have been devised for this purpose.

- 69 Bills raised, exemptions and reliefs awarded are examined together with local knowledge of anticipated changes in reliefs such as Mandatory Charitable Relief and Discretionary Rate Relief on a monthly basis to enable a comparison with the January 2015 estimate of 2015/16 Business Rates income that was used for budget setting purposes. At 30 June 2015, the estimated outturn for the Collection Fund- Business Rates is a deficit of £4.603m, arrived at as shown in the table below, which takes into account the actual surplus brought forward from 2014/15, including the previously declared estimated surplus plus the undeclared surplus based upon the actual surplus as at 31 March 2015.

	£'000
Net rate yield for 2015/16 including previous year adjustments	117,609
Estimate of changes due to appeals lodged and future appeals	-8,462
Estimated losses in Collection – Provision for Bad Debts and Write-offs	-1,776
Net income receivable (a)	107,371
Agreed allocated shares	
Central Government (50%)	55,916
Durham County Council (49%)	54,798
County Durham and Darlington Fire and Rescue Authority (1%)	1,118
Payment of Previous year's declared surplus	1,020
Cost of Collection Allowance and Renewable Energy (paid to Durham County Council)	646
Total fixed payments (b)	113,498
Net deficit for year (a) – (b)	-6,127
Declared Surplus brought forward from 2014/15	1,020
Undeclared Surplus brought forward from 2014/15	504
Estimated year end deficit	-4,603

- 70 The in-year estimated deficit of £6.127m is offset by the total surplus brought forward from 2014/15, leaving an estimated deficit of £4.603m at 31 March 2016. Any surpluses or deficits at 31 March in any year are shared proportionately between Durham County Council, Central Government and County Durham and Darlington Fire and Rescue, Durham County Council's share being 49%. Durham County Council's share of the estimated year end deficit will therefore be £2.220m.
- 71 The Business Rates Retention Scheme has not changed the actual business rates charged to ratepayers and therefore is not expected to have a detrimental effect on collection rates. However, the payment profile has changed because from 1 April 2014 businesses were statutorily allowed to request the right to spread their payments over 12 months rather than ten. The major Business Rates Payers have all opted to take up this opportunity to

re-profile their cash flow. However, robust collection procedures have ensured that the challenging collection target of 33.40% has been exceeded.

- 72 The in-year collection rates in Quarter 1 for the last three years, including the current year, are shown below:

Billing year	30 June %
2015/16	34.40
2014/15	33.36
2013/14	35.96

- 73 The 34.40% collection rate exceeds the target by one percentage point.
- 74 The current overall collection rate for 2014/15 business rate liabilities is now 97.84% and for 2013/14 business rate liabilities is now 98.73%. The Council continues to recover Business Rates from earlier years and currently, the collection rate for all years excluding the current year is 99.39% which is line with our medium term financial plan forecasts.

Section 31 Grant - Small Business Rate Relief

- 75 Small Business Ratepayers with properties with rateable values under £12,000 benefit from relief on their rates payable. The Government has awarded local authorities a special 'Section 31' grant to cover their share of the shortfall in business rates that these small business ratepayers would have paid had the relief scheme not been in place.
- 76 Small Business Ratepayers with properties with rateable values up to £6,000 are currently being granted full relief instead of 50% relief under the previous scheme, and properties with rateable values between £6,000 and £12,000 have a tapered relief applied to them ranging from 100% down to 0%, but in all cases double the standard relief.
- 77 The Section 31 grant has been calculated as 50% of the extended small business rate relief awarded.
- 78 The Government has only agreed to pay Section 31 grant for the additional Small Business Rate Relief in respect of business rates bills and adjustments thereof relating to the period commencing 1 April 2013. Any adjustments that relate to bills for years prior to this will be dealt with as part of the normal Rate Retention shares. At 30 June 2015, the gross Small Business Relief awarded against 2015/16 Business Rates bills and adjustments to 2014/15 and 2013/14 bills is £9.924m, and on this the Council will receive £2.461m in Section 31 Grant, including the capping adjustment.

Other Section 31 Grants

- 79 In the Autumn Statement 2013 and 2014, additional Business Rate Reliefs were announced for 2014/15 and 2015/16 for which Section 31 Grants would be payable. These included one for properties empty from new, reoccupation of long-term empty properties and an additional relief for small shops. Durham County Council will be recompensed for any retained rates foregone because of reliefs given.

- 80 When assessing estimated outturn income from Business Rates, due regard must also be given on the effect that changes in estimated reliefs will have on the Section 31 grants. At 30 June 2015, the shortfall in Durham County Council's Section 31 grants (including Small Business Rate Relief) was £0.387m, in addition to the estimated deficit discussed above.
- 81 Whilst the shortfall in S31 grants is accounted for in 2015/16, the deficit on Business Rates retention is accounted for in 2016/17.

Recommendations and Reasons

- 82 It is recommended that Cabinet:
- Note the projected change in the Council's overall financial position for 2015/16.
 - Agree the proposed 'sums outside the cash limit' for approval.
 - Agree the revenue and capital budget adjustments.
 - Note the forecast use of Earmarked Reserves.
 - Note the forecast end of year position for the Cash Limit and General Reserves.
 - Agree the options outlined in paragraph 38 to repay the £10.85m self financing capital sum outstanding.
 - Note the position for the Housing Revenue Account, Capital Programme and the Collection Funds in respect of Council Tax and Business Rates.

Background Papers

- (a) County Council – 25 February 2015 – General Fund Medium Term Financial Plan 2015/16 to 2017/18, Revenue and Capital Budget 2015/16
- (b) Cabinet – 15 July 2015 - 2014/15 Final Outturn for General Fund, Housing Revenue Account and Collection Fund

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Appendix 1: Implications

Finance -

The report details the 2015/16 forecast of outturn position for Revenue and Capital and details the forecast movement on Reserves.

Staffing -

None

Risk -

The figures contained within this report have been extracted from the General Ledger, and have been scrutinised and supplemented with information supplied by the Service Management Teams and budget holders. The projected outturn has been produced taking into consideration spend to date, trend data and market intelligence, and includes an element of prudence. This, together with the information supplied by Service Management Teams and budget holders, helps to mitigate the risks associated with achievement of the forecast outturn position.

Equality and Diversity / Public Sector Equality Duty -

None

Accommodation -

None

Crime and Disorder -

None

Human Rights -

None

Consultation -

None

Procurement -

None

Disability Issues -

None

Legal Implications -

The outturn proposals contained within this report have been prepared in accordance with standard accounting policies and procedures.

Appendix 2: Revenue Summary 2015/16

	Original Budget 2015/16	Revised Budget	Proposed Budget Revisions	Cash Limit Reserve	Contribution to / Use of Earmarked Reserves	Budget - incorporating adjustments	Service Groupings Forecast of Outturn	Forecasted Variance
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Assistant Chief Executive	10,163	10,163	3	0	-736	9,430	9,278	-152
Children and Adults Services	251,450	251,450	-21	0	7,934	259,363	251,751	-7,612
Neighbourhood Services	104,236	104,236	-450	130	3,253	107,169	106,593	-576
Regeneration and Economic Development	41,535	41,535	-16,512	40	712	25,775	25,482	-293
Resources	15,855	15,855	-261	60	239	15,893	15,208	-685
Cash Limit Position	423,239	423,239	-17,241	230	11,402	417,630	408,312	-9,318
Contingencies	5,690	5,690	-3,219		0	2,471	2,471	0
Corporate Costs	4,980	4,980	-478	0	0	4,502	4,334	-168
NET COST OF SERVICES	433,909	433,909	-20,938	230	11,402	424,603	415,117	-9,486
Capital charges	-48,977	-48,977				-48,977	-48,977	0
Interest and Investment income	-1,641	-1,641			-1,527	-3,168	-4,113	-945
Interest payable and similar charges	38,530	38,530	5,638			44,168	43,910	-258
Levies	0	0	16,555			16,555	16,555	0
Net Expenditure	421,821	421,821	1,255	230	9,875	433,181	422,492	-10,689
Funded By:								
Council tax	-174,134	-174,134				-174,134	-174,134	0
Use of earmarked reserves	-11,511	-11,511	-1,255		-9,875	-22,641	-22,641	0
Estimated net surplus on Collection Fund	-500	-500				-500	-500	0
Start up Funding Assessment	-215,540	-215,540				-215,540	-215,540	0
New Homes Bonus	-8,322	-8,322				-8,322	-8,323	-1
New Homes Bonus - Re-imburement	-377	-377				-377	-377	0
Section 31 Grant - Small business rate relief	-2,398	-2,398				-2,398	-2,461	-63
Section 31 Grant - Settlement Funding Assessment Adj	-919	-919				-919	-505	414
Section 31 Grant - Retail Adjustment	-1,681	-1,681				-1,681	-1,645	36
Education Services Grant	-6,002	-6,002				-6,002	-6,010	-8
Forecast contribution to/from(-) Cash Limit Reserve	-437	-437		-230		-667	8,651	9,318
Forecast contribution to General Reserves	0	0				0	993	993
TOTAL	0	0	-0	0	0	-0	0	0

Appendix 3: Revenue Summary by Expenditure / Income for the period ended 31 March 2016

	Original Budget 2015/16	Revised Budget	Proposed Budget Revisions	Agreed Budget	Service Groupings Forecast of Outturn	Corporate Costs	Sums Outside the Cash Limit	Cash Limit Reserve	Contribution to / Use of Earmarked Reserves	Revised Service Outturn	Forecasted Variance (including Corporate Costs)	Forecasted Variance - Corporate Costs
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Employees	470,911	470,002	1,117	471,119	477,371	504	0	-190	-10,042	467,643	-3,476	0
Premises	50,757	50,095	-419	49,676	49,570	0	0	0	-200	49,370	-306	0
Transport	47,915	40,668	-5,891	34,776	41,021	0	-240	0	2	40,782	6,006	0
Supplies & Services	112,068	110,601	8,822	119,424	120,352	1,268	-35	-40	-1,295	120,249	826	-153
Agency & Contracted	307,725	306,218	4,477	310,695	298,888	2,691	0	0	-2	301,577	-9,118	0
Transfer Payments	204,317	203,874	1,767	205,641	205,694	0	0	0	-342	205,352	-289	0
Central Costs	96,263	95,979	636	96,615	97,992	0	0	0	54	98,046	1,431	0
DRF	0	0	0	0	740	0	0	0	-125	615	615	0
Other	18,603	19,858	473	20,331	22,999	0	0	0	0	22,999	2,668	0
Capital Charges	48,977	48,977	-0	48,977	48,977	0	0	0	0	48,977	0	0
GROSS EXPENDITURE	1,357,536	1,346,272	10,983	1,357,255	1,363,604	4,463	-275	-230	-11,950	1,355,612	-1,644	-153
Income												
- Specific Grants	564,352	565,163	9,759	574,922	577,141	14	0	0	-2,104	575,051	-130	0
- Other Grants & conts	53,488	53,079	17,289	70,368	71,230	0	0	0	77	71,307	-939	0
- Sales	5,966	5,989	460	6,449	6,341	100	0	0	0	6,441	8	0
- Fees & charges	104,473	103,576	2,357	105,933	101,595	15	200	0	1,421	103,231	2,702	-15
- Rents	6,494	6,506	-205	6,301	5,903	0	0	0	0	5,903	398	0
- Recharges	186,789	176,053	-874	175,178	184,881	0	0	0	-4	184,877	-9,699	0
- Other	7,755	7,687	393	8,080	8,201	0	0	0	62	8,263	-183	0
Total Income	929,317	918,053	29,178	947,231	955,292	129	200	0	-548	955,073	-7,842	-15
NET EXPENDITURE	428,219	428,219	-18,195	410,024	408,312	4,334	-475	-230	-11,402	400,538	-9,486	-168

Appendix 4: Earmarked Reserves Position as at 30 June 2015

	EARMARKED RESERVES AND CASH LIMIT RESERVES	SERVICE GROUPING	2014/15 CLOSING BALANCE	USE OF RESERVES	CONTRIBUTION TO RESERVES	TRANSFERS BETWEEN RESERVES	TOTAL MOVEMENT ON RESERVES	2015/16 CLOSING BALANCE AS AT 30 JUNE 2015
			£,000	£,000	£,000	£,000	£,000	£,000
1	ACE AAP/Members Reserve	ACE	-3,699	512	0	0	512	-3,187
2	ACE Grant Reserve	ACE	-194	37	-1,123	0	-1,086	-1,280
3	ACE Operational Reserve	ACE	-124	8	0	0	8	-116
4	Social Care Reserve	CAS	-13,335	787	0	0	787	-12,548
5	Aycliffe Young People's Centre Reserve	CAS	-1,202	1,002	0	0	1,002	-200
6	Continuing Professional Development Reserve	CAS	-1,035	566	0	0	566	-469
7	Education Reserve	CAS	-2,440	578	0	0	578	-1,862
8	Tackling Troubled Families	CAS	-2,027	281	0	0	281	-1,746
9	Transformation Reserve	CAS	-1,483	0	-1,528	0	-1,528	-3,011
10	Special Projects Reserve	CAS	-37	37	0	0	37	0
11	Public Health Reserve	CAS	-4,983	837	-300	0	537	-4,446
12	Neighbourhoods AAP Reserve	NS	-40	0	0	0	0	-40
13	Customer Services Reserve	NS	-373	0	0	0	0	-373
14	Direct Services Reserve	NS	-3,043	657	0	0	657	-2,386
15	Env. Health and Consumer Protection Reserve	NS	-1,000	200	0	0	200	-800
16	Culture and Sport Reserve	NS	-3,193	283	0	0	283	-2,910
17	Strategic Waste Reserve	NS	-1,796	1,430	0	0	1,430	-366
18	Technical Services Reserve	NS	-2,922	116	0	0	116	-2,806
19	Transport Asset Management Programme Reserve	NS	-318	0	0	0	0	-318
20	Business Growth Fund Reserve	RED	-913	0	0	0	0	-913
21	Economic Development Reserve	RED	-1,486	264	0	0	264	-1,222
22	Planning Reserve	RED	-1,423	65	0	0	65	-1,358
23	North Pennines AONB Partnership Reserve	RED	-329	0	0	0	0	-329
24	Employability and Training Reserve	RED	-458	79	0	0	79	-379
25	RED Regeneration Reserve	RED	-1,344	0	-700	0	-700	-2,044
26	Housing Regeneration Reserve	RED	-410	0	-827	0	-827	-1,237
27	Housing Solutions Reserve	RED	-867	176	0	0	176	-691
28	Restructure Reserve	RED	-663	0	0	0	0	-663
29	Transport Reserve	RED	-287	0	0	0	0	-287
30	Funding and Programmes Management Reserve	RED	-140	45	0	0	45	-95
31	Resources Corporate Reserve	Resources	-984	59	0	0	59	-925
32	Resources DWP Grant Reserve	Resources	-1,930	217	0	0	217	-1,713
33	Resources System Development Reserve	Resources	-840	205	0	0	205	-635
34	Resources Housing Benefit Subsidy Reserve	Resources	-745	0	0	0	0	-745
35	Resources Single Fraud Incentive Scheme	Resources	0	0	-257	0	-257	-257
36	Local Council Tax Support Scheme Reserve	Resources	-1,031	0	0	0	0	-1,031
37	Resources Land Search Fees Reserve	Resources	-1,000	0	0	0	0	-1,000
38	Resources Legal Expenses Reserve	Resources	-200	0	0	0	0	-200
39	Resources Legal Services Reserve	Resources	0	0	-154	0	-154	-154
40	Resources Elections Reserve	Resources	-1,036	0	0	0	0	-1,036
41	Resources ICT Reserves	Resources	-1,130	80	0	0	80	-1,050
42	Human Resources Reserve	Resources	-65	65	0	0	65	0
43	Corporate Reserve - Demographic Pressures	Corporate Fin	-23,600	4,150	0	0	4,150	-19,450
44	Equal Pay Reserve	Corporate Fin	-14,114	4,744	-207	0	4,537	-9,577
45	Insurance Reserve	Corporate Fin	-15,601	0	0	0	0	-15,601
46	Performance Reward Grant Reserve	Corporate Fin	-1,044	0	0	0	0	-1,044
47	MTFP Redundancy and Early Retirement Reserve	Corporate Fin	-10,878	3,828	0	0	3,828	-7,050
48	Office Accommodation Project Support Reserve	Corporate Fin	-1,007	74	0	0	74	-933
49	Planned Delivery Programme (PDP) Reserve	Corporate Fin	-20,000	0	0	0	0	-20,000
50	Capital Expenditure Reserve	Corporate Fin	-2,802	1,450	0	0	1,450	-1,352
51	Office Accommodation Capital Reserve	Corporate Fin	-8,000	0	0	0	0	-8,000
	Total Earmarked Reserves		-157,571	22,832	-5,096	0	17,736	-139,835
	Cash Limit Reserves							
52	Assistant Chief Executive		-773	0	-152	0	-152	-925
53	Children and Adults Services		-9,443	249	-7,612	0	-7,363	-16,806
54	Neighbourhood Services		-5,076	210	-576	0	-366	-5,442
55	Regeneration and Economic Development		-3,216	40	-293	0	-253	-3,469
56	Resources		-3,857	168	-685	0	-517	-4,374
	Total Cash Limit Reserves		-22,365	667	-9,318	0	-8,651	-31,016
	Total Council Reserves		-179,936	23,499	-14,414	0	9,085	-170,851
	Schools' Balances							
Sch 1	Schools' Revenue Balance	CAS	-24,244	6,355	0	0	6,355	-17,889
Sch 2	DSG Reserve	CAS	-10,365	0	0	0	0	-10,365
	Total Schools and DSG Reserve		-34,609	6,355	0	0	6,355	-28,254