

REPORT TO CABINET

Open		Would any decisions proposed :		
Any especially affected Wards	Mandatory/	(a) Be entirely within Cabinet's powers to decide	YES	
	Operational	(b) Need to be recommendations to Council	NO	
	None	(c) Be partly for recommendations to Council and partly within Cabinet's powers –	NO	
Lead Member: Cllr B Long E-mail: cllr.brian.long@west-norfolk.gov.uk		Other Cabinet Members consulted:		
		Other Members consulted:		
Lead Officer: Toby Cowper E-mail: toby.cowper@west-norfolk.gov.uk Direct Dial: 01553 616523		Other Officers consulted: Management Team. Service Managers.		
Financial Implications YES	Policy/Personnel Implications NO	Statutory Implications (incl S.17) YES	Equal Opportunities Implications NO	Risk Management Implications NO

Cabinet Date: 27 June 2017

REVENUE OUTTURN 2016/2017

Summary

The report sets out in summary the revenue outturn of 2016/2017 for the General Fund (council tax accounts). The report shows details of the major differences between actual costs/income and the revised estimates for 2016/2017 reported in February 2017 monitoring.

The accounts show actual Borough spend of £18,252,580, which is £237,990 less than the February Revised Estimate for 2016/2017. This additional saving will be held within the General Fund balance that is carried forward to 2017/2018.

The Council's continuing strategy is to identify budget savings in year, as part of the monitoring process and at year end. These saving are then transferred to the General Fund Balance for use in future years.

Recommendation

It is recommended that Cabinet approves:

- 1. The revenue outturn and proposed transfers to reserves for 2016/2017.**
- 2. Review and agree the amendments to the Earmarked Reserves policy**

Reason for Decision

To approve the revenue outturn for 2016/2017 of the Council.

1 Introduction

- 1.1 This report sets out the revenue outturn of the Council's budget for 2016/2017, the details of which will be used to form the Statement of Accounts. The draft Statement of Accounts can be found ([click here](#))
- 1.2 The Statement of Accounts for 2016/2017 will be taken to the Audit Committee for approval on the 31 July 2017. It is a statutory requirement that the approval and publishing of the Statement of Accounts has to be completed by the 30th September 2017.
- 1.3 From the financial year 2017/2018 the statutory date that the Statement of Accounts has to be approved and published by will change to the 31 July.

2 Outturn 2016/2017

- 2.1 The revised estimate, shown in the table below, has been updated from the one reported in the February 2017 monitoring report to reflect adjustments to the corporate training budget. These adjustments are merely movements between service areas and have no "bottom line" effect.

	Revised estimate as reported in February 2017 monitoring	Adjusted estimate for outturn	(Surplus) / Deficit
	£	£	£
Corporate	2,259,500	2,264,090	4,590
Democracy	1,237,880	1,238,450	570
Services Areas:			
Central and Community Services	2,932,080	2,858,410	(73,670)
Chief Executive	1,083,810	1,090,620	6,810
Commercial Services	5,323,090	5,351,350	28,260
Environment and Planning	1,790,300	1,804,520	14,220
Finance Services	1,959,440	1,978,660	19,220
	16,586,100	16,586,100	0

2.2 The following table uses the revised estimate adjusted in 2.1 to compare to the actual outturn for 2016/2017.

	Revised Estimate 2016/17 £	Actual Outturn 2016/17 £	(Surplus) / Deficit £	Note
Corporate	2,264,090	2,198,402	(65,688)	3.1
Democracy	1,238,450	1,295,960	57,510	3.2
Services Areas:				
Central and Community Services	2,858,410	2,470,726	(387,684)	3.3
Chief Executive	1,090,620	1,065,925	(24,695)	3.4
Commercial Services	5,351,350	5,547,808	196,458	3.5
Environment and Planning	1,804,520	1,878,932	74,412	3.6
Finance Services	1,978,660	1,910,413	(68,247)	3.7
Service Area Totals	16,586,100	16,368,166	(217,934)	
Financing Adjustment	(3,705,150)	(3,721,249)	(16,099)	3.8
Internal Drainage Boards	2,639,030	2,639,019	(11)	
Special Expenses	8,060	8,020	(40)	
Council Tax Support to Parishes	95,870	91,964	(3,906)	
Subtotal	15,623,910	15,385,920	(237,990)	
Reimbursement of lump sum Pension Payment	1,266,000	1,266,000	0	
Contribution to Balances as reported in February 2017	1,600,660	1,600,660	0	
Borough spend for 2016/2017	18,490,570	18,252,580	(237,990)	
Additional contribution to Balances	0	237,990	237,990	
Revenue Outturn 2016/2017	18,490,570	18,490,570	0	

The table shows a net borough spend for 2016/2017 of £18,252,580 which is £237,990 less than the revised budget set at £18,490,570.

- 2.3 Service managers over the year ending 31 March 2017 have continued to look for opportunities to produce in year budget savings. These savings have been reported as part of the monthly monitoring process. The £788,100 budget saving is summarised in Appendix 1a.
- 2.4 Additionally, service managers have been identifying opportunities for ongoing budget savings. The 2016/2017 target for these savings was £355,925. During the year savings of £502,720 have been achieved resulting in a positive valiance of (£146,795). Detail of these savings are summarised in the cost reduction programme table - Appendix 1b.
- 2.5 As reported in the February 2017 monitoring it was anticipated that £1,600,660 would be added to the general fund balance. Outturn figures show that there will in fact be an additional contribution of £237,990 to balances.
- 2.6 The 2016/2017 outturn is within budget and allows the Council to set aside funds for a variety of future demands in addition to carrying forward a General Fund balance that is higher than originally estimated.

3. Major differences between the revised estimates and the actual costs

The following pages show the major differences between the revised estimates and the actual costs. Under each budget heading the format shows “Movements to be explained”, which are outlined as major variances and explained in the narrative that follows.

The Budget heading summaries also show items for “Additional Transfers to Reserves” and “Grants Transferred to Reserves”. These sums are listed separately at Appendix 2 with the relevant comments.

Two other categories appear in certain budget heading summaries, “REFCUS” (revenue expenditure funded from capital under statute) and “Unsupported Borrowing”. Both of these items deal with accounting requirements that show Capital items being recorded as revenue spending. There is no impact on the accounts of the Council or Council Tax as the charges are reversed out as a part of the Financing Adjustment as shown in paragraph 3.8. Additionally see Appendix 3 for a further explanation.

3.1 CORPORATE SERVICES – Surplus (£65,688)

	£
Movements to be explained	(181,688)
Additional transfers to reserves (<i>Appendix 2</i>)	116,000
Surplus	(65,688)

The major variances are as follows:

- **Corporate Insurance Contingency**
(£116,214) Surplus is partly due to lower than expected use of this contingency during 2016/2017 and partly due to the savings made from the new insurance contract in December 2016. It is proposed to transfer this saving into the cost reduction reserve.
- **VAT refund**
(£56,839) An additional one off VAT refund was received from HMRC of £56,839 in March 2017.

Summary of movement to be explained

	£
Corporate Insurance Contingency	(116,214)
VAT refund	(56,839)
Other	(8,635)
TOTAL	(181,688)

3.2 DEMOCRACY – Deficit £57,510

	£
Movement to be explained	35,259
Additional transfers to reserves (<i>Appendix 2</i>)	22,251
Deficit	57,510

The major variances are as follows:

- **Register of Electors**
(£22,251) Surplus mainly due to additional Government funding received towards the cost of individual electoral registration. It is proposed to transfer the £22,251 forward for use in 2017/2018.
- **Member Services**
£47,607 As per the Cabinet report on the 5 April 2016, members basic allowances were increased. This increase was backdated to May 2015.

Summary of movement to be explained

	£
Register of Electors	(22,251)
Members Services	47,607
Other	9,903
TOTAL	35,259

3.3 CENTRAL & COMMUNITY - Surplus (£387,684)

	£
Movements to be explained	(295,102)
REFCUS (<i>Appendix 3</i>)	(183,678)
Grants transferred to reserves (<i>Appendix 2</i>)	76,096
Additional transfers to reserves (<i>Appendix 2</i>)	15,000
Surplus	(387,684)

The major variances are as follows:

- **Customer Information Centres**
(£28,424) Surplus is due to lower than expected costs on salaries and other miscellaneous expenditure.
- **Information Communication and Technology**
(£17,485) Surplus mainly due to a £14,000 saving on telephone costs.
- **Care and Repair**
(£73,998) Surplus due to internal fees transferred between the capital and revenue budgets.
- **Community Safety and Nuisance**
(£107,063) Surplus mainly due to in year service underspends including salary and staff travel savings. It is proposed to transfer £15,000 of this to the equipment reserve and to carry forwards £13,412 of 'Active Norfolk' grant money.
- **Policy and Partnerships**
(£62,684) It is proposed to carry the unallocated contributions that fund the Policy and Partnerships projects forward for use in 2017/2018.
- **Printing and Graphics**
£23,299 Deficit is mainly due to service disruption during relocation of the print room to the depot.

Summary of movement to be explained

	£
Customer Information Centres	(28,424)
Information Communication and Technology	(17,485)
Care and Repair	(73,998)
Community Safety and Nuisance	(107,063)
Policy and Partnerships	(62,684)
Printing and Graphics	23,299
Other	(28,747)
TOTAL	(295,102)

3.4 CHIEF EXECUTIVE - Surplus (£24,695)

	£
Movements to be explained	(1,857,345)
Grants transferred to reserves (<i>Appendix 2</i>)	1,832,650
Surplus	(24,695)

The major variances are as follows:

- **Community Housing Fund**
(£1,781,152) New grant money received from the DCLG for the Community Housing Fund. It is proposed to transfer this grant to reserve for use in future years.
- **Enabler Role**
(£20,850) New grant money received from the DCLG for Custom Build Housing. It is proposed to transfer this grant to reserve for use in future years.
- **Housing Options**
(£27,909) Surplus mainly due to additional grant money received in year. It is proposed to transfer £21,200 to reserves for 'Domestic Abuse' funding and 'Rough Sleeper' funding
- **Housing Standards**
(£14,633) Surplus mainly due to additional grant money received in year. It is proposed to transfer £9,449 to reserves for the West Norfolk Insulation Scheme

Summary of movement to be explained

	£
Community Housing Fund	(1,781,152)
Enabler Role	(20,850)
Housing Options	(27,909)
Housing Standards	(14,633)
Other	(12,801)
TOTAL	(1,857,345)

3.5 COMMERCIAL SERVICES – Deficit £196,458

	£
Movements to be explained	(525,217)
REFCUS (<i>Appendix 3</i>)	118,190
Unsupported Borrowing	(2,090)
Additional Transfers to Reserves (<i>Appendix 2</i>)	160,153
Grants transferred to reserves (<i>Appendix 2</i>)	445,422
Deficit	£196,458

The major variances are as follows:

- **Car Parks**
(£54,657) Surplus due to additional income achieved during 2016/2017. It is proposed to transfer £9,000 of grant money to reserves and a further £50,000 for digital car parking signs at Hunstanton.
- **Public Cleansing and Street Sweep**
(£124,331) Underspend due a vehicle not being replaced during the year and service underspends on the Neighbourhood teams. It is proposed to transfer £11,660, towards the cost of replacing a cherry picker, to capital reserves.
- **Mintlyn Crematorium**
(£34,052) Surplus due to on-going increase in demand during 2016/2017. It is proposed to transfer £54,000, as a contribution towards the cost of car park improvements, to capital reserves.
- **Economic Regeneration**
(£66,466) Underspend mainly due to delays with the Institute of Technology feasibility study and savings on the 'Investment and Place Marketing' initiative. It is proposed to transfer £34,000 to reserves to cover the cost of the feasibility study in 2017/2018 and £11,900 for the 2017 Hansa festival.
- **General Properties**
(£16,047) Surplus due to additional rental income achieved during 2016/2017.
- **Parks, Sports Grounds and Open Spaces**
(£51,521) Surplus mainly due to in-year savings on general repairs and vacant posts. It is proposed to transfer £26,330 as a contribution to capital reserves.
- **Public Conveniences**
(£21,779) Surplus mainly due to in year savings on maintenance costs and utilities

- Refuse and Recycling**
 (£33,638) It is proposed to transfer £196,153 to reserve to cover the cost of recycling incentive schemes in 2017/2018. £141,153 of this was received during 2016/2017 as grant money towards the on-going 'Green Points' recycling scheme. It is also proposed to transfer £75,000 to the refuse reserves to cover additional cost incurred during the pre-procurement phase of the contract retendering process.
- Resort Services**
 (£52,580) Surplus mainly due to in year savings on maintenance costs and higher than anticipated rents received during the year.
- Town Centre Manager**
 It is proposed to transfer an additional £10,000 to reserves as a contribution to the traffic control feasibility and measures and £40,000 for improvements to the Christmas lighting.
- Leisure Management Costs**
 (£70,000) Provisional profit share contribution from Alive Leisure. This will be confirmed on completion of Alive Leisure's external audit. It is proposed to transfer the £70,000 profit share to reserves for use on council leisure assets in future years.

Summary of movement to be explained

	£
Car Parks	(54,657)
Public Cleansing and Street Sweep	(124,331)
Mintlyn Crematorium	(34,052)
Economic Regeneration	(66,466)
General Properties	(16,047)
Parks, Sports Grounds and Open Spaces	(51,521)
Public Conveniences	(21,779)
Refuse and Recycling	(33,638)
Resort Services	(52,580)
Leisure Services	(70,000)
Other	(146)
TOTAL	(525,217)

3.6 ENVIRONMENT AND PLANNING – Deficit £74,412

	£
Movements to be explained	(64,635)
Grants transferred to reserves (Appendix 2)	123,047
Additional Transfers to Reserves (<i>Appendix 2</i>)	16,000
Deficit	74,412

The major variances are as follows:

- **Development Control**
£34,497 Deficit mostly due to planning fee income being less than estimated in the last quarter of 2016/2017. The 2016/2017 original budget for planning fee income was (£1,044,390) this was revised in year to (£1,214,390) but the final outturn was (£1,135,142)
- **Flood Defence**
(£116,332) Surplus due to the Hunstanton promenade repair survey costing less than anticipated and an additional £100,000 grant from the Environment Agency for promenade surge repairs. It is proposed to transfer £116,000 to reserve to cover costs in 2017/2018.
- **Local Land Charges**
(£8,402) Surplus due to additional grant received from the DCLG in year. It is proposed to transfer £8,402 to reserve to be used in 2017/2018.
- **Planning Policy**
£38,698 Deficit mainly due to additional planning inspectorate fees incurred during 2016/2017.
- **Brown Fields - New Burdens Grant**
(£14,645) New grant received from the DCLG for Brown Fields (New Burdens). It is proposed to transfer the £14,645 to reserve for use in 2017/2018.

Summary of movement to be explained

	£
Development Control	34,497
Flood Defence	(116,332)
Local Land Charges	(8,402)
Planning Policy	38,698
Brown Fields - New Burdens Grant	(14,645)
Other	1,549
TOTAL	(64,635)

3.7 FINANCE SERVICE – SURPLUS (£68,247)

	£
Movements to be explained	(458,765)
REFCUS (<i>Appendix 3</i>)	(47,449)
Grants transferred to reserves (<i>Appendix 2</i>)	154,677
Additional Transfers to Reserves (<i>Appendix 2</i>)	283,290
Surplus	(68,247)

The major variances are as follows:

- **Financial Assistance**
£19,254 Deficit mostly due to the tendered cost for the Information and Advice Services being more than anticipated.
- **Financial Services**
(£19,904) Surplus due to vacant posts being held during the year. It is proposed to transfer £15,000 to the financial ledger system reserve to fund future development / efficiency projects including E-Invoicing.
- **Revenues and Benefits**
(£453,898) Surplus mainly due to:
 - (£268,290) final subsidy due for Housing Benefits 2016/2017
 - (£107,579) additional Welfare Reform Funding from the DWP
 - (£47,098) additional grant money (Localising Support Council Tax) from the DCLG

It is proposed to transfer the £268,290 to reserves as a contingency against retendering the revenues and benefits IT system in 2018.

It is also proposed to transfer both of the remaining grants of £154,677 to reserve to be used in 2017/2018.

Summary of movement to be explained

	£
Financial Assistance	19,254
Financial Services	(19,904)
Revenues and Benefits	(453,898)
Other	(4,217)
TOTAL	(458,765)

3.8 Financing Adjustment – Surplus (£16,099)

The major element of the surplus can be explained as follows

	£
Net surplus in interest payments	(20,953)
Net surplus in interest receivable	(125,629)
REFCUS - Revenue expenditure funded from capital under statute (<i>Appendix 3</i>)	155,461
MRP (minimum revenue provision)	(29,998)
Unsupported Borrowing	5,020
TOTAL	(16,099)

4. Amendments to the Earmarked Reserves Policy

The Councils policy on earmarked reserves states that the maximum balance to be held in each policy area is:

Reserves Policy Area	Balance as at 31 March 2017	Current maximum balance to be held	Proposed new maximum balance to be held
	£000	£000	£000
Amenity Areas	273	300	300
Capital Programme Resources	8,676	10,000	10,000
West Norfolk Partnership	307	500	500
Insurance Reserve	273	250	300
Restructuring Reserve	750	1,000	1,000
Repairs & Renewals Reserve	991	2,500	2,500
Holding Accounts	2,579	2,500	2,600
Ring Fenced Reserves	1,273	1,500	1,500
Planning Reserves	528	1,000	1,000
Grants Reserves	2,648	1,000	3,000
Collection Fund Adjustment Reserve	2,153	5,000	5,000
Other Total	0	100	100
	20,451	25,650	27,800

It is proposed to amend the earmarked reserves policy balance as follows:

- Grants held in reserves from £1,000,000 to £3,000,000 (this is to allow for the £1.8m of Community Housing Fund money received in year).
- Holding Accounts from £2,500,000 to £2,600,000
- Insurance Reserve from £250,000 to £300,000

5. General Fund Working Balance

The underspend on the budget for 2016/2017 results in an increase to the General Fund working balance of £237,990 which provides for a revised balance of the General Fund as at 31 March 2017 of £8,839,575. (£5,735,034 as at the 31 March 2016).

It is worth noting that the triennial payment to Norfolk Pension Fund of £4,250,000.00 was paid in early April 2017. This has reduced the balance on the general fund by (£2,932,000) the new balance is £5,907,575.

As per the Financial Plan 2016 - 2021 the Council is forecast to balance its budget using part of the General Fund over the next 4 years.

The projected position for the period of the Financial Plan is as follows:

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
	£	£	£	£	£
Balance b/f	5,735,034	8,519,614	5,518,724	5,711,364	5,143,884
Reimbursement of lump sum Pension Payment	1,266,000	(2,932,000)	1,415,000	1,517,000	0
Estimated Contribution to/(Draw from) Balances	1,518,580	(68,890)	(1,222,360)	(2,084,480)	(2,620,490)
Balance c/f	8,519,614	5,518,724	5,711,364	5,143,884	2,523,394
Minimum requirement					
5% of Budget Requirement	922,378	887,737	853,883	855,724	847,416

6. Policy Implications

None

7. Statutory Considerations

The external audit of the accounts will be starting on the 5 June 2017 and the final version of the Statement of the Accounts for 2016/2017 must have been approved and published by the 30th September 2017. This year the external audit of the accounts will be carried out by Ernst and Young LLP.

8. Consultations

Leader of Council
Management Team
Service Managers

9. Access to Information

Council Agenda/Minutes, Council Financial Plan 2017 – 2021, Monthly Monitoring Reports 2016/2017, Efficiency Plan

Monitoring report budget adjustments 2016/2017

Appendix 1a

Detail	Monitoring Report	£
Open Cemeteries grave digging expenditure	June	(28,310)
Transfer to capital reserves to fund office modifications Regis Place	June	10,000
Regeneration Projects - grounds maintenance recharge	August	(94,120)
Devolution – costs of support (legal etc)	August	20,000
Coastal Defence repairs and maintenance	August	20,000
Internal Drainage Board Levies	August	(2,500)
Additional Turnover Savings	April to September	(14,790)
Car Parks income	September	(140,000)
Transfer to reserve for Town Centre Promotions – to be used as a contingency for future years events	September	50,000
Crematorium income	September	(37,500)
Transfer to capital reserve to fund additional parking spaces at the Crematorium	September	20,000
Shops rental income	September	25,000
Planning fee income	September	(100,000)
Retained Business Rates (in year adjustments)	September	(43,010)
Audit Fee	October	(26,000)
Management Team	October	(2,990)
Electricity Utility Savings	October	(92,690)
Gas Utility Savings	October	(72,670)
Crematorium	October	(31,490)
Home Improvement Agency	November	16,000
Enabler Role	November	(26,000)
Home Choice	November	18,000
Legal Services	November	(15,000)
Revenue and Benefits	November	(12,900)
Refuse and Recycling	November	176,700
Planning Income	November	(70,000)
Dog Bins	December	(6,200)
Planning Control	January	(6,000)
Local Council Tax Support Grant	January	(44,960)
Turnover Savings	February	(465,180)
Unsupported Borrowing	February	8,450
Corporate Insurance	February	100,000
External Audit	February	(5,000)
VAT Refund	February	(23,750)
Policy and Partnerships	February	(4,000)

Training Holding Account	February	(40,000)
Housing Standards	February	(5,000)
Legal Services	February	(10,000)
Arts Centre	February	(40,000)
Car Parks	February	(40,000)
CCTV	February	(15,000)
Community Centres	February	(3,720)
Crematorium	February	(55,000)
General Properties	February	23,000
Industrial Estates	February	74,530
Kings Court Office Accommodation	February	250,000
Public Cleansing	February	(14,000)
Recycling	February	(200,000)
Resort Services	February	(40,000)
Street Lighting	February	14,000
Town Hall	February	50,000
Hunstanton Promenade	February	200,000
Licensing	February	(30,000)
Planning Control	February	(6,000)
TOTAL		(788,100)

Cost Reduction Programme 2016/2020

Appendix 1b

Service Area	2016/2017 Saving £	2017/2018 Saving £	2018/2019 Saving £	2019/2020 Saving £
Revenue				
February:				
Benefits Services	1,730	6,370	6,610	6,870
Customer Information Centre	11,300	36,080	37,440	38,870
Finance Services	10,730	0	0	0
Grounds Maintenance	83,800	45,000	45,000	45,000
Mayoral Transport	7,000	7,000	7,000	7,000
Planning Admin	25,250	8,000	8,000	8,000
Planning Control	20,460	46,430	47,720	49,230
Training Holding Account	35,000	0	0	0
Total February	195,270	148,880	151,770	154,970
December:				
Council Tax income	0	28,520	29,610	30,710
Insurance	0	159,620	99,550	44,170
Total December	0	188,140	129,160	74,880
November:				
Benefits Services	1,120	5,250	5,080	4,890
Customer Information Centre	31,470	0	0	0
Community Safety and Neighbourhood Nuisance	38,140	55,250	57,350	59,530
Democratic Services	28,220	22,520	22,780	23,020
Development Control	39,560	40,970	42,520	44,150
ICT Services	10,370	37,290	37,290	37,290
Internal Audit	0	35,530	36,740	38,480
Planning	15,810	26,190	27,190	28,220
Refuse	1,120	6,470	6,720	6,970
Total November	165,810	229,470	235,670	242,550
October:				
Kings Court	2,190	2,250	2,310	2,370
ICT Services	0	24,000	24,000	24,000
Policy and Partnership	22,360	30,070	30,280	30,500
Property Services	5,880	6,040	6,210	6,390
Total October	30,430	62,360	62,800	63,260
September:				
Car Parking Operations	20,000	20,000	20,000	20,000
CCTV	22,000	28,000	28,700	29,420
Civic Hospitality	4,650	4,650	4,650	4,650
Financial Services	14,500	16,060	16,180	16,310
Perform and Efficiency Team	9,070	9,320	9,580	9,850
Total September	70,220	78,030	79,110	80,230
August:				
Print Room	24,730	70,860	70,860	70,860
Total August	24,730	70,860	70,860	70,860

Total Revenue	486,460	777,740	729,370	686,750
Corporate Projects				
January:				
Corporate Project	10,960	43,850	43,850	10,960
November:				
Kings Court Rent	5,300	16,000	16,000	16,000
Total Corporate Project	16,260	59,850	59,850	26,960
Total to Date	502,720	837,590	789,220	713,710
Target savings	355,925	937,447	1,558,637	1,862,186
Variance over/(under) to Date	146,795	(99,857)	(769,417)	(1,148,476)

Council Tax	2016/2017 Saving £	2017/2018 Saving £	2018/2019 Saving £	2019/2020 Saving £
Additional Council Tax income from the move to £5 increases	0	90,270	203,830	317,530
Total Council Tax	0	90,270	203,830	317,530

Proposed Transfers to Reserves as at 31 March 2017

Appendix 2

As part of closing the accounts the opportunity has been taken to set up additional transfers to reserves:

The additional grants and contributions proposed to be transferred to reserves are:

Service Head	Service Area	Description	Amount to reserve £
Central & Community	Community Safety & Nuisance	Fit Together	£13,412
Central & Community	Policy & Partnership	Norfolk County Council - Second Homes money	£62,684
3.3 Total Central & Community			£76,096
Chief Exec	Community Housing Fund	DCLG - Community Housing Fund	£1,781,152
Chief Exec	Housing Options	DCLG - Rough Sleeper Fund	£761
Chief Exec	Housing Options	DCLG - Domestic Abuse Funding	£20,438
Chief Exec	Enabler Role	DCLG - Custom Build - Housing	£20,850
Chief Exec	Housing Standards	West Norfolk Insulation Scheme	£9,449
3.4 Total Chief Exec			£1,832,650
Commercial	Car Parking	North Norfolk - Decrim - Operational	£9,000
Commercial	Regeneration Projects	DCLG - King's Lynn Coast Community Team	£10,000
Commercial	Refuse & Recycling	Recycling Reward Scheme	£141,153
3.5 Total Commercial			£160,153
Environment & Planning	Flood Defence	Environment Agency - Coastal Defence/Protection	£100,000
Environment & Planning	Local Land Charges	DCLG - Local Land Charges	£8,402
Environment & Planning	Planning Policy	DCLG - Brown Fields - New Burdens	£14,645
3.6 Total Environment Planning			£123,047
Finance Services	Revenues & Bens	DWP - Welfare Reform Funding	£107,579
Finance Services	Revenues & Bens	DCLG - Localising Support Council Tax	£47,098
3.7 Total Finance Services			£154,677
Total Grants and Contributions transferred to reserves			£2,346,623

The additional proposed transfers to reserves are:

Service Head	Service Area	Description	Amount to reserve £
Corporate	Corporate Insurance	Underspend on Insurance contingency to cost reduction savings / capital contributions	£116,000
3.1 Total Corporate			£116,000
Democracy	Elections	Top up Elections reserve to cover the additional cost of individual registration	£22,251
3.2 Total Democracy			£22,251
Central & Community	Community Safety	To fund the purchase of equipment such as CCTV and noise monitors	£15,000
3.3 Total Central & Community			£15,000
Commercial	Crematorium	Additional contribution towards the car park improvements	£54,000
Commercial	Car Parks	To cover the cost of digital car park signs at Hunstanton	£50,000
Commercial	Economic Development	Feasibility Study for Institute of Technology, joint project with COWA/Anglia Ruskin	£34,000
Commercial	Economic Development	Balance on Investment and Place marketing budget moved to fund Hanse festival 2017	£11,900
Commercial	Industrial Units	Admin fee on service statements	£1,750
Commercial	Shops & Offices	Admin fee on service statements	£622
Commercial	Town Centre Manager	£10,000 Contribution towards traffic control measures	£10,000
Commercial	Town Centre Manager	£40,000 Christmas lighting	£40,000

Service Head	Service Area	Description	Amount to reserve £
Commercial	KL Arts Centre	Contribution to Capital overspend	£5,160
Commercial	Parks and Grounds	Contribution to Capital overspend	£26,330
Commercial	Public Cleansing	Contribution to Capital for new cherry picker	£11,660
Commercial	Refuse & Recycling	Service contingency and recycling initiatives	£130,000
Commercial	Leisure Services	Contribution towards the cost of capital improvements at the leisure centres	£70,000
3.5 Total Commercial			£445,422
Environment and Planning	Flood Defense	Underspend on promenade survey costs carried forwards to cover additional promenade repairs	£16,000
3.6 Total Environment Planning			£16,000
Finance Service	Revenues and Benefits	Contingency for Revenues and Benefits IT tender	£268,290
Finance Service	Financial Services	Additional contribution to invest in E-Invoicing system	£15,000
3.7 Total Finance Service			£283,290
Total proposed transfers to reserves			£897,963

- **Unsupported Borrowing**

A form of capital finance funded by revenue either by increased income or a reduction in costs. There is no Government grant to support this form of funding.

- **Revenue Expenditure Funded from Capital Under Statute (REFCUS)**

Capital expenditure that does not result in a new or enhanced asset in the Authority's accounts. An example is Disabled Facilities Grants made to individuals. These are charged to the Income and Expenditure Account and reversed out as part of the Financing Adjustment.