

## REPORT TO CABINET

<b>Open</b>		Would any decisions proposed :		
<b>Any especially affected Wards</b>	Mandatory/	(a) Be entirely within Cabinet's powers to decide	YES	
	Operational	(b) Need to be recommendations to Council	NO	
	<b>None</b>	(c) Be partly for recommendations to Council and partly within Cabinet's powers –	NO	
Lead Member: Cllr B Long E-mail:		Other Cabinet Members consulted:		
		Other Members consulted:		
Lead Officer: Lorraine Gore E-mail: Lorraine.Gore@west-norfolk.gov.uk Direct Dial: 01553 616432		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
If not for publication, the paragraph(s) of Schedule 12A of the 1972 Local Government Act considered to justify that is (are) paragraph(s)				

**Cabinet Date: 18 June 2019**

### REVENUE OUTTURN 2018/2019

#### Summary

The report sets out in summary the revenue outturn 2018/2019 for the General Fund (council tax accounts). The report shows details of the major differences between actual costs/income and the revised estimates for 2018/2019 reported in February 2019 monitoring.

The accounts show actual Borough spend of £18,337,319 which is £10,251 less than the February Revised Estimate for 2018/2019. This additional saving will be held within the General Fund balance that is carried forward to 2019/2020.

The Council's continuing strategy is to identify budget savings in year, as part of the monitoring process and at year end. These savings 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 2018/2019.**
- 2. Review and agree the amendments to the Earmarked Reserves policy**

#### Reason for Decision

To approve the revenue outturn for 2018/2019 of the Council.

## **1 Introduction**

- 1.1 This report sets out the revenue outturn for 2018/2019, the details of which will be used to form the Statement of Accounts.
- 1.2 The pre-audit Statement of Accounts for 2018/2019 will be presented to the Audit Committee on the 29 July 2019.

The Accounts and Audit (England) Regulations 2015 require that the pre-audit Statement of Accounts are published on the council's website by 31 May 2019 and be available for public inspection for 30 days, including the first 10 days of June. Owing to clarification issues of business relationships surrounding King's Lynn Innovation Centre (KLIC) and other operational and resourcing matters there has been a short delay with the draft accounts expected to be published by 17 June 2019. Given that the draft accounts were not published by the due date of 31 May, the statutory inspection period was also not met. The Council will make available the accounts and supporting documentation for 30 working days from the first working day following the date of publication of those draft accounts.

The Regulations also require that the council's Statement of Accounts are approved and published (which must include publication on the council's website) by 31 July 2019.

Where an audit of accounts has not been concluded before 31 July an authority must publish (which must include publication on the authority's website) as soon as reasonably practicable on or after that date a notice stating that it has not been able to publish the statement of accounts and its reasons for this.

The Council's external auditor Ernst & Young have advised that the external audit will not commence until August 2019. The delay in the external audit is due to Ernst & Young resourcing issues and their requirement to undertake additional value for money work around the loan to Norfolk and Waveney Services (NWES) for the construction of the King's Lynn Innovation Centre (KLIC). The Auditors' report will now not be presented to the Audit Committee until 7 October 2019. The draft accounts will therefore remain on the Council's website until the external audit has concluded and the accounts are approved by the Audit Committee.

## 2 Outturn 2018/2019

2.1 The following table compares the revised estimate (February monitoring) to the actual outturn for 2018/2019.

	Revised Estimate 2018/19	Actual Outturn 2018/19	(Surplus) Deficit	Note
	£	£	£	
Corporate	(1,174,570)	(518,513)	656,057	3.1
Democracy	1,458,730	1,442,832	(15,898)	3.2
<b>Services Areas:</b>				
Central and Community Services	1,235,100	2,754,776	1,519,676	3.3
Chief Executive	1,520,570	1,530,985	10,415	3.4
Commercial Services	4,309,950	5,559,233	1,249,283	3.5
Environment and Planning	2,111,560	2,010,996	(100,564)	3.6
Finance Services	2,566,220	2,631,989	65,769	3.7
<b>Service Area Totals</b>	<b>12,027,560</b>	<b>15,412,298</b>	<b>3,384,738</b>	
Financing Adjustment	1,568,360	(1,825,832)	(3,394,192)	3.8
Internal Drainage Boards	2,714,880	2,714,860	(20)	
Council Tax Support to Parishes	43,680	42,903	(777)	
<b>Subtotal</b>	<b>16,354,480</b>	<b>16,344,229</b>	<b>(10,251)</b>	
Reimbursement of lump sum Pension Payment	1,415,000	1,415,000	0	
Contribution to Balances as reported in February 2019	578,090	578,090	0	
<b>Borough spend for 2018/2019</b>	<b>18,347,570</b>	<b>18,337,319</b>	<b>(10,251)</b>	
Additional contribution to Balances	0	10,251	10,251	
<b>Revenue Outturn 2018/2019</b>	<b>18,347,570</b>	<b>18,347,570</b>	<b>0</b>	

2.2 Service managers over the year ending 31 March 2019 have continued to look for opportunities to produce in year budget savings. The budget savings have been reported as part of the monthly monitoring process. The original budget for 2018/2019 (approved by Council in February 2018) included a transfer to general fund balances of £102,390. Additional transfers to general fund balance as reported as part of the monthly monitoring process total £485,951, £475,700 reported to February 2019 monitoring plus the outturn £10,251, and are detailed in Appendix 1a.

2.3 Additionally, service managers have been identifying opportunities for ongoing budget savings. The 2018/2019 target for these savings was £147,966. During the year savings of £119,230 have been achieved.

- 2.4 The 2018/2019 outturn is within budget and allows the Council to set aside funds for 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 – Deficit £656,057

	£
Bank Charges	82,341
Additional transfers to reserves	544,514
Grant funding transferred to reserves	17,484
Minor Variances	11,718
<b>Deficit</b>	<b>656,057</b>

The major variances are as follows:

- **Bank Charges**  
Costs charged centrally, underspend reported in services as individual budgets were not moved, overall bank charges are within budget.
- Additional transfers to reserves and grant funding transferred to reserves as detailed at Appendix 2.

#### 3.2 DEMOCRACY – Surplus £15,898

	£
Member Services	(21,000)
Grant funding transferred to reserves	13,100
Minor Variances	(7,998)
<b>Surplus</b>	<b>(15,898)</b>

The major variances are as follows:

- **Member Services**  
Underspend on Members’ allowances, travel and seminars.

- Grant funding transferred to reserves as detailed at Appendix 2.

### 3.3 CENTRAL and COMMUNITY - Deficit £1,519,676

	£
Unsupported borrowing	(28,510)
REFCUS ( <i>Appendix 3</i> )	1,640,253
Personnel Services	(35,000)
Care & Repair and Careline	(89,000)
Community Safety	(20,000)
Additional transfers to reserves	1,653
Grant funding transferred to reserves	77,530
Minor Variances	(27,250)
<b>Deficit</b>	<b>1,519,676</b>

The major variances are as follows:

- **Unsupported Borrowing**  
Lower than anticipated capital expenditure has resulted in reduced unsupported borrowing charges.
- **Personnel Services**  
Training costs recharged to services, underspend reported against personnel services as individual budgets were not moved, overall training costs are within budget.
- **Care and Repair**  
Lower than estimated expenditure mainly due to additional income and reduced expenditure on staffing. In addition grant funding for the LILY project (£70,600) will be transferred to reserves for use in 2019/2020.
- **Community Safety**  
A underspend is reported mainly on small projects.

### 3.4 CHIEF EXECUTIVE – Deficit £10,415

	£
Housing Enabler Role	(26,000)
Housing Options	(164,130)
Housing Standards	(21,100)
Additional transfers to reserves	22,345
Grant funding transferred to reserves	198,184
Minor Variances	1,116
<b>Deficit</b>	<b>10,415</b>

The major variances are as follows:

- **Housing Enabler Role**  
Underspend due to unspent grant money received from the Ministry of Housing, Communities and Local Government (MHCLG) for 'Custom Build Housing'. It is proposed to transfer £26,000 of this grant to reserve for use in future years.
- **Housing Options**  
Surplus mainly due to unspent grant funding:
  - Housing Options £10,000
  - Homelessness Prevention £74,160
  - Homeless Support £55,900
  - Rough Sleeper Fund £10,000
  - Public Health Outreach £ 4,500
  - Early Help Hub coordinator £ 4,570
  - Mental Health Outreach Nurse £ 5,000

It is proposed to transfer this grant funding to reserves for use in 2019/2020.

- **Housing Standards**  
Unspent grant funding (£8,100) and underspend on agency expenditure. It is proposed to transfer the balance of grant funding to reserves for use in 2019/2020.

Additional transfers to reserves and grant funding transferred to reserves as detailed at Appendix 2.

### 3.5 COMMERCIAL SERVICES – Deficit £ 1,249,283

	£
Movements to be explained	
Unsupported borrowing	(186,191)
REFCUS ( <i>Appendix 3</i> )	1,343,340
Car Parks	(25,000)
CCTV	(24,000)
Crematorium and Cemeteries	100,000
General Properties and Industrial Units	(58,500)
Tourist Information Centre	(35,500)
Office Accommodation	(97,000)
Parks, Open Spaces and Play Areas	(77,000)
Refuse and Recycling	182,950
Town Centre Promotions	(25,000)
King's Lynn Town Hall	(104,500)
Leisure	(125,500)
Additional transfers to reserves	372,978
Grant funding transferred to reserves	38,118
Minor Variances	(29,912)
<b>Deficit</b>	<b>£1,249,283</b>

The major variances are as follows:

- **Car Parks**  
Savings are reported mainly on repairs and maintenance.
- **CCTV**  
Additional income has been achieved.
- **Crematorium and Cemeteries**  
Lower than estimated income has been achieved.
- **General Properties and Industrial Units**  
Additional income has been achieved.
- **Tourist Information Centre**  
Underspend mainly due to savings on repairs and utility costs.
- **Council Accommodation**  
Additional backdated rental income achieved.
- **Parks, Sports Grounds and Open Spaces**  
Underspend on overall operating costs.

- **Refuse and Recycling**  
Overall higher than anticipated operating costs mainly due to additional processing costs on domestic waste.
- **Town Centre Promotions**  
Lower than estimated project costs
- **Town Hall and Stories of Lynn**  
A underspend is reported mainly due to higher than anticipated income being achieved.
- **Leisure Management Costs**  
A underspend is reported mainly due to lower maintenance and insurance costs and backdated income at Downham Market leisure centre for the school use.

Additional transfers to reserves and grant funding transferred to reserves as detailed at Appendix 2.

### 3.6 ENVIRONMENT AND PLANNING – Surplus £100,564

	£
Development Control	(359,000)
Coastal Defence	(79,000)
Licensing	(26,000)
Additional transfers to reserves	314,508
Grant funding transferred to reserves	80,687
Minor Variances	(31,759)
<b>Deficit</b>	<b>(100,564)</b>

- **Development Control**  
Underspend mainly due to:  
  
Increase in planning fees £157,000  
Savings on staffing, project costs and advertising £109,000  
Enforcement - saving on costs £56,000  
Major Planning Appeals - saving on costs and additional income due to successful appeals £37,000
- **Coastal Defence**  
Lower than estimated expenditure on repairs and grant income received.
- **Licensing**  
Additional income achieved.

Additional transfers to reserves and grant funding transferred to reserves as detailed at Appendix 2.



### 3.7 FINANCE SERVICE – Deficit £65,769

	£
REFCUS (Appendix 3)	68,356
Bank Charges	(79,143)
Financial Services	(54,500)
Revenues and Benefits	45,000
Additional transfers to reserves	46,110
Grant funding transferred to reserves	54,168
Minor Variances	(14,222)
<b>Surplus</b>	<b>65,769</b>

The major variances are as follows:

- **Bank Charges**  
Costs charged centrally, underspend reported in services as individual budgets were not moved, overall bank charges are within budget.
- **Financial Services**  
Underspend mainly due to savings on salary and consultants costs.
- **Revenues and Benefits**  
Additional expenditure has been incurred on postage costs.

Additional transfers to reserves and grant funding transferred to reserves as detailed at Appendix 2.

### 3.8 Financing Adjustment – Surplus (£3,394,192)

The major element of the surplus can be explained as follows:

	£
REFCUS (Appendix 3)	(3,051,951)
Net surplus in interest receivable/payable	(358,248)
MRP (minimum revenue provision) (Appendix 3)	(38,743)
Unsupported Borrowing	54,750
<b>TOTAL</b>	<b>(3,394,192)</b>

#### 4. Amendments to the Earmarked Reserves Policy

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

<b>Reserves Policy Area</b>	<b>Balance as at 31 March 2019</b>	<b>Current maximum balance to be held</b>	<b>Proposed new maximum balance to be held</b>
	<b>£000</b>	<b>£000</b>	<b>£000</b>
Amenity Areas	261	300	300
Capital Programme Resources	10,760	10,000	<b>11,000</b>
West Norfolk Partnership	1,002	1,000	<b>1,100</b>
Insurance Reserve	203	300	300
Restructuring Reserve	478	1,000	1,000
Repairs and Renewals Reserve	1,096	2,500	2,500
Holding Accounts	2,599	2,600	2,600
Ring Fenced Reserves	1,106	1,500	1,500
Planning Reserves	407	1,000	1,000
Grants Reserves	2,909	3,000	3,000
Collection Fund Adjustment Reserve	2,564	4,000	4,000
Projects Reserve	970	2,000	2,000
Other Total	11	100	100
	<b>24,366</b>	<b>29,300</b>	<b>30,400</b>

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

- Capital programme resources held in reserves from £10,000,000 to £11,000,000
- West Norfolk Partnership contributions held in reserves from £1,000,000 to £1,100,000.

## **5. General Fund Working Balance**

The underspend on the budget for 2018/2019 results in an increase to the General Fund working balance of £10,215 which provides for a revised balance of the General Fund as at 31 March 2019 of £7,740,127 (£5,736,785 as at 31 March 2018).

It is worth noting that the triennial payment to the Norfolk Pension Fund of £4,250,000 was paid in 2017/2018. This reduced the balance on the general fund by £2,932,000. A transfer of £1,415,000 to the general fund balance for reimbursement of the lump sum pension payment was included in the financial plan for 2018/2019.

As per the Financial Plan 2018 - 2023 the Council is forecasted to fund its budget by using part of the General Fund over the next 4 years.

## **6. Policy Implications**

None

## **7. Statutory Considerations**

As detailed above, the external audit of the accounts for 2018/2019 will not be completed by 31 July 2019. We are in discussions with Ernst & Young, the council's external auditor, in respect of the timetable for the 2018/2019 audit.

Following a tender by PSAA Ernst and Young LLP were appointed as the Council's auditors for the period 2018/2019 to 2022/2023.

## **8. Consultations**

Leader of Council  
Management Team  
Service Managers

## **9. Access to Information**

Council Agenda/Minutes  
Council Financial Plan 2018 – 2023  
Monthly Monitoring Reports 2018/2019

<b>Detail</b>	<b>Monitoring Report</b>	<b>£</b>
<b>Opening position 2018/2019</b>	<b>01/04/2018</b>	<b>(102,390)</b>
ICT Services	May	30,000
Housing Standards	May	(5,250)
Legal Services	May	14,610
Resorts	May	(32,000)
Economic Regeneration	May	(16,000)
Financial Assistance	May	1,000
Benefits	May	(62,700)
Corporate Costs and Provisions	June	5,000
Local Land Charges	June	(10,000)
Internal Drainage Board (IDB)	June	(1,710)
Unsupported Borrowing	August	(2,020)
Revenues and Benefits	August	(28,330)
Council Accommodation	September	8,270
Museums	September	(3,000)
Parking Operations	September	47,620
Local Land Charges	September	(10,000)
Interest Payments	September	(85,000)
Apprenticeship Scheme	October	(6,000)
Credit Card Administration Fees	October	9,550
External Audit	October	(25,000)
Printing and Graphics	October	9,940
Shops and Offices	October	47,860
Coastal Defence	October	10,000
CIL	October	43,560
Financial Assistance	October	(10,000)
Turnover Savings	October	(79,910)
Turnover Savings	December	(63,200)
Turnover Savings	January	(211,720)
Careline additional income	January	(20,000)
Customs House repairs	January	25,000
Resorts repairs	January	40,000
Food Hygiene reduced income	January	9,190
Training	February	(33,960)
Turnover Savings	February	(113,500)

<b>Detail</b>	<b>Monitoring Report</b>	<b>£</b>
Care and Repair – supplies and services saving	February	(10,000)
Careline additional income	February	(55,000)
ICT additional income	February	(50,000)
Legal costs	February	50,000
Markets reduced income	February	16,000
General Properties repairs	February	(10,000)
Industrial Estates repairs and business rates	February	56,500
Public Conveniences repairs and utility savings	February	(10,000)
Regeneration Projects reduced expenditure	February	(7,000)
Town Centre Shops reduced income and business rates	February	61,500
<b>Impact on Funding Increase in contribution to the General Fund Balance</b>		<b>(578,090)</b>
Additional contribution to Balances as at year end 2018/2019	31/3/2019	(10,251)

Service Area	2018/2019 Saving £	2019/2020 Saving £	2020/2021 Saving £
<b>Revenue</b>			
<b>January:</b>			
Care and Repair	9,130	0	0
Parish Council Elections	0	18,500	(1,500)
<b>Total January</b>	<b>9,130</b>	<b>18,500</b>	<b>(1,500)</b>
<b>December:</b>			
Policy, Performance and Personnel	59,000	0	0
<b>Total December</b>	<b>59,000</b>	<b>0</b>	<b>0</b>
<b>August:</b>			
Energy Efficiency	21,100	33,600	21,640
<b>Total August</b>	<b>21,100</b>	<b>33,600</b>	<b>21,640</b>
<b>July:</b>			
Parish Council Elections	0	2,000	2,000
<b>Total July</b>	<b>0</b>	<b>2,000</b>	<b>2,000</b>
<b>May:</b>			
Car Parking	30,000	30,000	30,000
<b>Total May</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Savings to Date</b>	<b>119,230</b>	<b>84,100</b>	<b>52,140</b>
Target savings to be achieved	147,966	337,196	361,336
<b>Variance (under) to Date</b>	<b>(28,736)</b>	<b>(253,096)</b>	<b>(309,196)</b>

**Proposed Transfers to Reserves as at 31 March 2019****Appendix 2**

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

The additional amounts proposed to be transferred to reserves are:

<b>Service Head</b>	<b>Service</b>	<b>Description</b>	<b>Amount to reserve £</b>
Corporate Services	Corporate Costs and Provisions	Interest on balances	10,514
Corporate Services	Apprenticeship Scheme	Monies to be used to fund continuation of apprenticeships programme	34,000
Corporate Services	Corporate Costs and Provisions	Transfer to corporate projects/investment opportunities	500,000
	<b>3.1</b>	<b>Total Corporate Services</b>	<b>544,514</b>
Central and Community	Care and Repair	Monies to be used to fund assistive technology scheme in future years	1,653
	<b>3.3</b>	<b>Total Central and Community Services</b>	<b>1,653</b>
Chief Executive	Housing Standards	To fund agency staff on a 6 month basis	13,000
Chief Executive	Enabler Role	To fund staffing in future years	6,535
Chief Executive	Strategic Housing	To fund staffing in future years	2,810
	<b>3.4</b>	<b>Total Chief Executive</b>	<b>22,345</b>
Commercial Services	Industrial Estates - Hardwick	Balance on service statements moved to fund future years	700
Commercial Services	Industrial Estates - North Lynn	Balance on service statements moved to fund future years	900
Commercial Services	Industrial Estates - Fritcham	Balance on service statements moved to fund future years	300
Commercial Services	Industrial Estates	Repairs and refurbishment to industrial units	60,000
Commercial Services	Crematorium and Open Cemeteries	Cemeteries survey works	30,000
Commercial Services	Car Parks Other - Upwell Community car park	Contributions to be used for future repairs	9,727

<b>Service Head</b>	<b>Service</b>	<b>Description</b>	<b>Amount to reserve £</b>
Commercial Services	Car Parks Other	Hunstanton car park - event	10,000
Commercial Services	Town Centre Promotions	Future events	30,000
Commercial Services	South Lynn Community Centre	Marketing budget to be used in future years	1,000
Commercial Services	South Lynn Community Centre	To be used to fund repairs and maintenance in future years	7,250
Commercial Services	Resorts	Special Events – Equipment	13,560
Commercial Services	Town Centre Promotion	Big Screen purchase for special events	35,000
Commercial Services	Town Hall	Funding for exhibition projects	50,000
Commercial Services	Stories of Lynn	Project costs not spent in 2018/19, required in 2019/20	41,720
Commercial Services	Custom House	To cover repairs to the Custom House floor in 2019/20	10,000
Commercial Services	CCTV	To fund renewal programme	17,500
Commercial Services	CCTV	To fund renewal programme	6,069
Commercial Services	Office Accommodation – King's Court	To fund future redecoration/furniture costs	19,632
Commercial Services	Lynnsport General Account	Repairs and maintenance commitments now due to be undertaken in 2019/2020	29,620
	<b>3.5</b>	<b>Total Commercial Services</b>	<b>372,978</b>
Environment and Planning	Coastal Defence/Protection	To fund future years expenditure	21,900
Environment and Planning	Coastal Defence/Protection	To fund future remedial works to Hunstanton Promenade/sea defences	100,000
Environment and Planning	Section 106 Contributions	S106 contribution to spend in future years	28,420
Environment and Planning	Planning	Extra planning Income from 20% fee ring fenced to fund future years expenditure	122,819



<b>Service Head</b>	<b>Service</b>	<b>Description</b>	<b>Amount to reserve £</b>
Environment and Planning	Habitat Regulations	Ring fenced monies moved to fund future years	41,368
	<b>3.6</b>	<b>Total Environment and Planning</b>	<b>314,508</b>
Finance Services	Financial Services	Monies required to fund temporary staffing and implementation of new ledger	34,510
Finance Services	Internal Audit	Monies required to fund an External Assessment in 2019/20	3,000
Finance Services	Community Projects CRS	Balance required to fund spend in future years	8,600
	<b>3.7</b>	<b>Total Finance Services</b>	<b>46,110</b>
		<b>Total proposed transfers to reserves</b>	<b>1,302,108</b>

The additional grants / third party contributions received in year, proposed transfers to reserves are:

<b>Service Head</b>	<b>Service</b>	<b>Description</b>	<b>Amount to Reserves £</b>
Corporate Services	Corporate costs and provisions funding re BREXIT	To be used in future years	17,484
	<b>3.1</b>	<b>Total Corporate Services</b>	<b>17,484</b>
Democracy	Elections	Moved forward to fund spend on elections	13,100
	<b>3.2</b>	<b>Total Democracy</b>	<b>13,100</b>
Central and Community	Care and Repair - LILY Phase 4	Grant monies to be used to fund future spend	70,600
Central and Community	Policy and Partnerships - LILY Phase 1	Grant monies to be used to fund future spend	6,930
	<b>3.3</b>	<b>Total Central and Community Services</b>	<b>77,530</b>
Chief Exec	Housing Standards	Grant monies moved forward to spend in future years	8,103
Chief Exec	Housing Options Programme	Grant monies moved forward to spend in future years	10,000
Chief Exec	Rough Sleeper Fund	Grant monies moved forward to spend in future years	10,000
Chief Exec	Homelessness Prevention	Grant monies moved forward to spend in future years	74,166
Chief Exec	Public Health- BJJ Outreach	Grant monies moved forward to spend in future years	4,466
Chief Exec	Flexi homeless Support Grant	Grant monies moved forward to spend in future years	55,879
Chief Exec	Early Help Hub Co-ordinator	Grant monies moved forward to spend in future years	4,570
Chief Exec	Mental Health Outreach Nurse	Grant monies moved forward to spend in future years	5,000
Chief Exec	Custom Build - Housing	Grant monies moved forward to spend in future years	26,000
	<b>3.4</b>	<b>Total Chief Executive</b>	<b>198,184</b>
Commercial	Grounds Maintenance - Central Area	Parks improvement funding moved to spend in future years	38,118
	<b>3.5</b>	<b>Total Commercial Services</b>	<b>38,118</b>

<b>Service Head</b>	<b>Service</b>	<b>Description</b>	<b>Amount to Reserves £</b>
Environment and Planning	Coastal Defence/Protection	Unspent funds required to fund spend in 2019/20 - as part of the Coastal Management Plan	57,000
Environment and Planning	Neighbourhood Planning Grant	Funds required for Snettisham Parish Neighbourhood Plan	20,000
Environment and Planning	Brownfield Sites - New Burdens	Monies to fund upkeep of Brownfield Site Register - required in 2019/20	3,687
	<b>3.6</b>	<b>Total Environment and Planning</b>	<b>80,687</b>
Finance Services	Welfare Reform Funding	Grant monies moved forward to use in future years	24,168
Finance Services	Cost of Collection – Council Tax	Grant monies moved to fund 2 year post	30,000
	<b>3.7</b>	<b>Total Finance Services</b>	<b>54,168</b>
			-
		Total proposed transfers to reserves	<b>479,271</b>

- **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.

- \* **Minimum Revenue Provision (MRP)**

The Council is required to pay off an element of its underlying need to borrow (the Capital Financing Requirement) each year through a revenue charge (MRP).

A variety of options for MRP calculation are available to councils, so long as there is a prudent provision. The Council uses the Asset Life Method as set out below.

Asset Life Method – MRP will be based on the estimated life of the assets, in accordance with the proposed regulations which provides for a reduction in the borrowing need over approximately the asset's life.