

## **For publication**

### **General Fund Budget Outturn Report 2018/19**

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Meeting: Council  
Cabinet

Date: 17<sup>th</sup> July 2019  
21<sup>st</sup> May 2019

Cabinet portfolio: Deputy Leader of the Council

Report by: Director of Finance & Resources

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## **For publication**

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### **1.0 Purpose of report**

- 1.1 To report on the General Fund Revenue and Capital Outturns for 2018/19, provide details of significant variations from the revised estimates and consider carry forward requests.

### **2.0 Recommendations**

#### **Cabinet:**

- 2.1 That the General Fund Revenue and Capital Outturn reports for 2018/19 be noted.
- 2.2 That the General Fund carry forward requests be approved (para 4.6).

- 2.3 That the level of General Fund Reserves and Balances (Section 6 and Appendix C) be approved.
- 2.4 That the General Fund surplus for the financial year 2018/19 be transferred to the budget risk reserve (para 6.7).
- 2.5 That the capital financing arrangements set out in Appendix D, be approved.

**Full Council:**

- 2.6 Notes the report.

3.0 **Background**

- 3.1 This report includes details of the General Fund revenue account and the collection fund outturns, plus a summary of the General Fund Capital Programme. There will be a separate report presented for the Housing Revenue Account covering both the revenue and capital elements. The information in these reports will then be incorporated into the published 2018/19 Statement of Accounts.
- 3.2 The external audit of the accounts is due to start in June. The formal published Statement of Accounts will be presented to the Standards and Audit Committee for approval at the end of July on conclusion of the audit. Once approved, a copy of the Statement of Accounts will be placed on the Council's web-site.
- 3.3 The Council's Financial Strategy sets out the Council's policy on the levels and nature of reserves and balances. The Strategy also defines how under or overspends should normally be treated at the end of each financial year:
  - ◆ Any under spend on the General Fund will be transferred to the Budget Risk Reserve;
  - ◆ Any over spend on the General Fund will be met from the

- Budget Risk Reserve or the General Working Balance;
- ♦ Any DLO/DSO surpluses arising in the year that are not required for operational purposes will be transferred to the General Fund.

#### **4.0 General Fund Revenue**

- 4.1 The Summary Revenue Account, comparing the outturn with both the original and revised estimates for the financial year, is shown at **Appendix A**. There was a net surplus of **£395k** in the year compared with:
- a) The **original** February 2018 budget forecast - £56k surplus.
  - b) The **revised** February 2019 budget forecast - £162k surplus.
- 4.2 Details of the variances that contributed towards the overall £106k movement from the original surplus forecast to the revised forecast were included in the budget report to Cabinet on 26<sup>th</sup> February 2019.
- 4.3 The outturn surplus is **£233k** above the revised February 2019 budget forecast. A summary of the most significant variances is included in **Appendix B**.
- 4.4 Further work will be undertaken to establish which variances are likely to recur in future years. The results of this exercise will be included in the next budget monitoring report to Cabinet.
- 4.5 There are material variances on asset charges shown on the Cabinet Member for Economic Growth (£5.4m increase in value of Industrial Units) and Cabinet Member for Town Centre and Visitor Economy (£3.1m decrease in value of Pavements, Vicar Lane and Market Hall) portfolios due to valuation adjustments for investment properties. Accounting regulations require the adjustments to be reflected in the appropriate service revenue account but they are then reversed out in the "Interest and

Capital Charges” line of the summary revenue account (Appendix A) which shows an increased income. There is, therefore, no bottom-line impact from these valuation adjustments.

- 4.6 There are three **carry forward requests** to consider. Further details are provided at **Appendix E**. The table below provides a summary of these requests.

<b>Table 1 - Carry Forward Requests</b>			
<b>Portfolio</b>	<b>Service</b>	<b>Description</b>	<b>Amount</b>
Economic Growth	Asset Management	Capital Receipts generation	£100,000
Business Transformation	Human Resources	Mandatory staff training	£25,000
Town Centre & Visitor Economy	Markets	Car Boot sale advertising	£2,600
<b>Total</b>	<b>Carry f/wds</b>		<b>£127,600</b>

- 4.7 A budget was established during 2018/19 to assist with bringing disposal of assets to a speedy and successful conclusion. The request to carry forward the unspent balance of £100k is to continue to facilitate this activity throughout 2019/20.

## **5.0 DLO/DSO's**

- 5.1 A summary of the DLO/DSO surpluses/deficits and the proposed distribution is shown in the table below:

<b>Table 2 - Surplus/(Deficits) Proposed Distributions</b>				
	<b>Surplus / (Deficit) £</b>	<b>Retained in the service £</b>	<b>To Gen Fund £</b>	<b>To Budget Risk Reserve £</b>
Building Maintenance	<b>265,954</b>	-	265,954	-
Spirepride	<b>598,674</b>	-	598,674	-
Building Cleaning	<b>(20,689)</b>	-	(20,689)	-
Security Services	<b>7,304</b>	-	-	7,304

<b>Total</b>	<b>851,243</b>	<b>-</b>	<b>843,939</b>	<b>7,304</b>
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## 6.0 **General Fund Balances & Reserves**

- 6.1 The table below shows a summary of the General Fund Reserves and Provisions; more detail is provided in **Appendix C**. Please note that the summary of useable reserves in the table below excludes the **General Working Balance** of £1.5m.

<b>Table 3 – General Fund Reserves &amp; Provisions 2018/19</b>			
<b>Reserve</b>	<b>Opening Balance £'000</b>	<b>Revised Forecast £'000</b>	<b>Closing Balance £'000</b>
Budget Risk Reserve	<b>683</b>	<b>567</b>	<b>1,240</b>
Invest-to-Save Reserve	<b>31</b>	<b>-</b>	<b>-</b>
Service Improvement Reserve	<b>339</b>	<b>298</b>	<b>315</b>
Other Earmarked Reserves	<b>8,513</b>	<b>7,626</b>	<b>8,135</b>
Provisions	<b>1,760</b>	<b>1,764</b>	<b>1,848</b>
<b>Total Reserves &amp; Provisions</b>	<b>11,326</b>	<b>10,255</b>	<b>11,538</b>

- 6.2 Overall the level of reserves and provisions are £1.3m above the revised budget forecast estimate due in part to the impact of the General Fund surplus of £0.4m. Further details are provided below.

### 6.3 **Budget Risk Reserve**

This reserve provides a supplement to the General Working Balance to cover any budget risks and to help finance any severance costs resulting from voluntary staffing reductions through implementing the Transformation Strategy. The small balance on the Invest to Save reserve has been transferred to the Budget Risk reserve and subsequently closed.

Table 4 – Budget Risk Reserve		
	Outturn £'000	Revised Budget £'000
<b>Balance b/fwd 1<sup>st</sup> Apr 2018</b>	683	683
<b><u>Movements In 2018/19:</u></b>		
Transfers into reserve	224	13
Approved carry forward requests	(2)	(2)
Feasibility study	(38)	(30)
Enterprise Advisor Network	(6)	(6)
Pavements: Rough sleeping solution	(23)	(25)
Skills Action Plan	(2)	(2)
Replacement of kiosks	(13)	(14)
VR/VER's	(15)	(70)
Extend Industrial Portfolio	-	(10)
Reimbursement from savings - IDOX	30	30
DSO Surpluses	7	-
Add: budget surplus in 2018/19	395	-
<b>Balance c/fwd 31<sup>st</sup> Mar 2019</b>	<b>1,240</b>	<b>567</b>
<b><u>Approved Commitments:</u></b>		
Enterprise Advisor Network	(5)	(5)
Feasibility study	(22)	(30)
Extend Industrial Portfolio	(20)	(10)
Reimbursement from savings – IDOX (future years)	9	9
<b>Uncommitted Balance</b>	<b>1,202</b>	<b>531</b>

#### 6.4 Service Improvement Reserve

The table below provides a comparison of the revised budget estimate and the outturn position.

Table 5 - Service Improvement Reserve		
	Outturn £'000	Revised Budget £'000
<b>Balance b/fwd 1<sup>st</sup> Apr 2018</b>	339	339
<b><u>Movements In 2018/19:</u></b>		
Linacre Master Planning	-	(11)
HS2 Project Officer	(53)	(53)
Green Waste strategy	-	(6)

Former QPSC Business Case	(5)	(5)
TPIC/DIC - 2018/19 Repayment	34	34
<b>Balance c/fwd 31st Mar 2019</b>	315	298
<b><u>Outstanding Commitments:</u></b>		
Green Waste strategy	(30)	(24)
HS2 Project Officer	(10)	(9)
TPIC/DIC – Repayment (future years)	43	43
<b>Uncommitted Balance</b>	318	<b>308</b>

6.5 **Other Earmarked Reserves** - these reserves are held for specific purposes. The total balance on these reserves increased by £0.5m over the revised forecast for the financial year 2018/19. The most significant changes include:

- ◆ Vehicle & Plant - £115k above the revised forecast due to reduced expenditure.
- ◆ Property Repairs - £140k below the revised forecast due to higher levels of spend
- ◆ DSO/DLO - £216k above the revised estimate due to slippage on spend on equipment and development of the service
- ◆ Retained Business Rates - £160k additional contributions in 2018/19 to meet anticipated deficits in business rate income in 2020/21
- ◆ Budget Risk Reserve – additional £395k from 2018/19 General Fund surplus

## 6.6 Provisions

- a) Transport Company Pensions Provision – this provision has been established to cover the Council's future liabilities for pension costs relating to employees of the former Transport Company. The provision was reviewed in April 2017 by the County Council's pension fund actuary who recommended increasing the provision by £300k to £1.2m by March 2020. The provision will be increased by £40k per annum for the next 3 years to achieve this.
- b) Insurance Provision – A review of the insurance provision and reserves was undertaken in 2016 and the changes

required were implemented as part of the budget setting process in February 2017.

c) MMI Claw-back Provision – this is the amount set aside to cover reported claims.

6.7 The General Fund surplus is normally transferred to the Budget Risk Reserve. For 2018/19 a surplus of £395k would be transferred to this reserve.

6.8 It is important for Members to appreciate that many of the reserves and provisions are earmarked for specific purposes. The Funds should not, therefore, be regarded as being available for general use. An additional consideration is the fact that the Council receives interest from the reserves and provisions, which is used to support the Council's revenue budget.

## **7.0 Capital Expenditure & Financing**

7.1 **Appendix D** provides details of the total General Fund Capital Programme expenditure and financing for the year.

7.2 Actual expenditure on schemes was £8.0m compared with the original budget for the year of £10.0m (as at Feb 2018) and £11.1m at the revised budget stage (February 2019). The main reasons for the variance from the revised budget (-£3.1m) include:

- Overspends on:
  - Northern Gateway Enterprise Centre (£100K), Beetwell Street MSCP (£113k) and Artificial Sports Pitches (£71k) – phasing of the budgets with more work up front than expected. Work on these schemes progressed more quickly than anticipated so spend was higher than budgets. This position will be reversed in 2019/20 as the remaining spend in 2019/20 will be lower than originally forecast.
- Underspends on:



- Northern Gateway Multi Storey Car Park (£1.5m) – phasing of the budget with more work due in 2019/20 than expected
- ICT Project (£378k) – delays in the programme meant that spend was lower than anticipated. This delayed spend will be incurred during 2019/20
- Disabled Facilities Grants and Home Repairs Assistance Grants (£1.1m) – the underspends are committed and expected to be spent in 2019/20
- Grant to Waterside (£256k) – the scheme is now completed
- Barrow Hill Railway Bridge (£100k) – this scheme is now expected to commence in 2019/20

7.3 On the financing side, the main variances were:

- Reduction in capital grants (£2.6m) to reflect the reduction in expenditure
- Increased use of capital receipts to finance capital programme (£2.3m) in order to eliminate the need for borrowing (£3.0m) in 2018/19
- Capital receipts not utilised for repayment of prudential borrowing (£688k) as these have now been committed to finance the ICT Transformation Project in future years

## 8.0 **Capital Receipts**

8.1 The movement on useable capital receipts in the year is summarised in the table below. £1.8m of General Fund useable receipts were used in the year.

<b>Table 6 - Useable Capital Receipts</b>			
	<b>Gen Fund £'000</b>	<b>Housing £'000</b>	<b>Total £'000</b>
Balance b/fwd 1 <sup>st</sup> April	1,474	3,229*	4,703
Add: Receipts in the year	1,624	5,161	6,785
Less: Housing receipts 'Pooled'	-	(925)	(925)
Less: Applied to repay debt	-	-	-
Less: Applied to finance GF cap ex	(1,842)	-	(1,842)
Less: Applied to finance HRA cap ex	-	(3,466)	(3,466)

<b>Balance c/fwd 31<sup>st</sup> March</b>	<b>1,256</b>	<b>3,999*</b>	<b>5,255</b>
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\* The Housing balance of £3,999k relates to the retained 'one-for-one' element of RTB receipts.

- 8.2 The table below summarises the movements over the financial year. The actual amount achieved was on target with the revised budget:

<b>Table 7 – General Fund Capital Receipts</b>	
	<b>Amount (£m)</b>
Original Budget Forecast – start of year	2.3
Revised Budget Forecast – Feb 2019	1.6
Actual	1.6

- 8.3 The target receipts figure for 2019/20 is significant at £4.1m. One month into 2019/20 no capital receipts have yet been received so the target may be challenging to achieve in year due to the timings of property and land sales that can be difficult to accurately predict. A revised forecast will be produced at the end of Quarter 1.

## **9.0 Collection Fund Surpluses/Deficits**

- 9.1 The Council is required to maintain a Collection Fund to account for expenditure and income relating to Council Tax (including the precepts of other authorities) and National Non Domestic Rates.
- 9.2 Surpluses or deficits relating to Council Tax are shared between Derbyshire County Council, Derbyshire Police Authority, the Fire Authority and the Borough Council in proportion to the precepts issued and the latter must be used to adjust the Council Tax. The outturn balance on the Council Tax elements of the Fund is a surplus of £898,131. A deficit of £27,135 was estimated when setting the Council Tax for 2018/19. The increase in the surplus was due to a change in the method of calculation of the Council Tax bad debt provision due to the introduction of International Financial Reporting Standard

(IFRS) 9 – Financial Instruments. The surplus will be carried forward to the tax calculation exercise for 2020/21. The Council's share of the increased surplus, at 10.04%, will be £92,897.

- 9.3 Business Rates – Surpluses or deficits relating to Business Rates are shared between Central Government, Derbyshire County Council, Derbyshire Fire Authority and the Borough Council in proportions laid down by Government. A deficit of £2,587,322 for 2018/19 was assumed in the calculation of business rate income, on the 2019/20 NNDR1 form. The outturn balance is a deficit of £2,106,441. This reduced deficit was due to a change in how we have calculated the Business Rates bad debt provision due to the introduction of IFRS 9 – Financial Instruments. The reduced deficit will be distributed in the income calculation for 2020/21. The Council's share is £240k (i.e. £480k x 50%).

## **10.0 Conclusions and Implications for the Medium Term**

- 10.1 The medium term financial outlook becomes progressively challenging from 2020/21 onwards as the cumulative effect of cuts in Government funding (Revenue Support Grant and New Homes Bonus) are realised. The Cabinet budget forecasts approved in February 2019 show deficits (with planned savings in the early years) of:

- £0.8m in 2020/21;
- £1.1m in 2021/22;
- £1.2m in 2022/23; &
- £1.3m in 2023/24

A longer term Financial Strategy to balance the deficits will be developed in 2019/20.

- 10.2 The medium term forecast will be updated to reflect the impact of budget variances recorded in 2018/19 that could be of a recurring nature. These will be included in the next budget monitoring report to the Cabinet.

10.3 The future forecasts include allowances for the most significant budget risks facing the Council but the final outcomes may be quite different, such as:

- The introduction of the Business Rates Retention Scheme in April 2013 transferred some significant financial risks to local government. The risks include the cost of backdated Business Rate appeals and the growth or decline in the Business Rate base due to re-valuations, claims for mandatory reliefs, etc. It is difficult to predict the net income due to the Council even for just one year ahead and this becomes even more difficult over a longer horizon.
- Delays in approvals and delivery of the required budget savings in future years.
- Inflationary pressures from pay, energy and our cost base.
- Any further unforeseen changes in Government policy
- The impact of the Fairer Funding review from 2020/21

10.4 The main conclusions to be drawn from this report are:

- A number of material variances occurred in 2018/19, both positive and negative. The Finance and Performance Board will continue to implement the budget monitoring and challenge process introduced in 2017/18.
- The Council has been able to balance the General Fund with a £395k surplus in 2018/19 in financially challenging times. However further savings need to be delivered to balance the budget in future years.
- The Council continues to be exposed to risks due to the wide range of services it provides and reliance on income from rents, fees and charges. Council Tax and Business Rates provide a limited and constrained opportunity for income growth. The Council is continuing to develop strategies to maintain and grow income.
- The working balance is being maintained at £1.5m. In addition, adequate balances are retained in other earmarked

reserves and provisions. It is, however, important that strong financial discipline is maintained to ensure that reasonable balances are retained in these funds, by controlling their use and creating capacity within the revenue budget to be able to replenish them.

- In terms of the General Fund Capital Programme, the Council will in the coming months review its Capital and Treasury Management to manage the commitments for future capital investment e.g. (Northern Gateway Innovation Centre, IT/PPP investment and other capital schemes). These projects will need to be funded by identifying further capital receipts or PWLB borrowing (with borrowing costs falling on the General Fund) whilst monitoring the impact of these decisions on our exempt VAT recovery position.
- The Cabinet will receive regular updates on both the revenue and capital budgets to ensure that the financial risks are being effectively managed.

## **11.0 Recommendations**

### **Cabinet:**

- 11.1 That the General Fund Revenue and Capital Outturn reports for 2018/19 be noted.
- 11.2 That the General Fund carry forward requests be approved (para 4.6).
- 11.3 That the level of General Fund Reserves and Balances (Section 6 and Appendix C) be approved.
- 11.4 That the General Fund surplus for the financial year 2018/19 be transferred to the budget risk reserve (para 6.7).
- 11.5 That the capital financing arrangements set out in Appendix D, be approved.

### **Full Council:**

11.6 Notes the report.

## **12.0 Reason for Recommendations**

12.1 In the interest of sound financial management.

### **Decision information**

<b>Key decision number</b>	<b>876</b>
<b>Wards affected</b>	<b>All</b>
<b>Links to Council Plan priorities</b>	To be financially self sufficient

### **Document information**

<b>Report author</b>	<b>Contact number/email</b>
<b>Helen Fox Chief Accountant</b>	<b>helen.fox@chesterield.gov.uk</b>
<b>Background documents</b> These are unpublished works which have been relied on to a material extent when the report was prepared.	
<i>This must be made available to the public for up to 4 years.</i>	
<b>Appendices to the report</b>	
Appendix A	General Fund Outturn 2018/19
Appendix B	2018/19 Variance Analysis
Appendix C	General Fund Reserves & Provisions
Appendix D	General Fund Capital Programme
Appendix E	Carry Forward requests

# APPENDIX A

## GENERAL FUND OUTTURN 2018/19

	Original	Revised	Outturn	Variance
	£	£	£	Rev'd- Out £
<u>Per Lead Member reports:</u>				
Leader	55,850	37,480	<b>47,897</b>	10,417
Deputy Leader	1,223,910	1,198,950	<b>1,198,650</b>	(300)
Economic Growth	163,790	313,610	<b>(5,025,796)</b>	(5,339,406)
Town Centre & Visitor Economy	(374,650)	27,420	<b>3,191,498</b>	3,164,078
Health & Wellbeing	7,692,040	7,099,130	<b>6,925,421</b>	(173,709)
Homes & Customers	1,920,230	2,010,950	<b>2,081,070</b>	70,120
Governance	2,760,790	2,777,630	<b>2,590,016</b>	(187,614)
Business Transformation	507,190	383,420	<b>357,311</b>	(26,109)
<u>Other:</u>				
Other Income	0	(570)	<b>(43,590)</b>	(43,020)
Savings - 'Cease or Reduce' Programme	(25,000)	0	<b>0</b>	0
Transformation Projects	(25,000)	0	<b>0</b>	0
Staff vacancies allowance	(150,000)	0	<b>0</b>	0
Share of Internal Audit surplus	0	0	<b>(17,081)</b>	(17,081)
Share of Crematorium Surplus	(250,000)	(274,370)	<b>(274,375)</b>	(5)
Spirepride surplus	(559,910)	(559,910)	<b>(598,674)</b>	(38,764)
OSD Trading surplus	(255,240)	0	<b>(265,954)</b>	(265,954)
DSO (surplus)/deficit	0	0	<b>13,385</b>	13,385
Other incl bad debt provision	100,000	85,000	<b>30,895</b>	(54,105)
<b>Total Service Expenditure</b>	<b>12,784,000</b>	<b>13,098,740</b>	<b>10,210,672</b>	<b>(2,888,068)</b>
Interest & capital charges	(2,389,457)	(2,157,880)	<b>465,956</b>	2,623,836
Contributions from Digital Innovation Reserve	0	(31,245)	<b>0</b>	31,245
Contributions from Service Improvement Reserve	(57,610)	(63,530)	<b>(57,428)</b>	6,102
Contributions from Budget Risk Reserve	0	(40,000)	<b>(63,390)</b>	(23,390)
Contributions to Renewals Fund etc	106,000	106,000	<b>115,660</b>	9,660
To/from Reserves	(150,000)	(150,000)	<b>(150,000)</b>	0
DSO surplus/deficit to/from Reserves	0	0	<b>7,304</b>	7,304
<b>Surplus/(Deficit) - to/(from) reserves</b>	<b>55,781</b>	<b>161,629</b>	<b>394,679</b>	<b>233,050</b>

APPENDIX A

GENERAL FUND OUTTURN 2018/19

Financed By:			
RSG	0	0	0
Business Rates Baseline	4,104,263	4,104,263	4,104,263
<b>Settlement Funding</b>	4,104,263	4,104,263	4,104,263
Retained Business Rates Growth	2,027,498	2,193,347	2,400,131
Business rate growth returned to pilot	(830,185)	(117,717)	(164,762)
Council tax support grants to parishes	(33,071)	(33,071)	(33,071)
Council Tax Fund Surplus/(Deficit)	54,318	54,318	54,318
Business Rates Fund Surplus/(Deficit)	(288,036)	(288,036)	(288,036)
Contribution (to)/ from Business Rate reserve	252,391	(50,926)	(210,926)
New Homes Bonus	461,645	461,645	461,646
Council Tax	4,599,891	4,599,891	4,599,891
<b>TOTAL FINANCING</b>	10,348,714	10,923,714	10,923,454

<b>BR Growth Retention:</b>			
Growth rate			
CBC 40% share of income	18,114,220	18,114,220	18,114,220
Less tariff	(13,733,487)	(13,738,492)	(13,738,492)
Add s31 grants	1,625,969	1,710,101	1,845,195
Gross income before levy	6,006,702	6,085,829	6,220,923
Less Baseline Funding	(4,104,263)	(4,104,263)	(4,104,263)
Growth	1,902,439	1,981,566	2,116,660
Levy (NB 50% on nndr3 not nndr 1)	0	0	0
Adjs to Levy & Tariff	(314,726)	(334,530)	(334,530)
Levy Account surplus	0	50,926	50,926
S31 Grant 2017/18	0	30,387	60,774
Retained BR re renewable energy	30,430	49,880	49,882
Grant re Multiplier Cap	409,355	415,118	456,419
<b>BR Growth Retained above Baseline</b>	<b>2,027,498</b>	<b>2,193,347</b>	<b>2,400,131</b>
Add Baseline Funding	4,104,263	4,104,263	4,104,263
Total BR Income Retained	6,131,761	6,297,610	6,504,394



<b>2018/19 VARIANCE ANALYSIS – REVISED BUDGET TO OUTTURN</b>		
Surplus Revised Budget		162
Surplus Outturn		395
<b>Variance</b>		<b>233</b>
<b><u>Outturn Savings - increased income:</u></b>		
OSD Surplus	266	
Spirepride Surplus	39	
Internal Audit Surplus	17	
Leisure Facilities HLC	24	
Other Grant Income	43	389
<b><u>Outturn Saving - reduced expenditure:</u></b>		
Carry Forward Requests (4.6 & Appendix E)		128
<b><u>Outturn Overspends - reduced income:</u></b>		
Pavement Shopping Centre	(85)	
Leisure Facilities QPSC	(16)	
Planning Fees (*)	(9)	(110)
<b><u>Outturn Overspends - increased expenditure:</u></b>		
Leisure Facilities QPSC	(49)	
Leisure Facilities HLC	(93)	
Building Cleaning Deficit	(21)	(163)
Net of all other variances		(11)
<b>Movement in Surplus</b>		<b>233</b>

(\* Due to the introduction of IFRS15 – Revenue from Contracts with Customers, £158k of planning fee income has been transferred into 2019/20)

## APPENDIX C

### GENERAL FUND RESERVES AND PROVISIONS 2018/19

9001 code	Purpose	Bal at start of year £'000	Revised Bud Est £'000	Bal at end of year £'000
3240	Vehicles and Plant	766	525	640
	Wheelie Bin Replacements	76	80	57
3241	Property Repairs	354	365	225
3395	DSO/DLO	576	349	565
3263	Museum Exhibits	25	25	25
3264	Planning LDF Review	236	186	187
3265	Flooding Restoration Fund	53	-	53
3378	MMI Clawback Reserve	366	336	366
3380	ICT	67	-	218
3390	Insurance - claims not yet reported	597	597	597
3418	Theatre Restoration	367	31	-
3372	Repaid Improvement Grants	222	297	184
3399	Retained Business Rates	1,937	1,988	2,148
3419	General Fund Deficit Reduction	257	107	107
3243	Northern Gateway	280	200	280
3353	Community Infrastructure Levy	734	884	769
3354	S106 Contributions	254	231	258
3429	ICT Digital Innovation	596	675	706
3430	Service Redesign	750	750	750
	<b>Earmarked Reserves</b>	<b>8,513</b>	<b>7,626</b>	<b>8,135</b>
3388	Budget Risk	683	567	1,240
3389	Invest to Save	31	-	-
3412	Service Improvement	339	298	315
	<b>Reserves Total</b>	<b>9,566</b>	<b>8,491</b>	<b>9,690</b>
3237/8	Insurance - reported claims	735	735	807
3247	MMI Claw-back	17	7	16
3239	Transport Co. Pensions	1,008	1,022	1,025
	<b>Provisions Total</b>	<b>1,760</b>	<b>1,764</b>	<b>1,848</b>
	<b>Reserves &amp; Provisions Total</b>	<b>11,326</b>	<b>10,255</b>	<b>11,538</b>

# APPENDIX D

## GENERAL FUND CAPITAL PROGRAMME 2018/19

	Original £'000	Revised £'000	Actual £'000	Variance Rev to Act £'000
<b><u>CAPITAL EXPENDITURE:</u></b>				
Home Repairs Assistance	275	317	108	(209)
Disabled Facilities Grants	946	1,654	778	(876)
Town Hall Alterations (GPGS)	636	1,020	932	(88)
Town Hall Alterations – CCTV (GPGS)	0	191	194	3
Grant to Chesterfield Waterside Ltd	0	493	237	(256)
Northern Gateway – Saltergate MSCP	5,725	5,117	3,641	(1,476)
Northern Gateway – Public Realm	800	75	65	(10)
Northern Gateway – Enterprise Centre	0	0	100	100
Peak Resort	0	143	143	0
Beetwell Street Car Park	324	0	113	113
IT Project	0	761	383	(378)
Whitecotes Park Play Area	0	57	65	8
Holland Road Play Area	0	70	0	(70)
King George V Play Area	0	50	49	(1)
Barrow Hill Railway Bridge	0	100	0	(100)
Kiosk Upgrades	0	14	13	(1)
Artificial Sports Pitches – Former QPSC Site	750	50	121	71
Winding Wheel Improvements	426	761	748	(13)
Tapton Terrace Flood Resilience Work	145	149	98	(51)
Somersall Park Play Area	0	48	56	8
Queen's Park Sports Centre - New Build	0	0	8	8
IT Strategy (from IT Reserve)	0	0	182	182
Vehicles and Plant (from V&P Reserve)	0	0	15	15
<b>Grand Total</b>	<b>10,027</b>	<b>11,070</b>	<b>8,049</b>	<b>(3,021)</b>

	Original	Revised	Actual	Variance
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	£'000	£'000	£'000	Rev to Act £'000
<b><u>CAPITAL FINANCING</u></b>				
Borrowing: Saltergate	3,000	3,000	0	(3,000)
Borrowing: General	662	0	0	0
Grants & Contributions - see below	3,546	7,864	5,313	(2,551)
Capital Receipts	2,288	1,600	1,624	24
ICT Reserve	0	0	15	15
Vehicle & Plant Reserve	0	191	376	185
Theatre Restoration Fund	426	426	463	37
Flood Reserve	16	16	0	(16)
Budget Risk Reserve	0	14	13	(1)
S106 Contributions	0	23	27	4
Home Repairs Reserve (Repaid Improvement Grants)	75	0	0	0
Repay Prudential Borrowing	(688)	0	0	0
<b>Total resources available in year</b>	<b>9,325</b>	<b>13,134</b>	<b>7,831</b>	<b>(5,303)</b>
Less total expenditure in year	10,027	11,070	8,049	
<b>Net in-year surplus / (deficit)</b>	<b>(702)</b>	<b>2,064</b>	<b>(218)</b>	
Surplus / (deficit) b/f from prev yr	702	1,473	1,474	
<b>Cum surplus / (deficit) c/f</b>	<b>0</b>	<b>3,537</b>	<b>1,256</b>	

	Original £'000	Revised £'000	Actual £'000	Variance Rev to Act £'000
<b><u>CAPITAL GRANTS etc:</u></b>				
Flood Risk Management Grant - EA	129	134	98	(36)
Disabled Facilities Grants (CLG/PCT)	1,221	2,046	883	(1,163)
Home Repairs Assistance (FILT / SSE)	10	10	3	(7)
Somersall Park (Viridor/Friends of Somersall Park)	0	25	36	11
Whitecotes Park Play Area – (Viridor/Friends of Whitecotes Park)	0	57	58	(1)
King George V Play Area – (Viridor)	0	50	49	(1)
SCRIF – Waterside	0	493	237	(256)
SCRIF – Peak Resorts	0	143	143	0
SCRIF – Northern Gateway	2,186	4,906	3,806	(1,100)
<b>Grants Total</b>	<b>3,546</b>	<b>7,864</b>	<b>5,313</b>	<b>(2,551)</b>

## Appendix E

## 2018/19 BUDGET CARRY FORWARD REQUEST FORM

<b>Description</b>	Carry forward £25,000 for corporate training
<b>Reported to Members</b>	
<b>Corporate, cross-cutting (community safety, equality, etc) and service priorities</b>	Corporate
<b>Mandatory / discretionary</b>	
<b>Revenue Implications One-off or on-going</b>	One off
<b>Savings identified elsewhere</b>	
<b>Partnership opportunities</b>	
<b>Grants and joint financing opportunities</b>	
<b>Charging policy</b>	
<b>Consultation undertaken</b>	
<b>Affect on other services</b>	Mandatory Health & Safety training still outstanding from 2018/19 e.g. Asbestos training, CPC driver training etc. failure to deliver these course could result in non-compliance or Health & Safety accidents and incidents
<b>Implications if not approved</b>	Non compliance The undelivered mandatory training will have to be paid for from this year's budget An on-going cycle of catching up and firefighting especially within OSD and Environmental Services instead of mandatory training plus development training to increase efficiency and provide for succession planning.
<b>Suggested performance targets/indicators</b>	A new management information system. Robust auditing of training requests through to delivery & payment. Quarterly updates on spending targets to ensure that the budget is fully utilised
<b>Other Comments:</b>	Due to the delayed timescales last year (September start) a proportion of the mandatory training was not delivered in the financial year – hence the under-spend. However, this training still needs to be delivered in this financial year. We will have the ongoing requirements of the learning needs analysis from the 2019/20 PDRs plus a programme of development training to meet the council's vision for the coming year.

## 2018/19 BUDGET CARRY FORWARD REQUEST FORM

<b>Description</b>	Markets (0100) Advertising 4415 £2,600
<b>Reported to Members</b>	Cllr Steve Brunt approved.
<b>Corporate, cross-cutting (community safety, equality, etc) and service priorities</b>	Funding for promoting the move of the car boot sale from the Proact Stadium to a town centre location.
<b>Mandatory / discretionary</b>	Discretionary
<b>Revenue Implications One-off or on-going</b>	One-off
<b>Savings identified elsewhere</b>	Increase in number of people standing and increase in visitors leading to an increase in the visitor economy.
<b>Partnership opportunities</b>	None
<b>Grants and joint financing opportunities</b>	N/A
<b>Charging policy</b>	£10 per vehicle, large vans extra
<b>Consultation undertaken</b>	N/A
<b>Affect on other services</b>	N/A
<b>Implications if not approved</b>	The grounds for taking the car boot back under the council were only met in February 2019 and the process will take approximately 8 weeks to complete. As a consequence, the car boot will need to be advertised in April/May and funding for this unforeseen situation was not recognised when initial budgets were set. Without the carryover of this money, the 2019/20 budget for markets advertising would be underfunded.
<b>Other Comments:</b>	