

## FINANCIAL OUTTURN 2018/19

REPORT OF: Head of Corporate Resources  
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Wards Affected: All  
Key Decision: No  
Report to: Cabinet  
3<sup>rd</sup> June 2019

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### EXECUTIVE SUMMARY AND RECOMMENDATIONS

#### Purpose of Report

1. To inform Cabinet of the outturn position for the 2018/19 revenue and capital budgets.

#### Summary

2. Following closedown, the year-end position for 2018/19 now shows a net underspend of £799,000 before allowing for transfers to Reserves outlined within this report and those previously actioned of £340,000.
3. The majority of this relates to over performance on income. In the last quarter of the year, most of this extra income relates to increased rents for Corporate Estates as well as additional income for Revenues Enforcement, Car Park Charges, Licencing, Recycling Credits, Legal, Land Charges and Outdoor Facilities. Savings on some expenditure budgets (£118,000) across the Council, in particular, staff salaries, consultants and pension payments gives us a further opportunity to earmark the 2018/19 underspend as detailed in paragraph 26 below. If approved, this fully utilises the net underspend for the year.
4. Interest income during the year, totalling £367,472, was £102,472 greater than the original estimate of £265,000. This is mainly due to the higher interest rates that have been achieved on short term investments together with an increase in the number of short term investments, following a reduction in the funds required for proposed capital spending during the year. Of the total interest received for the year, £7,345 has been utilised (refer to paragraph 27) leaving a balance of £360,127 to transfer to General Reserve.
5. Dividend income from investments in the Local Authorities Property Fund generated £257,369 in year, which exceeded the 2018/19 projection by £17,369. This overachievement of dividend income received will be transferred to General Reserve.
6. The capital outturn position shows a £8,004,000 increase in approved spending against the revised budget but this includes projects that came forward during the year totalling £8,972,000 which were unbudgeted at the time. An analysis of this is shown in Table 2. The total net expenditure on the Specific Items financed from Specific Reserve and the General Reserve for 2018/19 is set out in Appendix C of this report.

## Recommendations

7. **Cabinet is asked to note the contents of this report, and to recommend to Council:**
- (i) that grant income as set out in paragraph 13 to 18 and 20 to 25 of this report be transferred to Specific Reserves;**
  - (ii) that grant income as set out in paragraph 19 of this report be transferred to General Reserve;**
  - (iii) that balance of interest totalling £360,127 as set out in paragraph 27 is transferred to the General Reserve;**
  - (iv) that Dividend income totalling £17,369 as set out in paragraph 30 is transferred to the General Reserve;**
  - (v) that the 2019/20 capital programme be increased by £966,000 as a result of slippage of some 2018/19 capital projects as detailed in Table 2;**
  - (vi) that £14,823 be transferred to the Car Parking Strategy Specific Reserve as detailed in Appendix C note 32;**
  - (vii) that £3,177 be transferred to Burgess Hill Growth Specific Reserve as detailed in Appendix C note 17;**
  - (viii) that the revenue underspending in 2018/19, totalling £459,000, be transferred to Specific Reserves as set out in Table 1.**
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## Background

8. During 2018/19, Cabinet received four Budget Management reports on 9 July 2018, 24 September 2018, 12 November 2019, and 11 February 2019. The last Budget Management report in February highlighted a potential underspend of £56,000, after allowing for the transfer of £340,000 to Specific Reserve approved at Council on 27 February 2019.
9. Over the year, income has exceeded targets in a number of areas. However, the budget has continued to be carefully managed to ensure financial targets are met without compromising service performance.
10. Service budget outturns have been discussed with the appropriate Cabinet Members and Officers. Members should note that this budget outturn links with the service performance outturn. Full details of service performance outturn for 2018/19 will be reported to the first meeting of Scrutiny Committee for the Leader, Finances and Performance on 12 June 2019 in the usual way, and will then be considered by Cabinet at its meeting on 8 July 2019.

## Revenue Spending 2018/19

11. The outturn for 2018/19, is an underspend of £799,000, reduced to £459,000 after allowing for the transfer of £340,000 to Specific Reserve approved at Council on 27 February 2019. This is £403,000 more than the latest forecast underspend position of £56,000, reported to Cabinet on the 11 February 2019. The outturn position is further detailed in Appendix A. Members should note that the underspend will be fully utilised, after taking account of the proposed transfers to Reserves detailed in Table 1 below.
12. The main variances were the result of increased income in a number of areas together with careful management of expenditure.

## Requests to Reserves

13. On 21 March 19 the Council received a non-ring fenced grant totalling £23,284 from the Ministry of Housing, Communities and Local Government (MHCLG) in respect of Local Authority Parks Improvement Funding. Members are now requested to approve that this sum be transferred to specific reserves to supplement the existing Parks Improvement reserve.
14. On 6 March 19 we received a non-ring fenced grant totalling £30,000 from MHCLG in respect of Self Build and Custom Housebuilding Grant. Members are now requested to approve that this sum be earmarked in Specific Reserve for the development work to be undertaken by Housing Services in relation to this.
15. In March, grant totalling £17,484 was received from MHCLG in respect of funding Local Authority EU Exit preparation. Members are requested to approve the transfer of this sum to Specific reserves to meet the cost of any EU exit costs arising.
16. On 20 March 19 we received a non-ring fenced grant totalling £26,005 from the MHCLG in respect of National Community Clean up Grant. Members are now requested to approve that this sum be earmarked in Specific Reserve for projects working with community groups to undertake community led street cleans.
17. In April, we received a grant payment of £34,051 from the Department for Work and Pensions to meet the costs of new burdens relating to Verify Earnings & Pensions grant, which was reported to Members in the Budget Management Report to Cabinet 9 July 18. We have recently received a second payment totalling £8,518. Members are requested to approve the transfer of £8,518 to this specific reserve.
18. Recently we have received a grant payment of £13,595 from MHCLG in respect of the final allocation for the 2018/19 Family Annex Council Tax Discount grant. Members are requested to approve the transfer of this sum to specific reserves to meet this additional cost.
19. Since the last Budget Management report to Cabinet in February, the Council have received a number of small grants totalling £13,019 from the MHCLG in respect of New Burdens Transparency code (£8,103), Brownfield Register (£3,687), Lettings Agents Transparency and Redress schemes grant (£761) and Rogue Landlord measures (£468) grant. These grants are not ring-fenced and Members are requested to approve these transfers to General Reserve.
20. In January we received £71 from Department for Work and Pensions, relating to Universal Credits – Universal Support Grant Quarter 2. Members are requested to approve the transfer of this sum to the Universal Credits specific reserves to meet this additional cost.
21. On 28 March 2019 we received grant totalling £5,078 from Department for Work and Pensions, in respect of New Burdens relating to Mixed Aged Couples (£2,382) and from Single Persons Discount and Pension credit Child addition changes (£2,696). Members are requested to approve the transfer of this sum to specific reserves to meet this additional cost.
22. In May, we received £221,981 from the MHCLG in respect of Flexible Homelessness Support Grant. A second payment for £48,260 has now been received. Members are requested to approve the transfer of this sum to specific reserves to support delivery of the homelessness service.

23. On 29 March 19 we received a non-ring fenced grant totalling £32,339 from the MHCLG in respect of Levy Account Surplus Grant. Members are requested to approve the transfer of this sum to specific reserves to the Rate Retention Scheme Equalisation reserve.
24. On 16 January 2019, the Council received £125,000 from New River Retail plc as a 2<sup>nd</sup> Instalment towards the cost of helping users of the Martlets Hall to relocate. Members are requested to approve the transfer of this sum to the Specific Reserve to meet these costs as they arise.
25. A £70,000 grant was recently received from WSCC Business Rates Pool funding to Support WSCC Walking and Cycling Strategy. Members are requested to approve the transfer of this sum to specific reserves for various cycle schemes and events.

### Proposed Use of Revenue Underspend

26. As mentioned at the start of this report, due to the year-end variance, Members may wish to consider earmarking the Revenue underspend for the items detailed in Table 1 below:

	£	<i>Notes</i>
Economic and Community Development Fund	100,000	1
Asset Management Reserve	100,000	2
Job Evaluation/Voluntary Redundancy Reserve	200,000	3
Tree works	59,000	4
<b>Total</b>	<b>459,000</b>	

Notes:

- 1 Additional funding required in order to replenish this reserve by which grant aids many voluntary organisations and community groups.
- 2 Additional funding required in order to replenish this reserve to £100,000. This will cover work on bringing sites forward for disposal.
- 3 It is proposed that the JE/VR reserve will be topped up by £200,000 to help meet the cost in 2019/20 of staff restructures
- 4 Survey work has established that a number of trees, for which the Council are responsible, require maintenance. It is proposed to earmark monies in a Reserve to start to finance this work over the coming year.

### Total Interest (Treasury Management, Personal Loans and Mortgage)

27. Interest receipts for the year are £367,472, £102,472 more than the original estimate. Of the total, £6,805 is required to meet the cost of interest paid on temporary borrowing in the year and £540 has been transferred to the Specific Reserve in accordance with existing practice to part pay professional subscriptions. The remaining balance of £360,127 can then be transferred to General Reserve.

## **Treasury Management Interest**

28. This report details the Treasury Management interest earnings for the year to be £365,938 at an average interest rate of 0.971%. This compares with a budgeted figure of £263,000 at 0.95%, which is £102,938 more than the original estimate. This is an improvement on the last reported position, which was £91,000 over target. The main reason for the variance was the higher interest rates that have been achieved on short term investments together with an increase in the size of short term investments, following a reduction in the funds required for proposed capital spending during the year. Further detail will be set out in a separate report to Audit Committee on 23 July 2019.

## **Local Authority Property Fund Dividends**

29. Members will recall that £6m is invested in the Local Authorities' Property Fund administered by the CCLA. Dividends on these investments are paid to the Council on a quarterly basis.
30. Dividends received for 2018/19 totalled £257,369 against a budget of £240,000 which is required to finance the 2018/19 Revenue Budget. This additional Dividend income of £17,369 will be transferred to General Reserve.

## **General Reserve 2018/19**

31. Reserves and cash balances are amounts held for future revenue or capital expenditure and are also held to ensure the Council has sufficient cash resources for any unforeseen demands. The actual end of year cash position and the contributions and use of reserves are shown in Appendix C. Members will remember the change in strategy adopted in 2009/10 to protect reserves, when the projections were that the Council's position would be below the minimum holding of £1.5m at March 2011. Since that time we have worked hard to rebuild the Council's Reserves and the year-end position reflects the success of that work and is a significant improvement in financial standing.

## **Specific items**

32. Specific Items are sums which are the responsibility of individual Heads of Service and identified for specific purposes. Whilst they do not directly influence Council Tax levels, their proposed utilisation is included in the Corporate Plan. The balance on the reserve for each Business Unit at the beginning of the year, together with the increases during the year (i.e. Contributions), how amounts have been applied (i.e. utilised) and explanations for the changes in year are shown in Appendix C. The total of Specific Items financed from the Specific Reserve and the General Reserve was £19,634,000.

## **Capital Spending**

33. Actual capital spending for the year was £21,537,000. This was £8,004,000 more than the updated 2018/19 programme totalling £13,533,000, and is due to service specific and other projects which were not budgeted at the start of the year but were approved within the year and now require financing. Details of spending for each service area are shown in Appendix D, together with reasons for variations over £10,000. A summary of the reasons for these differences is also shown in Table 2 below.
34. The variances within the programme include £966,000 not spent in 2018/19. This includes £557,000 relating to Corporate Estates and Facilities projects including Major Capital Renewals schemes, £343,000 relating to Disabled Facilities Grants and £65,000 for ICT Projects. Further detail can be found in Appendix D of this report.

35.

<i>Category</i>	<i>£'000</i>	<i>£'000</i>
2018/19 Revised Budget		13,533
A Slippage to 2019/20	(966)	
B Projects completed and underspent	(137)	
C Projects overspent	135	
D Projects brought forward in the year	8,972	
Total difference		8,004
2018/19 Outturn		21,537

Category:

- A. Some projects, in whole or in part, have not been able to be progressed as originally intended. Unspent monies have therefore been rolled forward in order to ensure the completion of the projects.
- B. The final cost of projects was less than the revised budget.
- C. The final cost of projects was more than the revised budget.
- D. Projects that did not form part of the planned Capital Programme but which were agreed in-year, authorised under delegated authority and/or financed from S106s.

## **POLICY CONTEXT**

36. The outturn for 2018/19 shows actual financial performance against the original budget, which was approved within the context of the Financial Strategy. The 2018/19 budget was compiled in line with the Council's priorities. This policy context was explained in sections 1 and 2 of the Corporate Plan and Budget 2018/19 that was approved by Council on 28 February 2018. The Financial Procedure Rules require Heads of Service to assume operational responsibility for the Budget, and to make recommendations so that corrective action is taken, whilst ensuring changes from the original budget are reported in a way that makes sure any variations are both clear and transparent.

## **FINANCIAL IMPLICATIONS**

37. This report is concerned in its entirety with the outturn financial position for each service area for 2018/19.

## **RISK MANAGEMENT IMPLICATIONS**

38. This report has no specific implications for risk management. The recommendations are concerned primarily with the movement of reserves and slippage in the capital programme; neither of which change the risk profile of the authority.

## **EQUALITY AND CUSTOMER SERVICE IMPLICATIONS**

39. There are none.

## **OTHER MATERIAL IMPLICATIONS**

40. There are no legal implications as a direct consequence of this report.

## **Background Papers**

Revenue Budget 2018/19

Final Accounts Working Papers for 2018/19.

Summary Of Revenue Spending Outturn for 2018/19					
Business Unit	Original budget 2018/19 £'000	Revised Budget* 2018/19 £'000	Outturn 2018/19 £'000	Outturn	Notes in Appendix
				Variation from Revised Budget £'000	
Housing	1,242	1,246	1,229	(17)	1
Planning Policy & Economic Development	831	837	796	(41)	2
Development Management	663	672	441	(231)	3
Cleansing Services	2,738	2,736	2,745	9	4
Parking Services	(1,176)	(1,174)	(1,357)	(183)	5
Landscapes and Leisure	947	965	1,056	91	6
Community Services Policy and Performance	1,197	1,202	1,139	(63)	7
Corporate Estates and Facilities	(2,012)	(2,009)	(2,152)	(143)	8
Finance Accountancy	0	5	(1)	(6)	9
Finance Corporate	1,507	1,507	1,412	(95)	10
Revenues & Benefits	2,426	2,440	2,435	(5)	11
Customer Services and Communications	0	3	7	4	12
ICT	12	19	26	7	13
Human Resources & Payroll	0	3	29	26	14
Legal Services	0	4	(28)	(32)	15
Democratic Services	951	954	941	(13)	16
Land Charges	152	154	106	(48)	17
Planning & Building Control Support	0	2	(2)	(4)	18
Environmental Health	1,079	1,087	1,017	(70)	19
Building Control	250	254	305	51	20
Strategic Core	1,131	1,140	1,131	(9)	21
Benefits	(119)	(119)	(119)	0	22
Drainage Levies	1	1	1	0	
Balance Unallocated	27	27	0	(27)	23
<b>Council Net Expenditure</b>	<b>11,847</b>	<b>11,956</b>	<b>11,157</b>	<b>(799)</b>	<b>**</b>
<b>Total Revenue Spending (before approved reserve transfers)</b>	<b>11,847</b>	<b>11,956</b>	<b>11,157</b>	<b>(799)</b>	
Contribution to reserves - Employees	109	0	0	0	
Contribution to the Rate Relief Equalisation reserve	817	817	817	0	
Contribution to ICT reserve	400	400	400	0	
Contribution to Burgess Hill Growth reserve	304	304	304	0	
Contribution to Orchards reserve	425	425	425	0	
Transfer to Specific Reserves (previously reported)	0	0	340	340	
<b>Total Revenue Spending</b>	<b>13,902</b>	<b>13,902</b>	<b>13,443</b>	<b>(459)</b>	<b>***</b>
Proposed utilisation of the Revenue Underspend as set out in Table 1 of this report			459	459	
<b>Total</b>	<b>13,902</b>	<b>13,902</b>	<b>13,902</b>	<b>0</b>	

\* includes approved variations including any utilisation of Balance Unallocated

\*\* Before transfers to Specific Reserves approved during 18/19 (£340k).

\*\*\* After transfers to Specific Reserves approved during 18/19 (£340k).

## Forecast Budget Variations for 2018/19

	<i>Changes since last report in 2018/19</i>	<i>Notes</i>
	<i>£'000</i>	
Apr to Dec net savings Cabinet	(396)	
Approved Transfers to Specific Reserve (Council 27 Feb 19)	340	
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	(56)	
<b><i>Final Quarter Variations:</i></b>		
Housing minor variations	10	1
Planning Policy staffing	(20)	2
Planning Policy minor variations	3	2
Development Management minor variations	3	3
Planning Fee Income	12	3
Planning Consultants	(26)	3
Refuse Contract	(6)	4
Cleansing staffing	(8)	4
Cleansing minor variations	(13)	4
Recycling credit income	(33)	4
Parking Pay and Display Income	(39)	5
Parking Maintenance contracts	(17)	5
Parking minor variations	(14)	5
Landscapes Grounds Maintenance	86	6
Landscapes Playground Inspections	(41)	6
Tree maintenance Contract	15	6
Outdoor facilities Income	(25)	6
Landscapes minor variations	10	6
Community Services, Policy & Performance - salaries	(2)	7
Community Services, Policy & Performance – minor variations	(36)	7
Corporate Estates and Facilities – Rental Income	(53)	8
Corporate Estates and Facilities – utilities	(14)	8
Corporate Estates and Facilities – borrowing costs	(58)	8
Corporate Estates and Facilities - salaries	26	8
Finance Accountancy minor variations	(6)	9
Finance Corporate – pre 1974 pensions – overpayment	(65)	10
Finance Corporate - pensions	(10)	10
Finance Corporate – insurance recovery	(10)	10
Finance Corporate – minor variations	(10)	10
Revenues and Benefits Contract costs	102	11
Revenues Enforcement Income	(96)	11
Revenues and Benefits minor variations	(11)	11
Customer Services and Communications	4	12
ICT – telephones and printers	(9)	13
ICT - maintenance	16	13
Human Resources and Payroll minor variations	5	14
Legal Service - Income	(13)	15
Legal Services - Salaries	(9)	15
Democratic Services – Canvassing printing and postage	14	16
Land Charges – Income	(16)	17
Land Charges minor variations	(7)	17
Planning & Building Support – salary savings	(4)	18
Environmental Health minor variations	(3)	19
Licencing Income	(39)	19
Building Control minor variations	(3)	20
Strategic Core minor variations	7	21
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	(459)	



### Summary and explanation of Key Variances set out in Table above

The Summary of Revenue Outturn Table above shows the full year variance for each Business Unit. Explanation of variances identified for the first three quarters of the year have been reported to Cabinet in previous budget management reports received by Cabinet during 2018/19. Members should note that some of these variances have also been addressed as part of the Budget Process for 2019/20, and where budgets have been adjusted, the 2018/19 underspends are not expected to reoccur. However, now that the final accounts procedure has been completed a number of final variations have arisen. Explanations for these variances are detailed in the paragraphs below.

#### *Housing*

1. The service previously reported a £27K saving. In the last quarter a pressure of £10K has been identified due to a number of minor variations below £10K, resulting in a final outturn saving of £17K.

#### *Planning Policy & Economic Development*

2. A £24K saving was previously identified for the service. There has since been an additional saving of £17K, mainly due to staff vacancy savings in the last quarter of (£20K), offset by a £3K pressure due to a number of minor variations, resulting in a final outturn saving of £41K.

#### *Development Management*

3. The last forecast position identified £220K net saving for the service. Since then there has been a further saving of £11K. This is partly due to an underspend of (£26K) in the last quarter in respect of Planning Consultants due to fewer public enquiries, offset by a shortfall in Planning Fee income of £12K in the last Quarter. The saving is also partly offset by minor variations totalling £3K, resulting in a total final outturn saving of £231K.

#### *Cleansing Services*

4. The last reported year-end forecast was a £69K pressure. An additional saving of £60K has been identified in the last quarter, resulting in a final outturn pressure of £9K. The recent variations are the result of: (£33K) additional performance-related Recycling Credit income from West Sussex County Council in the last quarter to reflect a share of additional income from recyclates; (£8K) Staff saving due to vacancies over the year; (£6K) Refuse contract saving resulting from lower than budgeted bank holiday collection costs; and (£13K) saving resulting from a number of minor variations below £10K.

#### *Parking Services*

5. The service was previously forecasting a saving of £113K. Since then a further net saving of £70K has occurred due to the following: (£17K) saving due to the replacement of Parking Machines which came with a year's warranty and the subsequent refund of annual maintenance costs in respect of the old machines; (£39K) additional Pay and Display income received in last quarter of the year and (£14K) saving due to number of minor variations, resulting in a final outturn saving of £183K.

#### *Landscapes & Leisure*

6. The last forecast position identified a £46K net pressure. Since then there has been a further pressure of £45K, resulting in a final outturn pressure of £91K. The variation in the last quarter is due to the following:
  - £86K additional Sports grounds works to address historic issues with the quality of pre-season pitch preparations;
  - £15K Additional Tree Maintenance costs arising from emergency tree safety works following the tree failure at Syresham Gardens, Haywards Heath;

## Appendix A

- (£25K) Additional fourth quarter income in respect of Playgroups and Pavilions due to a reduction in sports cancellations due to the improved condition of the pitches and a resultant increase in pavilion hires, and as a result of more nursery utilisation due to the late Easter break;
- (£41K) saving in cost of Playground Inspections. This funding will be used in 2019/20 to support a variation in the contract to enhance playground inspections. ,
- £10K pressure due to a number of minor variations.

### *Community Services, Policy and Performance*

7. The last forecast position identified a salary saving of £25K. This figure has increased by a further £2K, largely due to two staff vacancies within the Business Unit. An additional £36K underspend has been accrued through minor variations across a number of budget areas. The Business Unit restructure was completed at the end of the year giving clarity to roles and responsibilities, future work programmes and required budget for community focused activity. Responsibility for tourism has recently moved to the Economic Development team.

### *Corporate Estates and Facilities*

8. The last reported forecast position was a saving of £44K. The final quarter is showing an increase in this saving by £99K of which £53K is additional rental income for operational properties recently purchased. There is an additional saving of £58K for lower than budgeted borrowing costs for The Orchards and a saving of £14K for utilities. These savings are partly offset by pressures of £26K for salaries as a result of vacancies within the business unit requiring the employment of agency staff.

### *Finance Accountancy*

9. Since the last reported position there has been a saving of £6K as a result of minor variations.

### *Finance Corporate*

10. Since the last reported position there has been a saving of £95K of which £65K relates to a refund from East Sussex for pre-1974 pensions following an overpayment in a previous year and £10K on the West Sussex pension service. There has also been a saving of £10K for insurance recovery and a saving of £10K for minor variations.

### *Revenues & Benefits*

11. Outturn is showing a final net underspend of £5K. The variations shown in Appendix A are mainly the result of variances in the detailed budgets for 2018/19 prior to dissolving the CenSus Revenues and Benefits Partnership. The budgets were estimated based on assumptions of achieving proportional reductions in all previous CenSus Budgets, in the absence of more relevant forecasts at the time. Since the post Census reorganisation, the need for significant review of detailed budgets has been identified, to more accurately reflect the actual demands of the new service. Service budgets were managed overall in 2018/19, partly through the use of the CenSus Disaggregation reserve, which has funded any costs relating to delays in achieving the post Census contract savings and also through additional Income achieved in 2018/19 through increased Revenues Enforcement activity.

### *Customer Services and Communications*

12. Since the last reported position there has been a pressure of £4K as a result of minor variations

#### *ICT*

13. Since the last reported position there has been a pressure of £7K of which £9K is due to a saving on telephones and printers. This is offset by a pressure of £16K for software maintenance.

#### *Human Resources & Payroll*

14. The last reported year-end forecast was a £21K pressure. Since then there has been a further pressure of £5K as a result of minor variations.

#### *Legal Services*

15. The last forecast position identified a salary saving of £10K. There has been a further salary saving of £9K due to vacant posts within the Business Unit remaining unfilled and another £13K relating to additional fee income generated by the team charging commercial third parties for property and planning work. This results in a final outturn saving of £32K.

#### *Democratic Services*

16. Since the last reported position there has been further expenditure to finalise electoral registration meaning that the reported underspend of £27k has not been achieved. The outturn saving is £13K.

#### *Land Charges*

17. Since the last reported position there has been a saving of £23K. This relates to £16K additional income due to an increase in the volume of Official Searches following a successful marketing campaign carried out by the Local Land Charges Team highlighting the speed and quality of the service. There is also a further saving of £7K due to minor variations, resulting in a final outturn saving of £48K.

#### *Planning & Building Control Support*

18. Since the last reported position there has been a saving of £4K due to a salary underspend.

#### *Environmental Health*

19. The last reported year-end forecast was a £28K saving. Since then a further saving of £42K has occurred, resulting in a final outturn saving of £70K. The additional saving is mainly due to the introduction of new licences for Houses in Multiple Occupation, generating an additional £21K income, as well as additional Taxi licencing (£9K) and Animal Welfare licencing income (£9K) due to increased demand. A further £3K saving was achieved resulting from a number of minor variations below £10K.

#### *Building Control*

20. The service previously reported a £54K pressure. Since then a saving of £3K has been achieved due to a number of minor variations, reducing the outturn pressure to £51K.

#### *Strategic Core*

21. The last reported position was a saving of £16K. Since then there has been a pressure of £7K due to minor variations.

#### *Benefits*

22. No variation. (Refer Appendix B of this report).

#### *Balance Unallocated*

23. The budget remaining for balance unallocated of £27K was previously reported as a saving, leaving no further variation to report.

<b>Benefits Outturn 2018/19</b>			
(using Academy subsidy claim figures)			
	2018/19	2018/19	Variation
	Original	Outturn	from
	Budget		Budget
<b>Non HRA rent rebates</b>			
	£	£	£
<i>gross expenditure</i>	163,000	477,631	314,631
net expenditure at standard subsidy	0	0	0
effect of reduced subsidy	17,000	46,607	29,607
effect of overpayments	(15,000)	(41,790)	(26,790)
<b>Total Rent Rebates</b>	<b>2,000</b>	<b>4,817</b>	<b>2,817</b>
<b>Rent Allowances</b>			
	£	£	£
<i>gross expenditure</i>	32,947,000	30,381,186	(2,565,814)
net expenditure at standard subsidy	0	0	0
effect of reduced subsidy	945,000	738,314	(206,686)
effect of overpayments	(1,109,000)	(948,566)	160,434
<b>Total Rent Allowances</b>	<b>(164,000)</b>	<b>(210,252)</b>	<b>(46,252)</b>
			1
<b>Discretionary Local Scheme</b>			
Council Tax Benefit	0	0	0
Rent Allowances	27,000	17,027	(9,973)
Subsidy 75%	(20,000)	(12,770)	7,230
<b>Total Discretionary scheme</b>	<b>7,000</b>	<b>4,257</b>	<b>(2,743)</b>
<b>Total Support</b>	<b>(155,000)</b>	<b>(201,178)</b>	<b>(46,178)</b>
Less: LA Error Subsidy	(83,000)	(82,648)	352
Add : Adjustment to 17/18	0	(6,758)	(6,758)
DHP Subsidy - effect of Overpayments		12,966	12,966
Less: Funding to / (from) Benefits Equalisation Reserve	<b>119,000</b>	158,618	39,618
			2
<b>Cost to MSDC</b>	<b>(119,000)</b>	<b>(119,000)</b>	<b>0</b>

## Appendix B

Reasons for variation:				
<p>(1) The budgeted effect of Rent Allowances allows for the collection of overpayments from benefits recipients as well as being able to claim a percentage in subsidy from Central Government. The budget was based on historic activity with an allowance for an anticipated decrease in collection rates, resulting from the gradual transition to Local Housing Allowance, whereby the Housing benefit recipient changed from Landlord to Tenant. However, to date there has been no evidence of collection rates decreasing and there is therefore a surplus to budget relating to the collection of Rent Allowance overpayments.</p>				
<p>(2) The benefits equalisation reserve is made up from prior year's surplus' and was set up to reduce the variances on the revenue budget caused by fluctuations in Benefits subsidy volumes. An adjustment is made to/(from) the reserve to bring the outturn position back to the required budget. An amount of £158,618 has been paid to the equalisation reserve, compared to the £119,000 budgeted contribution from the reserve, a favourable variation of £36,618. This is the result of favourable Rent Allowance overpayment collection rates.</p>				

Use of Specific Reserve in 2018/19					
Description	Balance at 01/04/2018 £'000	Contributions In Year £'000	Utilised In Year £'000	Balance at 31/03/2019 £'000	Notes
<b>Housing</b>					
Recyclable loan fund	(37)	0	16	(21)	1
Housing Needs Survey	(0)	(19)	0	(19)	2
Repossession and Eviction Prevention fund	(19)	0	19	0	3
Gypsy and Traveller feasibility Studies	(16)	0	3	(13)	4
County court desk	(37)	0	23	(14)	5
CPO Fund for Empty Homes	(50)	0	0	(50)	6
Self Build and Custom House building	(51)	(30)	0	(81)	7
Flexible Homelessness Support SR	(155)	(270)	98	(328)	8
Preventing Homelessness Grant	(14)	(27)	30	(11)	9
Overhauling Statutory Homelessness data	(9)	0	0	(9)	10
Rough Sleepers Partnership Outreach	(21)	0	21	(0)	11
Temporary Accommodation reserve	(4,000)	0	2,183	(1,817)	12
<b>Planning Policy &amp; Economic Development</b>					
SANG Project	(38)	0	38	0	13
Specialist Advice studies - Gatwick	(25)	0	0	(25)	14
Neighbourhood Planning Non Frontrunners	(129)	0	13	(116)	15
Development Plan Reserve (Studies and EIP costs)	(189)	(472)	305	(356)	16
Economic Development	(3)	0	3	0	17
SAMM Fees	(1,290)	(344)	0	(1,634)	18
Burgess Hill Growth	(502)	(397)	44	(854)	19
Martlets Relocation	(125)	(125)	85	(165)	20
Planning Performance Agreement	(14)	0	0	(14)	21
Business digitalisation	0	(16)	0	(16)	22
Independence Retail Programme	0	(39)	16	(23)	23
<b>Development Management</b>					
Development Management Temporary Staff	(1)	0	0	(1)	24
Brownfield Register	(20)	0	0	(20)	25
<b>Cleansing Services</b>					
Recycling Quality Project	(15)	0	15	0	26
Waste TEEP Assessment	(34)	0	0	(34)	27
Communal Recycling Quality	(36)	0	19	(18)	28
Waste and Recycling Projects	(83)	0	0	(83)	29
A23 Highway Cleansing	(21)	0	6	(15)	30
Community Street Clean	0	(26)	0	(26)	31
<b>Parking Services</b>					
Road Space Audit East Grinstead	(30)	0	30	0	32
CPE Investment Fund	(24)	(14)	8	(29)	33
Car Park Strategy	0	(85)	0	(85)	34
<b>Landscapes and Leisure</b>					
Invest to Save -Pavilions	(5)	0	0	(5)	35
Parks Improvement	0	(143)	0	(143)	36
Outstanding Insurance Claims	(2)	0	0	(2)	37
Leisure Reserve	(550)	0	464	(86)	38
Illegal Incursions Preventative Works	0	(172)	40	(131)	39
Tree Works*	0	(59)	0	(59)	40
<b>Community Services, Policy &amp; Performance</b>					
CCTV Fund	(70)	0	31	(39)	41
Community Safety - Funding for All	(100)	0	0	(100)	42
Performance and Partnerships staffing	(22)	0	0	(22)	43
Capital Grants	(17)	0	0	(17)	44
Economic & Community Development Fund*	(201)	(100)	132	(168)	45
Community Services Policy	0	(69)	38	(30)	46
WSCC Pool Business Rates Bicycle Funding	0	(70)	0	(70)	47

Use of Specific Reserve in 2018/19					
Description	Balance at 01/04/2018 £'000	Contributions In Year £'000	Utilised In Year £'000	Balance at 31/03/2019 £'000	Notes
<b>Corporate Estates and Facilities</b>					
Asset management*	(100)	(100)	100	(100)	48
Planned Asset maintenance Specific Reserve	(101)	0	51	(50)	49
Asset Maintenance and Landscapes	(8)	0	0	(8)	50
WSCC Watercourse delegated function	(17)	0	0	(17)	51
Property Consultants	(14)	0	0	(14)	52
Orchards Repairs and Renewals	(70)	(425)	340	(155)	53
Orchards Improvement Reserve	(5,000)	0	0	(5,000)	54
<b>Finance Accountancy</b>					
FMS to move server costs	(2)	0	0	(2)	55
Icon Upgrade costs	(4)	(5)	0	(9)	56
<b>Finance Corporate</b>					
Insurance Reserve	(61)	0	0	(61)	57
JE and VR Reserve*	(125)	(377)	192	(311)	58
Audit Costs	(16)	0	0	(16)	59
Land and Property Reserve	(4,372)	0	4,356	(16)	60
<b>Revenues &amp; Benefits</b>					
Localising Council Tax support admin	(129)	0	0	(129)	61
NDR pre95 Credits	(70)	0	70	0	62
Admin subsidy	(23)	0	23	0	63
CenSUS Consultancy	(25)	0	25	0	64
Revenues and Benefits New Burdens	0	(102)	87	(15)	65
Universal credits	0	(33)	33	0	66
Census Partnership Disaggregation	0	(117)	70	(47)	67
<b>ICT</b>					
Inspire hosted software solution	(7)	0	0	(7)	68
Census ICT	(76)	0	76	0	69
ICT PSN related work	(7)	0	0	(7)	70
ICT reserve	(209)	(476)	627	(58)	71
ICT - Replacement GIS Software	(4)	0	0	(4)	72
Business Digitalisation	(29)	0	29	0	73
Burgess Hill Fibre Exchange	0	(150)	27	(123)	74
<b>Human Resources &amp; Payroll</b>					
Employee Benefits	(2)	(7)	8	(0)	75
Corporate Training	(1)	0	0	(1)	76
<b>Democratic Services</b>					
District Elections	(145)	(44)	39	(150)	77
Civic Events	(2)	0	0	(2)	78
Individual Electoral Registration Grant	(29)	(26)	0	(55)	79
<b>Land Charges</b>					
Temporary staff for land searches	(2)	0	0	(2)	80
<b>Planning &amp; Building Control Support</b>					
Validation Officer Temporary staff	(25)	0	0	(25)	81
<b>Corporate Funds</b>					
Benefits Equalisation	(975)	(159)	0	(1,134)	82
Rate Retention Scheme Equalisation	(1,007)	(2,512)	1,065	(2,454)	83
Benefits & Council tax support scheme equalisation	(100)	0	0	(100)	84
LA EU Exit Preparation	0	(17)	0	(17)	85
<b>Total Specific Reserves</b>	<b>(20,714)</b>	<b>(7,026)</b>	<b>10,899</b>	<b>(16,840)</b>	

Figures in this table are subject to roundings to nearest £'000

\*Subject to approval by Council as set out in recommendations of this report

## Appendix C

1. This reserve was created to augment the existing Housing Rent in Advance scheme, and be used in the form of a recyclable loan fund for eligible households. In 2018/19, £15,795 has been utilised leaving a balance of £21,242.
2. Housing Needs Survey. In 2018/19 £18,873 was transferred from the Repossession and Eviction Prevention fund as reported in Budget Management Cabinet 11 February 19 as it was no longer needed in the R&EP fund so reallocated to top up the Housing Needs Survey Specific Reserve. The year-end balance stands at £19,314.
3. This reserve was created from additional funding from the Ministry of Housing Communities and Local Government (MHCLG) towards a Repossessions Prevention Fund to provide small interest free loans to families or other measures to prevent homelessness as agreed in a Budget management report to Cabinet on the 6<sup>th</sup> July 2009. As reported in Budget Management Cabinet 11 February 19, £18,873 was transferred to the Housing Needs Survey Specific Reserve as the R&EP was no longer required.
4. £20,000 approved at Cabinet 11<sup>th</sup> April 2011 for Empty homes works in default. £4,170 was utilised in 2013/14 leaving a balance of £15,830 to be spent in future years. As reported in the Budget Management Report to Cabinet 11 February 19, these funds are no longer required for this purpose and have been reallocated for consultancy work on feasibility studies to meet housing needs including Gypsy and Traveller needs. This reserve has been renamed accordingly, and £2,741 was utilised in year leaving a balance of £13,089.
5. Approved at Cabinet 6<sup>th</sup> June 11 in Outturn Report 2011/12, to fund additional resources to prevent homelessness in the future through defending court proceedings. £23,110 was utilised in year to support in-year costs for choice based lettings as well as the cost of the Nominations agreement redraft and advice, leaving a balance of £13,990.
6. This CPO Fund for Empty Homes was approved by Council 27<sup>th</sup> February 2013 to be funded from New Homes Bonus monies. To date this reserve has not been utilised.
7. This reserve was created to hold grants received from MHCLG in respect of Self build and custom house building. A further £30,000 was received on 6 March 19 and approved at Outturn 2018/19 (refer para. 14 of main report). These monies will be used for custom build development work to be undertaken by Housing Services. There was no call on this reserve in 2018/19.
8. Reserve created in 2017/18, in respect of Flexible Homelessness Support Grant received from MHCLG. The grant allocation replaced the £60 Temporary Accommodation Management Fee from 1<sup>st</sup> April 2017, and was expected to compensate local authorities for this loss as well as support homelessness services. In 2018/19, £221,981 was received as detailed in Budget Management report to Cabinet 9 July 18. A further £48,260 was received on March 19 and approved at Outturn 2018/19 (refer para. 22 of main report). £98,075 was utilised in year on Flexible Homelessness Support costs leaving a balance of £327,539.
9. Reserve created to hold Preventing Homelessness New Burdens grants received from MHCLG. In 2017/18 it was confirmed that grant totalling £82,706 would be received over a three year period. In 2018/19, £26,591 was received as reported in Budget Management 9 July 18 and 24 September 18. £29,902 was utilised in year on preventing homelessness costs leaving a balance of £10,898.
10. Reserve created in 2017/18, to hold £9,202 received from MHCLG for new burdens in respect of Overhauling Statutory Homelessness Data Grant Determination. This grant will be used to meet the costs of IT equipment to enable mobile working within the team. To date this reserve has not been utilised.
11. Reserve created at Outturn 2017/18 from a contribution received from West Sussex County Council. This has been used for Rough sleeper Outreach work to be undertaken by Housing Services leaving a balance of £98 at year end.
12. £4,000,000 Reserve created at Outturn 2017/18 to acquire and manage our own properties to improve the quality of services for homeless families and reduce revenue expenditure on the service by being our own landlord. £18,803 was utilised in year on revenue costs and £2,163,895 has been utilised as part of Capital Financing, leaving a balance of £1,817,301.
13. Reserve created in 2013/14 to meet the cost of creating and enhancing a Suitable Alternative Natural Green space (SANG). The Reserve was fully utilised in 2018/19 on SANG implementation costs.
14. Reserve created in 2013/14 to commission specialist advice studies in respect of noise and other environmental impacts to allow MSDC to provide an informed contribution to any consultation relating to the possible expansion of Gatwick airport. There has been no call on this reserve in 2018/19.
15. The reserve shows the remaining balance of a grant received for Neighbourhood Planning. £12,574 has been utilised in-year on Examination in Public Inspection Fees and grants to Parish Councils in relation to Neighbourhood plans, leaving a balance of £116,038.



## Appendix C

16. The reserve shows the remaining balance of £189,151 at the start of the year. This Reserve is to help meet the costs of the District Plan and Community Infrastructure Levy Examinations. In 2018/19, the Reserve was topped up by £472,000 to meet a number of significant costs in the Planning Policy and Economy Service on technical work to support the District Plan, work to deliver the planning related elements of the Economic Development Strategy, an updated masterplan for Haywards Heath Town Centre as detailed in the Budget Management Report to Cabinet 24 September 2018, and the Site Allocations work. In 2018/19 £305,369 was utilised mainly on consultant and contractor fees as well as Examination in Public Inspector fees. A balance of £355,782 remains at 31 March 2019.
17. This reserve is available for economic development initiatives. There has been no call on this reserve in 2018/19 because a revenue budget has been created to support this work. This reserve is no longer needed and is recommended to be transferred to the Burgess Hill Growth Reserve.(refer note 19).
18. This represents contributions collected from developers in respect of the Strategic Access Management and Monitoring tariff (SAMM) which is required to fund migration projects to be delivered by the Conservators of Ashdown Forest. This reserve totalled £1,289,610 at the start of 2018/19. In year, the Reserve has increased by a further £344,029. The balance on this reserve is due to be transferred to Wealden District Council, as part of the Joint SAMM Strategy and the pooled funding of the shared service w.e.f 1<sup>st</sup> April 2018.
19. This Reserve was created to help meet the costs of planning /legal consultants as part of the Burgess Hill growth work. A contribution of £304,000 was approved in the Corporate Plan and Budget 2018/19 to Council 28 February 2018. An additional contribution of £90,000 was received from Homes England to support the Northern Arc planning application as reported in Budget Management to Cabinet 11 February 19. In addition, a balance of £3,177 has been transferred from the Economic Development as no longer required in this reserve (refer note 17). £44,444 was utilised in 2018/19 on consultant costs leaving a balance of £854,492 at year-end.
20. In July 2017, we received the sum of £125,000 from New River Retail Ltd as a contribution to any associated costs relating to the closure of Martlets Hall to support the town revitalisation project. This is the first of two amounts due of a total £250,000 contribution. The Martlets Relocation Specific Reserve was created to hold these sums, as reported in the Budget Management Report to Cabinet 5<sup>th</sup> September 2017. A further £125,000 has been received and approved at Outturn 2018/19 (refer para. 24 of main report). Of this total £85,489 has been utilised in 2018/19.
21. In December 2017, the Council received a fee of £14,176 in relation to a Planning Performance Agreement with a developer to facilitate delivery of a strategic housing site. Planning Performance Agreements are supported by the Government to promote an improved and more efficient service, and is considered to be good practice in supporting delivery of housing. The Planning Performance Agreement Specific Reserve was created to hold the sum, as reported in the Budget Management Report to Cabinet 19<sup>th</sup> February 2018. To date this reserve has not been utilised but will be used in 2019/20 to back fill Development Management posts..
22. Business Digitalisation Balance of £15,707 re-categorised under Economic Development from ICT as relates to Economic Development activities.(refer note 73).
23. This Reserve was created, as reported in the Budget Management Report to Cabinet 24 September 2018, when the Council received £39,200 via Chichester District Council from the West Sussex Business Rate pool in respect of the Independent Retail Programme, to be spent on a training programme for independent retailers on managing their shopfronts and to provide them with small bursaries to enable improvements to be made. £16,200 has been used in 2018/19, leaving a balance of £23,000 at 31 March 19.
24. This reserve was created at Outturn 2014/15 is to cover the cost of temporary staff for a two year period which is required to meet the rising number of planning applications. The balance in this Reserve at the start of the year was £790. There was no call on the reserve during 2018/19.
25. This Reserve was created at Outturn 2016/17 to hold grant received from MHCLG in respect of New Burdens funding for the Brownfield Land Register and Permission In Principle (PIP) LA. A further £5,485 was approved at Outturn 2017/18. This is to be used towards the cost of producing the register. To date this reserve has not been utilised.
26. The Recycling Quality Project Specific Reserve balance at the start of 2018/19 was £15,466, which has been fully utilised in year.
27. Reserve created in 2016/17 to meet the full cost of the TEEP assessment of £50,000. The balance in this Reserve at the start of the year was £34,025. There was no call on the reserve during 2018/19.
28. This Reserve is to fund a project to improve communal recycling quality and to fund a pilot project with the British Heart Foundation to increase recycling of textiles and small goods as set out in the Budget Management Report to Cabinet 19<sup>th</sup> February 18. £18,529 has been utilised in 2018/19 leaving a balance at year-end of £17,405.
29. The Waste and Recycling Projects Specific Reserve of £83,403 is to fund future projects identified in the 2018/19 Service Plan as set out in the Budget Management Report to Cabinet 19<sup>th</sup> February 18. There was no call on the reserve during 2018/19.

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30. The A23 Highway Cleansing Reserve was created to cover the requirement for a deep cleanse (litter-picking) of the A23. In 2017/18 £19,147 was utilised leaving a balance of £20,853, and in 2018/19, a further £5,640 was used leaving a balance of £15,213.
31. Community Street Clean Specific Reserve created and approved at Outturn 2018/19 (refer para. 16 of main report), following receipt of £26,005 from MHCLG in respect of National Community Clean up Grant. This will be used for projects working with community groups to undertake community-led street cleans
32. This Reserve was created at Outturn 2016/17 to cover the cost of the Road Space Audits delayed until 2017/18. In 2018/19 £15,177 was utilised on a road space audit, East Grinstead leaving a balance of £14,823 at year-end. This reserve is no longer needed and the funds are recommended to be transferred to the Car Park Strategy reserve. (refer note 34).
33. This Reserve was created at Outturn 2016/17 as 30% of the Civil Parking Enforcement (CPE) Surplus can now be retained by MSDC on the condition that it is re-invested in the Service. In 2018/19 £13,892 was received relating to the current year's surplus and £8,046 was utilised leaving a balance of £29,358.
34. This Reserve was created to support the Car Park Strategy that requires refreshing in 2020/21. Therefore, funding totalling £70,000 was earmarked from the forecast Revenue Underspend as detailed in Budget Management Report to Cabinet 11 February 19. An additional £14,823 has been transferred to this Reserve at Outturn being the balance held in the Road Space Audit Reserve now no longer required. (refer note 32).
35. This reserve was originally set up for the improvement works to pavilions as set out in the Proposal for in-year investment projects report to Cabinet 16<sup>th</sup> October 12. There was no call on the reserve during 2018/19.
36. £120,000 was earmarked from the forecast Revenue Underspend to set up a Parks Improvements Reserve, as detailed in Budget Management Report to Cabinet 11 February 2019. This is to cover the costs of the Parks Asset Management Plan, Recycling Bins in key parks as well as master planning costs on a number of sites, prior to bringing forwards Capital projects on these sites in 2020/21. A further £23,284 was approved at Outturn 2018/19 (refer para. 13 of main report), following receipt of a non-ring fenced grant from MHCLG in respect of Local Authority Parks Improvement Funding.
37. This reserve was created following the contract award for the management of the Leisure centres to Freedom/GLL to cover a few outstanding insurance claims which have not yet been settled by our insurers. There was no call on the reserve during 2018/19.
38. The Leisure Reserve was created to enable investment in the Council's Leisure Centres. At the start of the year the balance on this Reserve was £550,000. During the year, £450,000 has been utilised as a contribution towards further leisure improvements at the Triangle Leisure Centre, and £14,347 was used to finance the Dolphin car park capital works. Further details are contained in the Leisure Centre Investment Report to Council 31/01/18. The remaining balance is £85,653.
39. Illegal Incursions Preventative Works Reserve totalling £171,600 was set up, as detailed in Budget Management Report to Cabinet 24 September 2019, to accelerate the programme of outstanding works across the District's most vulnerable sites. During the year £40,292 has been utilised for this purpose.
40. At Outturn 2018/19, a request to create this Reserve is detailed in Table 1 note 4 of main report.
41. Reserve created to part-fund the upgrade of the existing CCTV system with additional contributions to be sought from partners. During the year £30,953 has been utilised for this purpose, leaving a balance of £39,047.
42. The Community Safety - Funding for All Reserve was created at Outturn 2016/17 to meet any future reductions in Mid Sussex Partnership funding. There was no call on the reserve during 2018/19.
43. This Reserve was created due to a Revenue Underspend at Outturn 2016/17 to be used for temporary staffing and equipment in Policy and Performance Business Unit. However, to date there has been no call on the reserve.
44. This reserve represents the Capital grant which was approved by the Cabinet Grants Panel on 11<sup>th</sup> February 2009 for Ansty Village Hall, but not yet paid over. There was no call on the reserve during 2018/19.
45. The Reserve was set up to help meet the cost of Economic and Community Development related activities. The balance in this Reserve at the start of the year was £220,662. £132,401 has been utilised in 2018/19 on Community and Economic grants in year. A request to add a further £100,000 to this reserve is detailed in Table 1 note 1 of this report..
46. Community Services Policy Reserve was set up, as detailed in Budget Management Report to Cabinet 24 September 2019, to cover the cost of consultancy services on the Playing Pitch Strategy (£15,750), the Play & Amenity Green Space Strategy (£33,000) and the Community Building Strategy (£19,949). £38,257 was utilised in year for this purpose.

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47. £70,000 contribution relates to grant received from WSCC Business rate pool in March 2019 to support WSCC Walking and Cycling Strategy. The WSCC Pool Business Rates Bicycle Funding Specific Reserve was approved at Outturn 2018/19 (refer para. 25 of main report).
48. This reserve is to cover the cost of work needed to enable the Council to make best use of its assets. During 2018/19 this reserve has been fully utilised towards the cost of a number of asset disposals including, assets located at Courtmead Road and Paddockhall Road, Bolnore Road and Imberhorne Lane Car Park. A request to add a further £100,000 to this reserve is detailed in Table 1 note 2 of this report.
49. Reserve created to fund planned asset maintenance works that were not able to be completed during the year it was created. During 2018/19 £51,217 has been utilised leaving a balance in this Reserve at year end of £49,889.
50. Reserve created to fund the cost of purchasing and implementing the new property, asset maintenance and landscapes system. There was no call on the reserve during 2018/19.
51. This represents balance of monies received from WSCC for the watercourse delegated function which was earmarked for trash screens at Cophthorne Golf Course. There has been no utilisation of this Reserve in 2018/19.
52. Approved to help meet the future cost of Property Consultants. There has been no call on this reserve during 2018/19.
53. In 2017/18, this reserve was created to meet expenses that remain the landlord's responsibility and for future investment in the centre. During 2018/19, a budgeted contribution totalling £425,000 has been added to the Reserve. £340,000 has been utilised to financing the Orchards Roof works capital project. This leaves a balance of £155,000.
54. Reserve created at Outturn 2017/18 to fund future Orchards improvements. There was no call on the reserve during 2018/19.
55. Reserve created to fund the consultancy costs of moving FMS over to the new server. In 2014/15, £3,984 has been utilised leaving a balance of £2,016. There has been no call on this reserve in 2018/19.
56. Reserve created to fund the bi-annual Icon upgrade costs of approximately £9,000. In 2018/19, £5,000 represented the annual budgeted contribution. There was no call on this Reserve this year.
57. The insurance reserve is to be held for non- planned MSDC liability settlements. There has been no call on this reserve in 2018/19.
58. Reserve created to offset planned redundancy and job evaluation costs. In 2018/19, £177,169 was added to the Reserve to cover the cost of redundancies resulting from the Census Revenue and Benefits partnership disaggregation, as detailed in Budget Management Report to Cabinet 24 September 18. A request to add a further £200,000 to this reserve is detailed in Table 1 note 3 of this report. £152,804 has been utilised to finance our 50% share of Revenues and Benefits termination benefits in 2018/19.
59. Reserve created to offset unbudgeted costs which may arise due to the uncertainty of the total cost of External Audit services. There has been no call on this reserve in 2018/19.
60. The Land and Property Reserve was created in 2016/17 to enable land and property investments to generate a revenue stream. The balance on this Reserve at the start of the year was £4,372,348. In 2018/19, £4,356,200 was utilised in total. Of this total, £4,000,000 was used for the purchase of the freehold at 255-269 London Road (Wickes), Burgess Hill, and £356,200 relates to acquisition of the tenant's leasehold interests in investment property: Flat 10 St. Josephs Way (£180,200) and Flat 7 St. Josephs Way (£176,000) as reported as reported in Budget Management 11 February 19. The balance on this Reserve at the end of 2018/19 is £16,148.
61. This reserve was set up to meet the additional administration costs in the transition to a Council Tax Support Scheme as reported to Cabinet on 9<sup>th</sup> July 2013. During 2018/19, there has been no call on this reserve, leaving a balance of £129,199 to be spent in future years.
62. Earmarked amount of NNDR credits transferred from General Reserve to Specific Reserve as a contingency sum to cover possible future repayments. This Reserve was no longer required and moved to Census Partnership Disaggregation Reserve as detailed in Budget Management Report to Cabinet 12 November 18.
63. This reserve was created from additional Administration Subsidy grant received in 2009/10 for future caseload pressures occurring the next year. This Reserve was no longer required and moved to Census Partnership Disaggregation Reserve as detailed in Budget Management Report to Cabinet 12 November 18.
64. Reserve created to help fund the specialist advice needed on the departure of Adur District Council from the Revenues and Benefits part of the CenSUS Partnership, as well as advice needed to deal with future economic, social and technological change. This Reserve was no longer required and moved to Census Partnership Disaggregation Reserve as detailed in Budget Management Report to Cabinet 12 November 18.

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65. Reserve created in 2018/19 from grant received from the Department for Work and Pensions towards the cost of New Burdens relating to the Local Authority Data sharing programme (£3,791); the Single Fraud Investigation Service (£970); Verifying Earnings & pensions (£34,051) and implementing Welfare Reform (£19,353). This was detailed in the Budget Management Report to Cabinet 9 July 18. Further grant payments received totalling £16,864 as detailed in the Budget Management Report to Cabinet 11 February 19. Additional grants totalling £27,191 were approved at Outturn 2018/19 (refer para. 17, 18, and 21 of main report). In 2018/19 £86,872 was utilised, leaving £15,348 remaining at year-end.
66. Reserve created in 2018/19 from grant received from the Department for Work and Pensions towards the cost of New Burdens relating to the Transition to Universal Credits, as detailed in Budget Management Report to Cabinet 12 November 18. Further grant payments received totalling £2,786 as detailed in the Budget Management Report to Cabinet 11 February 19. Additional grant received was approved at Outturn 2018/19 (refer para. 20 of main report). This Reserve, totalling £32,500, has been fully utilised in year on additional staff costs and Universal credit consultant costs.
67. This reserve was created from reserves reallocated as detailed in notes 62, 63 and 64 above, as detailed in Budget Management Report to Cabinet 12 November 18, to fund additional costs emerging associated with the Census partnership disaggregation. In 2018/19, £69,948 has been utilised for this purpose including £24,650 used to finance the Info @ work EDRMS system Migration to MSDC server Capital project.
68. Reserve created in 2013/14 from grant received from DEFRA for local authorities to comply with a European directive to make spatial (GIS) data available. The reserve will meet the costs of purchasing a hosted software solution to fulfil our obligations. There has been no call on this reserve in 2018/19.
69. The Census ICT Reserve was intended to provide funding for the Mid Sussex element of Census projects relating to IDOX or Revenues and Benefits. Since the dissolution of the Census partnership these costs are now the responsibility of MSDC. As reported in Budget Management Report to Cabinet 24 September 18, this reserve has been moved to the MSDC ICT Reserve to reflect this change in responsibility.
70. Reserve created to fund the on-going Public Service Network (PSN) costs which are an essential requirement for creating the statutory secure government computer network. There was no call on the reserve during 2018/19.
71. Reserve created to enable future development in ICT and related customer service software and the balance at the start of the year was £209,226. A contribution of £400,000 was approved in the Corporate Plan and Budget 2018/19 to Council 28 February 2018. In addition, £76,004 was transferred to the Reserve from the Census ICT Reserve (Refer note 69 above). During the year £627,275 was utilised. £214,692 on installation of a new FMS system revenue project, £255,052 was used to finance the Capital Programme and £157,530 was used on revenue projects. A balance of £57,955 remains at year end.
72. This Reserve was set up to fund a fully hosted web-based service. In 2018/19, there has been no call on this reserve.
73. This Reserve is to help support small businesses to use digital technologies. £13,763 has been utilised on Open for Business, and the balance of £15,707 has been re-designated to a new Business Digitalisation reserve under Economic Development (refer note 22 above).
74. This Reserve was created for the Burgess Hill Fibre Exchange to procure legal, procurement and commercial advice. Therefore, funding totalling £150,000 was earmarked from the forecast Revenue Underspend as detailed in Budget Management Report to Cabinet 11 February 19. During 2018/19 £26,884 has been utilised leaving a balance of £123,116.
75. The utilisation in 2018/19 totalling £7,671 is to fund professional qualification subscriptions. Contributions made to this reserve in year represent the annual budgeted sum of £6,000, and an additional amount of £540 which represents the difference between the average interest rates and the interest rate charged on personal loans being transferred to this reserve as a result of the 2018/19 final accounts exercise.
76. This reserve is to meet necessary training requirements over and above the Corporate Training budget. There was no call on the reserve during 2018/19.
77. This reserve represents the annual contribution made from revenue to meet the future costs of District Elections. During the year the Reserve was topped up by the annual budgeted sum of £44,165. £39,478 has been utilised during 2018/19 leaving a balance of £149,549.
78. This reserve is earmarked to offset additional costs for the Chairman's civic events. There was no call on the reserve during 2018/19.
79. This reserve holds the non-ring fenced grants received from the Cabinet Office to cover the cost of the move to Individual Electoral Registration (IER). In 2018/19, £26,039 was received from the Cabinet Office to cover costs associated with the ongoing transition to IER as reported in Budget Management Cabinet 24<sup>th</sup> September 18. There was no call on the reserve during 2018/19.

## Appendix C

80. This reserve was created to cover the increased cost of a temporary Local Land Charges Assistant required due to increased volume of searches. There was no call on the reserve during 2018/19.
81. This reserve is to cover the cost of a temporary Validation Officer required to cover the increased workload in the Planning and Building Control Support Team. There was no call on the reserve during 2018/19.
82. This reserve is available to smooth out any variations year on year, in the Benefits outturn position, reducing the impact on the Council of any possible adverse effects after the final Benefits claim for the year is audited. This reserve increased by £158,618 in 2018/19 being £36,618 greater than the budgeted contribution of £119,000, as a result of favourable Rent Allowance overpayment collection rates (refer Appendix B of this report for more detail).
83. This reserve is available to smooth out any variations year on year as a result of the actual RRS being less than the budgeted figure for 2018/19. In 2018/19 contributions totalled £2,511,755. Of the total contributions, £816,565 relates to the budgeted 2018/19 Corporate Plan contribution. £1,413,088 relates to MHCLG grants such as the NNDR1 Section 31 Payment on Account, Small Business Rate Relief, and Empty Property Relief. £32,339 is for the Levy Account Surplus Grant, £21,111 is the NNDR3 S31 grant accrual adjustment for 2017/18 and £228,653 is for this years NNDR3 S31 grants accrual. £1,064,869 has been utilised in 2018/19. £216,588 represents the budgeted figure in the financing of the Corporate Plan 2018/19, £167,133 is the levy accrual adjustment for 2017/18, and £618,149 is the 18/19 levy accrual. This leaves a balance of £2,453,694 in this reserve at year end.
84. This reserve is available to smooth out any variations year on year as a result of the actual Council Tax Support scheme income being less than the budgeted figure for 2018/19. In 2018/19 there has been no call on this reserve.
85. Reserve created from grant totalling £17,484 received from MHCLG in respect of funding Local Authority EU Exit preparation, as approved at Outturn 2018/19 (refer para. 15 of main report).

<b>Use of General Reserve in 2018/19</b>					
<b>Description</b>	<b>Balance at 01/04/2018 £'000</b>	<b>Contributions In Year £'000 y635</b>	<b>Utilised In Year £'000 y636</b>	<b>Balance at 31/03/2019 £'000</b>	<b>Notes</b>
Unallocated Balance:	(4,073)				
Local Authority Property Fund (LAPF) dividends **	0	(17)	0		1
MHCLG –Other grants received in year**	0	(17)	0		2
Transfers (from) /to Specific Reserves**		0	889		3
Interest received / paid in 2018/19**	0	(367)	7		4
New Homes Bonus	0	(3,657)			5
Annual contribution to General Reserve for MCR	0	(430)	0		6
Capital Financing	0	0	7,837		7
Insurance Claim	0	(257)	0		8
<b>Total Unallocated Balance</b>	<b>(4,073)</b>	<b>(4,745)</b>	<b>8,734</b>	<b>(85)</b>	
Historic Building Loans	(24)	0	0	(24)	9
Commuted Sums – Cemetery Maint.	(1)	0	0	(1)	
Commuted Sums – Open Spaces Maint.	(2,196)	0	0	(2,196)	
Commuted Sums – Culverts Maint	(101)	0	0	(101)	
SANG in perpetuity	(458)	(233)	0	(691)	10
<b>Total General Reserve</b>	<b>(6,854)</b>	<b>(4,979)</b>	<b>8,734</b>	<b>(3,098)</b>	

\*Figures are subject to roundings to nearest £'000

\*\*Subject to approval by Council as set out in recommendations of this report

Notes:

1. Refer paragraph 30 of the main report.

## Appendix C

2. Contribution to General Reserve for small variance relating to Housing Benefit Admin grant which was slightly more than budgeted for financing purposes (£3,881). Refer paragraph 19 of the main report for contributions totalling £13,019 requested to go to General Reserve.
3. £889,468 has been moved to Specific Reserve as detailed in Specific Reserve notes 16, 39, 46, & 58 of this report, and as reported in Budget Management on 24 September 2018 and approved at Council on 26 September 2018. This included a £472,000 transfer to the Development Plan Specific Reserve, a £171,600 contribution from General Reserve to an Illegal Incursions Preventative Works Specific Reserve, a £68,699 transfer to the Community Services Policy Specific Reserve and £177,169 which was transferred to the JE/VR Specific Reserve.
4. Total interest received in 2018/19 of £367,472. Of this total £6,805 is required to meet the cost of interest paid on temporary borrowing in the year, and £540 was transferred to the Employee Benefits Specific Reserve (refer Specific Reserves note 75 above).
5. £3,656,665 New Homes Bonus monies have been received in 2018/19. This forms part of General Revenue Reserves.
6. This is the annual contribution budgeted to be paid to General Reserve for Major Capital Renewals (MCR).
7. Being the amount utilised to finance the capital programme.
8. £257,015 represents the Insurance Claim monies for Court Bushes Pavilion. This has been used to finance the Refurbishment Works at Court Bushes Pavilion which is part of the 2018/19 Capital Programme.
9. Relates to transfer to/from General reserve relating to part repayment of Historic building loans.
10. Earmarked reserve to help meet costs of SANG. In 2018/19, £233,164 has been added to this reserve.

## Appendix D

<b>Capital Programme Outturn 2018/19</b>						
Scheme Description	2018/19	2018/19	2018/19	Variance on	Category	Notes
	Original	Revised	Outturn	Revised		
	Budget	Budget		Budget		
	£'000	£'000	£'000	£'000		
<b>Housing</b>						
TA Project - Mocatta Way	0	284	291	7	C	
TA Project - Rushy Grove	0	300	317	17	C	1
TA Project - Bowden Way	0	322	326	4	C	
TA Project - Woodvale Lane	0	295	311	16	C	2
TA Project - Chelwood Court	0	0	182	182	D	3
TA Project - Buckhurst Way	0	0	195	195	D	4
TA Project - Hoblands	0	0	293	293	D	5
TA Project - Gower Road	0	0	15	15	D	6
TA Project - Berry Close	0	0	234	234	D	7
Affordable Housing Unallocated Funding	0	0	180	180	D	8
<b>Total Housing</b>	<b>0</b>	<b>1,201</b>	<b>2,344</b>	<b>1,143</b>		
<b>Commercial services and Contracts - Cleansing Services</b>						
Expansion of Green waste service	20	23	23	0		
<b>Total Commercial services and Contracts - Cleansing Services</b>	<b>20</b>	<b>23</b>	<b>23</b>	<b>0</b>		
<b>Commercial services and Contracts - Parking Services</b>						
Extension to Heath Road Car Park Haywards Heath	0	1	0	(1)	A	
Dolphin Car Park works	0	0	14	14	D	9
Padel Tennis Court, The Triangle Leisure Centre	0	0	7	7	C	
Upgrade pay and display machines	179	169	169	0		
<b>Total Commercial services and Contracts -Parking Services</b>	<b>179</b>	<b>170</b>	<b>190</b>	<b>20</b>		
<b>Commercial services and Contracts -Landscapes and Leisure</b>						
Triangle Leisure Pool Improvements	0	0	450	450	D	10
<b>Total Commercial services and Contracts -Landscapes and Leisure</b>	<b>0</b>	<b>0</b>	<b>450</b>	<b>450</b>		
<b>Corporate Estates &amp; Facillites</b>						
Improvement works to Open Space at Spring Copse EG	14	14	0	(14)	B	11
Finches Field Community Building Pavilion & Car Park	0	759	694	(65)	A	12
Upgrading Play Equipment at St. John's Playground Bhill	30	0	0	0		
Drainage capital works	50	129	85	(44)	A	13
Roof Light Replacements, Oaklands	0	78	80	2	C	
Council Chamber Modernisation	270	0	0	0		
Upgrade Council Chamber toilets & Reception area, Oaklands	81	0	0	0		
Resurfacing of Victoria Park Tennis Courts	0	38	38	0		
Mount Noddy Pavilion- Extension/Alterations	0	357	370	13	C	14
Oaklands replacement heating	190	190	50	(140)	A	15
Windows replacement (North Wing) Oaklands	100	100	101	1	C	
Replace Intruder Alarms, Oaklands	20	0	0	0		
Clair Hall -Replace fire & intruder alarm system	15	0	0	0		
Resurface Queensway car park, East Grinstead	41	0	0	0		
Resurface St Wilfrid's Way top car park	14	14	2	(12)	B	16
Upgrading play equipment at Ansty playground	13	13	13	0		
Upgrading Play Equipment at Priory Way Playground HH	19	19	18	(1)	B	
Upgrading Play Equipment at Kitty Lane Playground, Bolnore HH	11	11	11	0		
Christopher Road Car Park EG	18	18	20	2	C	
Fairfield Rec Car Park HPP	11	11	10	(1)	B	
Upgrade of St. John's skate Park	0	15	13	(2)	B	
Beech Hurst Gardens path & landscapes	0	0	30	30	D	17
Beech Hurst Cottages Car Park resurfacing	0	0	7	7	D	
Beech Hurst Bowls Green water irrigation	0	0	10	10	D	18
Fairfield Rec Gmd Hurstpierpoint vertical drainage	0	24	24	0		
Resurfacing of Dale Avenue Car Park, Hassocks	0	26	26	0		

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Capital Programme Outturn 2018/19						
Scheme Description	2018/19 Original Budget £'000	2018/19 Revised Budget £'000	2018/19 Outturn £'000	Variance on Revised Budget £'000	Category	Notes
Bedelands Farm - improvement to paths	0	72	68	(4)	A	
Worlds End Recreation Ground Play Improvements	0	199	116	(83)	A	19
Worlds End Rec- changing places toilet	0	81	84	3	C	
Worlds End Rec- football pitches	0	15	13	(2)	B	
Worlds End Rec - BHTC - streetscene	0	16	1	(15)	A	20
Resurface St Wilfrid's service road	37	37	28	(9)	B	
Refurbishment of Poynings Pavilion	20	35	37	2	C	
Hurst Farm Development costs	0	75	54	(21)	A	21
Flat 10 St Josephs Way Service Rd HH	0	180	180	0		
The Orchards - roof works	0	340	340	0		
Replacement of CCTV system at Oaklands, Haywards Heath	0	20	15	(5)	A	
255-269 London Rd B Hill (Wickes acquisition)	0	6,605	6,622	17	C	22
Flat 7 St Josephs Way Acquisition	0	170	176	6	C	
Refurbishment works and alteration works on Court Bushes Pavilion	0	410	439	29	C	23
Martlet's Hall demolition and car park creation	0	180	0	(180)	A	24
208-216 London Road, (Halfords) Bhill			5,271	5,271	D	25
Woodside Pavilion Bolnore Village	0	0	1	1	C	
Upgrading Play Equipment at Dolphin Centre Playground HH	21	0	0	0		
Resurfacing of Lindfield Common Car Park	0	14	14	0		
Scaynes Hill Millennium Hall Car Park Ext	0	25	25	0		
<b>Total Corporate Estates and Facilities</b>	975	10,290	15,086	4,796		
<b>Revenues and Benefits</b>						
Information at work EDRMS system migration to MSDC servers	0	25	25	0		
<b>Total Revenues and Benefits</b>	0	25	25	0		
<b>Digital and Customer Service</b>						
PC replacement programme	25	25	25	0		
Switch Replacements	0	60	67	7	C	
New Remote Access	0	6	4	(2)	B	
Relocation of IDOX Uniform software to Oaklands	68	68	62	(6)	A	
Edge Switch	50	50	51	1	C	
Windows 10 update	208	130	71	(59)	A	26
<b>Total Digital and Customer Services</b>	351	339	280	(59)		
<b>Land Charges</b>						
Modernisation of corporate records	88	97	55	(42)	B	27
<b>Total Land Charges</b>	88	97	55	(42)		
<b>Environmental Health</b>						
Disabled Facility Grants	700	1,388	993	(395)	A/B	28
<b>Total Environmental Health</b>	700	1,388	993	(395)		
<b>Planning Services</b>						
Goddards Green Sewage Treatment Works	0		1,415	1,415	D	29
<b>Total Planning Services</b>	0	0	1,415	1,415		
<b>Total Programme</b>	2,313	13,533	20,861	7,328		



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<b>Capital Programme Outturn 2018/19</b>						
Scheme Description	2018/19 Original Budget £'000	2018/19 Revised Budget £'000	2018/19 Outturn £'000	Variance on Revised Budget £'000	Category	Notes
<b>Projects brought forward in the year</b>						
Cuckfield PC - Heritage Street Lights	0	0	1	1	D	30
WSSC TADWorth Way West St West St EG	0	0	198	198	D	31
Hurstpierpoint Cricket Club Art Wicket	0	0	12	12	D	32
Copthorne Sports & Comm Ass - Pitch Drain	0	0	8	8	D	33
Chequer Mead Community Centre building improvements	0	0	37	37	D	34
Oathall Rd roundabout WSSC	0	0	53	53	D	35
Historic cultural heritage sign HHTC	0	0	2	2	D	36
HH War memorial imp's HHTC	0	0	17	17	D	37
Northlands Wood Medical Centre	0	0	55	55	D	38
Lindfield Medical centre consulting room	0	0	62	62	D	39
Crawley Down Comm Centre Assoc Haven	0	0	33	33	D	40
Scaynes Hill Cricket Club artificial pitch	0	0	9	9	D	41
East Grinstead Sports Club fac imp & cricket pitch	0	0	34	34	D	42
Burgess Hill Rugby club - Clubhouse improvements	0	0	10	10	D	43
Ardingly Traffic Management Scheme	0	0	33	33	D	44
St Andrews PCC Community Building	0	0	28	28	D	45
Lindfield Rural PC speed indicating device	0	0	2	2	D	46
H Heath Baptist Church lift	0	0	24	24	D	47
Ardingly PC Speed Indicator brackets	0	0	1	1	D	48
Haywards Heath Town Council Tree Planters	0	0	5	5	D	49
East Court Public Toilet - EGTC	0	0	49	49	D	50
Cuckfield PC - Commemorative Sculpturals	0	0	3	3	D	51
<b>Total Projects brought forward in the year</b>	<b>0</b>	<b>0</b>	<b>676</b>	<b>676</b>		
<b>Grand Total</b>	<b>2,313</b>	<b>13,533</b>	<b>21,537</b>	<b>8,004</b>		

### Notes:

1. TA Project - Rushy Grove: Housing purchase funded from the Temporary Accommodation Reserve created at Outturn 2017/18. Variance relates mainly to Stamp Duty Land Tax (£14,000) and minor works to bring property up to agreed standard.
2. TA Project - Woodvale Lane: Housing purchase funded from the Temporary Accommodation Reserve created at Outturn 2017/18. Variance relates mainly to Stamp Duty Land Tax (£13,600) and minor works to bring property up to agreed standard.
3. TA Project - Chelwood Court: Housing purchase funded from the Temporary Accommodation Reserve created at Outturn 2017/18. Variance relates to purchase of property (£172,000), Stamp Duty Land Tax (£6,100) and minor works to bring property up to agreed standard.
4. TA Project - Buckhurst Way: Housing purchase funded from the Temporary Accommodation Reserve created at Outturn 2017/18. Variance relates to purchase of property (£180,000), Stamp Duty Land Tax (£6,500) and minor works to bring property up to agreed standard.
5. TA Project – Hoblands: Housing purchase funded from the Temporary Accommodation Reserve created at Outturn 2017/18. Variance relates to purchase of property (£272,500), Stamp Duty Land Tax (£11,800) and minor works to bring property up to agreed standard.
6. TA Project – Gower Road: Temporary Accommodation funded from the Temporary Accommodation Reserve created at Outturn 2017/18. Variance relates minor works to bring property up to agreed standard.
7. TA Project – Berry Close: Housing purchase funded from the Temporary Accommodation Reserve created at Outturn 2017/18. Variance relates to purchase of property (£225,000) and Stamp Duty Land Tax (£8,750).
8. Payment of Affordable Housing Grant to Raven Housing Trust in respect of 1-3 Kilnwood Apartments, Rocky Lane, Haywards Heath.

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9. Dolphin Car Park works: Creation of additional car parking spaces at Dolphin Leisure Centre financed from the Leisure Improvements Fund Specific Reserve approved in a report to Council on 31 January 2018.
10. Triangle Leisure Pool Improvements: New facilities at the Triangle Leisure Centre, financed from the Leisure Improvements Fund Specific reserve, approved in a report to Council on 31 January 2018.
11. Improvement works to Open Space at Spring Copse EG: Budget no longer required - works completed to agreed scope, resulting in a saving of £14,000.
12. Finches Field Community Building Pavilion & Car Park: Works are in progress with completion in 2019/20. Balance of scheme to be slipped to next year.–
13. Drainage capital works: There are a number of schemes which are funded from this budget and which are at various stages of progress. A lack of resources within the business unit has resulted in less work being carried out this year. This has been addressed and a plan of works is being compiled for 2019/20. The remaining budget is to slip to 2019/20.
14. Mount Noddy Pavilion- Extension/Alterations: A combination of value engineering and additional funding have enabled this project to proceed. The final account has resulted in a £13,000 overspend which is due to additional drainage works, the relocation of the nursery during the works and the renewal of electrical wiring to the nursery.
15. Oaklands replacement heating distribution system: First phase of works complete - further phases to follow on from more in-depth feasibility and design work. Remaining budget to slip to 2019/20.
16. Resurface St Wilfrid's Way top car park: £11,791 underspend as a result of economies of scale in the contract. By tendering and awarding 3 projects as a single contract the prelims and site setup (for the two St. Wilfrids Way projects) were reduced resulting in lower costs.
17. Beech Hurst Gardens path & landscapes: Works underway and funded from Beech Hurst surplus as agreed by Charity Trustees in June/July.
18. Beech Hurst Bowls Green water irrigation: : Works complete and funded from Beech Hurst surplus as agreed by Charity Trustees in June/July.
19. Worlds End Recreation Ground Play Improvements: Works started in March 19 and due to complete in 19/20. Remaining budget to slip to 2019/20
20. Worlds End Rec - BHTC – Streetscene: Expected start date was March 2019. Due to complete in 19/20. Remaining budget to slip to 2019/20.
21. Hurst Farm Development costs: Preparation costs for outline planning application now approved and awaiting decision notice so the remainder of the budget will need to be slipped to 2019/20.
22. 255-269 London Rd B Hill (Wickes acquisition): The variance of £17,000 is due to legal fees in respect of the purchase of this property.
23. Refurbishment works and alteration works on Court Bushes Pavilion. Project completed. This project was mostly funded from an insurance claim. Value engineering was undertaken to reduce the total costs but the Loss Adjusters reduced the amount of the claim resulting in an overspend of £29,000.
24. Martlets Hall demolition and car park creation. Works due to commence in April 2019. Budget to be slipped to 19/20.
25. 208-216 London Road, (Halfords) Burgess Hill. Acquisition of property, funded from General Reserve, as detailed in Property Investment Opportunity report to Cabinet 11 February 2019, approved by Council 27 February 2019.
26. Windows 10 update. Initial work has started and consultation for device and software complete. Infrastructure work due to be completed by the end of May 2019. Deployment of Windows 10 devices due June to December 2019. Remaining budget to be slipped to 2019/20.
27. Modernisation of corporate records. Underspend due to fluctuations in staffing levels over the preceding 12 months and slight modifications made to end of project costs.
28. Disabled Facility Grants: Any unspent funds will be slipped to 2019/20 to meet the cost of renovation works approved in 2018/19 for which the works will not be completed until 2019/20. However, of the £395,824 unspent funds variance shown in the table above, £52,858 has been utilised on DFG Revenue projects in 2018/19 leaving a balance of £342,967 to slip to the 2019/20 Capital Programme.
29. Goddards Green Sewage Treatment Works. Mid Sussex acts as Accountable body for a Grant from the Local Enterprise Partnership . Any works completed in 2018/19 are to be funded from a grant claim.
30. Payment of Local Community Infrastructure contributions (P35/688 £703 & P35/708 £129) S106 monies to Cuckfield Parish Council for Heritage Street Lights, as agreed under delegated authority by the Cabinet Member for Planning on 24th February 2015 (refer MIS 08 25th February 2015).

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31. Payment of Sustainable Transport (TAD) contributions (PL12-000170 £35,271, PL12-000620 £3,579, P35/369 £62.78, P35/382 £77, P35/781 £2,613, P35/258 £179.07, P35/519 £12,015, P35/620a £6,480, P35/624 £13,065, P35/632b £2991, P35/743 £1,260, PL13-000019 £4872, PL13-000271 £3688, PL13-000617 £3900 & P35/779 £108,155) S106 monies to West Sussex County Council for schemes at Worth Way Crawley Down, West Street Burgess Hill, West Street East Grinstead and Imberhorne Lane East Grinstead, as agreed under delegated authority by the Cabinet Member for Planning on 12th April 2017 (refer MIS 16 19th April 2017).
32. Payment of Formal Sport contributions (P35/544 £11,790) S106 monies to Hurstpierpoint Cricket Club towards an artificial cricket wicket, as agreed by the Cabinet Grants Panel on 5<sup>th</sup> June 2017 (refer MIS 23 5th June 2017).
33. Payment of Formal Sport contribution (P35/728 £8,070) S106 monies to Copthorne Sports Association towards playing pitch drainage, as agreed by the Cabinet Grants Panel on 12<sup>th</sup> October 2016 (refer MIS 42 14th October 2016).
34. Payment of Community Building contributions (P35/694 £11,488, P35/705 £4,858, P35/667 £8,704 & P35/680 £12,326) S106 monies to Chequer Mead Community Arts Centre towards building improvement work, as agreed under delegated authority by the Cabinet Member for Resources and Economic Growth on 30<sup>th</sup> June 2017 (refer MIS 27 5<sup>th</sup> July 2017).
35. Payment of Sustainable Transport TAD contribution (P35/754 £13,095, PL12-000709 £12,859, P35/542 £22,547, P35/611b £756 & P35/656 £3,885) S106 monies to West Sussex County Council for the Oathall Road roundabout, as agreed under delegated authority by the Cabinet Member for Planning on 18<sup>th</sup> January 2018 (refer MIS 4 24th January 2018).
36. Payment of Public Art contributions (P35/611b £1,480 & P35/648b £680) S106 monies to Haywards Heath Town Council to install a reproduction historical cultural heritage sign on Heath Road, as agreed under delegated authority by the Cabinet Member for Planning in October 2017 (Refer MIS 44 1<sup>st</sup> November 2017).
37. Payment of Local Community Infrastructure contributions (PL13-001412 £15,970 & P35/641 £696) S106 monies to Haywards Heath Town Council towards improvements at Muster Green War Memorial, as agreed under delegated authority by the Cabinet Member for Planning in April 2018 & 17th July 2018 (refer MIS 14 4th April 2018 & MIS 29 18<sup>th</sup> July 2018).
38. Payment of Health contribution (PL3-000199 £52,807) and Local Community Infrastructure contribution (P35/641 £2,106) S106 monies to Northlands Wood Medical Centre to create an additional Consulting Room, as agreed by the Cabinet Grants Panel on the 30<sup>th</sup> October 2017 (refer MIS 44 1st November 2017).
39. Payment of Health contribution (PL3-000199 £52,807) and Local Community Infrastructure contribution (P35/662 £8,803) S106 monies to Lindfield Medical Centre to create an additional Consulting Room, as agreed by the Cabinet Grants Panel on the 30th October 2017 (refer MIS 44 1st November 2017).
40. Payment of Community Building contributions (PL12-000367 £12,442, P35/654 £241, P35/759 £14,039 & P35/679 £5,853) S106 monies to Crawley Down Community Centre Association towards improvements to The Haven Centre, as agreed by the Cabinet Grants Panel on 30<sup>th</sup> October 2017 & 19th June 2018 (refer MIS 44 1st November 2017 & MIS 25 20<sup>th</sup> June 2018).
41. Payment of Formal Sport contribution (P35/594 £8,581) S106 monies to Scaynes Hill Cricket Club towards the cost of an artificial cricket pitch, as agreed by the Cabinet Grants Panel on 30th October 2017 (refer MIS 44 1st November 2017).
42. Payment of Local Community Infrastructure contribution (P35/694 £1,135) and Formal Sport contributions (P35/779 £19,116, PL13-000680 £12,067 & PL13-000617 £1,702) S106 monies to East Grinstead Sports Club towards facility improvements and cricket pitch drainage, as agreed by the Cabinet Grants Panel on 14<sup>th</sup> March 2018 (refer MIS 11 14<sup>th</sup> March 2018).
43. Payment of Formal Sport contribution (P35/625 £10,000) S106 monies to Burgess Hill Rugby Club towards Clubhouse improvements, as agreed by the Cabinet Grants Panel on 5<sup>th</sup> June 2017 (refer MIS 23 5<sup>th</sup> June 2017).
44. Payment of Sustainable Transport TAD contribution (PL12-000981 £32,839) S106 monies to WSCC for the Ardingly Traffic Management Scheme, as agreed under delegated authority on 18th September 2018 (refer MIS 38 19th September 2018).
45. Payment of Community Building contribution (P35/716 £28,500) S106 monies to St Andrews PCC to fund external improvements and toilet refurbishments, as agreed by the Cabinet Grants Panel on 2nd June 2015 (refer MIS 23 10<sup>th</sup> June 2015).
46. Payment of Local Community Infrastructure contribution (PL3-000199 £2,339) S106 monies to Lindfield Rural Parish Council for Speed Indicating Devices, as agreed under delegated authority by the Cabinet Member for Planning on 9th August 2018 (refer MIS 33 15th August 2018).

## Appendix D

47. Payment of Community Building contributions (P35/489c £1,094, P35/763 £5,510, PL12-000511 £8,902, PL12-000709 £4,512 & P35/757 £3,985) S106 monies to Haywards Heath Baptist Church for installation of a lift, as agreed by the Cabinet Grants Panel on 30<sup>th</sup> October 2017 (refer MIS 44 1st November 2017).
48. Payment of Sustainable Transport TAD contributions (PL12-000981 £500) S106 monies to Ardingly Parish Council towards Speed Indicator brackets, as agreed under delegated authority by the Cabinet Member for Planning on 12<sup>th</sup> November 2018 (refer MIS 46 14<sup>th</sup> November 2018).
49. Payment of Local Community Infrastructure contribution (P35/489b £5,000) S106 monies to Haywards Heath Town Council towards tree planters in South Road, as agreed by the Cabinet Grants Panel on 14th March 2018 (refer MIS 11 14th March 2018).
50. Payment of Community Building contributions (PL12-001864 £46,963 & P35/620a £2,256) S106 monies to East Grinstead Town Council towards the upgrade of East Court Public Toilets, as agreed under delegated authority by the Cabinet Member for Planning on 25<sup>th</sup> September 2018 (refer MIS 39 26<sup>th</sup> September 2018).
51. Payment of Public Art contributions (P35/708 £2,927 & P35/688 £73) S106 monies to Cuckfield Parish Council towards a Commemorative sculptured bench in Cuckfield Cemetery, as agreed by the Cabinet Grants Panel on 14<sup>th</sup> March 2018 (refer MIS 11 14<sup>th</sup> March 2018).