

Navigation Budget 2014/15 and Financial Strategy
Report by Head of Finance

Summary: This report seeks the views of the Committee on the navigation income and expenditure budget for 2014/15, which has been prepared as part of a consolidated budget for the Authority. The figures are based on an overall 2.8% increase in tolls as formally adopted by the Authority on 22 November 2013 following the recommendation of the Committee.

1 Introduction

- 1.1 An outline of the draft navigation budget for 2014/15 was presented to the Committee at its meeting of 24 October 2013 in order to inform discussions about the setting of tolls for 2014/15. Following the Authority's subsequent decision on 22 November 2013 to raise tolls by 2.8% overall, in line with the recommendations of the Committee, this report now sets out an updated draft navigation budget 2014/15 alongside a draft financial strategy to 2016/17.
- 1.2 The views of the Committee are sought to inform the preparation of the final budget figures which are due to be considered by the Authority in January.

2 Overview of 2013/14 Forecast Outturn

- 2.1 Members will be aware that the original budget for the current year, 2013/14, was adopted by the Authority on 18 January 2013, following consultation with the Committee in December 2012. After adjustment for the Authority's Tourism function to be fully funded by National Park Grant, the original navigation budget for 2013/14 provided for a small surplus of £27,137. This budget has subsequently been adjusted as set out in the previous agenda item, providing for a Latest Available Budget (LAB) deficit in 2013/14 of £131,858. This adjustment relates principally to the expenditure carried-forward from 2012/13.
- 2.2 Against this LAB, the actual outturn in 2013/14 is currently forecast to be a deficit of £90,421, a favourable variance of £41,437.
- 2.3 Members will recall that general navigation reserves at the end 2012/13 were higher than budgeted as a result of the carry-forward of some activities into 2013/14 as reported to the Committee in September. These carry-forwards principally related to:
 - projects already underway but which were delayed by external events; and

- ring-fenced income which was provided by third parties and is earmarked for specific purposes.
- 2.4 The general navigation reserves as a result stood at approximately £354,000 as at 1 April 2013. After adjusting for the latest forecast outturn figures, the general navigation reserve is projected to be approximately £264,000 at the end of 2013/14. This equates to 8.81% of net expenditure for the year and is therefore slightly below the minimum recommended level for the Authority. This position has been taken into account within the budget proposals set out in this report.

3 2014/15 Budget Proposals

- 3.1 The draft navigation budget is set out in Appendix 1, alongside indicative figures for national park budgets. The format of the budget is in line with the monitoring presented to the Committee through the financial year and follows the Authority's organisational structure. One amendment has been made to transfer operational property (including the Dockyard, Ludham, Beccles and Horning) into the Operations directorate, which aligns the budget more closely with the position of the relevant Budget Holders within the organisation. Figures for 2012/13 and the current year 2013/14 have been adjusted to reflect this change and show comparable information across all years in Appendix 1.
- 3.2 Total core navigation income for 2014/15 is projected to be £2,981,871, including £1,792,100 for private craft tolls and £1,118,300 for hire craft tolls. This income estimate takes account of the latest available data for boat numbers, and the impact of both the overall 2.8% increase in tolls and the implementation of the new tolls structure as approved by the Authority at its meeting 22 November 2013 following the recommendations of the Committee. Net navigation expenditure is projected at £2,950,899. After taking into account the transfer of interest to earmarked reserves, this will result in a small budget surplus of £23,472 in 2014/15, with the result that reserves at the end of March 2015 are projected to be £286,286 (9.7% of net expenditure for the year).
- 3.3 All central and shared costs have been scrutinised in the preparation of this draft budget and further details of central and shared costs are provided in section 4 below.
- 3.4 Table 1 sets out an overview of the proposed 2014/15 budget, which is provided in more detail in Appendix 1.

Table 1 – Draft 2014/15 Budget

	2014/15		
	National Park	Navigation	Consolidated
	£	£	£
National Park Grant	(3,320,095)	0	(3,320,095)
Navigation Tolls	0	(2,948,121)	(2,948,121)
Other income	(15,000)	(33,750)	(48,750)
Total Income	(3,335,095)	(2,981,871)	(6,316,966)
Operations	1,057,254	1,966,011	3,023,265
Planning and Resources	2,122,327	796,322	2,918,649
Chief Executive	254,984	151,366	406,350
Corporate Items	55,800	37,200	93,000
Total Expenditure	3,490,365	2,950,899	6,441,264
Net (Surplus) / Deficit	155,270	(30,972)	124,298
Opening Reserves (Forecast)	(692,913)	(262,814)	(955,727)
(Surplus) / Deficit for the year	155,270	(30,972)	124,298
Interest transfer	7,500	7,500	15,000
Closing Reserves (Forecast)	(530,143)	(286,286)	(816,429)

Operations

3.5 The Operations navigation budget has been prepared following feedback from the Committee at its meeting in October. The budget has been reduced as far as possible while maintaining current services. The budget therefore provides for the continuation of existing levels of operational activity, including the delivery of annual dredging of at least 50,000m³ of sediment from the navigation area in line with the aspirations previously expressed by the Committee. The key aspects of the 2014/15 Operations budget are as follows:

- the dredging budget has been reduced. The proposed budget allows for the delivery of annual dredging of at least 50,000m³, but there is no flexibility or capacity to use contractors within this budget;
- following significant work undertaken since the transfer of Breydon Water, a reassessment of the levels of ongoing activity required has been undertaken with the result that the specific Breydon Water budget has been removed and a small increase incorporated in the Navigation Works budget (within the Practical Maintenance line) to provide for the minimum required activities in this area;
- the moorings maintenance and repair budget has been increased in line with the recommendations from the Asset Management Plan reported at the last meeting of the Committee. This results in an annual budget

provision at about half the level recommended for the replacement and renewal of piling. Provision of £15,000 has been made for the previously approved demasting mooring at Acle;

- the budget has been maintained for the capital programme for the expansion of electric charging points;
- the launches budget (within the Ranger Services line) has been reduced to reflect savings from reviewing the annual launch refit programme to bring a portion of the work in-house, reducing the amount of annual refit work, and retendering the contract; and
- an assumption has been made that the short term lease for the Ludham Fieldbase can be extended in 2014/15 for an additional six months. Beyond this, no further assumptions about leasing the site have been made.

- 3.6 Details of the proposed contributions to earmarked reserves resulting from this draft budget are set out in Appendix 3. The appendix provides a breakdown of national park and navigation earmarked reserves. Further details about earmarked reserves are also set out in section 7 below.

Planning and Resources

- 3.7 The Planning and Resources budget includes provision for service delivery activities in the strategy and projects and yacht station budgets, as well as the budgets for most of the Authority's support services. The strategy and projects budget of £80,853 includes £9,000 for waterways strategy activity and covers 100% of the associated salaries (£44,110). This budget also funds 9% of the cost of salaries relating to strategy and projects, policy planning, cultural heritage and biodiversity strategy at a total of £27,743.

- 3.8 The yacht stations budget is apportioned 75% to navigation and includes £100,478 for salary costs and £23,250 for rates, maintenance and repairs, cleaning, utilities and other costs. The 75% navigation share of yacht station income has been budgeted as £56,250 for 2014/15. The navigation budget does not contribute towards salaries or costs relating to visitor centres or boat trips.

- 3.9 Other key aspects of the 2014/15 Planning and Resources budget are as follows:

- the project funding budget includes a contribution of £10,000 to the Authority's project pot which has been allowed for the census of boat owners endorsed at the Committee's September meeting. There is no budget for other navigation projects.
- the Authority's tourism function (within the communications budget) remains 100% national park funded;
- property budgets have been prepared taking account of the latest available information for rateable value adjustments;
- the 2014/15 budget continues to benefit from the 18 month rent-free period for Yare House;

- ICT and communications budgets have been reduced from the levels reported at the last meeting of the Committee, although this is offset by an increase in the legal services budget based on actual levels of activity in 2013/14; and
- the budget for the seasonal tolls assistant post has been extended by one month to cover more of the peak seasonal period.

Salary costs and inflation

- 3.10 Following national negotiations, salary increases for 2013/14 were agreed at 1%. For the purposes of this budget, it has been assumed that annual salary increases of 2% will apply across all teams from 2014/15 onwards, following the three year public sector pay freeze between 2010/11 and 2012/13, and this has been allowed for within the draft budget figures. Salary figures have been calculated based on the current approved staffing structure.
- 3.11 Changes to pension legislation will see the introduction of pension automatic enrolment for the Authority in 2014/15. There are currently approximately 30 members of both temporary and permanent staff who are not part of the pension scheme but who will be automatically enrolled from 1 April 2014. The Authority does not have any information to indicate whether these employees will continue to opt out of the pension scheme, however the total cost to the Authority of all staff opting in would amount to approximately £59,000 in 2014/15, rising to £67,000 in 2016/17 (£37,000 and £47,000 respectively in regard to permanent staff only). There is currently no provision in the budget for these potential additional pension costs as there is considerable uncertainty about the actual level of uptake that may be experienced. These costs may also be partially offset in future years by the introduction of the revised Local Government Pension Scheme from April 2014 which allows employees to make pension contributions at a lower (50%) rate (with a knock-on effect for lower employer contributions and lower benefits). Again the likely level of uptake for this (and therefore the precise impact on the Authority's costs) is not fully quantifiable.
- 3.12 All budget lines have been closely scrutinised in the process of setting the 2014/15 budget with a limited zero based budgeting methodology being applied. As such no specific inflation has been built into budget figures for non-salary budgets.

4 Central and Shared Costs and Cost Apportionment

- 4.1 The apportionment of all costs in respect of the 2014/15 budget is shown for information within Appendix 1. The apportionment of central and shared costs is based on and consistent with the principles agreed as a result of the work of the Resource Allocation Working Group.
- 4.2 Central and shared costs should not be seen as being synonymous with overheads, but have been identified in line with those areas specifically examined for apportionment by the Resource Allocation Working Group. As such they reflect costs across the Authority that are included within the

budgets of both the Operations and Planning and Resources directorates, and from the Chief Executive's section.

- 4.3 Detailed information relating to the composition of central and shared budgets is set out in Appendix 2. These budgets have been reviewed and reduced to the minimum levels of provision as far as possible. Table 2 below sets out summary details of central and shared costs for the period 2014/15 to 2016/17.

Table 2 – Central and Shared Costs

	2014/15			2015/16			2016/17		
	National Park	Navigation	Consolidated	National Park	Navigation	Consolidated	National Park	Navigation	Consolidated
	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s	£000s
Share of central and shared costs	1,412	939	2,351	1,425	940	2,365	1,447	959	2,406
Pension contribution lump-sum	56	37	93	67	45	112	82	55	137
Total	1,468	976	2,444	1,492	985	2,477	1,529	1,014	2,543
Percentage split of central and shared costs	60%	40%	100%	60%	40%	100%	60%	40%	100%
Total core income	(3,335)	(2,982)	(6,317)	(3,338)	(3,073)	(6,410)	(3,340)	(3,166)	(6,507)
Central and shared costs as percentage of core income	44%	33%	39%	45%	32%	39%	46%	32%	39%

- 4.4 Central and shared costs have been defined in line with the work of the Resource Allocation Working Group to include: operational property; finance and insurance; communications; collection of tolls; ICT; legal; head office, office expenses and pool vehicles; directorate management and administration costs; human resources and training; governance and members' allowances; and the chief executive, all of which play a role in supporting the delivery of front line services. Central and shared costs also include the lump sum pension contribution which is made annually to reduce the Authority's share of the pension deficit as calculated by the pension fund actuary.

5 Financial Strategy to 2016/17

- 5.1 The financial strategy for 2015/16 and 2016/17 builds on the detailed budget work undertaken to support development of the 2014/15 budget figures, and rolls these budgets forwards with known changes and adjustments being applied.
- 5.2 Within the financial strategy, navigation tolls have been increased by 3% per annum after 2014/15. This level of increase will allow the Authority to continue to make progress towards adequate provision for the significant future liabilities identified in the Asset Management Plan, but should be seen as an indicative figure only as the increase remains subject to annual consultation with the Committee and decision by the Authority.
- 5.3 Changes to National Insurance arrangements as a result of the cessation of the contracted out rate for the state second pension are forecast to cost an additional £70,000 annually for the Authority as a whole from 2016/17 and these changes have been factored into the staffing costs included in the financial strategy. As identified above, the financial strategy includes salary inflation projected at 2% annually from 2014/15 onwards.

6 National Park Grant

- 6.1 At the time of writing, an announcement on the allocation of National Park Grant by Defra for 2014/15 is still awaited. It is likely that the allocation will cover two years, 2014/15 and 2015/16, and early indications are that the reductions for the Broads Authority and the wider National Park family will be lower than the headline reductions applied to Defra itself, which included a 9.6% reduction in the Departmental Expenditure Limit (DEL) for 2015/16. As such, the budget figures for national park activities must continue to be seen as draft and in the absence of any other indication, have been prepared on the basis of the grant being in line with the previously announced allocations for 2014/15. However the current figures on the national park side indicate a budget deficit which, although sustainable in 2014/15, will need to be addressed by 2015/16, and further work to identify options in this respect is currently underway. There may therefore be significant changes in national park budgets as a result.
- 6.2 Members should also be aware that adjustments to the national park budget to address the deficit position may have an impact on the navigation budget to the extent that further reductions identified in shared budgets will result in an equivalent proportional reduction in the navigation element of that budget. Within this budget the apportionments remain unchanged from those agreed following the work of the Resource Allocation Working Group.

7 Earmarked Reserves

- 7.1 The forecast balance of navigation earmarked reserves (excluding PRISMA) at the end of March 2014 is shown in Table 3 below.

Table 3 – Navigation Earmarked Reserves

	Balance at 1 April 2013	In-year movements (forecast)	Balance at 31 March 2014 (forecast)
	£	£	£
Property	(426,700)	(62,000)	(488,700)
Plant, Vessels and Equipment	(215,948)	80,000	(135,948)
Premises	(30,455)	9,000	(21,455)
Total	(673,103)	27,000	(646,103)

- 7.2 Appendix 3 to this report sets out the predicted movements in the Authority's earmarked reserves over the period of the Financial Strategy, although members should note that these figures will be subject to further review before the presentation of the draft budget for approval to the Authority in January.

8 Summary

- 8.1 The budget proposed in this report builds on the draft figures presented to the Committee in October in order to inform decisions about the setting of tolls, and work to review costs which has been undertaken with budget holders across the organisation since the autumn. In line with the recommendations of this Committee, the proposed budget incorporates steps for the Authority to start to make progress towards the recommended contributions to reserves to support the maintenance of its assets in future years as set out in the Asset Management reported presented to the Committee in October.
- 8.2 The proposals set out a prudent strategy for managing the limited resources available to build on the work underway across the organisation and to continue to deliver the Authority's key priorities over the next three years. It should be noted that the proposals represent a finely balanced budget with extremely limited scope for taking on additional project work or other opportunities which may arise during the year. As identified elsewhere in this report, the indicative national park figures also need to be treated with caution in view of the continuing uncertainty around future national park grant allocations and the ongoing work to identify options for the 2015/16 budget.
- 8.3 The budget and financial strategy has been developed to deliver a small surplus in the navigation budget in 2014/15 moving to a more significant surplus in 2015/16 and beyond. This is in the context of navigation reserves dropping below the minimum recommended level of 10% of net expenditure in 2013/14 rather than 2012/13 as originally anticipated, and would see navigation reserves restored to the minimum recommended level by 2015/16. It must also be seen in light of the significant future liabilities identified within the Asset Management Plan and reported to the Committee at its last meeting.

Background Papers: Nil

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Date of Report: 2 December 2013

Broads Plan Objectives: None

Appendices: APPENDIX 1 – Draft Budget 2014/15 and Financial Strategy to 2016/17
APPENDIX 2 – Summary of Central Costs 2014/15
APPENDIX 3 – Earmarked Reserves Forecast 2014/15

	2012/13			2013/14						2014/15			2015/16			2016/17			2014/15 Apportionment	
Row Labels	National Park 2012/13 (Actual)	Navigation 2012/13 (Actual)	Consolidated 2012/13 (Actual)	National Park 2013/14 (LAB)	Navigation 2013/14 (LAB)	Consolidated 2013/14 (LAB)	National Park 2013/14 (Forecast)	Navigation 2013/14 (Forecast)	Consolidated 2013/14 (Forecast)	National Park 2014/15 (Budget)	Navigation 2014/15 (Budget)	Consolidated 2014/15 (Budget)	National Park 2015/16 (Budget)	Navigation 2015/16 (Budget)	Consolidated 2015/16 (Budget)	National Park 2016/17 (Budget)	Navigation 2016/17 (Budget)	Consolidated 2016/17 (Budget)	National Park	Navigation
Income																				
Income																				
National Park Grant	(3,774,799)	0	(3,774,799)	(3,547,447)	0	(3,547,447)	(3,547,447)	0	(3,547,447)	(3,320,095)	0	(3,320,095)	(3,320,095)	0	(3,320,095)	(3,320,095)	0	(3,320,095)	100%	0%
Hire Craft Tolls	0	(1,061,827)	(1,061,827)	0	(1,092,830)	(1,092,830)	0	(1,084,172)	(1,084,172)	0	(1,118,300)	(1,118,300)	0	(1,151,849)	(1,151,849)	0	(1,186,404)	(1,186,404)	0%	100%
Private Craft Tolls	0	(1,699,247)	(1,699,247)	0	(1,758,210)	(1,758,210)	0	(1,745,043)	(1,745,043)	0	(1,792,100)	(1,792,100)	0	(1,845,863)	(1,845,863)	0	(1,901,239)	(1,901,239)	0%	100%
Short Visit Tolls	0	(38,898)	(38,898)	0	(36,694)	(36,694)	0	(36,694)	(36,694)	0	(37,721)	(37,721)	0	(38,853)	(38,853)	0	(40,019)	(40,019)	0%	100%
Other Toll Income	0	(19,493)	(19,493)	0	(18,750)	(18,750)	0	(18,750)	(18,750)	0	(18,750)	(18,750)	0	(18,750)	(18,750)	0	(18,750)	(18,750)	0%	100%
Interest	(21,380)	(21,380)	(42,760)	(22,500)	(22,500)	(45,000)	(22,500)	(22,500)	(45,000)	(15,000)	(15,000)	(30,000)	(17,500)	(17,500)	(35,000)	(20,000)	(20,000)	(40,000)	50%	50%
Income Total	(3,796,179)	(2,840,845)	(6,637,024)	(3,569,947)	(2,928,984)	(6,498,931)	(3,569,947)	(2,907,160)	(6,477,107)	(3,335,095)	(2,981,871)	(6,316,966)	(3,337,595)	(3,072,815)	(6,410,410)	(3,340,095)	(3,166,412)	(6,506,507)		
Income Total	(3,796,179)	(2,840,845)	(6,637,024)	(3,569,947)	(2,928,984)	(6,498,931)	(3,569,947)	(2,907,160)	(6,477,107)	(3,335,095)	(2,981,871)	(6,316,966)	(3,337,595)	(3,072,815)	(6,410,410)	(3,340,095)	(3,166,412)	(6,506,507)	53%	47%
Net Expenditure																				
Operations																				
Construction and Maintenance Salaries	474,152	541,364	1,015,516	491,908	564,552	1,056,460	491,908	564,552	1,056,460	499,292	576,118	1,075,410	512,536	590,314	1,102,850	536,432	617,108	1,153,540	46%	54%
Equipment, Vehicles and Vessels	114,521	441,053	555,574	64,580	268,570	333,150	64,580	268,570	333,150	108,891	296,109	405,000	108,891	296,109	405,000	108,891	296,109	405,000	27%	73%
Water Management	25,927	74,916	100,843	9,527	90,000	99,527	8,527	111,595	120,122	5,000	62,500	67,500	5,000	62,500	67,500	5,000	62,500	67,500	7%	93%
Land Management	130,207	61	130,268	97,968	0	97,968	97,968	0	97,968	49,000	0	49,000	49,000	0	49,000	49,000	0	49,000	100%	0%
Land Management (Income)	(178,629)	0	(178,629)	(135,000)	0	(135,000)	(124,000)	0	(124,000)	(90,000)	0	(90,000)	(90,000)	0	(90,000)	(90,000)	0	(90,000)	100%	0%
Practical Maintenance	45,030	337,776	382,806	35,000	377,200	412,200	35,000	333,200	368,200	23,000	317,035	340,035	23,000	317,035	340,035	23,000	317,035	340,035	7%	93%
Practical Maintenance (Income)	0	(68,820)	(68,820)	0	(2,000)	(2,000)	0	(2,000)	(2,000)	0	(7,000)	(7,000)	0	(7,000)	(7,000)	0	(7,000)	(7,000)	0%	100%
Ranger Services	255,890	655,664	911,554	242,806	472,314	715,120	238,806	464,314	703,120	251,456	444,184	695,640	257,988	453,982	711,970	268,840	470,260	739,100	36%	64%
Ranger Services (Income)	(76,362)	0	(76,362)	(53,500)	(8,000)	(61,500)	(53,500)	(8,000)	(61,500)	(25,000)	(10,000)	(35,000)	(25,000)	(10,000)	(35,000)	(25,000)	(10,000)	(35,000)	71%	29%
Safety	47,168	87,113	134,281	21,695	47,745	69,440	24,005	49,435	73,440	22,572	63,328	85,900	22,876	63,944	86,820	23,546	65,305	88,850	26%	74%
Safety (Income)	0	(5,212)	(5,212)	0	(5,000)	(5,000)	0	(5,000)	(5,000)	0	(9,000)	(9,000)	0	(9,000)	(9,000)	0	(9,000)	(9,000)	0%	0%
Asset Management	39,111	57,888	96,999	31,592	68,348	99,940	31,592	67,348	98,940	40,220	65,430	105,650	41,254	66,276	107,530	42,904	67,626	110,530	38%	62%
Asset Management (Income)	0	0	0	0	(9,000)	(9,000)	0	(1,000)	(550)	(550)	(450)	(1,000)	(550)	(450)	(1,000)	(550)	(450)	(1,000)	55%	45%
Volunteers	36,468	12,156	48,624	43,708	18,732	62,440	42,308	18,132	60,440	43,834	18,786	62,620	45,416	19,464	64,880	47,635	20,415	68,050	70%	30%
Volunteers (Income)	(188)	(63)	(251)	(700)	(300)	(1,000)	(700)	(300)	(1,000)	(700)	(300)	(1,000)	(700)	(300)	(1,000)	(700)	(300)	(1,000)	70%	30%
PRISMA	0	194,510	194,510	0	32,440	32,440	0	32,440	32,440	0	10,410	10,410	0	0	0	0	0	0	0%	100%
PRISMA (Income)	0	(27,954)	(27,954)	0	0	0	0	0	0	0	(10,410)	(10,410)	0	0	0	0	0	0	0%	100%
Operational Property	340,131	334,034	674,165	140,150	160,849	300,999	140,150	160,849	300,999	84,425	78,745	163,170	78,425	69,745	148,170	78,425	69,745	148,170	52%	48%
Operational Property (Income)	0	0	0	(2,000)	(3,000)	(5,000)	(37,386)	(45,614)	(83,000)	(10,304)	(896)	(11,200)	0	0	0	0	0	0	0%	0%
Operations Management and Admin	53,881	74,102	127,983	53,893	68,592	122,485	53,893	68,592	122,485	56,118	71,422	127,540	57,169	72,761	129,930	59,136	75,264	134,400	44%	56%
Operations Total	1,307,307	2,708,588	4,015,895	1,041,627	2,142,042	3,183,669	1,013,151	2,077,113	3,090,264	1,057,254	1,966,011	3,023,265	1,085,305	1,985,380	3,070,685	1,126,559	2,034,617	3,161,175	35%	65%
Planning and Resources																				
Development Management	288,629	0	288,629	289,770	0	289,770	289,770	0	289,770	314,780	0	314,780	322,720	0	322,720	335,950	0	335,950	100%	0%
Development Management (Income)	(92,351)	0	(92,351)	(85,000)	0	(85,000)	(85,000)	0	(85,000)	(60,000)	0	(60,000)	(60,000)	0	(60,000)	(60,000)	0	(60,000)	100%	0%
Strategy and Projects Salaries	344,517	80,772	425,289	353,269	75,360	428,629	353,269	75,360	428,629	315,737	71,853	387,590	298,550	71,370	369,920	303,132	73,618	376,750	81%	19%
Strategy and Projects	58,332	40	58,372	40,000	0	40,000	40,000	0	40,000	45,000	0	45,000	40,000	0	40,000	40,000	0	40,000	100%	0%
Strategy and Projects (Income)	(57,500)	0	(57,500)	(3,500)	0	(3,500)	(3,500)	0	(3,500)	(3,500)	0	(3,500)	(3,500)	0	(3,500)	(3,500)	0	(3,500)	100%	0%
Biodiversity Strategy	170,740	158	170,898	60,000	0	60,000	35,000	0	35,000	50,000	0	50,000	50,000	0	50,000	50,000	0	50,000	100%	0%
Biodiversity Strategy (Income)	(52,828)	0	(52,828)	0	0	0	(7,900)	0	(7,900)	0	0	0	0	0	0	0	0	0	0%	0%
Waterways and Recreation Strategy	1,344	8,185	9,529	6,000	9,000	15,000	6,000	9,000	15,000	6,000	9,000	15,000	6,000	9,000	15,000	6,000	9,000	15,000	40%	60%
Project Funding	179,856	944	180,800	202,357	35,000	237,357	202,357	35,000	237,357	129,000	10,000	139,000	129,000	10,000	139,000	129,000	10,000	139,000	93%	7%
Project Funding (Income)	(43,064)	0	(43,064)	(19,000)	0	(19,000)	(19,000)	0	(19,000)	(19,000)	0	(19,000)	(19,000)	0	(19,000)	(19,000)	0	(19,000)	100%	0%
Sustainable Development Fund	311,464	0	311,464	150,000	0	150,000	150,000	0	150,000	150,000	0	150,000	150,000	0	150,000	150,000	0	150,000	100%	0%
Finance and Insurance	167,307	126,214	293,521	180,983	148,077	329,060	180,983	148,077	329,060	178,382	158,187	336,569	181,201	160,688	341,889	184,826	163,903	348,729	53%	47%
Communications	398,393	62,271	460,664	250,742	84,768	335,510	251,992	84,768	336,760	240,462	80,798	321,260	242,437	81,623	324,060	244,113	84,177	328,290	75%	25%
Visitor Centres and Yacht Stations	307,759	123,504	431,263	324,463	124,838	449,301	324,463	124,838	449,301	324,363	123,728	448,090	334,795	130,635	465,430	334,950	128,820	463,770	72%	28%
Visitor Centres and Yacht Stations (Income)	(122,469)	(63,739)	(186,208)	(130,625)	(76,875)	(207,500)	(130,625)	(76,875)	(207,500)	(156,750)	(56,250)	(213,000)	(156,750)	(56,250)	(213,000)	(156,750)	(56,250)	(213,000)	74%	26%
Collection of Tolls	0	103,660	103,660	0	108,500	108,500	0	108,500	108,500	0	116,550	116,550	0	120,880	120,880	0	123,290	123,290	0%	100%
ICT	155,915	70,878	226,793	185,447	91,443	276,890	185,447	91,443	276,890	184,183	90,717	274,900	169,162	83,318	252,480	173,664	85,536	259,200	0%	0%
Legal	115,418	28,854	144,272	82,000	20,500	102,500	82,000	20,500	102,500	78,000	42,000	120,000	78,000	42,000	120,000	78,000	42,000	120,000	65%	35%
Head Office, Office Expenses and Pool Vehicles	432,656	177,601	610,257	155,197	68,574	223,771	145,726	64,705	210,431	228,891	98,409	327,300	239,220	102,628	341,848	239,220	102,628	341,848	70%	30%
Planning and Resources Management and Admin	173,893	40,266	214,159	134,910	49,600	184,510	146,817	50,693	197,510	116,780	51,330	168,110	119,064	52,366	171,430	122,623	53,947	176,570	69%	31%
Planning and Resources Total	2,738,011	759,608	3,497,619	2,177,013	738,785	2,915,798	2,168,799	736,009	2,904,808	2,122,327	796,322	2,918,649	2,120,899	808,258	2,929,157	2,152,229	820,668	2,972,897	73%	27%
Chief Executive																				
Human Resources	101,167	72,386	173,553	74,500	54,060	128,560	80,896	58,504	139,400	78,199	54,341	132,540	79,963	55,567	135,530	81,951				

Service Area	2014/15 Apportionment NPG/NAV	Detail (consolidated figures)	£
Finance	53 / 47 (Based on % total income)	<i>Expenditure in this area includes:</i> Salaries (4.38 FTE) 133,970 Insurance policies 137,599 Audit costs (Internal & External Audit) 27,500 Treasurer and payroll services, CIPFA guidance materials 22,500 Banking fees and charges (including transaction processing and tills / PDQs) 15,000 336,569	
Communications	75 / 25 (Including Tourism) 70 / 30 (Excluding Tourism)	<i>Expenditure in this area includes:</i> Salaries (7.50 FTE) 241,260 Communications 0 Events (including Broads Outdoor Festival) 10,000 Design and interpretation (including Broadsheet printing) 25,000 Publicity 15,000 Education 10,000 Tourism activity (100% National Park funded) 20,000 321,260	
ICT	67 / 33	<i>Expenditure in this area includes:</i> Salaries (4.69 FTE) 153,200 ICT hardware and software 31,000 Computer maintenance (including licenses) 53,500 Materials and consumables 10,000 Broadband 6,000 Telephones (including line rental, calls and system maintenance) 21,200 274,900	
Collection of Tolls	0 / 100	<i>Expenditure in this area includes:</i> Salaries (3.83 FTE) 103,850 Printing, stationery and licence plaques 12,700 116,550	
Legal	65 / 35 (Budget estimate - actual split based on usage)	<i>Expenditure in this area includes:</i> NP Law legal consultancy and advice services, disbursements and land registry fees 120,000 120,000	
Head Office, Office Expenses and Pool Vehicles	71 / 29	<i>Expenditure in this area includes:</i> Yare House rent (note full year £128,548) 114,000 Costs (including rates, rents, maintenance and repairs, and utilities) 126,000	
	67 / 33	Postage 25,000 Printing, stationery, office equipment, consumables and catering 18,300 Photocopier and franking machine leases 15,000 Pool car fuel, repairs and maintenance 15,000 Pool car reserve contribution 14,000 327,300	
Operational Property	Variable by property:	<i>Expenditure in this area includes:</i> Costs (including rates, rents, maintenance and repairs, and utilities) relating to the Authority's operational premises at the following sites:	
	40 / 60	Dockyard (including £30k contribution to reserves)	129,450
	92 / 8	Ludham	(11,200)
	92 / 8	Buttles Barn	14,000
	100 / 0	Beccles	13,260
	100 / 0	Horning	6,460
		151,970	
Operations Management and Admin	44 / 56	<i>Expenditure in this area includes:</i> Salaries (2.60 FTE) 115,040 Operations mobile phones (approx 93, line rental and calls) 10,000 Miscellaneous expenses, travel, conferences etc 2,500 127,540	
Planning and Resources Management and Admin	70 / 30	<i>Expenditure in this area includes:</i> Salaries (3.53 FTE) including reception salaries 128,210 P&R mobile phones (approx 44, line rental and calls) 5,000 Subscriptions and memberships including ENPAA (£18,000), ANPA (£7,000), and LGA (£1,755) and professional memberships 32,400 Miscellaneous expenses, travel, conferences etc 2,500 168,110	
Human Resources	59 / 41	<i>Expenditure in this area includes:</i> Salaries (2.92 FTE) 72,540 HR consultancy and advice services to meet independent requirements and medical employment checks and referrals. Employee assistance programme and staff survey costs. 15,000 Staff training 45,000 132,540	
Governance	67 / 33	<i>Expenditure in this area includes:</i> Salaries (3.62 FTE) 111,120 Printing and catering (member meetings) 8,000 Consultancy and professional fees 4,400 Members allowances and expenses 48,800 172,320	
Chief Executive	60 / 40	<i>Expenditure in this area includes:</i> Salaries (1.00 FTE) 101,490 101,490	

Total

2,350,549

Check to budget

0

Note: Salary costs include all on costs (pensions and employer NI contributions).

	Property Reserve	Plant, Vessels and Equipment Reserve	Premises Reserve	Other Earmarked Reserves	STEP	PRISMA	Total Earmarked Reserves	National Park	Navigation
Balance 31/03/2013	(502,174)	(288,696)	(108,556)	(673,346)	(65,720)	(210,246)	(1,848,738)	(965,389)	(883,349)
<i>Transfers In</i>									
Contribution to reserve from VES000451	0	(60,000)	0	0	0	0	(60,000)	0	(60,000)
Contribution to reserve from PRM009451	0	0	(30,000)	0	0	0	(30,000)	(12,000)	(18,000)
Contribution to reserve from PCP000451	0	(11,000)	0	0	0	0	(11,000)	(7,370)	(3,630)
Contribution to reserve from LAU000451 (sale of x2 launches)	0	(40,000)	0	0	0	0	(40,000)	0	(40,000)
Contribution to reserve from MLK000451 (rental income)	(2,000)	0	0	0	0	0	(2,000)	0	(2,000)
Contribution to reserve from MMR000451	(60,000)	0	0	0	0	0	(60,000)	0	(60,000)
Contribution to reserve from SUS000451	0	0	0	(150,000)	0	0	(150,000)	(150,000)	0
<i>Transfers Out</i>									
Fen harvester purchase (balance)	0	67,632	0	0	0	0	67,632	67,632	0
Sustainable Development Fund Expenditure	0	0	0	150,000	0	0	150,000	150,000	0
Closure of reserve (transfer to revenue budget)	0	4,030	0	14,919	0	0	18,949	18,949	0
Launch purchase (fit-out works)	0	80,000	0	0	0	0	80,000	0	80,000
Proposed wherry purchase	0	100,000	0	0	0	0	100,000	0	100,000
Dockyard Road (BA contribution)	0	0	45,000	0	0	0	45,000	18,000	27,000
Subscription to Grantfinder Service	0	0	0	4,000	0	0	4,000	4,000	0
Examination in Public for Sites Specifics DPD	0	0	0	25,000	0	0	25,000	25,000	0
Archaeology work	0	0	0	5,000	0	0	5,000	5,000	0
Document Management System	0	0	0	45,000	0	0	45,000	45,000	0
Development of BA website	0	0	0	40,000	0	0	40,000	40,000	0
Pool vehicle purchase (Dacia Duster)	0	11,000	0	0	0	0	11,000	7,370	3,630
Project Officer	0	0	0	40,000	0	0	40,000	40,000	0
STEP project expenditure / close	0	0	0	0	65,720	0	65,720	65,720	0
Balance 31/03/2014	(564,174)	(137,034)	(93,556)	(499,427)	0	(210,246)	(1,504,437)	(648,088)	(856,349)
<i>Transfers In</i>									
Contribution to reserve from VES000451	0	(92,000)	0	0	0	0	(92,000)	0	(92,000)
Contribution to reserve from VEH000451	0	(22,000)	0	0	0	0	(22,000)	(14,740)	(7,260)
Contribution to reserve from LAU000451	0	(15,000)	0	0	0	0	(15,000)	0	(15,000)
Contribution to reserve from RAN000451	0	(13,000)	0	0	0	0	(13,000)	(8,710)	(4,290)
Contribution to reserve from PRM009451	0	0	(30,000)	0	0	0	(30,000)	(12,000)	(18,000)
Contribution to reserve from MLK000451	(25,000)	0	0	0	0	0	(25,000)	0	(25,000)
Contribution to reserve from PCP000451	0	(14,000)	0	0	0	0	(14,000)	(9,380)	(4,620)
Contribution to reserve from MLK000451 (rental income)	(2,000)	0	0	0	0	0	(2,000)	0	(2,000)
<i>Transfers Out</i>									
Archaeology work	0	0	0	5,000	0	0	5,000	5,000	0
Landscape Partnership Bid	0	0	0	40,000	0	0	40,000	40,000	0
Pool vehicle purchase (Electric vehicle)	0	11,000	0	0	0	0	11,000	7,370	3,630
Project Officer	0	0	0	40,000	0	0	40,000	40,000	0
PRISMA project expenditure / close	0	0	0	0	0	210,246	210,246	0	210,246
Balance 31/03/2015	(591,174)	(282,034)	(123,556)	(414,427)	0	0	(1,411,191)	(600,548)	(810,643)
<i>Transfers In</i>									
Contribution to reserve from VES000451	0	(92,000)	0	0	0	0	(92,000)	0	(92,000)
Contribution to reserve from VEH000451	0	(22,000)	0	0	0	0	(22,000)	(14,740)	(7,260)
Contribution to reserve from LAU000451	0	(15,000)	0	0	0	0	(15,000)	0	(15,000)
Contribution to reserve from RAN000451	0	(13,000)	0	0	0	0	(13,000)	(8,710)	(4,290)
Contribution to reserve from PRM009451	0	0	(30,000)	0	0	0	(30,000)	(12,000)	(18,000)
Contribution to reserve from MLK000451	(25,000)	0	0	0	0	0	(25,000)	0	(25,000)
Contribution to reserve from PCP000451	0	(14,000)	0	0	0	0	(14,000)	(9,380)	(4,620)
Contribution to reserve from MLK000451 (rental income)	(2,000)	0	0	0	0	0	(2,000)	0	(2,000)
<i>Transfers Out</i>									
Proposed wherry and crane purchase	0	150,000	0	0	0	0	150,000	0	150,000
Dockyard Boatshed and Jetty	0	0	60,000	0	0	0	60,000	24,000	36,000
Archaeology work	0	0	0	5,000	0	0	5,000	5,000	0
Landscape Partnership Bid	0	0	0	40,000	0	0	40,000	40,000	0
Balance 31/03/2016	(618,174)	(288,034)	(93,556)	(369,427)	0	0	(1,369,191)	(576,378)	(792,813)
<i>Transfers In</i>									
Contribution to reserve from VES000451	0	(92,000)	0	0	0	0	(92,000)	0	(92,000)
Contribution to reserve from VEH000451	0	(22,000)	0	0	0	0	(22,000)	(14,740)	(7,260)
Contribution to reserve from LAU000451	0	(15,000)	0	0	0	0	(15,000)	0	(15,000)
Contribution to reserve from RAN000451	0	(13,000)	0	0	0	0	(13,000)	(8,710)	(4,290)
Contribution to reserve from PRM009451	0	0	(30,000)	0	0	0	(30,000)	(12,000)	(18,000)
Contribution to reserve from MLK000451	(25,000)	0	0	0	0	0	(25,000)	0	(25,000)
Contribution to reserve from PCP000451	0	(14,000)	0	0	0	0	(14,000)	(9,380)	(4,620)
Contribution to reserve from MLK000451 (rental income)	(2,000)	0	0	0	0	0	(2,000)	0	(2,000)
<i>Transfers Out</i>									
Archaeology work	0	0	0	5,000	0	0	5,000	5,000	0
Balance 31/03/2017	(645,174)	(444,034)	(123,556)	(364,427)	0	0	(1,577,191)	(616,208)	(960,983)

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