

**Consolidated Budget 2012/13 (Forecast Outturn) – 2013/14**  
Report by Director of Change Management and Resources

**Summary:** This report seeks the approval of the Broads Authority for the 2013/14 consolidated income and expenditure budget. The budget is based on the Financial Strategy which was adopted by the Authority at its meeting on 21 September 2012.

**Recommendation:** That the Authority adopts the consolidated budget for 2013/14 as set out in the Appendix.

## **1 Introduction**

1.1 The Broads Authority adopted a consolidated budget for 2012/13 at its meeting on 20 January 2012, based on the Financial Strategy which had been agreed by the Authority in June 2011. This projected total navigation income of £6,647,049 and expenditure of £7,117,368, resulting in a deficit budget of £470,319.

1.2 Since the budget was prepared there have been a number of very significant changes approved by the Authority which have had an impact on the Authority's financial position. These are:

- materialisation of significant cost and efficiency savings which were achieved as a result of the 2011 restructuring, combined with success in bringing in additional income;
- deferral of expenditure totalling £109,491 from the 2011/12 budget to 2012/13, together with the acquisition of a mud wherry;
- savings on salary costs as a result of the continued local government pay freeze;
- investment in a new workshop at the Dockyard and fitting out of the new offices at Yare House;
- additional maintenance costs as a result of the transfer of responsibility for Breydon Water and the Lower Bure;
- future savings in costs as a result of the acquisition of new and smaller vehicles, to replace the previous policy of leasing vehicles; and
- sizeable savings on accommodation costs as a result of the 18 months rent free period at Yare House (from November 2012 to May 2014).

1.3 The net result of these changes has been threefold:

- the deficit budget which was projected for 2011/12 did not materialise, and instead there was a sizeable surplus which increased overall general reserves to £1,859,303;

- the ongoing capital projects will result in a large draw down from reserves during the current financial year, and reduce navigation reserves to below the minimum recommended level of 10% of net expenditure; and
- the savings associated with Yare House and other cost efficiencies will (i) enable navigation reserves to be brought back into balance in 2013/14 and increased to above the recommended minimum levels in 2014/15 and beyond; and (ii) enable the Authority to identify opportunities for one off expenditure from National Park funding in 2013/14 and 2014/15.

## **2 Forecast Outturn 2012/13**

- 2.1 Total income for 2012/13 is now estimated at £6,637,174, a small reduction of £9,875 from the original budget. This includes predicted additional income of £15,000 from adjacent waters and the Lower Bure, offset by anticipated reductions in income from hire craft tolls and short visit sales.
- 2.2 Projected expenditure has risen steeply to £7,653,494, an increase of £536,126 over the original budget, approved by the Authority since the budget was set. This includes a contribution of £470,571 towards the development of a workshop at the Dockyard (net of the contribution of £75,000 from PRISMA), £208,500 towards the fit out costs at Yare House (net of the contribution of £85,000 from the New Office Accommodation Reserve Account), £109,491 carried forward from 2011/12, and additional costs and income relating to Breydon Water, including hydraulic/sediment modelling and the acquisition of a new launch. It is now proposed that the provision of lay-by moorings adjacent to Breydon Bridge be funded from the Dredging Disposal Sites Reserve Account, which has been under-utilised as a result of the difficulty in acquiring suitable sites for the disposal of spoil.
- 2.3 This will result in a total deficit budget of £1,036,320, including a transfer of £20,000 interest to earmarked reserves, and reduce general reserves to £822,983 as at 31 March 2013, which equates to 10.75% of net expenditure and is £50,561 better than the predicted figure in the recently approved Financial Strategy.
- 2.4 As already noted Navigation reserves will reduce to below 10% of net expenditure (£251,539, which equates to 7.2%). However in adopting the Financial Strategy in September, the Broads Authority considered that this did not constitute a significant risk given the level of funding which is being held in the Navigation earmarked reserves and which could be drawn upon in the event of an emergency. National Park reserves on the other hand will stand at £571,444 which is 13.8% of net expenditure.

## **3 Draft Consolidated Budget 2013/14**

- 3.1 The draft budget for 2013/14 is set out in Appendix 1. The format has been restructured to mirror the new staff structure which will come into effect on 1 April 2013, with the existing Planning and Strategy and (parts of the) Change Management and Resources Directorates merging to form an enlarged

Planning and Resources Directorate, and the Governance and Human Resources Teams reporting directly to the Chief Executive.

- 3.2 Total income for 2013/14 is estimated at £6,498,931, based on the National Park Grant (NPG) settlement which was notified to the Authority in December 2010 and a toll increase of 3% as adopted by the Broads Authority at its meeting on 23 November. This represents a reduction of £148,118 from the original 2012/13 budget, with NPG income reducing by £224,852 and Navigation income increasing by £76,734.
- 3.3 Total net expenditure is projected at £6,380,358, a reduction of £737,010 from the original 2012/13 budget. After taking into account the transfer of interest, this will result in a surplus of £98,573, thus increasing overall reserves to £921,556 as at 31 March 2014 - 14.4% of net expenditure and £15,569 more than was anticipated in the Financial Strategy. Navigation reserves will stand at £253,754, which is 8.7% of net expenditure, whilst National Park reserves will increase to £667,802, 19.3% of net expenditure. Since this latter figure is well above the recommended minimum level, it was identified in the Financial Strategy that there may be opportunities to identify one off additional expenditure from National Park Grant in 3013/14 and 2014/15. Further details are provided in paragraph 3.7.

#### 3.4 Operations

Total Operations expenditure has reduced by £357,805 compared to the original 2012/13 budget. A number of NPG budget lines have been reduced, in order to accommodate the reduction in grant aid, and some savings achieved as a result of cost efficiencies. The 2012/13 Navigation budget included a number of items of one off expenditure relating to the acquisition of new equipment and vehicles, maintenance works at Breydon Water, and contributions to earmarked reserves which have been withheld in 2013/14. An additional £45,000 has been allocated for Moorings Maintenance and Repair in order to undertake piling work at 24 hour moorings on the River Yare. The budget provides for continuation of the existing programme of operational work, including the Navigation Committee's view that the Authority should continue to dredge at least 50,000m<sup>3</sup> of sediment from the navigation area in accordance with identified priorities.

#### 3.5 Other Expenditure

Total non operational expenditure has reduced by £379,185 from the 2012/13 original budget. The most significant reductions are as a result of the relocation to new offices and the 18 month rent free period which will run throughout the whole of the 2013/14 financial year. Other notable reductions are as a result of the conclusion of the STEP Project (for which £75,000 was budgeted in 2012/13), and in severance/reorganisation costs (for which £110,500 was originally budgeted) together with a number of other NPG budget lines which have been reduced to accommodate the reduction in grant aid – though the 'Projects Pot' budget has been increased to provide more flexibility in operational expenditure and enable some of this expenditure to be maintained on a prioritised basis. Income from planning fees has been held at £85,000, although it should be noted that these have increased by 15% from

the end of November 2012, as a result of the Government's across the board determination. There is some continued outlay on the development of the workshop at the Dockyard (relating to the 10% retention fee and 10% contingency sum, the latter of which may not be needed) and an assumption in the Other Premises budget that the Ludham Field Base will be retained until March 2014 (though in practice it is hoped to rent this out at an earlier date). Provision has been made for the new Tourism and Promotion Officer and IT Project Officer posts, as agreed in the Financial Strategy.

### 3.6 Salary Costs and Inflation

For the purposes of this budget it has been assumed that salary costs will increase by 1% in 2013/14, following the three year public sector pay freeze. The budget includes the increases in executive pay as agreed by the Authority at its last meeting. Inflation of 3% has been allowed for non-project expenditure (offices, ICT, stationery, etc), with some inflation for project work, in line with the assumptions made in the three year Financial Strategy.

### 3.7 Project Expenditure

At its meeting on 21 September the Authority noted that a sum of approximately £150,000 to £175,000 was available, together with a significant sum in the Planning Delivery Grant (PDG) Reserve Account, to fund one off projects from National Park funding in 2013/14 and 2014/15. The Authority agreed that opportunities be explored across five key areas, and approved the appointment of a qualified Project Officer, to be funded from the PDG reserve, to undertake the necessary development work and, where appropriate, develop proposals and funding bids. The key areas identified were as follows:

- Nature Conservation – Pump Dredging Projects;
- Heritage – Restoration of Mills;
- Enjoyment and Education – New Facilities for Whitlingham;
- Public Access – Integrated Access Strategy; and
- Landscape – Integrated Approach - HLF Landscape Partnership.

3.8 Specific provision has not yet been included in the revenue budget for this expenditure; some of the projects are likely to have a longish lead in time before they can be implemented and some may prove not to be practical or appropriate. However members will be updated on progress in taking these proposals forward, and on any significant developments, and where expenditure is identified and agreed it will be incorporated into the Forecast Outturn figures throughout the year.

## **4 Earmarked Reserves**

4.1 Details of the expected movements into and out of the earmarked reserves re shown in the Forecast Outturn for 2012/13. No such details are shown for 2013/14 budget, although the budget provides for contributions of £30,000 to the Dockyard Site Maintenance Reserve and £60,000 to the Navigation Vessels and Equipment Reserve, the latter to help fund the purchase of a new wherry In order to maintain levels of expenditure on operational work, it is proposed not to make the planned contributions to the Mutford Lock

Endowment Fund in 2012/13 and 2013/14, and the Launch Replacement Fund in 2013/14.

4.2 A provisional schedule of earmarked reserves is set out at Appendix 2. At its meeting on 23 November the Broads Authority noted that an annual contribution of approximately £250,000 per annum would be necessary in order to provide for the future maintenance of the Authority's assets, and supported the principle that these earmarked reserves be combined into three main headings (for which the National Park/Navigation elements would need to be recorded separately), as follows:

- Premises (Dockyard Site Maintenance/New Office Accommodation);
- Plant, Vessels and Equipment (Navigation Vessels and Equipment/Fen Management Equipment/Launch Replacement Fund); and
- Property (Dredging Disposal Sites/Mutford Lock/Asset Management).

4.3 The Authority agreed that further, more detailed work should be undertaken in identifying financial commitments over the next three to five years, and that the Financial Scrutiny and Audit Committee be invited to look at these to determine the appropriate minimum levels of funding for each reserve.

## **5 Review of 2013/14 Toll Increase**

5.1 At its meeting on 13 December the Navigation Committee supported a motion that the decision taken by the Broads Authority to increase tolls by 3% be reviewed and rescinded. If this recommendation is supported by the full Authority, and a toll increase of 1.5% is adopted (as originally recommended by the Navigation Committee), this would result in a reduction of £42,055 in toll income in 2013/14 (although the compound effect over three financial years would be approximately £130,000).

5.2 This will result in total Navigation income of £2,886,929, which would result in a deficit budget of £39,840 and reduce Navigation reserves to £211,699 (7.25% of net expenditure) as at 31 March 2014. This is £18,178 less than the projected figure in the Financial Strategy. Alternatively, the budgeted contribution to the Navigation Equipment and Vessels Reserve Account could be reduced and the purchase of a new wherry deferred for a further year.

## **6 Future Prospects**

6.1 Defra has recently confirmed that the grant settlement for 2013/14, as notified to the Authority in December 2010, will be unchanged. However the letter also points out that future funding levels are far from certain, and that receipt of the agreed settlement figure in 2014/15 cannot be guaranteed. The letter states as follows:

*“The Chancellor announced a 2 percent reduction to Defra’s budget for 2014/15. He also indicated that budgets for 2015/16 are likely to be on the same trajectory as this Spending Review period; for Defra that would mean a further reduction of at least 6 percent. An exercise to set budgets*

*for 2015/16 will be carried out across government in the first half of 2013. This is likely to require a response from Defra that is more fundamental than incremental.*

*Set against this direction of travel for public expenditure, it would be prudent to retain some flexibility in your spending plans to deal with contingencies that may arise internally or externally.”*

- 6.2 Members may recall that, as part of the Financial Strategy, it was agreed that ‘a cushion of 10% of net expenditure plus £100,000 be held back in National Park reserves until more clarity has been provided about the impact of the next round of the Spending Review’. The recent announcement from Defra emphasises the importance of adhering to this decision.

## **7 Summary**

- 7.1 The budget proposed in this report builds on the detailed work carried out by the Resource Allocation Working Group in 2010 in developing a three year financial strategy for the Authority, and the more recent work in reviewing and updating these figures, culminating in the revised Financial Strategy which was adopted by the Authority in September.
- 7.2 After the large draw down of expenditure in 2012/13 the Navigation budget is back in balance in 2013/14, providing a platform to allow reserves to be built up to above minimum recommended levels in future years, and the National Park budget is in surplus. This will provide an opportunity to identify and develop one off projects as agreed in the Financial Strategy, and paragraph 3.7 above sets out a number of key areas which members have agreed might benefit from one off capital expenditure.
- 7.3 The budget seeks to maintain levels of operational activity in key areas, including the annual dredging programme, although in some areas efficiency savings have been identified which have reduced costs. It also makes provision for the additional costs which will or may be required for:
- implementing the Premises Strategy, including the development of a workshop at the Dockyard;
  - providing facilities and improvements through the EU funded STEP and PRISMA projects (the former concludes during 2013);
  - managing Breydon Water;
  - improving and enhancing mooring provision; and
  - investigating and initiating a potential flagship project or projects.

Background papers: Business Plan 2011/12 – 2014/15  
Financial Strategy 2013/14 – 2015/16

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Date of Report: 20 December 2012

Broads Plan Objectives: None

Appendices: APPENDIX 1 – Consolidated Draft Budget 2012/13 (Forecast  
Outturn) - 2013/14  
APPENDIX 2 – Earmarked Reserve Accounts 2012/13 –  
2015/16.

APPENDIX 1

Directorate	Actual 2011/12			Original Budget 2012/13			Forecast Outturn 2012/13 (as at 30/11/2012)			Budget 2013/14		
	National Park	Navigation	Consolidated	National Park	Navigation	Consolidated	National Park	Navigation	Consolidated	National Park	Navigation	Consolidated
<b>Income</b>												
National Park Grant	(4,002,149)	0	(4,002,149)	(3,774,799)	0	(3,774,799)	(3,774,799)	0	(3,774,799)	(3,547,447)	0	(3,547,447)
Navigation Charges												
Hire Craft Tolls	0	(1,044,203)	(1,044,203)	0	(1,074,000)	(1,074,000)	0	(1,061,000)	(1,061,000)	0	(1,092,830)	(1,092,830)
Private Craft Tolls	0	(1,650,720)	(1,650,720)	0	(1,692,000)	(1,692,000)	0	(1,707,000)	(1,707,000)	0	(1,758,210)	(1,758,210)
Short Visit Tolls	0	(46,331)	(46,331)	0	(47,500)	(47,500)	0	(35,625)	(35,625)	0	(36,694)	(36,694)
Other Toll Income	0	(19,463)	(19,463)	0	(18,750)	(18,750)	0	(18,750)	(18,750)	0	(18,750)	(18,750)
Interest	(26,330)	(23,884)	(50,214)	(20,000)	(20,000)	(40,000)	(20,000)	(20,000)	(40,000)	(22,500)	(22,500)	(45,000)
<b>Total Income</b>	<b>(4,028,479)</b>	<b>(2,784,601)</b>	<b>(6,813,080)</b>	<b>(3,794,799)</b>	<b>(2,852,250)</b>	<b>(6,647,049)</b>	<b>(3,794,799)</b>	<b>(2,842,375)</b>	<b>(6,637,174)</b>	<b>(3,569,947)</b>	<b>(2,928,984)</b>	<b>(6,498,931)</b>
<b>Expenditure</b>												
<b>Operations</b>												
Dredging (Salaries)	116,202	174,303	290,506	123,784	185,676	309,460	120,936	181,404	302,340	124,910	187,365	312,275
Fen & Tree Management (Salaries)	21,184	31,777	52,961	17,716	26,574	44,290	17,412	26,118	43,530	18,107	27,161	45,268
Practical Maintenance (Salaries)	195,347	293,021	488,368	199,612	299,418	499,030	208,500	312,750	521,250	210,243	315,364	525,607
Environment and Design (Salaries)	109,707	27,427	137,134	120,208	30,052	150,260	135,400	33,850	169,250	138,648	34,662	173,310
Vehicles	64,810	97,214	162,024	63,200	94,800	158,000	83,885	125,828	209,713	37,600	56,400	94,000
Vessels & Equipment	7,008	256,208	263,216	8,310	268,690	277,000	42,550	277,450	320,000	27,000	213,000	240,000
Vessels & Equipment (Income)	0	(3,798)	(3,798)	0	0	0	0	0	0	(38)	(962)	(1,000)
PRISMA (Salaries)	0	17,555	17,555	0	31,660	31,660	0	31,100	31,100	0	32,440	32,440
PRISMA (Transfer to Reserve Account)	0	128,325	128,325	0	333,340	333,340	0	173,404	173,404	0	0	0
PRISMA (Income)	0	(198,717)	(198,717)	0	(365,000)	(365,000)	0	(31,100)	(31,100)	0	0	0
Contribution to Fen Mgt Equipment Reserve	50,000	0	50,000	50,000	0	50,000	50,000	0	50,000	0	0	0
<b>Subtotal Construction and Maintenance</b>	<b>564,258</b>	<b>823,314</b>	<b>1,387,573</b>	<b>582,830</b>	<b>905,210</b>	<b>1,488,040</b>	<b>658,683</b>	<b>1,130,804</b>	<b>1,789,487</b>	<b>556,470</b>	<b>865,430</b>	<b>1,421,900</b>
Dredging Disposal	0	104,591	104,591	0	120,000	120,000	0	150,000	150,000	0	90,000	90,000
Dredging Disposal (Income)	0	(14,201)	(14,201)	0	0	0	0	0	0	0	0	0
Lake Restoration & Management	41,353	0	41,353	50,000	0	50,000	20,000	0	20,000	5,000	0	5,000
Conservation of Water Bodies	1,280	320	1,600	0	0	0	0	0	0	0	0	0
Dredging Salaries - Staff Travel Expense	837	1,255	2,092	0	0	0	0	0	0	0	0	0
Dredging Salaries - Recharges External	(720)	(1,080)	(1,800)	0	0	0	0	0	0	0	0	0
Restoration & Management (Income)	(14,583)	0	(14,583)	0	0	0	0	0	0	0	0	0
Sediment Removal/Mud Pumping	26,441	0	26,441	50,000	0	50,000	2,500	0	2,500	1,000	0	1,000
Sediment Source Control	4,278	0	4,278	10,000	0	10,000	10,000	0	10,000	0	0	0
<b>Subtotal Water Management</b>	<b>58,886</b>	<b>90,886</b>	<b>149,771</b>	<b>110,000</b>	<b>120,000</b>	<b>230,000</b>	<b>32,500</b>	<b>150,000</b>	<b>182,500</b>	<b>6,000</b>	<b>90,000</b>	<b>96,000</b>
Habitat Management & Recreation	5,343	0	5,343	10,000	0	10,000	10,000	0	10,000	10,000	0	10,000
Fen Management	52,915	0	52,915	56,000	0	56,000	46,000	0	46,000	50,000	0	50,000
Fen Management (Income)	(111,585)	0	(111,585)	(124,000)	0	(124,000)	(124,000)	0	(124,000)	(90,000)	0	(90,000)
Trinities (Salaries)	35,610	0	35,610	36,680	0	36,680	0	0	0	0	0	0
Trinities	63,800	0	63,800	45,500	0	45,500	52,465	0	52,465	22,500	0	22,500
Trinities (Income)	(85,742)	0	(85,742)	(67,040)	0	(67,040)	(67,040)	0	(67,040)	(45,000)	0	(45,000)
Grazing	6,547	0	6,547	12,000	0	12,000	8,000	0	8,000	8,000	0	8,000
Grazing (Income)	(30)	0	(30)	0	0	0	0	0	0	0	0	0
Fen & Tree Management (Travel Expenses)	216	324	540	0	0	0	0	0	0	0	0	0
<b>Subtotal Land Management</b>	<b>(32,925)</b>	<b>324</b>	<b>(32,601)</b>	<b>(30,860)</b>	<b>0</b>	<b>(30,860)</b>	<b>(74,575)</b>	<b>0</b>	<b>(74,575)</b>	<b>(44,500)</b>	<b>0</b>	<b>(44,500)</b>
Breydon Water	0	(10,000)	(10,000)	0	108,580	108,580	12,000	206,580	218,580	0	63,200	63,200
Breydon Water (Income)	0	0	0	0	0	0	0	(50,000)	(50,000)	0	0	0
Mutford Lock	0	30,522	30,522	0	38,000	38,000	0	20,000	20,000	0	15,000	15,000
Mutford Lock (Income)	0	0	0	0	0	0	0	(2,000)	(2,000)	0	0	0
ECP Maintenance & Repair	0	14,906	14,906	0	18,000	18,000	0	18,000	18,000	0	20,000	20,000
ECP Maintenance & Repair (Income)	0	(3,861)	(3,861)	0	0	0	0	0	0	0	0	0
Moorings Maintenance & Repair	0	68,370	68,370	0	75,000	75,000	0	135,000	135,000	0	120,000	120,000
Moorings Maintenance & Repair (Income)	0	(65)	(65)	0	0	0	0	0	0	0	0	0
Notice Boards Maintenance & Repair	0	10,022	10,022	0	10,000	10,000	0	10,000	10,000	0	8,000	8,000
Other Navigation Works	0	18,025	18,025	0	71,500	71,500	0	36,500	36,500	0	28,000	28,000
Other Navigation Works (Income)	0	(79,853)	(79,853)	0	0	0	0	0	0	0	(2,000)	(2,000)
PROW/Access	1,351	0	1,351	0	0	0	0	0	0	0	0	0
PROW/Access (Income)	(2,450)	0	(2,450)	0	0	0	0	0	0	0	0	0
Practical Maintenance	1,285	1,927	3,212	0	0	0	0	0	0	0	0	0



Directorate	Actual 2011/12			Original Budget 2012/13			Forecast Outturn 2012/13 (as at 30/11/2012)			Budget 2013/14		
	National Park	Navigation	Consolidated	National Park	Navigation	Consolidated	National Park	Navigation	Consolidated	National Park	Navigation	Consolidated
Site Maintenance	33,006	0	33,006	47,500	0	47,500	31,000	0	31,000	35,000	0	35,000
Site Maintenance (Income)	(973)	(7,044)	(8,017)	0	0	0	0	0	0	0	0	0
<b>Subtotal Practical Maintenance</b>	<b>32,219</b>	<b>42,950</b>	<b>75,169</b>	<b>47,500</b>	<b>321,080</b>	<b>368,580</b>	<b>43,000</b>	<b>374,080</b>	<b>417,080</b>	<b>35,000</b>	<b>252,200</b>	<b>287,200</b>
Rangers (Salaries)	206,897	293,303	500,200	185,955	333,925	519,880	199,836	323,754	523,590	203,448	329,672	533,120
Rangers (Lump Sum)	921	1,053	1,974	0	0	0	0	0	0	0	0	0
Rangers	37,551	33,283	70,835	63,250	51,750	115,000	59,108	88,662	147,770	26,000	39,000	65,000
Rangers (Income)	(54,768)	0	(54,768)	(53,500)	0	(53,500)	(53,500)	(8,000)	(61,500)	(53,500)	(8,000)	(61,500)
Launches	0	58,759	58,759	0	78,000	78,000	0	252,500	252,500	0	118,000	118,000
Launches (Income)	0	0	0	0	0	0	0	0	0	0	(40,000)	(40,000)
Contribution to Vessel Replacement Fund	0	0	0	0	22,500	22,500	0	0	0	0	0	0
Removal of Wrecks	0	0	0	0	4,000	4,000	0	4,000	4,000	0	4,000	4,000
<b>Subtotal Ranger Services</b>	<b>190,601</b>	<b>386,399</b>	<b>577,000</b>	<b>195,705</b>	<b>490,175</b>	<b>685,880</b>	<b>205,444</b>	<b>660,916</b>	<b>866,360</b>	<b>175,948</b>	<b>442,672</b>	<b>618,620</b>
Safety (Salaries)	26,201	54,418	80,620	23,049	47,871	70,920	22,662	47,068	69,730	23,245	47,195	70,440
Safety	384	943	1,327	0	0	0	0	0	0	0	0	0
Safety Management (Income)	0	0	0	0	(5,000)	(5,000)	0	0	0	0	0	0
Health & Safety at Work	7,086	4,724	11,810	10,000	5,000	15,000	20,000	10,000	30,000	10,000	5,000	15,000
Boat Safety	0	21,954	21,954	0	12,000	12,000	0	12,000	12,000	0	12,000	12,000
Boat Safety Income	0	(12,393)	(12,393)	0	0	0	0	(5,000)	(5,000)	0	(5,000)	(5,000)
Oil Spill Preparedness	0	6,532	6,532	0	7,000	7,000	0	7,000	7,000	0	7,000	7,000
<b>Subtotal Safety</b>	<b>33,671</b>	<b>76,178</b>	<b>109,849</b>	<b>33,049</b>	<b>66,871</b>	<b>99,920</b>	<b>42,662</b>	<b>71,068</b>	<b>113,730</b>	<b>33,245</b>	<b>66,195</b>	<b>99,440</b>
Asset Management (Salaries)	18,296	12,197	30,493	18,996	12,664	31,660	18,660	12,440	31,100	17,842	14,598	32,440
Asset Management	18,496	11,861	30,357	16,775	10,725	27,500	16,775	10,725	27,500	13,750	11,250	25,000
Asset Management (Income)	0	(1,100)	(1,100)	0	(1,000)	(1,000)	0	(1,000)	(1,000)	0	(9,000)	(9,000)
Boat Houses & Billets	0	5,264	5,264	0	12,000	12,000	0	12,000	12,000	0	12,500	12,500
Land Based Management	1,604	3,525	5,129	0	3,000	3,000	0	3,000	3,000	0	3,000	3,000
Moorings	0	31,059	31,059	0	26,000	26,000	0	26,000	26,000	0	27,000	27,000
<b>Subtotal Asset Management</b>	<b>38,396</b>	<b>62,806</b>	<b>101,202</b>	<b>35,771</b>	<b>63,389</b>	<b>99,160</b>	<b>35,435</b>	<b>63,165</b>	<b>98,600</b>	<b>31,592</b>	<b>59,348</b>	<b>90,940</b>
Volunteers (Salaries)	24,004	6,001	30,006	23,745	7,915	31,660	23,325	7,775	31,100	22,708	9,732	32,440
Volunteers	3,895	974	4,869	4,500	1,500	6,000	6,000	2,000	8,000	7,000	3,000	10,000
(Income)	(160)	(40)	(200)	(600)	(200)	(800)	(600)	(200)	(800)	(700)	(300)	(1,000)
Recruitment & Training	2,149	537	2,686	4,500	1,500	6,000	9,000	3,000	12,000	8,400	3,600	12,000
<b>Subtotal Volunteers</b>	<b>29,888</b>	<b>7,472</b>	<b>37,360</b>	<b>32,145</b>	<b>10,715</b>	<b>42,860</b>	<b>37,725</b>	<b>12,575</b>	<b>50,300</b>	<b>37,408</b>	<b>16,032</b>	<b>53,440</b>
Operations Management and Admin (Salaries)	49,923	64,056	113,979	48,731	67,019	115,750	47,927	65,913	113,840	51,957	66,128	118,085
Operations Management and Admin	6,086	7,809	13,895	5,052	6,948	12,000	5,052	6,948	12,000	5,456	6,944	12,400
<b>Subtotal Management and Administration</b>	<b>56,009</b>	<b>71,866</b>	<b>127,875</b>	<b>53,783</b>	<b>73,967</b>	<b>127,750</b>	<b>52,979</b>	<b>72,861</b>	<b>125,840</b>	<b>57,413</b>	<b>73,072</b>	<b>130,485</b>
<b>Total Operations</b>	<b>971,004</b>	<b>1,562,194</b>	<b>2,533,197</b>	<b>1,059,923</b>	<b>2,051,407</b>	<b>3,111,330</b>	<b>1,033,853</b>	<b>2,535,469</b>	<b>3,569,322</b>	<b>888,576</b>	<b>1,864,949</b>	<b>2,753,525</b>
<b>Planning and Resources</b>												
Development Management (Salaries)	237,083	0	237,083	244,820	0	244,820	243,090	0	243,090	252,270	0	252,270
Development Management (Lump Sum)	3,757	0	3,757	0	0	0	0	0	0	0	0	0
Development Management	59,568	0	59,568	27,500	0	27,500	42,500	0	42,500	27,500	0	27,500
Development Management (Income)	(87,910)	0	(87,910)	(85,000)	0	(85,000)	(85,000)	0	(85,000)	(85,000)	0	(85,000)
<b>Subtotal Development Management</b>	<b>212,497</b>	<b>0</b>	<b>212,497</b>	<b>187,320</b>	<b>0</b>	<b>187,320</b>	<b>200,590</b>	<b>0</b>	<b>200,590</b>	<b>194,770</b>	<b>0</b>	<b>194,770</b>
Biodiversity (Salaries)	63,191	6,250	69,440	66,193	6,547	72,740	65,101	6,439	71,540	66,621	6,589	73,210
Lound (Salaries)	17,906	0	17,906	20,730	0	20,730	0	0	0	0	0	0
Strategy & Projects (Salaries)	85,903	8,496	94,399	89,253	8,827	98,080	98,398	9,732	108,130	94,640	9,360	104,000
Cultural Heritage (Salaries)	31,117	3,077	34,194	32,560	3,220	35,780	32,014	3,166	35,180	32,341	3,199	35,540
Policy Planning (Salaries)	40,061	3,962	44,023	37,246	3,684	40,930	36,664	3,626	40,290	37,037	3,663	40,700
STEP (Salaries)	36,669	3,627	40,296	37,246	3,684	40,930	36,664	3,626	40,290	0	0	0
Recreation (Salaries)	33,933	0	33,933	36,040	0	36,040	35,440	0	35,440	36,290	0	36,290
Waterways Strategy (Salaries)	0	48,373	48,373	0	50,530	50,530	0	49,420	49,420	0	44,010	44,010
Other Projects (Salaries)	39,640	3,920	43,561	40,268	3,983	44,250	39,667	3,923	43,590	40,067	3,963	44,030
<b>Subtotal Strategy and Projects (Salaries)</b>	<b>348,419</b>	<b>77,705</b>	<b>426,124</b>	<b>359,536</b>	<b>80,474</b>	<b>440,010</b>	<b>343,948</b>	<b>79,932</b>	<b>423,880</b>	<b>306,997</b>	<b>70,783</b>	<b>377,780</b>
Fen Strategy	69,076	0	69,076	50,000	0	50,000	54,000	0	54,000	30,000	0	30,000
Fen Strategy (Income)	(8,833)	0	(8,833)	0	0	0	(10,000)	0	(10,000)	0	0	0

Directorate	Actual 2011/12			Original Budget 2012/13			Forecast Outturn 2012/13 (as at 30/11/2012)			Budget 2013/14		
	National Park	Navigation	Consolidated	National Park	Navigation	Consolidated	National Park	Navigation	Consolidated	National Park	Navigation	Consolidated
Conservation of Water Bodies	13,370	0	13,370	17,500	0	17,500	27,267	0	27,267	15,000	0	15,000
Conservation of Water Bodies (Income)	0	0	0	0	0	0	(4,167)	0	(4,167)	0	0	0
Biodiversity	2,041	202	2,243	0	0	0	0	0	0	0	0	0
Biodiversity Strategy	25,249	0	25,249	40,000	0	40,000	50,000	0	50,000	15,000	0	15,000
Biodiversity Strategy (Income)	(18,467)	0	(18,467)	0	0	0	0	0	0	0	0	0
<b>Subtotal Biodiversity Strategy</b>	<b>82,436</b>	<b>202</b>	<b>82,638</b>	<b>107,500</b>	<b>0</b>	<b>107,500</b>	<b>117,100</b>	<b>0</b>	<b>117,100</b>	<b>60,000</b>	<b>0</b>	<b>60,000</b>
Lound	25,976	0	25,976	0	0	0	0	0	0	0	0	0
Lound (Income)	(26,939)	0	(26,939)	0	0	0	0	0	0	0	0	0
HLF (Income)	1,952	0	1,952	0	0	0	0	0	0	0	0	0
<b>Subtotal Partnerships / HLF</b>	<b>989</b>	<b>0</b>	<b>989</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Climate Change	0	0	0	15,000	0	15,000	14,000	0	14,000	20,000	0	20,000
Climate Change (Income)	(22,500)	0	(22,500)	0	0	0	0	0	0	0	0	0
Tourism	20,822	0	20,822	15,000	0	15,000	15,000	0	15,000	0	0	0
Tourism (Income)	(5,025)	0	(5,025)	0	0	0	0	0	0	0	0	0
Cultural Heritage	39,787	75	39,862	25,000	0	25,000	50,000	0	50,000	20,000	0	20,000
Policy Planning	42,072	0	42,072	10,000	0	10,000	8,000	0	8,000	10,000	0	10,000
Policy Planning (Income)	(10)	0	(10)	0	0	0	0	0	0	0	0	0
Strategy and Projects	1,612	159	1,771	0	0	0	0	0	0	0	0	0
Strategy and Projects (Income)	(273)	(27)	(300)	(3,500)	0	(3,500)	(17,667)	0	(17,667)	(3,500)	0	(3,500)
Broads Plan	15,211	0	15,211	0	0	0	0	0	0	0	0	0
STEP	79,934	55	79,989	0	0	0	84,431	0	84,431	0	0	0
STEP (Income)	(96,079)	0	(96,079)	0	0	0	0	0	0	0	0	0
Contribution to STEP Reserve Account	75,000	0	75,000	75,000	0	75,000	75,000	0	75,000	0	0	0
<b>Subtotal Strategy and Projects</b>	<b>150,550</b>	<b>262</b>	<b>150,812</b>	<b>136,500</b>	<b>0</b>	<b>136,500</b>	<b>228,764</b>	<b>0</b>	<b>228,764</b>	<b>46,500</b>	<b>0</b>	<b>46,500</b>
Recreation Strategy	1,120	0	1,120	6,000	0	6,000	6,000	0	6,000	6,000	0	6,000
Waterways Strategy	0	6,547	6,547	0	9,000	9,000	0	9,000	9,000	0	9,000	9,000
Waterways Strategy (Income)	40,000	0	40,000	0	0	0	0	0	0	0	0	0
<b>Subtotal Waterways and Recreation Strategy</b>	<b>41,120</b>	<b>6,547</b>	<b>47,667</b>	<b>6,000</b>	<b>9,000</b>	<b>15,000</b>	<b>6,000</b>	<b>9,000</b>	<b>15,000</b>	<b>6,000</b>	<b>9,000</b>	<b>15,000</b>
Upper Thurne Enhancement Scheme	310	0	310	69,000	0	69,000	16,000	0	16,000	96,026	0	96,026
Upper Thurne Enhancement Scheme (Income)	(19,873)	0	(19,873)	(19,000)	0	(19,000)	(19,000)	0	(19,000)	(19,000)	0	(19,000)
Other Projects	49,252	2,726	51,978	100,000	0	100,000	75,000	0	75,000	134,000	0	134,000
Other Projects (Lump Sum)	9,073	897	9,970	0	0	0	0	0	0	0	0	0
Other Projects (Income)	0	0	0	0	0	0	(20,000)	0	(20,000)	0	0	0
<b>Subtotal Project Funding</b>	<b>38,763</b>	<b>3,623</b>	<b>42,386</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>52,000</b>	<b>0</b>	<b>52,000</b>	<b>211,026</b>	<b>0</b>	<b>211,026</b>
Sustainable Development Fund (SDF)	116,349	0	116,349	0	0	0	150,000	0	150,000	0	0	0
Sustainable Development Fund (SDF) Transfer to Reserve	150,000	0	150,000	150,000	0	150,000	150,000	0	150,000	150,000	0	150,000
<b>Subtotal Sustainable Development Fund</b>	<b>266,349</b>	<b>0</b>	<b>266,349</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>	<b>300,000</b>	<b>0</b>	<b>300,000</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>
Finance (Salaries)	44,760	31,105	75,865	69,482	52,416	121,898	62,660	47,270	109,930	70,983	58,077	129,060
Finance	68,938	47,906	116,843	43,985	33,182	77,167	39,844	30,058	69,902	38,500	31,500	70,000
Insurance	78,492	54,545	133,037	74,100	55,900	130,000	74,100	55,900	130,000	71,500	58,500	130,000
<b>Subtotal Finance and Insurance</b>	<b>192,190</b>	<b>133,555</b>	<b>325,745</b>	<b>187,567</b>	<b>141,498</b>	<b>329,065</b>	<b>176,604</b>	<b>133,228</b>	<b>309,832</b>	<b>180,983</b>	<b>148,077</b>	<b>329,060</b>
Communications (Salaries)	165,621	52,301	217,922	167,040	52,750	219,790	164,320	51,890	216,210	164,492	81,018	245,510
Communications	1,054	351	1,405	0	0	0	0	0	0	13,333	6,667	20,000
Events	7,682	0	7,682	10,000	0	10,000	20,000	0	20,000	20,000	0	20,000
Events (Income)	(379)	0	(379)	0	0	0	0	0	0	0	0	0
Design & Interpretation	15,637	5,212	20,849	18,750	6,250	25,000	18,750	6,250	25,000	17,500	7,500	25,000
Education	23,990	0	23,990	20,000	0	20,000	20,000	0	20,000	10,000	0	10,000
Education (Income)	(774)	(150)	(924)	0	0	0	0	0	0	0	0	0
Public Relations	7,592	2,531	10,123	11,250	3,750	15,000	11,250	3,750	15,000	10,500	4,500	15,000
Communications (Income)	(200)	0	(200)	(2,000)	0	(2,000)	0	0	0	0	0	0
<b>Subtotal Communications</b>	<b>220,222</b>	<b>60,246</b>	<b>280,468</b>	<b>225,040</b>	<b>62,750</b>	<b>287,790</b>	<b>234,320</b>	<b>61,890</b>	<b>296,210</b>	<b>235,825</b>	<b>99,685</b>	<b>335,510</b>
Visitor Centres (Salaries)	178,085	0	178,085	168,389	0	168,389	163,690	0	163,690	172,100	0	172,100
Visitor Centres	113,701	0	113,701	95,000	0	95,000	95,200	0	95,200	85,000	0	85,000
Visitor Centres (Income)	(61,298)	0	(61,298)	(55,000)	0	(55,000)	(55,200)	0	(55,200)	(49,000)	0	(49,000)
Boat Trips	14,991	0	14,991	25,000	0	25,000	21,850	0	21,850	25,750	0	25,750



Directorate	Actual 2011/12			Original Budget 2012/13			Forecast Outturn 2012/13 (as at 30/11/2012)			Budget 2013/14		
	National Park	Navigation	Consolidated	National Park	Navigation	Consolidated	National Park	Navigation	Consolidated	National Park	Navigation	Consolidated
Additional Lump Sum Pension Payments	25,307	17,693	43,000	34,800	23,200	58,000	34,800	23,200	58,000	43,800	29,200	73,000
Severance Costs	63,616	0	63,616	50,000	0	50,000	50,000	0	50,000	0	0	0
Reorganisation Costs	37,718	0	37,718	60,500	0	60,500	0	0	0	0	0	0
Subtotal Other Costs	126,641	17,693	144,334	145,300	23,200	168,500	84,800	23,200	108,000	43,800	29,200	73,000
Planning Delivery Grant	(101,710)	0	(101,710)			0	(45,000)	0	(45,000)			0
New Office Accommodation	(3,934)	0	(3,934)			0	(85,000)	0	(85,000)			0
Mobile Phone	2,852	0	2,852			0	(1,633)	0	(1,633)			0
IEG	(10,189)	0	(10,189)			0	(4,813)	0	(4,813)			0
Sustainable Development	(116,349)	0	(116,349)			0	(150,000)	0	(150,000)			0
PRISMA	0	52,902	52,902			0	0	(248,404)	(248,404)			0
Asset Management	0	0	0			0	0	0	0			0
Section 106 Reserve	0	0	0			0	0	0	0			0
Fen Management Equipment	0	0	0			0	0	0	0			0
STEP	16,702	0	16,702			0	(84,431)	0	(84,431)			0
Launch Replacement	0	(1,600)	(1,600)			0	0	(110,000)	(110,000)			0
Mutford Lock	0	2,000	2,000			0	0	(5,000)	(5,000)			0
Dredging Disposal	0	0	0			0	0	(50,000)	(50,000)			0
Dockyard Vessels & Equipment	0	0	0			0	0	(15,000)	(15,000)			0
Dockyard Site Maintenance	0	(95,648)	(95,648)			0	0	(15,000)	(15,000)			0
Subtotal Use of Earmarked Reserves	(212,628)	(42,346)	(254,974)	0	0	0	(370,877)	(443,404)	(814,281)	0	0	0
<b>Total Expenditure</b>	<b>3,804,439</b>	<b>2,626,766</b>	<b>6,431,205</b>	<b>4,067,233</b>	<b>3,050,135</b>	<b>7,117,368</b>	<b>4,146,185</b>	<b>3,507,309</b>	<b>7,653,494</b>	<b>3,463,589</b>	<b>2,916,769</b>	<b>6,380,358</b>
<b>(Surplus) / Deficit for the Year</b>	<b>(224,040)</b>	<b>(157,835)</b>	<b>(381,875)</b>	<b>272,434</b>	<b>197,885</b>	<b>470,319</b>	<b>351,386</b>	<b>664,934</b>	<b>1,016,320</b>	<b>(106,358)</b>	<b>(12,215)</b>	<b>(118,573)</b>
General Reserves Brought Forward	(720,383)	(782,029)	(1,502,412)				(932,830)	(926,473)	(1,859,303)	(571,444)	(251,539)	(822,983)
In-year movement ((Surplus) / Deficit for the Year)	(224,040)	(157,835)	(381,875)				351,386	664,934	1,016,320	(106,358)	(12,215)	(118,573)
Interest transfer to earmarked reserves	11,593	13,391	24,984				10,000	10,000	20,000	10,000	10,000	20,000
<b>General Reserves Carried Forward</b>	<b>(932,830)</b>	<b>(926,473)</b>	<b>(1,859,303)</b>				<b>(571,444)</b>	<b>(251,539)</b>	<b>(822,983)</b>	<b>(667,802)</b>	<b>(253,754)</b>	<b>(921,556)</b>

## Broads Authority Earmarked Reserve Accounts: 2012/13 – 2015/16

	31/03/2012	2012/13	2013/14	2014/15	2015/16	Comments
<b>National Park - Asset Management</b>						
						Asset management Plan has identified and documented all land and property assets. Liabilities and associated costs to be assessed and a programme developed.
Balance	74,346	74,346	74,346	74,346	74,346	
<b>Navigation Asset Management – Moorings and Dredging etc.</b>						
Contribution from Navigation Revenue Expenditure		0	0	0	0	
Contribution to PRISMA Project Fund		60,000				Purchase of land, matched by European funding
Purchase of Moorings		70,000				Subject to BA approval
Breydon Layby Moorings		52,950				
Balance	182,950	0	0	0	0	Strategy to be reviewed as a result of the inability to identify landowners who are willing to sell land.
<b>Dockyard Site Maintenance</b>						
Contribution from Revenue Expenditure		(30,000)	(30,000)	(30,000)	(30,000)	These contributions will be split on a 60% Navigation/40% National Park basis from 2012/13.
Contribution to PRISMA Project Fund		30,000				
Replacement Cesspit		15,000				In accordance with 60/40 split.
Transfer to Navigation Vessels and Equipment Fund		41,836				
Balance	71,836	15,000	45,000	75,000	105,000	Includes provision for contribution to resurfacing of access road, expected to occur in 2013/14 (costs not known at this stage).
<b>Navigation Vessels and Equipment</b>						
Contribution from Navigation Revenue Expenditure			(60,000)	(60,000)	(60,000)	
Contribution to PRISMA Project Fund		60,000				
Dockyard Equipment		15,000		100,000	100,000	Second hand weed harvester (2012/13). Strategy for acquisition of vessels and equipment to be reviewed, new wherries to be purchased following delivery of current year's design if strategy agreed..

Transfer from Dockyard Site Maintenance Fund		(41,836)				
Balance	164,056	130,892	190,892	150,982	110,982	
<b>National Park - Fen Management Equipment</b>						
Contribution from National Park Revenue Expenditure		(50,000)				
Replacement Fen Harvester			100,647			
	50,647	100,647	0	0	0	
<b>Navigation - Launch Replacement Fund</b>						
Contribution from Navigation Revenue Expenditure		(22,500)		(22,500)	(22,500)	
Sale of Launch		(20,000)	(20,000)			
Launch Acquisition Costs		190,000				Estimated costs of replacement launch and hull plus contribution towards cost of Breydon launch.
Balance	150,369	2,869	22,869	45,369	67,869	
<b>Navigation - Mutford Lock Endowment Fund</b>						
Contribution from Navigation Revenue Expenditure				(25,000)	(50,000)	
Rent		(2,000)	(2,000)	(2,000)	(2,000)	
Repairs and Maintenance		5,000				Expenditure will be determined by need.
Balance	270,374	267,374	269,374	296,374	348,374	
<b>New Office Accommodation</b>						
Yare house Fitting Out Costs		85,103				
Balance	85,103	0	0	0	0	
<b>Planning Delivery Grant</b>						
Cultural Heritage		15,000				Consultants fees to create comprehensive listed buildings and tree records.
LDF Site Specifics Public Enquiry			70,000			
Climate Change Research/ Community engagement		10,000				

Archaeology Work		5,000	5,000	5,000	5,000	
Document Management System			45,000			
Landscape Partnership Bid				40,000	40,000	Match Funding for revised bid/Development Phase.
Additional Enforcement Support		15,000				
Project Officer			40,000	40,000		
Balance	521,564	476,564	316,564	231,564	186,564	
<b>Total</b>	<b>1,571,245</b>	<b>1,067,692</b>	<b>919,045</b>	<b>873,635</b>	<b>893,135</b>	