

SUMMARY OF GENERAL FUND ESTIMATES

2011/12 Outturn

	2011/12 Original Base	2011/12 Adjusted Base	2011/12 Outturn	2011/12 Variance Original	2011/12 Variance Adjusted
	£'000	£'000	£'000	£'000	£'000
Assets	3,171	3,308	1,691	(1,480)	(1,617)
Corporate	1,619	1,493	830	(789)	(663)
Development and Growth	2,179	2,252	2,231	52	(21)
Environmental Services	5,684	5,640	5,578	(106)	(62)
Finance	1,364	1,422	993	(371)	(429)
Housing and Neighbourhoods	992	943	1,184	192	241
HR and Customer Services	0	(19)	87	87	106
Legal and Democratic	1,375	1,345	1,185	(190)	(160)
Special Expense Areas	566	566	663	97	97
TOTAL SERVICE COSTS	16,950	16,950	14,442	(2,508)	(2,508)
Precepts of Local Precepting Authorities	1,350	1,350	1,350	0	0
Depreciation and Impairment charged to Revenue Accounts	(2,669)	(2,669)	(2,398)	271	271
Other operating income	0	0	(80)	(80)	(80)
Interest and Investment Income	(230)	(230)	(399)	(169)	(169)
Interest Payable	154	154	155	1	1
NET OPERATING EXPENDITURE	15,555	15,555	13,070	(2,485)	(2,485)
Net movement in General Fund Specific Reserves	(71)	(71)	3,100	3,171	3,171
Revaluation Gains/ (losses)	0	0	876	876	876
Amortisation of Intangible Assets	0	0	(31)	(31)	(31)
Financing of Capital Expenditure	500	500	435	(65)	(65)
Accounting adjustment for holiday and maternity pay	0	0	37	37	37
Revenue Expenditure Financed by Capital Through Statute	0	0	(800)	(800)	(800)
Minimum Revenue Provision	194	194	193	(1)	(1)
AMOUNT TO BE MET FROM GOVERNMENT GRANTS AND LOCAL TAXPAYERS	16,178	16,178	16,880	702	702
Council Tax Income	(7,641)	(7,641)	(7,645)	(4)	(4)
Formula Grant	(8,350)	(8,350)	(8,350)	0	0
Council Tax Freeze Grant	(157)	(157)	(157)	0	0
Other Grants (ABG and Performance Reward)	0	0	(702)	(702)	(702)
Capital Grants & Contributions	0	0	0	0	0
Collection Fund Surplus	(30)	(30)	(26)	4	4
(SURPLUS)/DEFICIT IN YEAR	0	0	0	0	0
General Fund Revenue Balances					
(Increase)/Reduction in working balance	0	0	0	0	0
Transfer to Priority Planning and Service Improvement Reserve	0	0	0	0	0
Balance at Beginning of Year	2,470	2,370	2,370	(100)	0
BALANCE AT END OF YEAR	2,470	2,370	2,370	(100)	0

2011/12 Outturn

Ref	Detail	2011/12	2011/12	2011/12	2011/12	2011/12
		Original Base £'000	Adjusted Base £'000	Outturn £'000	Variance Adjusted £'000	Variance Adjusted %
Front Line Services						
1	Alma Park, Grantham	9	9	8	(1)	(11)%
2	Arts and Events	38	38	41	3	8%
3	Awarded Watercourses	33	33	33	0	0%
4	Bourne Corn Exchange	146	146	138	(8)	(5)%
5	Bourne Fair	1	1	1	0	0%
6	Bourne Leisure Centre	330	330	145	(185)	(56)%
7	Bourne Market	18	18	25	7	39%
8	Bus Stations	78	78	44	(34)	(44)%
9	Car Parks	(591)	(460)	(590)	(130)	28%
10	Closed Burial Grounds	49	49	37	(12)	(24)%
11	Community Activities	140	136	118	(18)	(13)%
12	Cycle Centre and Cycleways	13	13	2	(11)	(85)%
13	Deepings Leisure Centre	263	263	152	(111)	(42)%
14	Flood Prevention	106	106	95	(11)	(10)%
15	Footway Lighting	228	228	208	(20)	(9)%
16	Graham Hill Way, Bourne	(23)	(23)	(24)	(1)	4%
17	Grantham Canal	17	17	16	(1)	(6)%
18	Grantham Fair	(2)	(2)	(8)	(6)	300%
19	Grantham Market	49	49	59	10	20%
20	Grantham Meres Leisure Centre	774	774	(19)	(793)	(102)%
21	Gulldhall Arts Centre	502	497	548	51	10%
22	Hollis Road, Grantham	(7)	(7)	(9)	(2)	29%
23	Leisure Grants and Loans	(6)	(6)	(9)	(3)	50%
24	Leisure Premises	(11)	(11)	(18)	(7)	64%
25	Miscellaneous Property	90	90	56	(34)	(38)%
26	Mowbeck Way, Grantham	(6)	(6)	(8)	(2)	33%
27	Northfields, Market Deeping	(355)	(355)	(375)	(20)	6%
28	Play Areas & Open Spaces	347	353	252	(101)	(29)%
29	Sports Stadium	174	174	153	(21)	(12)%
30	Stamford Arts Centre	527	529	464	(65)	(12)%
31	Stamford Fair	(15)	(15)	(11)	4	(27)%
32	Stamford Leisure Centre	239	239	112	(127)	(53)%
33	Stamford Market	(17)	(17)	(33)	(16)	94%
34	Street Furniture	33	33	22	(11)	(33)%
35	Street Grass Cutting	0	0	0	0	100%
36	Travellers Rest Caravan Site	0	0	0	0	100%
37	Withambrook, Grantham	0	0	66	66	100%
	Front Line Services	3,171	3,301	1,691	(1,610)	(49)%
Support Services						
38	Asset & Facilities Management	731	731	726	(5)	(1)%
	Recharged to Services	(731)	(731)	(726)	5	(1)%
	Under/ (Over) Allocation of Support Services	0	7	0	(7)	(100)%
39	NET GENERAL FUND CHARGE	3,171	3,308	1,691	(1,617)	(49)%

Ref	Comments
6	Change in accounting treatment for the holding of a lease has resulted in a reduction in the depreciation charge
9	These assets have been re-valued upwards resulting in a lesser depreciation charge than budgeted (£60k). Income in respect of Grantham is £16k less than budget (3%), which primarily relates to changes in customer usage patterns at Welham Street Car Park. Income levels at Stamford Car Parks have exceeded budgeted levels by £94k (14%).
13	The useful life of this asset was reassessed and has resulted in a lesser depreciation charge than budgeted (£92k).
20	This asset was re-valued upwards and the useful life has been extended resulting in lower capital charges than budgeted.
28	Following a review of the Grounds Maintenance service, negotiations have been undertaken with the contractor and savings have been achieved.
32	This asset was re-valued upwards resulting in lower capital charges than budgeted.
37	Delapidation works undertaken following end of lease term. Expenditure will be covered by general under spends elsewhere in the Authority.

2011/12 Outturn

	Detail	2011/12 Original Base £'000	2011/12 Adjusted Base £'000	2011/12 Outturn £'000	2011/12 Variance Adjusted £'000	2011/12 Variance Adjusted %
Ref	Front Line Services					
1	Corporate Costs	1,619	1,479	830	(649)	(44)%
	Support Services					
2	Operational Management	600	600	523	(77)	(13)%
3	Strategic Management	656	656	651	(5)	(1)%
	Recharged to Services	(1,256)	(1,256)	(1,174)	82	(7)%
	Under/ (Over) Allocation of Support Services	0	14	0	(14)	(100)%
4	NET GENERAL FUND CHARGE	1,619	1,493	830	(663)	(44)%

Ref	Comments
1	There are two specific provisions that have not been required during the financial year; Invest to Save (£500k) and Pay Award (£100k). The Invest to Save provision will be reinstated for the 2012/13 financial year.
2	Savings have been achieved through the sharing of senior posts with other local authorities.

2011/12 Outturn

	Detail	2011/12 Original Base £'000	2011/12 Adjusted Base £'000	2011/12 Outturn £'000	2011/12 Variance Adjusted £'000	2011/12 Variance Adjusted %
Ref	<u>Front Line Services</u>					
1	Building Control	141	138	177	39	28 %
2	Conservation	36	36	66	30	83 %
3	Development Control	627	639	855	216	34 %
4	Economic Development	632	632	623	(9)	(1)%
5	Land Charges	0	0	(26)	(26)	100%
6	Partnerships	39	135	73	(62)	(46)%
7	Planning Policy	650	618	416	(202)	(33)%
8	Street Naming & Numbering	54	54	47	(7)	(13)%
9	NET GENERAL FUND CHARGE	2,179	2,252	2,231	(21)	(1)%

Ref	<u>Comments</u>
3	Various projects have been undertaken within Development Services including Manthorpe public inquiry, lean project and back scanning project (£100k). In addition to this, the council has incurred costs relating to planning appeals (£100k). This expenditure will be funded by under spends elsewhere within the Authority.
6	The Local Strategic Partnerships projects ceased during the financial year resulting in an under spend compared to budget.
7	Under spend relates to slippage on the Local Development Framework (LDF) programme of work.

COMMUNITY AND ENVIRONMENT FOCUS - ENVIRONMENTAL SERVICES

2011/12 Outturn

	Detail	2011/12 Original Base	2011/12 Adjusted Base	2011/12 Outturn	2011/12 Variance Adjusted	2011/12 Variance Adjusted
		£'000	£'000	£'000	£'000	%
Ref	Front Line Services					
1	Air Pollution	34	33	40	7	21 %
2	Animal Health & Welfare	7	7	5	(2)	(29)%
3	Climate Change	56	56	45	(11)	(20)%
4	Closed Circuit Television	308	260	240	(20)	(8)%
5	Community Safety	196	196	181	(15)	(8)%
6	Control of Dogs	69	69	63	(6)	(9)%
7	Emergency Planning	48	48	43	(5)	(10)%
8	Enforcement	94	94	99	5	5 %
9	Food Safety	238	236	229	(7)	(3)%
10	Gambling Licensing	10	10	6	(4)	(40)%
11	Hackney Carriage Registration	0	0	0	0	100%
12	Health & Safety Enforcement	125	124	114	(10)	(8)%
13	Infectious Disease Control	42	41	36	(5)	(12)%
14	Liquor Licensing	0	0	0	0	100%
15	Local Licences	0	0	0	0	100%
16	Noise Control	97	100	82	(18)	(18)%
17	Private Sector Landlords	76	76	55	(21)	(28)%
18	Public Conveniences	136	136	132	(4)	(3)%
19	Public Health	192	192	169	(23)	(12)%
20	Street Scene	1,013	1,013	1,085	72	7 %
21	Waste Management	2,921	2,921	2,939	18	1 %
22	Water Quality	22	22	15	(7)	(32)%
	Front Line Services	5,684	5,634	5,578	(56)	(1)%
	Support Services					
23	Healthy Communities	0	0	0	0	100%
24	Waste & Recycling Management	265	336	297	(39)	(12)%
	Recharged to Services	(265)	(336)	(297)	39	(12)%
	Under/ (Over) Allocation of Support Services	0	6	0	(6)	(100)%
25	NET GENERAL FUND CHARGE	5,684	5,640	5,578	(62)	(1)%

Ref	Comments
20	The purchase of new sweepers has increased the depreciation charge for the year.

2011/12 Outturn

	Detail	2011/12 Original Base £'000	2011/12 Adjusted Base £'000	2011/12 Outturn £'000	2011/12 Variance Adjusted £'000	2011/12 Variance Adjusted %
Ref	<u>Front Line Services</u>					
1	Council Tax & Benefits Administration	626	609	582	(27)	(4)%
2	Drainage Rates	638	638	609	(29)	(5)%
3	Financial Services	0	0	(232)	(232)	100%
4	Non Domestic Rate Collection	(26)	(26)	(14)	12	(46)%
5	Pension Costs	78	78	6	(72)	(92)%
6	Supported Travel	0	0	(11)	(11)	100%
7	Treasury Management	48	43	53	10	23 %
	Front Line Services	1,364	1,342	993	(349)	(26)%
	<u>Support Services</u>					
8	Financial Services	951	948	936	(12)	(1)%
9	I.C.T. Services	1,037	1,074	1,041	(33)	(3)%
10	Procurement	34	34	40	6	18 %
	<u>Recharged to Services</u>					
	Under/ (Over) Allocation of Support Services	(2,022)	(2,056)	(2,017)	39	(2)%
		0	80	0	(80)	(100)%
11	NET GENERAL FUND CHARGE	1,364	1,422	993	(429)	(30)%

Ref	<u>Comments</u>
3	Contribution to Insurance Reserve to provide sufficient level to meet unforeseen insurance costs.
5	The variance relates to the year end accounting adjustments in respect of Employee Benefits.

2011/12 Outturn

	Detail	2011/12 Original Base £'000	2011/12 Adjusted Base £'000	2011/12 Outturn £'000	2011/12 Variance Adjusted £'000	2011/12 Variance Adjusted %
Ref	<u>Front Line Services</u>					
1	Citizens Advice Bureau	60	60	59	(1)	(2)%
2	Helpline	113	112	101	(11)	(10)%
3	Homelessness	316	316	204	(112)	(35)%
4	Housing Solutions	276	256	258	2	1 %
5	Private Sector Housing	227	199	562	363	182 %
6	NET GENERAL FUND CHARGE	992	943	1,184	241	26 %

Ref	<u>Comments</u>
3	£68k grant funding to be utilised next financial year. £25k variance relates to a reduced take up of private sector rented scheme and £20k relates to savings on mediation & advice services.
5	Grant funding of £27k will offset expenditure but due to accounting rules will not show on this line. £336k relates to revenue expenditure funded from capital under statute.

2011/12 Outturn

	Detail	2011/12 Original Base £'000	2011/12 Adjusted Base £'000	2011/12 Outturn £'000	2011/12 Variance Adjusted £'000	2011/12 Variance Adjusted %
Ref	<u>Front Line Services</u>					
1	Reputation & Communications	0	100	87	(13)	(13)%
	<u>Support Services</u>					
2	Communications	218	218	134	(84)	(39)%
3	Customer Services	883	883	839	(44)	(5)%
4	Human Resources	285	285	278	(7)	(2)%
5	Performance Management	149	149	122	(27)	(18)%
	Recharged to Services	(1,535)	(1,535)	(1,373)	162	(11)%
	Under/ (Over) Allocation of Support Services	0	(119)	0	119	(100)%
6	NET GENERAL FUND CHARGE	0	(19)	87	106	(558)%

Ref	<u>Comments</u>
2	Reduced support service recharge due to new Reputation & Communications service being established in year.

2011/12 Outturn

	Detail	2011/12 Original Base £'000	2011/12 Adjusted Base £'000	2011/12 Outturn £'000	2011/12 Variance Adjusted £'000	2011/12 Variance Adjusted %
Ref	<u>Front Line Services</u>					
1	Democratic Representation	967	967	832	(135)	(14)%
2	District Elections	182	165	121	(44)	(27)%
3	Non-District Elections	0	(8)	(8)	0	0 %
4	Register of Electors	226	221	240	19	9 %
	Front Line Services	1,375	1,345	1,185	(160)	(12)%
	<u>Support Services</u>					
5	Democratic Services	110	129	94	(35)	(27)%
6	Legal Services	271	271	251	(20)	(7)%
	Recharged to Services	(381)	(400)	(345)	55	(14)%
	Under/ (Over) Allocation of Support Services				0	100%
7	NET GENERAL FUND CHARGE	1,375	1,345	1,185	(160)	(12)%

Ref	<u>Comments</u>
1	Reduced support service recharges due to variances within support services. Savings achieved on Members Allowances, printing & postages.

SPECIAL EXPENSE AREAS

2011/12 Outturn

	Detail	2011/12 Original Base £'000	2011/12 Adjusted Base £'000	2011/12 Outturn £'000	2011/12 Variance Adjusted £'000	2011/12 Variance Adjusted %
Ref	<u>Front Line Services</u>					
1	Bourne Special Expense Area	25	25	22	(3)	(12)%
2	Deepings Special Expense Area	14	14	14	0	0 %
3	Grantham Special Expense Area	416	416	541	125	30 %
4	Langtoft Special Expense Area	17	17	8	(9)	(53)%
5	Stamford Special Expense Area	94	94	78	(16)	(17)%
	Sub total prior to Capital Charges Adjustment	566	566	663	97	17 %
	<u>Support Services</u>					
6	Capital Charges Adjustment	(59)	(59)	(156)	(97)	164 %
7	NET GENERAL FUND CHARGE	507	507	507	0	0 %

Ref	<u>Comments</u>
3	Works undertaken at Grantham Cemetery (£119k) will be financed by the Grantham SEA reserve.
5	Savings have been achieved on the grounds maintenance contract and the Empingham Road playing field has been re-valued upwards resulting in lower capital charges than budgeted.

Housing Revenue Account Summary

2011/12 Outturn

	2011/12 Estimate Base £'000	2011/12 Outturn £'000	Variance Against Estimate Base £'000
INCOME			
1 Dwelling Rents	(21,174)	(21,378)	(204)
2 Non Dwelling Rents	(262)	(261)	1
3 Charges for Services and Facilities	(1,212)	(1,259)	(47)
4 Other Income	(60)	(54)	6
TOTAL INCOME	(22,708)	(22,952)	(244)
EXPENDITURE			
6 Repair and Maintenance	6,178	5,828	(350)
7 Supervision and Management - General	2,705	2,321	(384)
8 Supervision and Management - Special	2,001	1,792	(209)
9 Housing Revenue Account Subsidy	11,451	11,388	(63)
10 Major Repairs Allowance	(3,673)	(3,673)	0
11 HRA share of Corporate and Democratic Costs	296	296	0
12 Depreciation and Impairment of Fixed Assets	4,325	2,999	(1,326)
13 Reversal of Impairment	0	0	0
14 Debt Management Expenses	28	22	(6)
15 Provision for deferred charges	0	4,244	4,244
16 Provision for bad debts	50	29	(21)
17 Transfer to General Fund in respect of Rent Rebates	200	10	(190)
TOTAL EXPENDITURE	23,561	25,256	1,695
NET COST OF HRA SERVICES	853	2,304	1,451
20 Interest Payable and Similar Charges	95	131	36
21 Interest and Investment Income	(236)	(172)	64
22 Other Operating Income (Repaid RTB discounts)	0	(10)	(10)
23 Return on Pension Assets	0	117	117
24 Net Loss impact on sale of HRA Assets	0	(328)	(328)
DEFICIT (SURPLUS) FOR THE YEAR ON THE HRA	712	2,042	1,330
MOVEMENT ON THE HRA BALANCE			
26 (Deficit)/Surplus for the Year	(712)	(2,042)	(1,330)
27 Net charges made on Retirement Benefits (FRS17)	0	649	649
28 Employer's contribution to Pension Fund	0	(532)	(532)
29 Net gain impact on revaluation of HRA stock	0	387	387
30 Net Loss impact on sale of HRA Assets	0	(328)	(328)
31 Transfer from Major Repairs Reserve (Deprn less MRA)	652	(949)	(1,601)
32 Revenue Contribution to Capital	(1,000)	0	0
33 Non-Enhancing Capital Expenditure Financed from MRR	0	4,244	0
34 Other Adjustments	0	(145)	(145)
35 Housing Revenue Account balance at start of Year	7,408	8,171	763
36 Housing Revenue Account Balance at end of year	6,348	9,455	3,107

HOUSING CAPITAL PROGRAMME

Appendix C

2011/12 Outturn

	Description	2011/12 Estimate Base £'000	2011/12 Outturn £'000	2011/12 Variance £'000
	HOUSING REVENUE ACCOUNT			
	Stock Improvements			
1	Passenger Lifts, Supported Housing	90	51	(39)
2	Upgrading Sheltered Housing Schemes	150	120	(30)
3	Structural Repairs	100	82	(18)
		340	253	(87)
	Energy Efficiency Initiatives			
4	Windows	100	63	(37)
5	Heating & Ventilation	1,650	1,764	114
		1,750	1,827	77
	Refurbishment and Improvement			
6	Property Refurbishments	100	300	200
7	Re-Roofing	590	64	(526)
8	Re-wiring	420	141	(279)
9	Kitchen and Bathroom Refurbishments	1,350	985	(365)
10	Communal Doors	60	4	(56)
11	Disabled Adaptations	100	12	(88)
12	Chimney Works	145	0	(145)
13	Wall Finishes	190	0	(190)
14	Essential Works	295	129	(166)
15	Contingency	150	0	(150)
16	Refurbishment of Bin Stores, Earlesfield Estate	100	33	(67)
17	Refurbishment of Homeless Units	30	52	22
18	Hard Wiring of Fire Alarms	270	311	41
19	DDA Compliance	400	148	(252)
		4,200	2,179	(2,021)
	Purchase of Vehicles			
20	Tenancy and Care Services	465	450	(15)
		465	450	(15)
21	TOTAL - HOUSING INVESTMENT PROGRAMME	6,755	4,709	(2,046)

Description	2011/12	2011/12	2011/12
	Estimate Base £'000	Outturn £'000	Variance £'000
Good For Business			
1 Town Centre Projects - Bourne Core Area Purchases	1,700	114	(1,586)
2 Station Approach	200	0	(200)
3 Public Realm	170	0	(170)
4 Retail Enhancement	80	2	(78)
5 Scotgate Factory Market Deeping	0	37	37
	2,150	153	(1,997)
Quality Living			
6 Disabled Facilities Grant	500	496	(4)
7 Private Sector Renewal : Warm Front Top-Up	15	4	(11)
8 Housing Improvement Grant : Empty Homes Grants	100	75	(25)
9 Housing Improvement Grant : Better Homes Grants	450	216	(234)
10 Housing Improvement Grant : Handyperson Scheme	10	10	0
11 Street Scene Vehicle Procurement	617	697	80
12 Wheelie Bin Replacements	70	87	17
	1,762	1,585	(177)
Customer First			
13 Area Offices Upgrades	150	20	(130)
	150	20	(130)
Quality Organisation			
Provision for Existing Assets			
14 BMS Trend System - Bourne Leisure Centre	47	44	(3)
15 BMS Trend System - Stamford Leisure Centre	47	39	(8)
16 Air Handling Unit - Stamford Leisure Centre	20	(14)	(34)
17 Pool Hall Emergency Lighting - Stamford Leisure Centre	10	10	0
18 Roof and Clock Tower Refurbishment - Guildhall Arts Centre	100	69	(31)
19 Cemetary Works	100	119	19
20 Provision (unspecified)	66	0	(66)
21 Box Office System	50	7	(43)
22 ICT System Replacements and Delivery	80	50	(30)
23 Wharf Road Car Park	0	17	17
24 Pool Vehicles	0	32	32
	520	373	(147)
Schemes Completed In Previous Years			
25 Asbestos Removal	0	(26)	(26)
26 Automatic Monitoring For Utilities	0	(2)	(2)
27 Energy Efficiency Initiatives	0	(2)	(2)
28 Demolition Stamford Cattle Market	0	(3)	(3)
29 Northfields Industrial Estate	0	(2)	(2)
	0	(35)	(35)
Schemes funded by revenue underspends			
30 Depot Shower Block	0	18	18
31 Crowd Control Barriers	0	13	13
32 Lift - Guildhall Arts Centre	0	31	31
33 Photovoltaic Panels	0	334	334
34 Bartec system	0	70	70
35 CCTV Equipment	0	33	33
	0	499	499
TOTAL - OTHER (GENERAL FUND)	4,582	2,595	(1,987)