

BAND D CHARGES

| | 2007/08 Actual Base £'000 | 2008/09 Actual Base £'000 | 2009/10 Estimate Base £'000 | 2010/11 Estimate Base £'000 |
|--|------------------------------------|------------------------------------|--------------------------------------|--------------------------------------|
| Band D Properties on which charges are based | 44366.3 | 45237.7 | 45871.0 | 46513.2 |
| Relating to Special Expense Areas | | | | |
| Bourne Special Expense Area Charge | 4398.9 | 4600.0 | 4664.4 | 4729.7 |
| Deepings Special Expense Area Charge | 4321.1 | 4375.4 | 4436.7 | 4498.8 |
| Grantham Special Expense Area Charge | 10467.3 | 10729.9 | 10880.1 | 11032.4 |
| Langtoft Special Expense Area Charge | 738.4 | 755.2 | 765.8 | 776.5 |
| Stamford Special Expense Area Charge | 6811.6 | 6884.9 | 6981.3 | 7079.0 |
| BAND D CHARGES | | | | |
| South Kesteven District Council Charge | 110.88 | 115.74 | 121.50 | 127.53 |
| Bourne Special Expense Area Charge | 4.68 | 4.86 | 5.04 | 5.22 |
| Deepings Special Expense Area Charge | 2.70 | 2.79 | 2.88 | 2.97 |
| Grantham Special Expense Area Charge | 35.37 | 37.08 | 38.88 | 40.77 |
| Langtoft Special Expense Area Charge | 12.69 | 13.32 | 13.95 | 14.58 |
| Stamford Special Expense Area Charge | 19.53 | 20.43 | 21.42 | 22.41 |
| Average Parish Band D Charge | 23.33 | 27.68 | 28.98 | 30.42 |
| 2008/09 - SKDC Band D Charge | | | | |
| SKDC Band A | 77.16 | | | |
| SKDC Band B | 90.02 | | | |
| SKDC Band C | 102.88 | | | |
| SKDC Band D | 115.74 | | | |
| SKDC Band E | 141.46 | | | |
| SKDC Band F | 167.18 | | | |
| SKDC Band G | 192.9 | | | |
| SKDC Band H | 231.48 | | | |

RESERVES STATEMENT

| | Balance as at 31 March 2007 £'000 | Transfer to Reserve in year £'000 | Transfer from Reserve in year £'000 | Balance as at 31 March 2008 £'000 | Transfer to Reserve in year £'000 | Transfer from Reserve in year £'000 | Balance as at 31 March 2009 £'000 | Movement on Reserve in year £'000 | Balance as at 31 March 2010 £'000 | Movement on Reserve in year £'000 | Balance as at 31 March 2011 £'000 | Movement on Reserve in year £'000 | Balance as at 31 March 2012 £'000 |
|--|--|--|--|--|--|--|--|--|--|--|--|--|--|
| General Fund | | | | | | | | | | | | | |
| Capital Reserve | | | | | | | | | | | | | |
| General Fund Capital Reserve | 2,249 | - | (2,249) | - | - | - | - | - | - | - | - | - | - |
| Revenue Reserves | | | | | | | | | | | | | |
| Insurance Reserve | 500 | - | - | 500 | - | 500 | - | 500 | - | 500 | - | 500 | - |
| Pensions Reserve - Former Employees | 392 | - | (65) | 327 | (65) | 262 | (65) | 197 | (65) | 132 | (65) | 67 | - |
| - Current Employees | 1,502 | - | (20) | 1,482 | - | 1,482 | - | 1,482 | - | 1,482 | - | 1,482 | - |
| Building Control | 276 | - | 10 | 286 | (22) | 264 | (37) | 227 | (52) | 175 | (67) | 108 | - |
| Capacity Building, Priority Setting and Service Improvements | 1,557 | - | (451) | 1,106 | (200) | 906 | - | 906 | - | 906 | - | 906 | - |
| | 4,227 | - | (526) | 3,701 | - | (287) | 3,414 | (102) | 3,312 | (117) | 3,195 | (132) | 3,063 |
| Working Balance | 2,824 | - | (865) | 1,959 | 172 | - | 2,131 | 100 | 2,231 | 100 | 2,331 | 100 | 2,431 |
| Total General Fund Reserves | 9,300 | - | (3,640) | 5,660 | 172 | (287) | 5,545 | (2) | 5,543 | (17) | 5,526 | (32) | 5,494 |
| Net Movement in General Fund Specific Reserves | | | | (3,640) | | (115) | | (2) | | (17) | | (32) | |
| Housing Revenue Account(HRA) | | | | | | | | | | | | | |
| Capital Reserve | | | | | | | | | | | | | |
| Major Repairs Reserve | 7,643 | 3,477 | (5,772) | 5,348 | 3,562 | (7,239) | 1,671 | (1,671) | - | - | - | - | - |
| Working Balance | | | | | | | | | | | | | |
| Housing Revenue Account | 7,863 | 865 | - | 8,728 | 331 | - | 9,059 | (622) | 8,437 | - | 1,046 | 7,391 | - |
| Total HRA Reserves | 15,506 | 4,342 | (5,772) | 14,076 | 3,893 | | 10,730 | (2,293) | 8,437 | (1,046) | 7,391 | - | 7,391 |
| Other Capital Reserves | | | | | | | | | | | | | |
| Useable Capital Receipts Reserve | 4,757 | 671 | (1,353) | 4,075 | 3,449 | (2,599) | 4,925 | (2,463) | 2,462 | (1,962) | 500 | 0 | 500 |
| Total Other Capital Reserves | 4,757 | 671 | (1,353) | 4,075 | 3,449 | | 4,925 | (2,463) | 2,462 | (1,962) | 500 | 0 | 500 |
| Total Reserves | 29,563 | 5,013 | (10,765) | 23,811 | 7,514 | | 21,200 | (4,758) | 16,442 | (3,025) | 13,417 | (32) | 13,385 |

SUMMARY OF GENERAL FUND ESTIMATES

| | 2007/08 Original Base | 2007/08 Revised Base | 2008/09 Estimate Base | 2009/10 Estimate Base | 2010/11 Estimate Base |
|---|-----------------------------|----------------------------|-----------------------------|-----------------------------|-----------------------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 |
| Corporate and Customer Services | 2,267 | 2,198 | 2,539 | 2,457 | 2,496 |
| Finance and Resources | 4,501 | 4,687 | 4,305 | 3,970 | 4,004 |
| Healthy Environment | 6,842 | 6,464 | 6,621 | 6,727 | 6,886 |
| Partnerships & Organisational Improvement | 626 | 807 | 932 | 913 | 928 |
| Special Expense Areas | 660 | 632 | 654 | 681 | 729 |
| Sustainable Communities | 3,271 | 3,307 | 3,197 | 3,243 | 3,382 |
| LABGI One-off approved expenditure (Council March 2007) | 215 | 215 | - | - | - |
| LABGI Invest to Save | 250 | 250 | - | - | - |
| Salary Vacancy Factor | (300) | - | (250) | (250) | (250) |
| Under/(over) allocation of Support Services | 28 | 11 | 44 | 38 | 37 |
| TOTAL SERVICE COSTS | 18,360 | 18,571 | 18,042 | 17,779 | 18,212 |
| Interest and Investment Income | (800) | (944) | (613) | (536) | (400) |
| Interest Payable | 282 | 261 | 248 | 248 | 332 |
| Pension Interest Cost and Expected Return on Pension Assets | 200 | 200 | 250 | 250 | 250 |
| Minimum Revenue Provision | 236 | 215 | 208 | 277 | 344 |
| Depreciation Charged to Revenue Accounts | (1,850) | (2,367) | (2,535) | (2,552) | (2,535) |
| Capital Grants Deferred | 0 | 422 | 417 | 391 | 184 |
| Financing of Capital Expenditure | 400 | 420 | 103 | 642 | 646 |
| Movement on Reserves | | | | | |
| -Pension Reserve | (250) | (250) | (250) | (250) | (250) |
| -Net Movement in General Fund Specific Reserves | (576) | (526) | (287) | (102) | (117) |
| -(Decrease)/Increase in General Fund Working Balance | (865) | (865) | 172 | 100 | 100 |
| BUDGET REQUIREMENT - GENERAL FUND | 15,137 | 15,137 | 15,755 | 16,247 | 16,766 |
| Formula Grant | (9,626) | (9,626) | (9,881) | (10,025) | (10,147) |
| Council Tax Collection Fund Surplus | (47) | (47) | (55) | - | - |
| DISTRICT NET EXPENDITURE (EXC. PARISH PRECEPTS) | 5,464 | 5,464 | 5,819 | 6,193 | 6,590 |
| SKDC Budget Requirement | 4,919 | 4,919 | 5,236 | 5,573 | 5,932 |
| Bourne Special Expense Area | 21 | 21 | 22 | 24 | 25 |
| Deepings Special Expense Area | 12 | 12 | 12 | 13 | 13 |
| Grantham Special Expense Area | 370 | 370 | 398 | 423 | 450 |
| Langtoft Special Expense Area | 9 | 9 | 10 | 11 | 11 |
| Stamford Special Expense Area | 133 | 133 | 141 | 150 | 159 |
| Parish Precepts | 1,035 | 1,035 | 1,253 | 1,316 | 1,381 |
| GENERAL FUND EXPENDITURE/CALL ON COLLECTION FUND | 6,499 | 6,499 | 7,072 | 7,509 | 7,971 |