

# SUMMARY OF GENERAL FUND ESTIMATES

## Appendix C

	2008/09 Original Base £'000	2009/10 Estimate Base £'000	2010/11 Indicative Base £'000	2011/12 Indicative Base £'000
Resources and Organisational Development	1,583	1,478	1,189	1,260
Finance and Customer Services	2,738	2,418	2,574	2,701
Healthy Environment	6,578	6,425	6,409	6,790
Partnerships & Organisational Improvement	3,471	3,551	3,742	3,904
Special Expense Areas	654	643	671	692
Sustainable Communities	3,224	3,390	3,275	3,280
LABGI award	0	194	0	0
Salary Vacancy Factor *	(250)	0	0	0
Under/(over) allocation of Support Services	44	0	0	0
<b>TOTAL SERVICE COSTS</b>	<b>18,042</b>	<b>18,099</b>	<b>17,860</b>	<b>18,627</b>
Interest and Investment Income	(613)	(132)	(239)	(253)
Interest Payable	248	248	192	152
Pension Interest Cost and Expected Return on Pension Assets	250	250	250	250
Minimum Revenue Provision	208	198	191	183
Depreciation Charged to Revenue Accounts	(2,535)	(2,475)	(2,755)	(2,878)
Capital grants deferred	417	395	395	395
Financing of Capital Expenditure	103	226	500	500
Movement on Reserves				
-Pension Reserve	(250)	(250)	(250)	(250)
-Net Movement in General Fund Specific Reserves	(287)	(66)	337	126
-(Decrease)/Increase in General Fund Working Balance	172	(322)	100	100
	(2,287)	(1,928)	(1,279)	(1,675)
<b>BUDGET REQUIREMENT - GENERAL FUND</b>	<b>15,755</b>	<b>16,171</b>	<b>16,581</b>	<b>16,952</b>
Formula Grant	(9,881)	(10,025)	(10,147)	(10,147)
Council Tax Collection Fund Surplus	(55)	(59)	0	0
<b>DISTRICT NET EXPENDITURE (EXC. PARISH PRECEPTS)</b>	<b>5,819</b>	<b>6,087</b>	<b>6,434</b>	<b>6,805</b>
SKDC Budget Requirement	5,236	5,479	5,793	6,126
Bourne Special Expense Area	22	24	25	26
Deepings Special Expense Area	12	13	13	14
Grantham Special Expense Area	398	415	439	465
Langtoft Special Expense Area	10	10	11	12
Stamford Special Expense Area	141	146	154	162
Parish Precepts	1,253	1,281	1,345	1,412
<b>General Fund Expenditure</b>	<b>7,072</b>	<b>7,368</b>	<b>7,780</b>	<b>8,217</b>

\* From 2009/10 onwards this heading is included within corporate head budgets

## RESERVES

Appendix C

### RESERVES STATEMENT

	Balance as at 31 March 2008 £'000	Transfer to Reserve in year £'000	Forecast Transfer from Reserve in year £'000	Balance as at 31 March 2009 £'000	Transfer to Reserve in year £'000	Transfer from 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
<b><u>General Fund</u></b>											
<b>Capital Reserve</b>											
General Fund Capital Reserve	1,557	956	(462)	2,051	-	(2,051)	-	-	-	-	-
<b>Revenue Reserves</b>											
Insurance Reserve	500	-	(110)	390	110	-	500	-	500	-	500
Pensions Reserve - Former Employees	326	-	(65)	261	-	(65)	196	(65)	131	(65)	66
- Current Employees	1,481	-	-	1,481	-	-	1,481	368	1,849	137	1,986
Building Control	298	-	(14)	284	-	(54)	230	2	232	9	241
SEA Reserve	16	-	0	16	25	-	41	32	73	45	118
Capacity Building, Priority Setting and Service Improvements	1,862	-	(956)	906	169	(251)	824	0	824	0	824
	4,483	0	(1,145)	3,338	304	(370)	3,272	337	3,609	126	3,735
<b>Working Balance</b>	2,230	172		2,402		(322)	2,080	100	2,180	100	2,280
<b>Total General Fund Reserves</b>	<b>8,270</b>	<b>1,128</b>	<b>(1,145)</b>	<b>7,791</b>	<b>304</b>	<b>(2,743)</b>	<b>5,352</b>	<b>437</b>	<b>5,789</b>	<b>226</b>	<b>6,015</b>
<b>Revenue Provision</b>	<b>132</b>	<b>0</b>	<b>(132)</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>Net Movement in General Fund Specific Reserves</b>			<b>(17)</b>			<b>(2,439)</b>		<b>437</b>		<b>226</b>	
<b><u>Housing Revenue Account(HRA)</u></b>											
<b>Capital Reserve</b>											
Major Repairs Reserve	5,823	3,562	(4,157)	5,228	3,628	(4,469)	4,387	(1,453)	2,934	(1,396)	1,538
<b>Working Balance</b>											
Housing Revenue Account	7,031	1,189	(1,861)	6,359	744	(1,823)	5,280	(148)	5,132	(778)	4,354
<b>Total HRA Reserves</b>	<b>12,854</b>	<b>4,751</b>	<b>(6,018)</b>	<b>11,587</b>	<b>4,372</b>	<b>(6,292)</b>	<b>9,667</b>	<b>(1,601)</b>	<b>8,066</b>	<b>(2,174)</b>	<b>5,892</b>
<b><u>Other Capital Reserves</u></b>											
Useable Capital Receipts Reserve	7,200	400	(1,651)	5,949	1,770	(1,402)	6,317	(1,799)	4,518	(2,519)	1,999
<b>Total Other Capital Reserves</b>	<b>7,200</b>	<b>400</b>	<b>(1,651)</b>	<b>5,949</b>	<b>1,770</b>	<b>(1,402)</b>	<b>6,317</b>	<b>(1,799)</b>	<b>4,518</b>	<b>(2,519)</b>	<b>1,999</b>
<b>Total Reserves</b>	<b>28,456</b>	<b>6,279</b>	<b>(8,946)</b>	<b>25,327</b>	<b>6,446</b>	<b>(10,437)</b>	<b>21,336</b>	<b>(2,963)</b>	<b>18,373</b>	<b>(4,467)</b>	<b>13,906</b>

**CAPITAL PROGRAMMES**

Appendix D

**SUMMARY FINANCING STATEMENT**

	Description	2009/2010 Estimate Base £'000	2008/2009 Slippage £'000	2009/2010 New Bids £'000	2009/2010 Revised Base June £'000	2010/2011 Estimate Base £'000	2011/2012 Estimate Base £'000
	<b><u>HOUSING REVENUE ACCOUNT</u></b>						
1	Stock Improvements	3,405	83	845	4,156	5,399	5,100
2	IT Software	263	-	63	113	-	-
3	Purchase of Vehicles	362	-	-	362	26	166
4	<b>TOTAL - HOUSING REVENUE ACCOUNT</b>	<b>4,030</b>	<b>83</b>	<b>908</b>	<b>4,631</b>	<b>5,425</b>	<b>5,266</b>
	<b><u>OTHER SERVICES</u></b>						
5	Sustainable Communities	2,781	73	100	2,954	1,650	2,630
6	Healthy Environment	142	173	120	435	928	698
7	Finance and Customer Services	320	-	-	320	-	-
8	Resources and Organisational Development	530	-	-	530	450	595
9	Partnerships and Organisational Improvement	50	-	-	50	50	50
10	Indicative Projects (Not yet evaluated)	300	-	-	300	175	-
11	<b>TOTAL - OTHER SERVICES</b>	<b>4,123</b>	<b>246</b>	<b>220</b>	<b>4,589</b>	<b>3,253</b>	<b>3,973</b>
12	<b>TOTAL - CAPITAL PROGRAMME</b>	<b>8,153</b>	<b>329</b>	<b>1,128</b>	<b>9,220</b>	<b>8,678</b>	<b>9,239</b>
	<b><u>GENERAL FUND FINANCED BY:</u></b>						
13	Supported Borrowing	-			-	-	-
14	Unsupported Borrowing	-			-	-	-
15	Specific Reserve - Capital	2,051			2,051	-	-
16	Usable Capital Receipts	1,036			1,402	2,499	3,219
17	Capital Grants and Contributions						
	- Bourne Core Area	-			-	-	-
	- Stamford Recreation Ground Secured Funding	-			-	-	-
	- Stamford Recreation Ground Unsecured Funding	-			-	-	-
	- Housing Planning Delivery Grant	50			50	-	-
	- Disabled Facility Grant	254			254	254	254
	- Regional Housing Grant	506			606	-	-
18	Direct Revenue Financing						
	- IT Hardware Replacement Programme	-			-	-	-
	- Grantham Christmas Lights	10			10	10	10
	- Contribution from Revenue	216			216	490	490
19	<b>TOTAL - GF CAPITAL PROGRAMME</b>	<b>4,123</b>			<b>4,589</b>	<b>3,253</b>	<b>3,973</b>
	<b><u>HRA FINANCED BY:</u></b>						
20	Major Repair Reserve	4,030			4,469	5,263	5,266
21	Capital Grants (Ground Source Heat Pumps)	-			162	162	
22	<b>TOTAL - HRA CAPITAL PROGRAMME</b>	<b>4,030</b>			<b>4,631</b>	<b>5,425</b>	<b>5,266</b>
23	<b>TOTAL - CAPITAL PROGRAMME</b>	<b>8,153</b>			<b>9,220</b>	<b>8,678</b>	<b>9,239</b>

# HOUSING REVENUE ACCOUNT - SUMMARY

Appendix E

	2008/09 Estimate Base	2008/09 Projected Outturn	2009/10 Estimate Base	2010/11 Estimate Base	2011/12 Estimate Base
	£'000		£'000	£'000	£'000
<b>INCOME</b>					
Dwelling Rents	(18,926)	(18,926)	(20,050)	(21,088)	(22,171)
Non Dwelling Rents	(278)	(278)	(289)	(302)	(317)
Charges for Services and Facilities	(1,288)	(1,296)	(1,348)	(1,398)	(1,468)
Other Income	(55)	(55)	(57)	(59)	(62)
<b>TOTAL INCOME</b>	<b>(20,547)</b>	<b>(20,555)</b>	<b>(21,744)</b>	<b>(22,847)</b>	<b>(24,018)</b>
<b>EXPENDITURE</b>					
Repair and Maintenance	7,059	7,206	6,800	6,221	6,295
Supervision and Management - General	3,326	3,027	2,923	3,006	3,069
Supervision and Management - Special	2,121	1,915	1,962	1,996	2,027
Housing Revenue Account Subsidy	9,393	9,393	10,373	11,079	11,502
Major Repairs Allowance	(3,562)	(3,562)	(3,628)	(3,810)	(3,870)
HRA share of Corporate and Democratic Costs	200	200	243	293	296
Depreciation and Impairment of Fixed Assets	4,731	4,731	4,372	3,840	3,863
Debt Management Expenses	20	20	20	20	20
Provision for deferred charges	0	0	250	500	750
Provision for bad debts	0	50	50	50	50
Efficiency Target	0	0	0	(250)	(250)
Transfer to General Fund in respect of Rent Rebates	0	0	165	165	165
<b>TOTAL EXPENDITURE</b>	<b>23,288</b>	<b>22,980</b>	<b>23,530</b>	<b>23,110</b>	<b>23,917</b>
<b>NET COST OF HRA SERVICES</b>	<b>2,741</b>	<b>2,425</b>	<b>1,786</b>	<b>263</b>	<b>(101)</b>
Interest Payable and Similar Charges	158	158	158	123	97
Interest and Investment Income	(722)	(722)	(121)	(208)	(225)
<b>DEFICIT (SURPLUS) FOR THE YEAR ON THE HRA</b>	<b>2,177</b>	<b>1,861</b>	<b>1,823</b>	<b>178</b>	<b>(229)</b>
<b>MOVEMENT ON THE HRA BALANCE</b>					
(Deficit)/Surplus for the Year	(2,177)	(1,861)	(1,823)	(178)	229
Transfer from Major Repairs Reserve (Deprn less MRA)	2,508	1,189	744	30	(7)
Revenue Contribution to Capital	0	0	0	0	(1,000)
<b>Housing Revenue Account balance at start of Year</b>	<b>9,059</b>	<b>7,031</b>	<b>6,359</b>	<b>5,280</b>	<b>5,132</b>
<b>Housing Revenue Account Balance at end of year</b>	<b>9,390</b>	<b>6,359</b>	<b>5,280</b>	<b>5,132</b>	<b>4,354</b>