

GENERAL FUND OUTTURN 2014/15

	Original £	Revised £	Outturn £	Variance Rev'd- Out £
<u>Per Lead Member reports:</u>				
Leader - Regeneration	484,210	410,910	418,080	7,170
Deputy Leader	(1,279,830)	(1,294,490)	(178,394)	1,116,096
Environment	5,268,110	5,060,780	4,952,993	(107,787)
Homes & Neighbourhoods	1,193,790	1,537,510	1,532,147	(5,363)
Leisure, Culture & Tourism	3,134,350	3,267,850	4,364,557	1,096,707
Governance & Organisational Dev't	3,471,470	3,492,090	2,704,883	(787,207)
Customers & Communities	1,616,550	1,608,700	1,652,482	43,782
Other:				
Other Income	(9,390)	(116,794)	(133,413)	(16,619)
Transformation Savings	(818,000)	67,000	0	(67,000)
less allowance for delay etc	206,100	0	0	0
Staff vacancies allowance	(150,000)	0	0	0
Share of Internal Audit surplus	0	0	(44,163)	(44,163)
Share of Crematorium Surplus	(55,000)	(110,000)	(110,000)	0
Spirepride surplus	(117,220)	(36,030)	(113,562)	(77,532)
DSO (surplus)/deficit	0	0	(18,955)	(18,955)
Pension - employers contributions	82,630	0	0	0
Car allowance scheme	(40,000)	0	0	0
Other incl bad debt provision	50,000	50,000	16,020	(33,980)
Total Service Expenditure	13,037,770	13,937,526	15,042,675	1,105,149
Interest & capital charges	(1,846,300)	(2,208,480)	(3,637,112)	(1,428,632)
Contributions from Invest to Save	6,900	(48,000)	(48,000)	0
Contrib from Service Improv't Res.		(30,000)	(40,830)	(10,830)
Contributions from Budget Risk Res.		(248,750)	(243,277)	5,473
Contributions to Renewals Fund etc	146,000	146,000	146,000	0
To/(from) Business Rates Risk Res.			0	0
To/from Reserves	0		49,409	49,409
DSO surplus/deficit to/from Reserves	0	0	18,955	18,955
Surplus/(Deficit) - to/(from) reserves	243,855	39,818	312,504	272,686
NET EXPENDITURE	11,588,225	11,588,114	11,600,324	

<u>Financed By:</u>			
RSG	3,354,621	3,354,621	3,354,621
Business Rates Baseline	3,004,464	3,004,464	3,004,464
Settlement Funding	6,359,085	6,359,085	6,359,085
Retained Business Rates Growth	689,018	773,055	465,055
S31 Business Rate Relief Grants		0	796,066
Council Tax Freeze Grant	47,777	47,903	47,903
Council tax support grants to parishes	(59,531)	(59,531)	(59,531)
Council Tax Fund Surplus/(Deficit)	24,968	24,968	24,968
Business Rates Fund Surplus/(Deficit)	46,090	46,090	46,080
Contribution (to)/ from Business Rate reserve	0	(84,038)	(572,103)
Other Government grants	39,332	39,332	51,551
New Homes Bonus	462,249	462,013	462,013
Council Tax	3,979,237	3,979,237	3,979,237
TOTAL FINANCING	11,588,225	11,588,114	11,600,324

<u>BR Growth Retention:</u>			
Growth rate			
CBC 40% share of income	14,311,597	14,311,597	14,311,597
Less tariff	(10,842,078)	(10,842,078)	(10,842,078)
Add s31 grant re SBRR	506,768	541,000	
Add s31 grant re other reliefs	244,545	209,000	
Gross income before levy	4,220,832	4,219,519	3,469,519
Less Baseline Funding	(3,004,464)	(3,004,464)	(3,004,464)
Growth	1,216,368	1,215,055	465,055
Levy (NB 50% on nndr3 not nndr 1)	(608,184)	(477,000)	0
Adjs to Levy & Tariff	(72,859)	(120,000)	
Retained BR re renewable energy Grant re Multiplier Cap	153,692	155,000	
BR Growth Retained above Baseline	689,017	773,055	465,055
Add Baseline Funding	3,004,464	3,004,464	3,004,464
Total BR Income Retained	3,693,481	3,777,519	3,469,519

APPENDIX B

2014/15 VARIANCE ANALYSIS - REVISED TO OUTTURN

Category	Description	Amout £'000	Totals £'000
Leader:	Innovation Centres	(11)	(15)
	Other (net)	(4)	
Planning:	Industrial & commercial property	21	299
	Town Centre properties - rents	31	
	Town Centre Grants	91	
	Planning (Dev Ctrl, Bld Ctrl, FP, CIL)	(52)	
	Estates	34	
	Business Transf / GP:GS	184	
	Other (net)	(10)	
Environment:	Street Cleaning	(23)	(222)
	Bereavement Services	(22)	
	Car Parking	(74)	
	Licensing	(19)	
	Parks	(79)	
	Other (net)	(5)	
Housing General Fund:	Net of all - no signif variances	2	2
Leisure:	Queen's Park Sports Centre	(40)	(224)
	Staveley Healthy Living Centre	(77)	
	Hasland Hall/Assembly Rooms	(20)	
	Winding Wheel	(32)	
	Pomegranate	(58)	
	Tourism	(18)	
	Markets	35	
	Other (net)	(14)	
Governance:	Legal, Civic & Democratic	(24)	132
	ICT	111	
	Pensions	80	
	Other (net)	(35)	
Customers & Communities:	Revenues & Benefits Admin	36	29
	Other (net)	(7)	
Sub-total - controllable budget variances			1
<u>Internal Recharges:</u>	Pension costs adjustments	(28)	(23)
	Accumulated absences adjustment	(17)	
	Support Service Recharges	22	
<u>Non-Portfolio Budgets:</u>	Other Income	(17)	
	Transformation savings	(67)	
	Internal Audit surplus	(44)	
	SpirePride surplus	(77)	
	Interest & Capital charges	(43)	
	to/from - Service Improv't Res.	(11)	
	to/from - Budget Risk Reserve	5	
	to/from - other reserves	49	

	Retained business rates	(12)	
	Other	(34)	(251)
Overall Outturn Variance			(273)

Reconciliation to totals	Outturn surplus		(313)
	Less Revised estimate		(40)
	Change in surplus		(273)

GENERAL FUND SERVICE EXPENDITURE SUBJECTIVE ANALYSIS

	Original	Revised	Outturn	Variance Original to Outturn		Variance Revised to Outturn	
	£'000	£'000	£'000	£'000	%	£'000	%
<u>Expenditure:</u>							
Employees	9,301	9,574	9,479	178	1.9	(95)	(1.0)
Premises	4,687	4,539	4,379	(308)	(6.6)	(160)	(3.5)
Transport	151	138	123	(28)	(18.5)	(15)	(10.9)
Supplies & Services	6,083	6,221	6,484	601	6.6	263	4.2
Transfer Payments	37,849	37,069	37,002	(847)	(2.2)	(67)	(0.2)
Agency & Contracted	9,677	9,682	9,658	(19)	(0.2)	(24)	(0.2)
Central & Dept Support	8,828	8,178	8,165	(663)	(7.5)	(13)	(0.2)
Capital & Asset Charges	3,754	4,198	5,528	1,774	47.3	1,330	31.7
HRA Contribution	624	629	625	1	0.2	(4)	(0.6)
Transfer to Reserves	(612)	0	26	638	(104.2)	26	
Total Expenditure	80,342	80,228	81,469	1,127	1.4	1,241	1.5
<u>Income:</u>							
Rents	7,319	7,392	7,382	(63)	0.9	10	0.1
Sales	450	463	501	(51)	(11.3)	(38)	(8.2)
Fees & Charges	8,885	9,074	9,390	(505)	(5.7)	(316)	(3.5)
Grants	39,122	38,331	38,171	951	2.4	160	0.4
Recharges & other	11,528	11,030	10,982	546	4.7	48	0.4
Total Income	67,304	66,290	66,426	878	1.3	(136)	(0.2)
Total Service Net Expd	13,038	13,938	15,043	2,005	15.4	1,105	7.9

DSO/DLO SURPLUSES / (DEFICITS) 2014/15

	Surplus / (Deficit)	Reserved for carry forwards (see below)	To HRA	To Gen Fund Revenue Account	To Budget Risk Reserve
	£	£	£	£	£
Building Maintenance	360,360	260,360	100,000	-	-
Spirepride	113,562	-	-	113,562	-
Building Cleaning	5,577	-	-	-	5,577
Security Services	18,379	5,000	-	-	13,379
Total	497,878	265,360	100,000	113,562	18,956
<u>Details of Carry Forward Requests:</u>					
<u>OSD:</u>					
To write off obsolete stock		40,000			
Equipment for working at heights		100,000			
Insurance claims fighting fund		20,000			
Two additional apprentices		30,000			
Bicycle Storage		5,000			
Rewire Depot Premises		20,000			
Upgrade Depot CCTV		10,000			
Depot Improvements		15,000			
Investment fund for trading activities		20,360			
OSD total		260,360			
Security – provision for future costs/losses		5,000			
Total		265,360			

GENERAL FUND RESERVES AND PROVISIONS

9001 code	Purpose	Bal at start of year £'000	Bal at end of year £'000	Revised Bud Est £'000
3240	Vehicles and Plant	878) 1,211	853
	Wheelie Bin Replacements	189)	139
3241	Property Repairs	642	717	453
3244	Asset Management	44	44	26
3246	Risk Mgt Initiatives	10	5	5
3248	Zurich - Risk Mgt Reserve	10	5	-
3263	Museum Exhibits	25	25	25
3265	Flooding Restoration Fund	82	82	74
3378	MMI Clawback Reserve	513	503	503
3380	ICT	46	-	-
3390	Insurance - claims not yet reported	567	567	567
3391	Working Neighbourhoods WNF	224	118	118
3398	GP:GS Reserve	50	105	-
3399	Retained Business Rates Res.	238	1,122	-
3411	New Homes Bonus - Waterside	208	-	63
	Earmarked Reserves	3,726	4,504	2,826
3388	Budget Risk (incl. 13/14 surplus)	1,000	780	791
3389	Invest to Save	393	286	229
3412	Service Improvement	1,175	1,153	887
	Reserves Total	6,294	6,723	4,733
3264	Planning LDF Review	242	260	250
3237/8	Insurance - reported claims	497	689	433
3247	MMI Claw-back	11	10	-
3239	Transport Co. Pensions	950	932	933
	Provisions Total	1,700	1,891	1,616
	Reserves & Provisions Total	7,994	8,614	6,349

GENERAL FUND CAPITAL PROGRAMME 2014/15

SCHEME	Original Budget Cab Feb 14 £'000	Revised Budget Cab Feb 15 £'000	Outturn £'000	Variance from Revised £'000
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C'fld Gateway Enhancement Project	389	576	576	0
Destination C'fld - public realm			19	19
Innov Centres tele/ICT upgrade		136		(136)
Leader - Regeneration	389	712	595	(117)

Hollis Lane Flood resilience work	139	27	5	(22)
Brampton Flood Resilience	336	74	24	(50)
Major Property Repairs unallocated	200	0	0	0
Planning	675	101	29	(72)

Thistle Park	74	50	51	1
Holmebrook Valley Pk Drainage		53	42	(11)
Eastwood Park			17	17
Eastwood Park - Pavillion	302	324	322	(2)
SpirePride depot relocation	96	448	405	(43)
Inkersall Green Play Area (S106)		20	20	0
King George V Bowls Pavillion		50	47	(3)
Inkerman Park footpath		31	24	(7)
Whitebank Sportsground		33	9	(24)
OSD computer system	18	126	141	15
Car Park Improvements	270	0	0	0
Environment	760	1,135	1,078	(57)

House Repairs Assistance	275	200	95	(105)
Private Sector Decent Homes	102	136	222	86
Disabled Facilities Grants	650	543	705	162
RSL Support	283	311	311	0
Housing Gen Fund	1,310	1,190	1,333	143

Market Hall Refurbishment			(11)	(11)
Venues Refurbishment	618	589	555	(34)
QPSC new build	5,600	4,114	4,413	299
Leisure, Culture & Tourism	6,218	4,703	4,957	254

ICT Strategy (from IT Reserve)	146	181	218	37
Vehicles & Plant (V&P Fund) - minor			133	133
Vehicles & Plant (V&P Fund) - major	419	421	62	(359)
Governance	565	602	413	(189)

GP:GS - Town Hall re VO relocation			(15)	(15)
GPGS - Town Hall refurb	290	50		(50)
Customer Services Strategy	75			0
Customers & Communities	365	50	(15)	(65)

General Fund Major Cap Expd	10,282	8,493	8,390	(103)
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CAPITAL PROGRAMME FINANCING				
<u>Financing of Major Cap Expd:</u>				
Prudential Borrowing - QPSC	5,600	3,354	4,413	1,059
Capital Receipts	4,109	1,324	1,394	70
Cap Rects used to repay borrowing	(1,594)	(869)	(1,012)	(143)
Grants & Contributions (see below)	2,346	3,407	2,654	(753)
Invest to Save Res.- CSS	75			0
Invest to Save Res.- HBVP		21	18	(3)
Invest to Save - Venues	108	90	57	(33)
Invest to Save Res.- Town Hall VOs			(15)	(15)
Invest to Save Res.- Car Parks	111			0
Service Improv Res. - Car Parks	15			0
Service Improv Res. - Venues	17			0
Service Improv Res. - Innov Centres		86		(86)
DLO/DSO Reserve	18	126		(126)
DSO Reseerve SP Depot	21	265	364	99

Prop Repairs Fund - Eastwood Pk				0
ICT Reserve	146	181	219	38
Vehicle & Plant Fund - minor			133	133
Vehicle & Plant Fund - major	419	421	62	(359)
Vehicle & Plant Fund - car parks	144			0
Vehicle & Plant Fund - Venues	10	10	10	0
Prop Repairs Fund - Venues	27	27	27	0
Prop Repairs Fund - Innov Centres		50		(50)
Rev - Dest C'ld			19	19
Rev - Gateway Enhancements			47	47
				0
Resources (c/fwd) / shortfall				0
Capital Expd Financing	11,572	8,493	8,390	(103)

Financing Surplus / (Deficit)	1,290	0	0	0
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GRANTS & CONTRIBUTIONS				
S106 - Inkersall Green play area		20	20	0
S106 - Inkerman footpath		3	2	(1)
Inkerman footpath		28		(28)
King George V Bowls Pavillion		50		(50)
S106 - Whitebank Sportsground		33	9	(24)
Thistle Park - Friends of group			1	1
Thistle Park - Landfill Credit	18			0
Thistle Park - Sport England	27			0
NHB Waterside	63	145	208	63
Private Sector Decent Homes	102	302	302	0
Decent Homes - Independ Living			10	10
Diabled Facilities Grant	650	543	705	162
Fuel Poverty - DECC				0
Affordable Homes S106			13	13
Eastwood Park - SITA				0
Eastwood Park - HLF	54	28	34	6
Eastwood Park Pavillion - Sp Eng	112	150	150	0
Market Hall - ERDF				0

Market Hall - THI		181	182	1
Destination C'fld Public Realm				0
Flooding schemes - Environment Agency	475	94	29	(65)
HVP - Football Foundation		32	24	(8)
Venues - Arts Council	456	462	436	(26)
C'fld Gateway Project - ERDF	241	357	328	(29)
C'fld Gateway Project - S106	148	219	201	(18)
QPSC - Sport England		760		(760)
				0
	2,346	3,407	2,654	(753)

CAPITAL PROGRAMME FINANCING			
<u>Financing of Major Cap Expd:</u>			
Prudential Borrowing	741	1,998	2,621
Capital Receipts	2,380	871	492
Grants & Contributions (see below)	3,053	3,543	2,525
Invest to Save Res.- CSS	25	29	25
Invest to Save Res.- HBVP	44	44	23
Invest to Save - Venues	-	-	18
Invest to Save Res.- Town Hall VO's	-	80	103
			7
Invest to Save Res.- disaster recov	-	69	69
Service Imp Res - Market Hall	468	-	-
Service Imp Res - Eastwood Pk	29	14	69
Service Imp Res - Venues	16	14	31
Service Imp Res - HBVP drainage	36	36	32
Service Imp Res - grit storage	-	18	13
Service Imp Res - ICT core infra	-	73	18
			56
Contrib from HRA - grit storage	-	9	-
Contrib from HRA - ICT core infra.	-	37	37
DLO/DSO Reserve	33	151	201
Prop Repairs Fund - Eastwood Pk	35	-	20
Prop Repairs Fund - Mkt Hall	120	120	120
ICT Reserve	146	199	152
Vehicle & Plant Fund - minor	417	363	128
Vehicle & Plant Fund - major	-	-	39
Rev - Destination C'fld	-	-	17
Rev - Gateway Enhancements	-	-	16
Rev - Market Hall	-	-	15
Capital Expd Financing	7,543	7,668	6,847

Financing Surplus / (Deficit)	1,007	(45)	0
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GRANTS & CONTRIBUTIONS

RSL Haslam Homes		115	-
RSL Westbury		30	-
RSL RHCP		21	-
NHB Waterside		145	-
Private Sector Decent Homes		203	118
Decent Homes - Independ Living		-	3
Diabled Facilities Grant		465	382
Fuel Poverty - DECC		109	127
Eastwood Park - SITA		25	25
Eastwood Park - HLF		457	342
Market Hall - ERDF		1,400	1,400
Market Hall - THI		200	-
Dest'n C'fld Public Realm		37	-
Hollis Lane Flooding - Enviro Agency		50	43
Brampton Flooding - Enviro Agency		50	-
HVP - Football Foundation		87	55
Venues - Arts Council		39	33
Eastwood Park Pavillion - Sp Eng		13	-
C'fld Gateway Project - ERDF		60	-
C'fld Gateway Project - S106		37	-
Dest'n C'fld - TIC clawback		-	(3)
	-	3,543	2,525