

Appendix 2
General Fund Outturn
Main Service variances against the revised Budget

Significant Variances	(Under)/ Over Spend £'000	Comments
Corporate contingency from q3	(515)	Reported £578 in Q3 of which £515k corporate contingency and £63k from increased funding -budget not revised for funding. £10k agreed for LEPs (reserve) and £40k to planning
Personal Search fees	25	Additional personal search fee settlement. Identified £45k with interests and costs at Q3. Estimated in the region of £70k, less £12k from reserve and £45k already forecast
Audit Commission Closure	(6)	Surplus income from the closure of the audit commission
Refuse and recycling Commercial vehicle costs	(27)	The cost pressures associated with the delay in the delivery of waste vehicles were reported in the quarterly reports. The outturn shows £27k better than forecast.
Transport insurance	7	Additional insurance costs with new vehicles £7k
Fuel	(19)	Environmental Services reduction in fuel price. £38k savings forecast q3 and a further £19k in q4
Additional recycling credits	(9)	Forecast until year end. Forecast £336k and budget £324k. Final outturn additional £17k income. Other income from recycling £8k under forecast
Street cleaning	(12)	parish litter precept not claimed. Not included in q3 forecast as it is uncertain which parishes would claim
car park income	(10)	additional car park income not forecast £14k partially offset by £4k excess charge budget not required due to the new scheme. Increased usage due to impact of 'on-street' civil parking enforcement.
Clothing uniforms and laundry	5	Budget not spent. Will be reviewed for 15-16
Pride in South Holland	(14)	Budget not yet spent moved into reserve for spend in Q1
Grounds Maintenance	(15)	additional fees and charges from LCC not forecast
Democratic budgets	60	Members budgets forecast at q3 to be underspent by £83k, but fully spent due to election year. Democratic budgets not spent subscriptions £10k and special responsibility allowance £7k, other allowances £4k, offsetting members pension overspend of £4k and broadband £4k. To be reviewed for 15-16
Computer licences and hardware and maintenance	23	Computer licences £40k over partially offset by budget savings in hardware maintenance £18k.
Legal Fees	37	Ongoing Health and safety court case and Food safety court case have seen legal fees increase over the savings anticipated in Q1 £36k and Q3 £23k
CCTV costs	14	Ongoing revenue costs. First year of new scheme funded by additional second homes placed in corporate contingency. Agreed Feb 14 Cabinet
Staff travelling expenses	(33)	The majority of the staff travel and mileage is part of the shared management recharge. Mileage 11k and staff travel £22k
Housing General Fund	(37)	£7k voids maintenance temporary accommodation, homelessness grants budget saving £29k additional rental income £15k. Managed properties £6k over revised budget.

Additional Planning Income	(37)	Over and above Q3. Forecast additional income to be used to fund additional resources in 2015-16. Forecast £565k at q3 and £15k in Feb, so £580k. Actual outturn £602k Contribution to reserve, to fund investment in planning service of which £15k supports environmental protection.
Leisure NNDR savings works	84	Response repairs Works -For the leisure trust works from nndr savings, now treated as revenue not capital. Lower capital direct revenue financing offsets this (£29k)
Leisure contract	18	inflationary increases not in the original estimate for payment to the contractor
Market supplies and services	8	Not reported in Q3 bollards for the market area
Response maintenance savings	(22)	This area has been reviewed for 15-16. Council wide savings for adhoc repairs not planned including managed properties.
Business Rates	5	Car parks £1k public conveniences £2k and Industrial unit S Bridge £2k
Electricity, gas and water	(51)	Council wide £30k electricity £7k gas and water £14k additional to q3 forecast, of which £17k within public conveniences
External printing and design costs	(21)	Council wide budgets not used and not part of forecast underspend at q3. These will be reviewed in year for 15-16
Staff training	24	Shared management training over and above central training budget
additional pension costs	25	Past service costs above estimated level
South Holland Centre Film income	(27)	Budget savings includes additional film income not forecast at Q3 of which £5k towards web development
Building Control consultancy income	16	Original budget set at £90k and revised to £70k. Final outturn to change over in resources and review of processes £54k
Economic Development external income	(9)	Additional income for Car parks and markets feasibility study-rolled over from previous years and now transferred to reserves
Planning grant income	(10)	Aged Habitats grant transferred into reserve for future use £3k. Additional income. Aspire grant to be placed in reserve £7k
Community Development grant expenditure	(12)	Grant expenditure committed and not spent. To be transferred into reserve £5k community facility grant and £7k leisure in the community young peoples activity grant
Community Development grant	(9)	Additional grant income. Aged MIF grant committed for CCTV. No returning body and therefore transferred to reserve for use in 15-16
Smoke Free income	(3)	Smoke free income from Lincs County Council. Transferred to reserve for use in 15-16
Grounds Maintenance commuted sums	(21)	Additional income from a developer for grounds maintenance moved to reserve
Treasury Management	22	Interest payable income budget not used in 13-14 and 14-15. To be reviewed 15-16 £20k, professional fees £2k
Revenues and Benefits	433	Impairment allowance for bad debts £156k, housing benefit overpayments (£115k). Court income £21k less than forecast. Additional new burdens £23k. £398k Rent rebates and housing subsidy which includes subsidy penalty of £98k 13/14 and £116k 14/15
Other supplies and services	(10)	Supplies and services council wide
Disabled facilities grant council contribution	(110)	Council contribution towards the DFG programme committed but work not completed before year end. Contribution to reserve to supplement the Better Care fund. Shown in grants
Depreciation (opposite entry shown in Table 3)	(326)	accounting entry shown within net cost of services

Movement in other budget items (reserves, depreciation, refcus, capital grants, mrp)	974	As detailed in table 3 revised efficiency grant and specific reserve transfer over and above revised q3 budget. Stat adjustments depreciation £326k, mrp £21k, refcus
Sub Total	415	
Funding-q4	(404)	As detailed in table 2.1
Outturn	11	