

LICHFIELD CITY COUNCIL

OUT-TURN REPORT 2014/15

On the following accounts pages:

- figures in red in the 'net expenditure' columns represent income
- figures in red in the 'variance' column indicate that expenditure was over budget or income was under budget.

The following notes relate to asterisk notes in the accounts, and explain various items, for example, where there are significant variations between actual expenditure and budget, or between expenditure this year against last year.

<u>Note</u>	<u>Details</u>
1	<p>Balances. The closing balance at 31 March 2015 was £813,908 which was £29,597 higher than budget.</p> <p>£22,353 of this relates to items in the Repairs and Renewals budget, or Capital budget, where works were due to take place in 2014/15 but were not completed, and the underspend therefore needs to be carried forward to 2015/16 (<i>see notes 9 and 10 below</i>).</p> <p>The remaining underspend of £7,244 will be transferred to general balances.</p>
2	<p>Parks and paths – Repair/Maintenance. The expenditure in 2014/15 was higher than the revised estimate (and significantly higher than for the previous year) due to the 'one-off' cost of rebuilding the collapsed retaining wall at Shaw Lane car park.</p>
3	<p>Guildhall Employee costs. Employee costs in 2014/15 were £20,100 lower than for the previous year due to the reduced staffing structure. The 2013/14 employee costs included some £7,000 of 'one off' costs associated with redundancy/pension payments so the 'true' saving is about £13,000.</p>
4	<p>Guildhall Lettings. Income from Guildhall lettings was £58,366 which was a 2% increase on the previous year, but well below the budget estimate. The budget estimate for 2014/15 was overly optimistic, and the budget estimate for the current year may therefore need to be revised downwards.</p>
5	<p>Guildhall net cost. Although the bookings income was less than budget, this was more than offset by the savings in staffing costs. As a result net expenditure on the Guildhall fell by 34% from £68,060 in 2013/14 to £50,868 in 2014/15. This is the lowest net expenditure for nine years.</p>
6	<p>Markets. The net income from markets was very healthy at £50,600 with increased income in particular from the Tuesday market and also miscellaneous lettings of the Square on non-market days. The net income from the markets was the highest for ten years.</p>
7	<p>Arts / Tourism. Net expenditure was some £8,800 less than budget, mainly due to lower than anticipated expenditure on the Twinning weekend in September 2014.</p>
8	<p>Employee costs. The overall employee costs at £360,500 were 5% lower than for the previous year and 3% lower than the estimate. The total employee costs are recharged to the various budget heads.</p>
9	<p>Repairs and Renewals. Works to the landing areas and reception in Donegal House were budgeted for 2014/15 but actually took place in April 2015, and some of the works to the Birthplace budgeted for 2014/15 are still ongoing. The underspend on these items from 2014/15, of £9,727 Donegal House and £6,625 Birthplace (total £16,353) therefore need to be carried forward to 2015/16.</p>
10	<p>Capital – Market Square paving. A trial area was budgeted for repaving in 2014/15 but the work took place in April 2015. The underspend on this item from 2014/15 (£6,000) therefore needs to be carried forward to 2015/16.</p>

	Actual 2013-14	Actual 2014-15	Budget 2014-15	Variance 2014-15	Budget 2015-16
SUMMARY					
Net expenditure					
1 Parks and Footpaths	162,776	190,645	177,249	(13,396)	170,785
2 Guildhall	68,061	50,868	46,489	(4,379)	49,110
3 Community Centres	8,682	9,231	10,570	1,339	30,064
4 Markets	(37,395)	(50,605)	(44,902)	5,703	(45,545)
5 Civic	64,869	64,607	65,718	1,111	67,862
6 Grant Aid / Partnerships	59,609	47,645	49,472	1,828	51,058
7 Arts / Tourism / Twinning	55,726	64,174	73,048	8,874	64,338
8 Johnson Birthplace Museum	70,352	68,964	71,501	2,537	75,415
9 Democratic Services	75,609	83,137	86,423	3,286	120,616
12 Investment Interest	(4,432)	(2,453)	(2,800)	(347)	(2,600)
13 Loan Charges	0	0	0	0	0
14 Agency	(13,032)	(12,791)	(12,687)	104	(12,410)
15 Repairs and Renewals	116,383	26,851	43,787	16,937	173,757
SUB TOTAL	627,208	540,272	563,869	23,597	742,450
16 Capital Projects	436	0	6,000	6,000	85,000
Precept + LCTSG	(638,600)	(638,600)	(638,600)	0	(648,350)
TOTAL (To) / From balances	(10,956) *1	(98,328)	(68,731)	29,597 *1	179,100

	Actual 2013-14	Actual 2014-15	Budget 2014-15	Variance 2014-15	Budget 2015-16
BALANCES AND RESERVES					
Opening Balance (1 April)	704,624	715,580	715,580	0	784,311
To / (From) balances	10,956	98,328	68,731	29,597	(179,100)
Closing Balance	715,580	813,908	784,311	29,597 *1	605,211
CLOSING balances held as:					
Repairs/Renewals Fund (Revenue)	300,000	330,000	330,000	0	330,000
General Revenue Reserves	415,580	483,908	454,311	29,597	275,211
Capital Funds	0	0	0	0	0
Total	715,580	813,908	784,311	29,597	605,211

	Actual 2013-14	Actual 2014-15	Budget 2014-15	Variance 2014-15	Budget 2015-16
COUNCIL TAX ANALYSIS					
Precept	£595,321	£595,518	£595,518	£0	£611,674
Local Council Tax Support Grant	£43,279	£43,082	£43,082	£0	£36,676
Precept + LCTSG	£638,600	£638,600	£638,600	£0	£648,350
Apportioned Tax Base	£11,309	£11,289	£11,289	£0	£11,596
RESULTANT BAND D TAX	£52.64	£52.75	£52.75	£0.00	£52.75

**Actual
2013-14**

**Actual
2014-15**

**Budget
2014-15**

**Variance
2014-15**

**Budget
2015-16**

SERVICE HEADING ANALYSIS

1 PARKS & PATHS

Employee costs	24,354	23,486	24,307	821	25,135
Central administration	19,969	19,493	20,111	618	21,050
Contract repair / maintenance	88,895	91,247	91,250	3	96,000
Other repair / maintenance	25,305 *2	55,756	41,000	(14,756) *2	24,000
Energy	6,011	6,425	6,800	375	7,000
Miscellaneous income	(385)	(2,761)	(3,200)	(439)	(300)
Burial Fees income	(448)	(2,100)	(2,120)	(20)	(1,200)
Allotment Rents	(925)	(900)	(900)	0	(900)
	162,776	190,645	177,249	(13,396)	170,785

2 GUILDHALL

Employee costs	77,956 *3	57,849	59,872	2,023	61,910
Central administration	19,280	18,821	19,418	597	20,324
Repair / maintenance	4,455	6,019	6,000	(19)	6,500
Energy	8,302	8,311	8,000	(311)	8,200
Rates	6,104	6,281	6,200	(81)	6,400
Supplies and Services	9,404	11,953	11,000	(953)	11,275
Lettings	(57,438) *4	(58,366)	(64,000)	(5,634) *4	(65,500)
	68,061 *5	50,868	46,489	(4,379) *5	49,110

3 COMMUNITY CENTRES

Employee costs	4,449	4,435	4,590	155	4,746
Central administration	2,066	2,017	2,080	64	2,178
Boley Hall repair/maintenance	360	0	500	500	1,000
Curborough repair/maintenance	1,334	1,621	1,600	(21)	1,640
Cruck House repair/maintenance	297	979	800	(179)	500
Darwin Hall repair/maintenance	178	180	1,000	820	20,000
	8,682	9,231	10,570	1,339	30,064

4 MARKETS

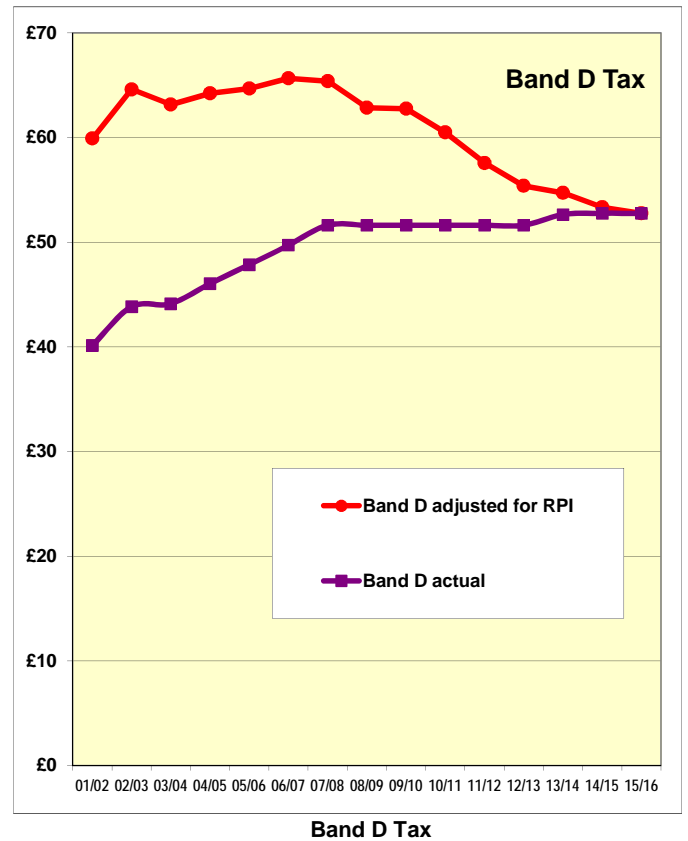
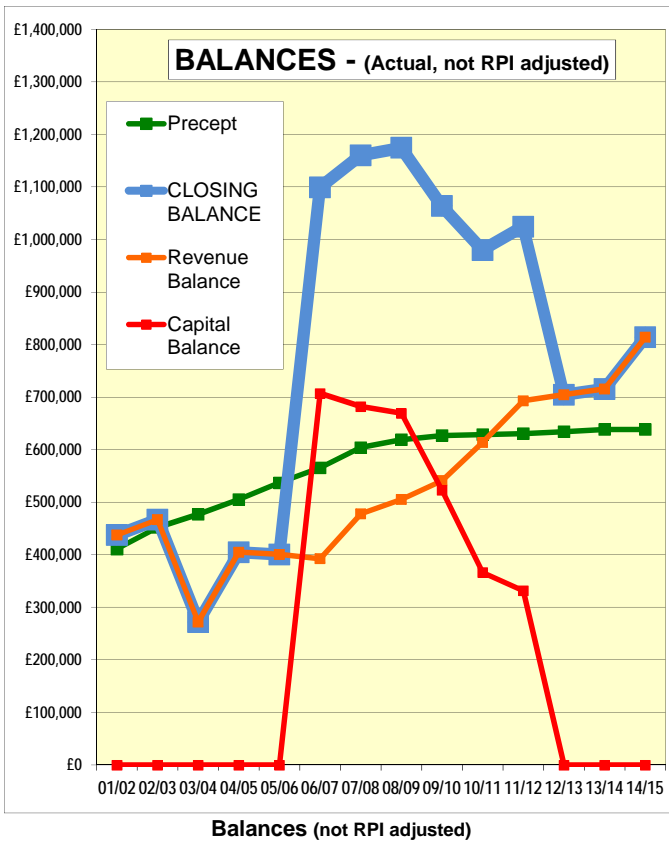
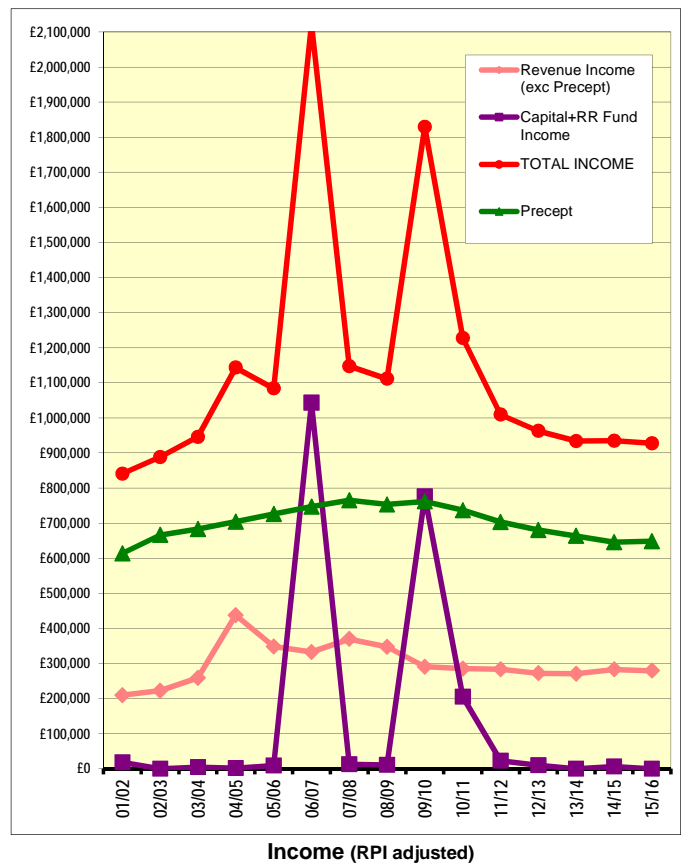
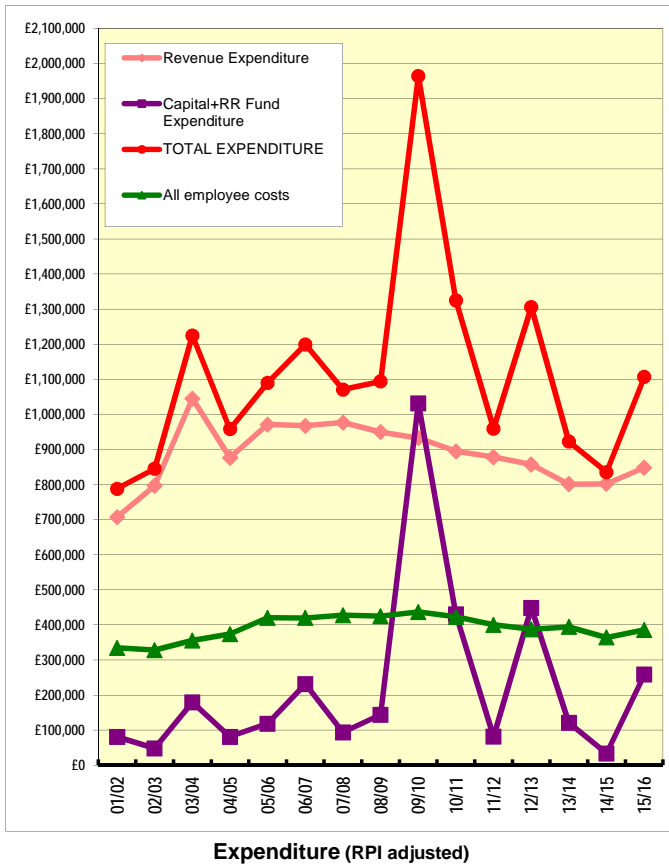
Employee costs	39,865	36,731	38,015	1,284	39,309
Central administration	12,394	12,099	12,483	384	13,066
Repair/maintenance	776	1,515	1,600	85	1,600
Energy	491	1,021	1,000	(21)	880
Rates & Water	15,250	15,586	16,100	514	16,500
Supplies and Services	49,103	49,458	47,500	(1,958)	48,700
Misc. lettings	(6,342)	(14,608)	(12,000)	2,608	(11,400)
Friday market income	(54,914)	(56,361)	(56,000)	361	(57,400)
Saturday market income	(53,475)	(53,885)	(53,300)	585	(54,600)
Farmers' market income	(15,006)	(15,062)	(14,500)	562	(15,300)
Tuesday market income	(25,539)	(27,099)	(25,800)	1,299	(26,900)
	(37,395)	(50,605)	(44,902)	5,703 *6	(45,545)

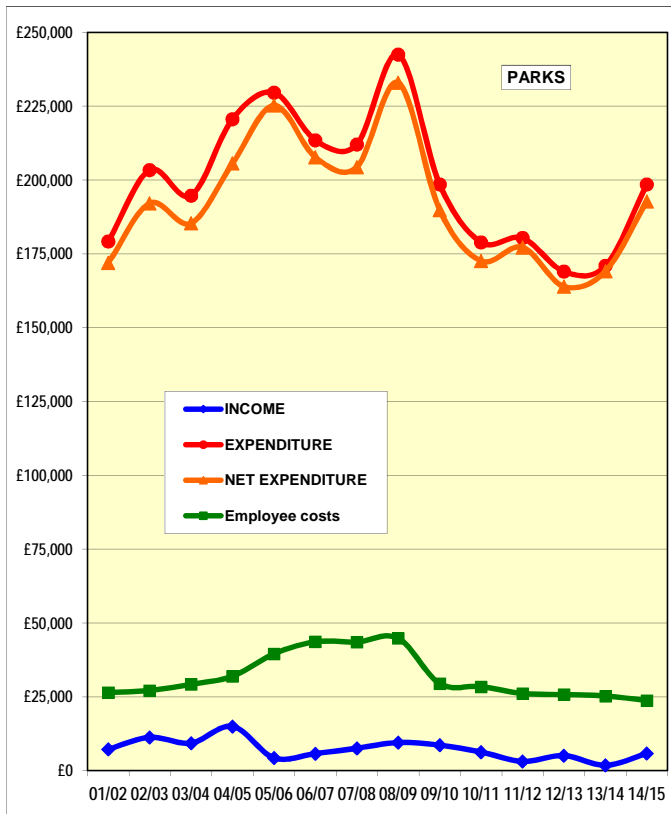
	Actual 2013-14	Actual 2014-15	Budget 2014-15	Variance 2014-15	Budget 2015-16
5 CIVIC					
Employee costs	35,800	34,449	35,653	1,204	36,867
Central administration	15,837	15,460	15,950	490	16,695
Mayor's allowance	5,001	4,310	4,550	240	4,650
Sheriff's allowance	2,346	2,023	2,100	77	2,150
Supplies and Services	1,659	3,100	2,900	(200)	1,900
Events	1,680	2,290	2,200	(90)	2,750
Mayor's Banquet	(8)	148	150	2	250
Sheriff's Ride	2,554	2,828	2,215	(613)	2,600
	64,869	64,607	65,718	1,111	67,862
6 GRANT AID / PARTNERSHIPS					
Employee costs	6,442	3,419	3,538	120	3,659
Central administration	6,886	6,722	6,935	213	7,259
Grants to outside bodies	39,381	30,505	32,000	1,495	33,000
Grants for open churchyards	6,900	6,999	6,999	0	7,140
	59,609	47,645	49,472	1,828	51,058
7 ARTS / TOURISM					
Employee costs	24,506	24,670	25,533	863	26,402
Central administration	8,951	8,738	9,015	277	9,436
Arts / Culture / Tourism	2,237	10,159	15,000	4,841	4,000
Christmas lights	20,032	20,607	23,500	2,893	24,500
	55,726	64,174	73,048	8,874 *7	64,338
8 JOHNSON BIRTHPLACE					
Employee costs	54,108	54,524	56,430	1,906	58,351
Central administration	11,017	10,755	11,096	341	11,614
Repair/maintenance	3,761	4,376	3,100	(1,276)	3,200
Energy	3,722	4,124	4,200	76	4,300
Rates & Water	1,022	1,059	1,100	41	1,130
Supplies & Services	8,545	9,217	8,600	(617)	8,800
Promotion	3,187	3,484	3,100	(384)	3,200
Grant income	0	(675)	(675)	0	0
Stock for sale	2,690	2,562	2,850	288	2,920
Sales income	(7,547)	(8,707)	(7,900)	807	(8,050)
Contribution from Birthplace Trust	(10,153)	(11,754)	(10,400)	1,354	(10,050)
	70,352	68,964	71,501	2,537	75,415
9 DEMOCRATIC SERVICES					
Employee costs	41,739	44,371	45,922	1,551	47,486
Central administration	31,674	30,920	31,900	981	33,390
Election costs	0	0	0	0	25,000
Neighbourhood Plan	0	2,347	4,000	1,653	10,000
Newsletter	2,115	5,325	4,300	(1,025)	4,440
Member allowances / travel etc	81	174	300	126	300
	75,609	83,137	86,423	3,286	120,616

	Actual 2013-14	Actual 2014-15	Budget 2014-15	Variance 2014-15	Budget 2015-16
10 CENTRAL ADMINISTRATION					
Employee costs	61,419	65,314	67,598	2,283	69,899
Professional Fees / Audit	13,945	5,115	7,000	1,885	9,000
Offices Rates/Water	9,805	9,162	10,500	1,338	10,750
Office rent	(4,225)	(5,675)	(6,000)	(325)	(6,000)
Offices Energy	9,039	5,699	8,000	2,301	8,200
Supplies and Services	23,044	28,321	25,200	(3,121)	25,800
Subscriptions / Courses / Training	2,878	3,090	3,000	(90)	3,075
Insurance	21,968	23,548	23,550	2	24,600
Receipts for Office Services	(157)	(139)	(150)	(11)	(150)
Recharge to Service Heads	(137,714)	(134,434)	(138,698)	(4,263)	(145,174)
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
11 EMPLOYEE COSTS					
Employee costs	379,669 *8	360,400	373,000	12,600 *8	385,700
Recharge to Service Heads	(379,669)	(360,400)	(373,000)	(12,600)	(385,700)
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u> *8	<u>0</u>
12 INVESTMENT INTEREST	<u>(4,432)</u>	<u>(2,453)</u>	<u>(2,800)</u>	<u>(347)</u>	<u>(2,600)</u>
13 LOAN CHARGES	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
14 HIGHWAY VERGES AGENCY					
Employee costs	1,791	1,765	1,826	62	1,889
Central administration	1,377	1,344	1,387	43	1,452
SCC Verges costs	5,800	6,100	6,100	0	6,250
SCC Verges income	(22,000)	(22,000)	(22,000)	0	(22,000)
	<u>(13,032)</u>	<u>(12,791)</u>	<u>(12,687)</u>	<u>104</u>	<u>(12,410)</u>
15 REPAIRS AND RENEWALS					
Employee costs	7,242	9,387	9,716	328	10,046
Central administration	8,263	8,066	8,322	256	8,710
Guildhall / Donegal House	94,608	2,273	12,000	9,727 *9	125,000
Birthplace	0	13,375	20,000	6,625 *9	30,000
Other	6,270	(6,250)	(6,250)	0	0
	<u>116,383</u>	<u>26,851</u>	<u>43,787</u>	<u>16,937</u>	<u>173,757</u>
16 CAPITAL PROJECTS					
Guildhall / Donegal House	436	0	0	0	0
HLF Scheme - Capital Costs	0	0	0	0	0
Market Sq paving	0	0	6,000	6,000 *10	85,000
Parks and paths	0	0	0	0	0
Sale of Assets	0	0	0	0	0
	<u>436</u>	<u>0</u>	<u>6,000</u>	<u>6,000</u>	<u>85,000</u>
				(6,660)	
JOHNSON BIRTHPLACE CHARITABLE TRUST					
Grants / Donations to Trust	(8,076)	(9,556)	(8,400)	1,156	(8,000)
Admissions income to Trust	(2,077)	(2,198)	(2,000)	198	(2,050)
Funding to LCC	10,153	11,754	10,400	(1,354)	10,050
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

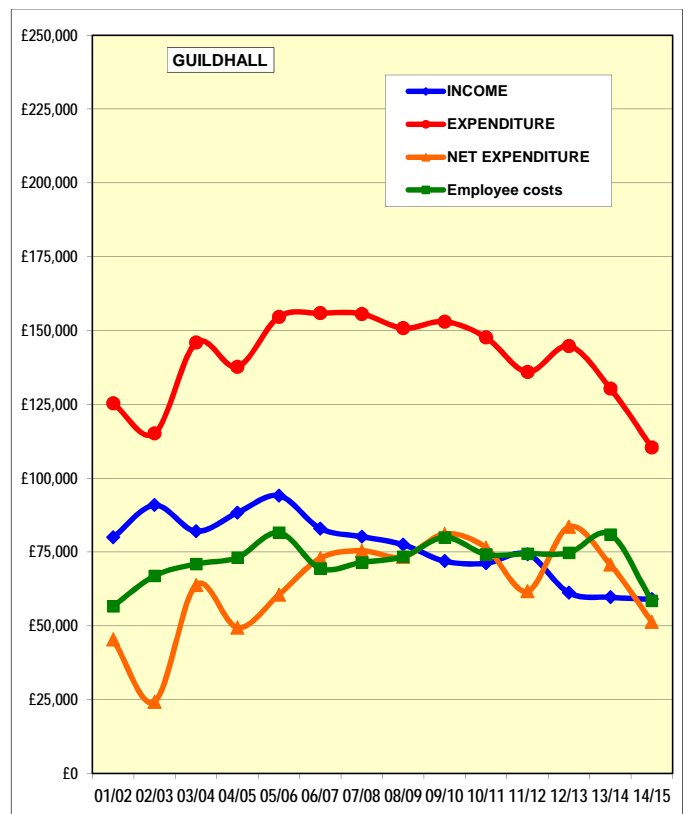
Lichfield City Council - Account History (For background information only)

The following graphs show account history for the years 2000/01 onwards.
Figures for previous years are adjusted to compensate for inflation using annual RPI index.

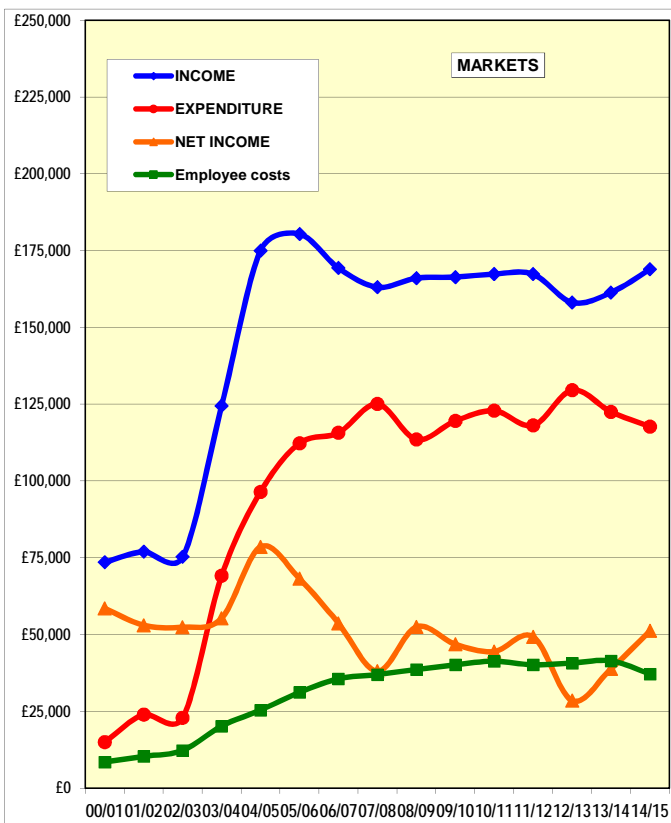




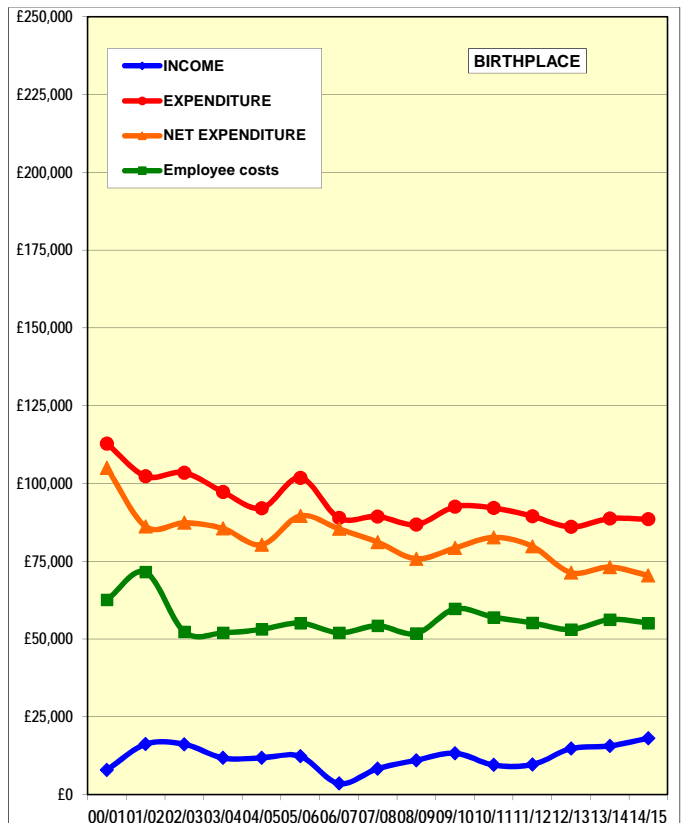
Parks and Open Spaces (RPI adjusted)



Guildhall (RPI adjusted)



Markets (RPI adjusted)



Birthplace (RPI adjusted)