

**LICHFIELD CITY COUNCIL  
FINANCIAL OUT-TURN REPORT 2018/19**

*The following notes explain the variations between the original budget and the actual year-end out-turn.*

<b>Note</b>	<b>Details</b>
<b>1</b>	<b>Parks and Footpaths</b> Includes costs relating to removal of damaged/diseased trees at St Michael's Churchyard and resurfacing work to 'Bishop's Walk' and the 'Windings'.
<b>2</b>	<b>Guildhall</b> Overspend caused by the cost of lift repairs plus additional costs associated with cleaning provision due to staff sick leave. Bookings income increased by approximately 4% year on year.
<b>3</b>	<b>Markets</b> Reduced rental charges and several cancelled markets due to inclement weather have impacted upon income during the year. A general decline in stall occupancy levels (as has been noted in markets nationally) continues to affect income.
<b>4</b>	<b>Arts/Tourism/Twinning</b> Includes Additional cost relating to the stress testing of Christmas lights supports.
<b>5</b>	<b>Johnson Birthplace Museum</b> Includes additional cost of cleaning provision due to staff sick leave.
<b>6</b>	<b>Democratic Services</b> Includes cost of By Elections - Stowe Ward and Curborough Wards.
<b>7</b>	<b>Interest</b> Increase in investment interest due to higher interest paying account being utilised following discussions with the City Council's bankers.
<b>8</b>	<b>Capital contribution</b> Capital contribution following the City Council's meeting of 23 April 2018.
<b>9</b>	<b>Community Infrastructure Levy (CIL)</b> CIL receipts less commitments; any balance being transferred to the earmarked CIL reserve.

**Employee costs:** The overall employee costs totalling £450,216 are recharged across all the budget heads in the table below. Employee cost increases include tiered national pay award which averages at around 4%, and further sickness cover costs.

**Central administration:** The overall administration costs totalling £144,592 are recharged across all the budget heads in the table below. Administration costs include a reduction in income from letting offices at Donegal House.

## ACCOUNTS SUMMARY TABLE

This table summarises the income and expenditure against budget for the service areas for the financial year 2018/19 and provides the year-end outturn.

The table shows:

Column 1 – 2018/19 Budget as agreed by Council in January 2018

Column 2 – Actual spend during the 2018/19 financial year

Column 3 – The variance between approved budget and actual spend for 2018/19

Column 4 – The budget for 2019/20

Column 5 – Numbered explanatory notes

*Budget/actual figures in red represent income.*

*Percentage figures in red (Variance 2018/19 column) represent variance worse than budget.*

<b><u>Net Expenditure</u></b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	<b>BUDGET</b>	<b>Note</b>
<b>SERVICE AREAS</b>	<b>2018/19</b>	<b>2018/19</b>	<b>2018/19</b>	<b>2019/20</b>	
	£	£	%	£	
<b>Parks and Footpaths</b>	208,866	224,842	8	231,998	1
<b>Guildhall</b>	72,515	81,908	13	73,505	2
<b>Community Centres</b>	14,451	10,033	30	15,130	
<b>Markets</b>	-31,325	-18,723	40	-30,175	3
<b>Civic</b>	80,802	82,782	2	86,022	
<b>Grant Aid/Partnerships</b>	50,133	44,461	11	51,366	
<b>Arts/Tourism/Twinning</b>	61,971	64,775	5	65,790	4
<b>Johnson Birthplace Museum</b>	80,437	87,090	8	98,349	5
<b>Democratic Services</b>	91,318	110,820	21	152,326	6
<b>Investment Interest</b>	-200	-2,300	1,150	-4,890	7
<b>Loan Charges</b>	0	0	0	0	
<b>Agency</b>	-18,515	-18,350	0	-18,174	
<b>Repairs and Renewals</b>	107,452	96,605	10	90,933	
<b>TOTAL SERVICE COST</b>	717,905	763,943	6	812,180	
<b>Capital Contribution</b>	0	-50,000	100	0	8
<b>Community infrastructure Levy (CIL)</b>	0	-15,554	100	0	9
<b>SUB TOTALS</b>	717,905	698,389	3	812,180	
<b>PRECEPT</b>	717,905	717,905	0	757,180	
<b>TOTAL To/(From) balances</b>	0	19,516	100	(55,000)	

Further detail relating to these headline figures is provided in the Out Turn Analysis overleaf

## OUTTURN 2018/19 ANALYSIS

<u>Net Expenditure</u>	<b>BUDGET 2018-19</b>	<b>ACTUAL 2018-19</b>	<b>BUDGET 2019/20</b>
<b>SERVICE AREAS</b>	£	£	£
<b>Parks and Footpaths</b>			
Employee costs	27,962	29,339	30,047
Central administration	20,064	20,966	22,771
Contract repair/maintenance	122,800	123,985	127,820
Other repair/maintenance	32,420	48,274	43,650
Energy	7,820	9,137	9,910
Contributions	0	-4,820	0
Miscellaneous income	-550	-553	-550
Burial fees income	-750	-586	-750
Allotment rents	-900	-900	-900
<b>Total</b>	<b>208,866</b>	<b>224,842</b>	<b>231,998</b>
<b>Guildhall</b>			
Employee costs	68,833	72,266	74,009
Central administration	19,372	20,243	21,986
Repair/maintenance	14,210	17,415	13,140
Energy	8,440	10,996	9,570
Rates	7,310	6,869	7,470
Supplies and Services	14,160	16,261	14,260
Lettings	-59,810	-62,142	-66,930
<b>Total</b>	<b>72,515</b>	<b>81,908</b>	<b>73,505</b>
<b>Community Centres</b>			
Employee costs	5,275	5,540	5,674
Central administration	2,076	2,169	2,356
Boley Hall	2,210	796	2,210
Curborough	1,280	1,427	2,280
Cruck House	1,400	0	1,400
Darwin Hall	2,210	101	1,210
<b>Total</b>	<b>14,451</b>	<b>10,033</b>	<b>15,130</b>
<b>Markets</b>			
Employee costs	43,702	45,885	46,991
Central administration	12,453	13,013	14,134
Repair/Maintenance	2,800	3,001	2,310
Energy	1,720	1,543	1,400
Rates and Water	19,700	20,625	21,240
Supplies & Services	57,130	51,919	62,680
Misc. lettings	-18,450	-21,002	-30,090
Friday market income	-52,870	-43,383	-50,250

<i>Saturday market income</i>	<b>-60,460</b>	<b>-55,085</b>	<b>-59,450</b>
<i>Farmers market income</i>	<b>-8,960</b>	<b>-5,617</b>	<b>-7,860</b>
<i>Tuesday market income</i>	<b>-28,090</b>	<b>-29,622</b>	<b>-31,280</b>
<b>Total</b>	<b>-31,325</b>	<b>-18,723</b>	<b>-30,175</b>
<b>Civic</b>			
<i>Employee costs</i>	<b>40,999</b>	<b>43,034</b>	<b>44,072</b>
<i>Central administration</i>	<b>15,913</b>	<b>16,628</b>	<b>18,060</b>
<i>Mayor's allowance</i>	<b>4,650</b>	<b>3,873</b>	<b>3,650</b>
<i>Sheriff's allowance</i>	<b>2,150</b>	<b>2,230</b>	<b>3,150</b>
<i>Supplies and services</i>	<b>4,500</b>	<b>5,628</b>	<b>4,500</b>
<i>Events</i>	<b>6,000</b>	<b>4,530</b>	<b>6,210</b>
<i>Mayor's Banquet</i>	<b>700</b>	<b>1,105</b>	<b>700</b>
<i>Sheriff's Ride</i>	<b>5,890</b>	<b>5,754</b>	<b>5,680</b>
<b>Total</b>	<b>80,802</b>	<b>82,782</b>	<b>86,022</b>
<b>Grant Aid/Partnerships</b>			
<i>Employee costs</i>	<b>4,074</b>	<b>4,271</b>	<b>4,374</b>
<i>Central administration</i>	<b>6,919</b>	<b>7,230</b>	<b>7,852</b>
<i>Grants to outside bodies</i>	<b>32,000</b>	<b>25,820</b>	<b>32,000</b>
<i>Grants for open Churchyards</i>	<b>7,140</b>	<b>7,140</b>	<b>7,140</b>
<b>Total</b>	<b>50,133</b>	<b>44,461</b>	<b>51,366</b>
<b>Arts/Tourism/Twinning</b>			
<i>Employee costs</i>	<b>29,377</b>	<b>30,818</b>	<b>31,562</b>
<i>Central administration</i>	<b>8,994</b>	<b>9,398</b>	<b>10,208</b>
<i>Arts/Culture/Tourism</i>	<b>2,430</b>	<b>2,133</b>	<b>2,430</b>
<i>Christmas Lights</i>	<b>21,420</b>	<b>22,796</b>	<b>21,840</b>
<i>income</i>	<b>-250</b>	<b>-369</b>	<b>-250</b>
<b>Total</b>	<b>61,971</b>	<b>64,776</b>	<b>65,790</b>
<b>Johnson Birthplace Museum</b>			
<i>Employee costs</i>	<b>64,887</b>	<b>68,112</b>	<b>69,755</b>
<i>Central administration</i>	<b>11,070</b>	<b>11,567</b>	<b>12,564</b>
<i>Repair/Maintenance</i>	<b>3,810</b>	<b>3,398</b>	<b>3,870</b>
<i>Energy</i>	<b>3,150</b>	<b>3,288</b>	<b>3,250</b>
<i>Rates and Water</i>	<b>1,050</b>	<b>511</b>	<b>840</b>
<i>Supplies and Services</i>	<b>12,300</b>	<b>12,444</b>	<b>23,900</b>
<i>Promotion</i>	<b>2,000</b>	<b>3,274</b>	<b>2,000</b>
<i>Grant income</i>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Stock for sale</i>	<b>3,000</b>	<b>4,964</b>	<b>3,000</b>
<i>Sales income</i>	<b>-9,820</b>	<b>-10,499</b>	<b>-9,820</b>
<i>Contribution from Birthplace Trust</i>	<b>-11,010</b>	<b>-9,969</b>	<b>-11,010</b>
<b>Total</b>	<b>80,437</b>	<b>87,090</b>	<b>98,349</b>
<b>Democratic Services</b>			

<i>Employee costs</i>	52,793	55,429	56,766
<i>Central administration</i>	31,825	33,256	36,120
<i>Election costs</i>	0	17,536	55,000
<i>Neighbourhood Plan</i>	0	0	0
<i>Newsletter</i>	6,400	4,140	4,140
<i>Member allowances/travel etc.</i>	300	458	300
<b>Total</b>	<b>91,318</b>	<b>110,820</b>	<b>152,326</b>
<i>Investment Interest</i>			
<b>Total</b>	<b>-200</b>	<b>-2,300</b>	<b>-4,890</b>
<i>Agency</i>			
<i>Employee costs</i>	2,101	2,204	2,256
<i>Central administration</i>	1,384	1,446	1,570
<i>SCC Verge Income</i>	-22,000	-22,000	-22,000
<b>Total</b>	<b>-18,515</b>	<b>-18,350</b>	<b>-18,174</b>
<i>Repairs and Renewals</i>			
<i>Employee costs</i>	11,150	11,727	12,010
<i>Central administration</i>	8,302	8,676	9,423
<i>Guildhall/Donegal House</i>	51,500	55,157	25,500
<i>Samuel Johnson Birthplace</i>	15,000	1,038	0
<i>Parks and Footpaths</i>	18,000	17,536	23,000
<i>Community Centres</i>	3,500	2,470	11,000
<i>Markets</i>	0	0	10,000
<i>Other</i>	0	0	0
<b>Total</b>	<b>107,452</b>	<b>96,604</b>	<b>90,933</b>
<b>Total Service Costs</b>	<b>£717,905</b>	<b>£763,943</b>	<b>£812,180</b>
<i>Capital Projects/Contribution</i>			
<i>Receipts</i>	0	-50,000	0
<b>Total</b>	<b>0</b>	<b>-50,000</b>	<b>0</b>
<i>community Infrastructure Levy(CIL)</i>			
<i>Expenditure</i>	0	14,112	0
<i>Receipts</i>	0	-29,666	0
<b>Total</b>	<b>0</b>	<b>-15,554</b>	<b>0</b>
<i>Johnson Birthplace Charitable Trust</i>			
<i>Grant/ Donations</i>	-7,730		-7,730
<i>Admissions income</i>	-3,280		-3,280
<i>Funding to LCC</i>	11,010		11,010
<b>Total</b>	<b>0</b>		<b>0</b>
<b>TOTAL</b>	<b>£717,905</b>	<b>£698,389</b>	<b>£812,180</b>
<b>PRECEPT</b>	<b>-717,905</b>	<b>-717,905</b>	<b>-757,180</b>
<i>Local Council Tax Support Grant</i>	0	0	0

<b>Total Precept Requirement</b>	<b>-£717,905</b>	<b>-£717,905</b>	<b>-£757,180</b>
<b>TOTAL (To)/From balances</b>	<b>£0</b>	<b>-£19,516</b>	<b>£55,000</b>
<b>NOTE-Internal Recharges</b>			
<b>Employee Cost</b>			
Employee costs	428,863	450,216	461,075
Recharge to Services	-428,863	-450,216	-461,075
<b>Total</b>	<b>0</b>		<b>0</b>
<b>Central Administration</b>			
Employee costs	77,710	81,591	83,559
Central administration	0	0	0
Professional Fees/Audit Fees	9,000	4,523	10,250
Office Rates/Water	9,690	9,555	9,960
Office Energy	3,620	5,242	4,770
Supplies & Services	26,000	26,956	26,580
Telephone/Postage	7,530	5,711	5,710
Subscriptions. Courses/Training	3,690	3,417	3,690
Insurance	19,900	22,445	23,495
Office Rent	-18,740	-14,840	-10,940
Miscellaneous Receipts	-30	-8	-30
Recharge to Services	-138,370	-144,592	-157,044
<b>Total</b>	<b>0</b>		<b>0</b>
<b>Balances &amp; Reserves</b>			
Opening Balance	692,542	692,542	706,578
to/-from reserve	0	19,516	-55,000
<b>Closing Balance</b>	<b>£692,542</b>	<b>£712,058</b>	<b>£651,578</b>
<b>Breakdown of Reserve</b>			
Repairs/Renewals Reserve-Building	353,000	353,000	353,000
Repairs/Renewals Reserve-Street Lighting	0		0
Repairs/Renewals Reserve-Open Spaces	0		0
Rent Deposit Scheme	1,100	1,100	450
Election Reserve	40,000	40,000	0
CIL Reserve	0	15,554	14,037
General Revenue Reserves	298,442	302,404	284,091
<b>Closing Balance</b>	<b>£692,542</b>	<b>£712,058</b>	<b>£651,578</b>
<b>Total Expenditure</b>	<b>1,015,805</b>	<b>1,087,612</b>	<b>1,124,310</b>
<b>Total income</b>	<b>-297,900</b>	<b>-389,223</b>	<b>-312,130</b>
<b>Net Expenditure</b>	<b>717,905</b>	<b>698,389</b>	<b>812,180</b>
<b>Precept</b>	<b>-717,905</b>	<b>-717,905</b>	<b>-757,180</b>
<b>TOTAL (To)/From balances</b>	<b>£0</b>	<b>(£19,516)</b>	<b>£55,000</b>