



STRATEGIC LEADERSHIP OVERVIEW AND SCRUTINY COMMITTEE

Tuesday, 22 January 2008

10.00 a.m.

Council Chamber,
Council Offices,
Spennymoor

AGENDA

and

REPORTS



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العربية (Arabic)

إذا أردت المعلومات بلغة أخرى أو بطريقة أخرى، نرجو أن تطلب ذلك منا.

বাংলা (Bengali)

যদি আপনি এই ডকুমেন্ট অন্য ভাষায় বা ফরমেটে চান, তাহলে দয়া করে আমাদেরকে বলুন।

(中文 (繁體字)) (Cantonese)

如欲索取以另一語文印製或另一格式製作的資料，請與我們聯絡。

हिन्दी (Hindi)

यदि आपको सूचना किसी अन्य भाषा या अन्य रूप में चाहिये तो कृपया हमसे कहे

polski (Polish)

Jeżeli chcieliby Państwo uzyskać informacje w innym języku lub w innym formacie, prosimy dać nam znać.

ਪੰਜਾਬੀ (Punjabi)

ਜੇ ਇਹ ਜਾਣਕਾਰੀ ਤੁਹਾਨੂੰ ਕਿਸੇ ਹੋਰ ਭਾਸ਼ਾ ਵਿਚ ਜਾਂ ਕਿਸੇ ਹੋਰ ਰੂਪ ਵਿਚ ਚਾਹੀਦੀ, ਤਾਂ ਇਹ ਸਾਥੋਂ ਮੰਗ ਲਓ।

Español (Spanish)

Póngase en contacto con nosotros si desea recibir información en otro idioma o formato.

اردو (Urdu)

اگر آپ کو معلومات کسی دیگر زبان یا دیگر شکل میں درکار ہوں تو برائے مہربانی ہم سے پوچھئے۔

AGENDA

1. APOLOGIES

2. DECLARATIONS OF INTEREST

To notify the Chairman of any items that appear later in the agenda in which you may have an interest.

3. BUDGET FRAMEWORK 2008/2009

To consider the initial revenue budget proposals which are within the Strategic Leadership Overview and Scrutiny Committee area of responsibility.

The budget proposals, together with a note explaining the reasons behind the proposals are attached. (Pages 1 - 18)

**B. Allen
Chief Executive**

Council Offices
SPENNYMOOR
14th January 2008

Councillor A. Gray (Chairman)
Councillor B.F. Avery J.P (Vice Chairman)

Councillors D.R. Brown, V. Chapman, D. Farry, T.F. Forrest, Mrs. J. Gray, B. Haigh, T. Hogan,
Ms. I. Jackson and B.M. Ord.

ACCESS TO INFORMATION

Any person wishing to exercise the right of inspection etc. in relation to this agenda and associated papers should contact
Mrs. G. Garrigan Tel 01388 816166 ext 4237 email ggarrigan@sedgefield.gov.uk

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Item 3

REPORT TO STRATEGIC LEADERSHIP OVERVIEW AND SCRUTINY COMMITTEE

22ND JANUARY 2008

REPORT OF DIRECTOR OF RESOURCES

Portfolio: STRATEGIC LEADERSHIP

BUDGET FRAMEWORK 2008/09

1. SUMMARY

- 1.1 Cabinet approved the Budget Framework for 2008/09 at its meeting on the 10th January 2008 and recommended that the Budgets are now consulted upon in accordance with the timetable previously approved by Cabinet on the 20th December 2007.
- 1.2 This report therefore sets out for consultation, the proposed 2008/2009 Revenue and Capital Budgets for the Strategic Leadership Portfolio, which falls under the responsibility of the Strategic Leadership Overview and Scrutiny Committee.
- 1.3 The Budgets have been developed after taking into account the Government's proposed settlements in relation to Revenue Support Grant (RSG), Housing Subsidy and Capital Allocations, proposed use of balances and the proposed increase in the Borough Council Tax.
- 1.4 Detailed account has also been taken of the Council's Medium Term Financial Plan (MTFP), which sets out the framework for developing annual revenue and capital budgets over the medium term.
- 1.5 In overall terms, the Budget Framework for 2008/09 maintains service delivery in key priority areas in accordance with the approved Corporate Plan and Transition Plan. Efficiency savings and re-engineering of existing service delivery will enable some changes to occur and keep the level of Council Tax increase to only 3%, whilst at the same time proposes to maintain an overall capital programme of £20 million.

2. RECOMMENDATION

- 2.1 That this Overview and Scrutiny Committee provide feedback to Cabinet on the proposed Budget Framework for 2008/2009 for the Strategic Leadership Portfolio.

3. BUDGET FRAMEWORK 2008/2009

3.1 The Government's proposed settlements in relation to the following key components of the 2008/09 budget have now been received, although allocations through the Regional Housing Board are still to be announced:-

Spending Area

Government Settlements

General Fund Services

Local Government Finance Settlement

Housing Revenue Account

Housing Subsidy Determinations

Capital Spending Programmes

Supported Capital Allocations

3.2 Management Team has carefully assessed the implications of the settlements and has examined all main spending areas, particularly to consider:-

- The balance between spending on statutory services and discretionary services.
- The allocation of resources between priorities to achieve our strategic goals and performance targets.
- The needs of the public as expressed in previous consultation exercises, particularly through previous Council Tax Focus Group meetings.
- The balance between spending and taxation/rent levels.
- The sustainability of the Budget Framework in relation to its dependency both on the receipt of large sums of money from the disposal of land and external time limited grant funding streams.
- The impact of efficiency savings achieved and the overall need to demonstrate that value for money principles have been applied.

3.3 The Council has been provisionally notified that it will receive £9,971,348 of external Government support for 2008/09. The grant system now focuses more on grant distribution and not on national measures of spending and council tax. The system consists of four separate funding elements unchanged for 2008/09 as detailed below:-

- *Relative needs amount (based on amount per head adjusted to reflect local circumstances including deprivation and area costs).*
- *Resource amount (to take account of different capacities to raise council tax).*
- *Central allocation amount (allocated on a per head basis).*
- *Floor damping amount (to help ensure all authorities receive a minimum increase in grant).*

- 3.4 Although the latest Government Finance settlements are regarded as the worst in the last 10 years by some commentators, it was broadly in line with expectations following the Comprehensive Spending Review (CSR) 2007 announcement by the Government in October 2007.
- 3.5 Generally Shire Districts received the lowest increase for any type of authority [the grant floors being the lowest since their introduction] less than half of all Shire Districts in the country had had an increase in excess of the absolute minimum 1% floor increase for 2008/09.
- 3.6 The grant settlement for Sedgefield Borough shows a year on year cash increase in grant of 1.98% or £190,065 including the base adjustments in accordance with the distribution framework. As well as being a harsh settlement it also falls well short of meeting the financial pressures facing the Council, particularly in the area of pay related costs. The settlement due on 1st April 2008 has not yet been agreed, but an assumed 2.5% increase has been built into the budgets. Furthermore an Actuarial revaluation of the Pension Fund has recently been completed and though the final outcome has still to be notified, the County Treasurer is advising that employer's contributions are expected to increase by an additional 1% of the cost of employee's contributions during 2008/09.
- 3.7 In addition, a number of initiatives designed to build and maintain strong cohesive communities in order to tackle deprivation and social exclusion have relied on external finance streams, many of which draw to a close by March 2008. Account has therefore had to be made of the fall out of grant/support in these important areas. As part of the changes brought about under CSR07, the Government has introduced a range of Area Based Grants. One of these grants, the Working Neighbourhood Fund replaces the Neighbourhood Renewals Fund and some of this funding will be applied where on-going schemes meet the criteria of the new Fund.
- 3.8 Whilst fuel price inflation significantly added to the Council's costs [particularly in the areas of high-energy use e.g. leisure centres] during 2007/08, contract prices have over the last few months seen a downturn in prices. However, more recently commentators are now predicting a further round of price increases of up to 15%, which have been factored into the Budgets.
- 3.9 Arrangements are being made with Durham County Council to use their Energy Management Team to manage and monitor energy and water consumption across this Council's property portfolio. Their design services group will also undertake a detailed survey of each of the main buildings and identify specific opportunities for plant efficiency improvements.
- 3.10 The Budget Framework for 2008/09 has been prepared to take into account the above financial issues and pressures and to reflect the Council's key priorities set out in the Corporate and Transition Plans. The key changes can be summarised as follows:-

All Portfolios

Revenue Services

- 3.11 The budget has been prepared on an outturn basis which means that the Contingency sum has been eliminated. If during the year unforeseen issues arise they will have to be met from efficiency savings within the relevant Portfolio area to avoid Balances having to be used.
- 3.12 It is expected that the Budgetary Control reports now being considered by Cabinet on a regular basis may identify whether any savings in any Portfolio area could be used to meet any urgent additional unexpected demands on the Council's resources.
- 3.13 The provision for savings arising from staff turnover has been increased to reflect the current position.
- 3.14 This will be the last budget round for this Council to determine before local government in County Durham is re-organised from April 2009. The budget has been prepared on the basis of business as usual but with growth in service provision restricted to essential areas only and where these would not be to the detriment of the new authority arrangements.
- 3.15 Although several other requests have been made to enhance service provision, they have been excluded from the Budget Framework as the shortage of funds does not permit their inclusion. However, it is proposed that subject to funds becoming available during the year, the excluded items may be allowed to commence but on a prioritised and considered basis and subject to Cabinet approval.
- 3.16 The annual efficiency targets set by central government are no longer required from 2008/09 resulting in no formal requirement to identify and report cashable and non-cashable savings. They have been replaced with a single efficiency indicator, full details of which are still being clarified. The 2008/09 budget framework has been prepared on the basis of identifying efficiencies during the initial preparation of spending forecasts in order that a workable but affordable budget is prepared. The government's revenue support grant settlement assumes cash releasing efficiency savings of 3% will be achieved.
- 3.17 It will be noted that savings amounting to £635,140 have been identified within the Strategic Leadership portfolio budgets and have helped to offset the £454,810 unavoidable growth in these services.
- 3.18 In addition to the features set out above, the detailed budgets have been prepared on the following basis: -
- 4.5% anticipated savings from staff turnover.
 - Increase in fees and charges of 3% on average.
 - Allowances for inflation have been restricted to the following areas of spending:-
 - *Salaries and wages*
 - *Business rates*
 - *Utilities costs i.e. gas, water, electricity and telephones*
 - *Other unavoidable costs which are of a contractual nature*

- 3.19 Details of the Council's overall General Fund Revenue Budget are attached at Appendix 1. An explanatory note is attached at Appendix 2 that provides a definition of the various terms used in the budget documents and a full analysis of the Strategic Leadership Portfolio Budgets are also attached at Appendix 3.

Strategic Leadership Revenue Budgets

- 3.20 Whilst there are no significant changes to the levels of service provision within this Portfolio, additional funding has been provided for the provision of **skills and competency training** for all staff in the run up to creation of the new Unitary Authority.
- 3.21 The overall level of **Capital Financing charges** has been reviewed to take into account the impact of debt rescheduling, expected rates of interest, levels of balances and capital receipts.
- 3.22 Provision has again been made to meet the additional revenue costs of licences and software maintenance associated with new **ICT systems** introduced over the last 12 months, although new developments have been restricted to ensure there is no conflict with the new authority arrangements.
- 3.23 The one off budget provision associated with the 2007 **Borough Elections** has been deleted.

Revenue Services Summary

- 3.24 Careful planning of the budget means that the commitment made in the MTFP to restrict council tax increases to 3.0% can be delivered in 2008/09. The investment in Council services will add only £5.58 per year or 11p per week to the Band D Tax. The cost to the Band A taxpayer will be £3.72 per year or 7p per week.

4.0 Capital Programme

- 4.1 With regard to capital, the Council's capital programme is funded from a combination of government grants such as the Major Repairs Allowance for Decent Homes expenditure and SHIP grant for private sector housing renewal, use of capital receipts from the sale of land and property and the use of revenue contributions from the HRA and Council balances. The Council currently has significant capital receipts available from housing land sales and these are available to fund major regeneration and affordable housing initiatives. The realisation of other receipts is required to fund the full proposed capital programme and these are still in the latter stages of completion.
- 4.2 The Medium Term Financial Plan and the Transition Plan has allowed for a Capital Programme of £20m to be maintained in 2008/09, subject to resources being available. The larger elements of this were outlined in the Transition Plan and are shown in the table below, and a contingency sum of £2.5m has provisionally been identified to meet other Corporate Projects such as the funding of planned maintenance of public buildings in accordance with asset management plans, LIP funding and the replacement of obsolete ICT equipment. These schemes will be assessed and prioritised when funding becomes available and Cabinet approval will be sought at a future meeting subject to the availability of resources.

- 4.3 Grant funding from various sources may assist some Capital schemes, and where this is the case, the grant will be fully additional to the resources available from the Council.

PROPOSED CAPITAL TARGET SPENDING LIMITS

	<u>£000</u>
Housing Revenue Account	7,700
Transition Projects	
Regeneration Trust – Housing Market Renewal	6,000
Construction and Skills Centre	2,500
Redevelopment of Spennymoor Town Centre [Arts Resource Centre]	1,300
Other Corporate Projects	2,500
Total Programme	<u><u>20,000</u></u>

PROGRAMME FUNDED BY: -

	Housing	General	Total
	<u>£000</u>	Fund	<u>£000</u>
	<u>£000</u>	<u>£000</u>	<u>£000</u>
Major Repairs Allowance	5,540	-	5,540
Private Sector Renewal*	-	1,250	1,250
Revenue Contributions from HRA	1,700	-	1,700
Use of Revenue Reserves	-	300	300
Capital Receipts	460	950	1,410
Capital Receipts earmarked for regeneration	-	9,800	9,800
	<u>7,700</u>	<u>12,300</u>	<u>20,000</u>

*Not confirmed yet**

5.0 FINANCIAL IMPLICATIONS

- 5.1 As the purpose of this report is to seek Overview and Scrutiny's comments on the Budget proposals for this, there are no financial implications to be considered at this stage.

6.0 CONSULTATION

- 6.1 The Council's three Overview and Scrutiny Committees will be consulted as part of the overall Budget process.

7.0 OTHER MATERIAL CONSIDERATIONS

7.1 Links to Corporate Objectives/Values

The timetable has been established to ensure that all appropriate actions are undertaken during the process of determining the 2008/09 budget in that the Council is:

- *Consulting the appropriate representatives of service users, customers and partners.*
- *Being responsible with and accountable for public finances.*
- *Being open, accessible, equitable, fair and responsive to the public.*

7.2 Risk Management

If the budget timetable, which includes this opportunity for the Overview and Scrutiny Committees to consider and review the budget framework is not met, the Council could suffer an adverse cash flow in not being able to collect Council Tax from Council Taxpayers from the beginning of the financial year on the 1st April 2008. This timetable has therefore been devised to ensure that the appropriate statutory deadline to determine the level of Council Tax can be achieved.

The Budget Framework 2009 has been prepared on a medium risk basis. Account has been taken of some of the significant capital receipts that are expected to materialise during 2008/9 that would lead to additional investment income. Account has also been taken of the loss of external funding streams where appropriate.

The capital investment provisions set out in this report have been made in the light of known resources and a realistic assessment of capital receipts. As the revenue impact of all programmes has been fully counted for, a low risk approach has been taken.

7.3 Health and Safety

No additional implications have been identified.

7.4 Equality and Diversity

No Equality and Diversity implications have been identified as the purpose of this report is to identify the timetable for the budget process.

7.5 Legal and Constitutional

The appropriate Legal and Constitutional implications have been taken into account in determining the Budget timetable

7.6 No other 'Material Considerations' have been identified.

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Background Papers: The Constitution – Part 4 Section C – Budget and Policy Framework Procedure Rules.

Budget Framework 2008/09 – report to Cabinet 10.01.2008

Appendices Appendix 1 General Fund Revenue Budget Summary

Appendix 2 Explanatory Notes

Appendix 3 Strategic Leadership Portfolio Budgets 2008/09

Examination by Statutory Officers:

	Yes	Not Applicable
1. The report has been examined by the Council's Head of the Paid Service or his representative.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2. The content has been examined by the Council's S.151 Officer or his representative.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
3. The content has been examined by the Council's Monitoring Officer or his representative.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
4. Management Team has approved the report.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

<u>Budget</u> <u>2007/08</u> £		<u>Unavoidable</u> <u>Growth</u> £	<u>Uncommitted</u> <u>Growth</u> £	<u>Efficiency</u> <u>Savings</u> £	<u>Budget</u> <u>2008/09</u> £
GENERAL FUND SUMMARY					
1,864,610	Strategic Leadership	453,310	-	(633,640)	1,684,280
	Healthy Borough				
3,839,790	Leisure & Culture	332,260	-	(148,780)	4,023,270
141,460	Community Health	23,620	-	(2,980)	162,100
	Attractive Borough				
5,629,880	Environment	297,000	-	(135,430)	5,791,450
494,240	Planning & Development	60,890	51,000	(59,610)	546,520
	Strong Communities				
601,450	Housing - General Fund Functions	175,900	-	(8,850)	768,500
829,150	Safer Communities	395,980	-	(9,230)	1,215,900
	Prosperous Borough				
2,036,550	Social Regeneration & Partnership	109,310	-	(244,020)	1,901,840
207,790	Learning & Employment	160,180	-	(106,830)	261,140
58,140	Contingency & Efficiency Savings	-	-	(93,140)	(35,000)
(385,000)	Salary Saving @ 4.5% [General Fund Share]	(95,000)	-	-	(480,000)
15,318,060	Budget Requirement	1,913,450	51,000	(1,442,510)	15,840,000
700,000	Less Use of Balances	-	-	90,000	790,000
14,618,060	Net Budget Requirement	1,913,450	51,000	(1,532,510)	15,050,000
(9,601,288)	Revenue Support Grant	-	-	(190,065)	(9,791,353)
(150,000)	Collection Fund Surplus	-	-	(7,000)	(157,000)
4,866,772	Net Council Tax Demand	1,913,450	51,000	(1,729,575)	5,101,647

4,866,772

Council Tax Demand

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2007/2008 Budgets - Explanatory Notes

The budget for each service is compiled under standard headings for various types of expenditure. The main items included in each standard heading are as follows:

Employees

Salaries and wages, National Insurance and pensions.
Other staff costs such as training.
Employee insurances.

Premises

Repairs and maintenance of buildings, fixed plant and land.
Energy costs.
Rents, Rates and water charges.
Fixtures and fittings.
Insurance.
Cleaning and domestic supplies.

Supplies and services

Equipment, Furniture and Materials.
Clothing, Uniforms and Laundry.
Printing, Stationary and General Office expenses.
Telephone charges.

Transport

Vehicle expenses.
Car Allowances.
Public Transport.

Agency and Third Party Payments

Use of contractors.
Use of consultants.

Financing Charges

Depreciation and notional interest charges for using fixed assets.

Central Support Costs

Reallocated costs of staff and associated overheads supporting the service.

Definition of Changes to Budget

Unavoidable Growth

Unavoidable growth covers essential budget growth that cannot be avoided. Such growth would include:-

- Inflation on salaries, utility costs, contracts for goods and services
- Inflationary increases in income eg fees and charges, rents etc
- Salary increments and pay awards
- Growth arising from new legislation
- Changes arising from the review of Central Support Service Charges
- Growth already committed to / approved by Management Team and Cabinet
- Revenue costs arising from an approved Capital Programme bid

Uncommitted Growth

This is any other budget growth, not already committed to as detailed above. All uncommitted growth is subject to the approval of an Uncommitted Budget Growth Bid.

Examples include:-

- Requests for additional staffing, changes to hours worked, overtime provision etc
- Requests for additional supplies and services budgets
- Service specific budget requests eg initiative budgets

It should be noted that any new income secured against any additional costs included as uncommitted budget growth, must also be shown as uncommitted growth to match the expenditure eg grant funded posts, initiatives etc

Efficiency Savings

This is where a service has made efficiency savings *or* reductions have been achieved on its budgets in the form of reduced expenditure or increased income.

Examples include:-

- Deleted posts or savings from restructured staffing budgets
- Reduced supplies and services budgets
- Procurement savings eg on the renegotiation of a contract
- Additional income from new business growth / increased volumes
- New grants and contributions attracted to subsidise existing budgets
- Revised central support recharge methodology increasing recharges to Housing Revenue Account and Capital Programme
- Increased salary savings targets
- Budget prepared on outturn basis and contingency sum therefore deleted

<u>Budget</u> <u>2007/2008</u> £		<u>Unavoidable</u> <u>Growth</u> £	<u>Uncommitted</u> <u>Growth</u> £	<u>Efficiency</u> <u>Savings</u> £	<u>Budget</u> <u>2008/2009</u> £
STRATEGIC LEADERSHIP					
1,389,700	Chief Executives	311,610	-	(286,260)	1,415,050
1,514,000	Resources	163,550	-	(85,360)	1,592,190
(79,610)	Civic Buildings	75,490	-	(19,740)	(23,860)
742,270	Civic Expenses	3,990	-	(7,780)	738,480
(637,570)	Capital Financing Charges	275,470	-	(226,500)	(588,600)
(1,437,600)	Asset Management Revenue Account	(357,300)	-	-	(1,794,900)
279,050	Other Expenses & Receipts	19,820	-	-	298,870
18,100	Performance Management and Consultation	1,900.00	-	(9,500)	10,500
26,610	Green Lane Canteen	(60)	-	-	26,550
10,000	Town Twinning	-	-	-	10,000
29,650	Chilton Depot Holding Account	(29,650)	-	-	-
-	Vehicle Repair Depot Account	-	-	-	-
-	Central Stores Account	-	-	-	-
-	Transport and Plant Account	-	-	-	-
10,010	Chilton Depot Canteen	(10,010)	-	-	-
1,864,610		454,810	-	(635,140)	1,684,280

Budget 2007/2008		Unavoidable Growth	Uncommitted Growth	Efficiency Savings	Budget 2008/2009
£		£	£	£	£
CHIEF EXECUTIVES					
2,517,570	Employee Costs:	206,720	-	(219,440)	2,504,850
374,820	Supply & Services:	19,670	-	(8,010)	386,480
68,620	Transport Costs:	3,890	-	(11,450)	61,060
76,190	Agency Costs:	-	-	(1,400)	74,790
3,037,200	Total Expenditure	230,280	-	(240,300)	3,027,180
	Income:				
(224,900)	Charges for Services	-	-	(10,000)	(234,900)
(921,370)	Support Services - Recharged to HRA	93,670	-	16,560	(811,140)
(51,000)	Support Services - Recharged to Capital	51,000	-	-	-
(51,000)	LPSA 1-Grant	-	-	-	(51,000)
-	Cohesion Fund Grant	(49,000)	-	-	(49,000)
(1,248,270)	Total Income	95,670	-	6,560	(1,146,040)
1,788,930	Net Expenditure before Recharges	325,950	-	(233,740)	1,881,140
551,500	Expenditure Recharges	52,800	-	(44,010)	560,290
(950,730)	Income Recharges	(67,140)	-	(8,510)	(1,026,380)
1,389,700	Net Expenditure after Recharges	311,610	-	(286,260)	1,415,050

RESOURCES					
2,512,920	Employee Costs:	273,830	-	(32,250)	2,754,500
815,730	Supply & Services:	29,560	-	(6,990)	838,300
68,150	Transport Costs:	10,030	-	(1,740)	76,440
211,520	Agency Costs:	51,500	-	(11,600)	251,420
20,250	Central Expenses:	100	-	-	20,350
3,628,570	Total Expenditure	365,020	-	(52,580)	3,941,010
(107,000)	Non Domestic Rates Collection Allowance	-	-	-	(107,000)
(25,000)	Contribution from Wear Valley	(5,000)	-	-	(30,000)
(400)	Sales of Data & Technology	-	-	-	(400)
(172,730)	Charges for Services	(5,870)	-	(40,000)	(218,600)
(984,760)	Support Services - Recharged to HRA	(3,290)	-	42,860	(945,190)
(178,000)	Support Services - Recharged to Capital	(149,000)	-	-	(327,000)
(1,467,890)	Total Income	(163,160)	-	2,860	(1,628,190)
2,160,680	Net Expenditure before Recharges	201,860	-	(49,720)	2,312,820
393,200	Asset Charges	(11,900)	-	-	381,300
757,250	Expenditure Recharges	77,660	-	(75,930)	758,980
(1,797,130)	Income Recharges	(104,070)	-	40,290	(1,860,910)
1,514,000	Net Expenditure after Recharges	163,550	-	(85,360)	1,592,190

Budget 2007/2008		Unavoidable Growth	Uncommitted Growth	Efficiency Savings	Budget 2008/2009
£		£	£	£	£
CIVIC BUILDINGS					
128,550	Employees :	180	-	(950)	127,780
314,450	Premises :	47,360	-	(19,440)	342,370
443,000	Total Expenditure	47,540	-	(20,390)	470,150
(682,550)	Recharged to other Services	(13,850)	-	3,730	(692,670)
(682,550)	Total Income	(13,850)	-	3,730	(692,670)
(239,550)	Net Expenditure before Recharges	33,690	-	(16,660)	(222,520)
105,780	Expenditure Recharges	10,100	-	(3,080)	112,800
(5,640)	Income Recharges	(100)	-	-	(5,740)
59,800	Asset Rentals	31,800	-	-	91,600
(79,610)	Net Expenditure after Recharges	75,490	-	(19,740)	(23,860)
CIVIC EXPENSES					
34,420	Employee Costs	140	-	(10)	34,550
563,520	Members Allowances - including Travel	28,500	-	-	592,020
31,520	Supply & Services:	1,240	-	(4,210)	28,550
19,570	Hospitality and Conference Expenses	2,500	-	-	22,070
60,000	Elections	(60,000)	-	-	-
6,100	Transport - including Civic car	1,000	-	(100)	7,000
715,130	Total Expenditure	(26,620)	-	(4,320)	684,190
(3,500)	Other Income	-	-	-	(3,500)
(107,700)	Support Services - Recharged to HRA	(9,500)	-	-	(117,200)
(111,200)	Total Income	(9,500)	-	-	(120,700)
603,930	Net Expenditure before Recharges	(36,120)	-	(4,320)	563,490
3,100	Asset Charges	-	-	(3,100)	-
135,240	Expenditure Recharges	40,110	-	(360)	174,990
742,270	Net Expenditure after Recharges	3,990	-	(7,780)	738,480
CAPITAL FINANCING CHARGES					
1,158,600	Interest Payments to External Lenders	-	-	(43,300)	1,115,300
326,200	Principle Repayments - General Fund [MRP]	24,800	-	(200,000)	151,000
73,800	Debt Management Expenses	2,800	-	-	76,600
236,900	Premiums on Debt Rescheduling	-	-	(27,300)	209,600
1,000	Finance Lease Rentals	-	-	-	1,000
1,796,500	Total Expenditure	27,600	-	(270,600)	1,553,500
(1,411,070)	Net Interest Earned	204,070	-	-	(1,207,000)
(150,000)	Use of MRP Adjustment Provision	44,000	-	-	(106,000)
700	Recharge to other Accounts	(200)	-	-	500
(873,700)	Recharge to HRA	-	-	44,100	(829,600)
(2,434,070)	Total Income	247,870	-	44,100	(2,142,100)
(637,570)	Net Expenditure	275,470	-	(226,500)	(588,600)
ASSET MANAGEMENT REVENUE ACCOUNT					
(1,437,600)	Capital Accounting Charges - Recharged to services	(357,300)	-	-	(1,794,900)

<u>Budget 2007/2008</u> £		<u>Unavoidable Growth</u> £	<u>Uncommitted Growth</u> £	<u>Efficiency Savings</u> £	<u>Budget 2008/2009</u> £
OTHER EXPENSES					
327,300	Pensions and Allowances	4,700	-	-	332,000
46,750	Subscriptions	2,250	-	-	49,000
72,000	Inform	6,000	-	-	78,000
12,500	Public Relations Expenses	-	-	-	12,500
64,600	Charitable Rating Reliefs (Net Cost to Council)	(600)	-	-	64,000
120,000	Insurance Claims Handling Expenses	-	-	(40,000)	80,000
56,100	Statutory Contributions to HRA	16,500	-	-	72,600
2,900	Other Expenditure	70	-	-	2,970
432,000	Insurance Premiums	-	-	(255,000)	177,000
1,134,150	Total Expenditure	28,920	-	(295,000)	868,070
(264,000)	Collection Allowance - Water Rates	(8,000)	-	-	(272,000)
(14,100)	Other Income	(1,100)	-	-	(15,200)
(50,000)	Use of Insurance Fund Reserve	-	-	-	(50,000)
(527,000)	Insurance Recharges to HRA & Other Accounts	-	-	295,000	(232,000)
(855,100)	Total Income	(9,100)	-	295,000	(569,200)
279,050	Net Expenditure	19,820	-	-	298,870

PERFORMANCE MANAGEMENT & CONSULTATION					
29,000	Market Research & Consultation	-	-	(19,000)	10,000
3,000	Service Review Expenses	-	-	(3,000)	-
3,600	Printing	1,900	-	(1,000)	4,500
35,600	Total Expenditure	1,900	-	(23,000)	14,500
(17,500)	Recharged to HRA	-	-	13,500	(4,000)
(17,500)	Total Income	-	-	13,500	(4,000)
18,100	Net Expenditure	1,900	-	(9,500)	10,500

GREEN LANE CANTEEN					
5,000	Supply & Services:	-	-	-	5,000
36,140	Agency Costs:	320	-	-	36,460
41,140	Total expenditure	320	-	-	41,460
(4,530)	Contributions	(20)	-	-	(4,550)
(10,000)	Support Services - Recharged to HRA	(360)	-	-	(10,360)
(14,530)	Total Income	(380)	-	-	(14,910)
26,610	Net Expenditure	(60)	-	-	26,550

TOWN TWINNING					
10,000	Supply & Services:	-	-	-	10,000
10,000	Total Expenditure	-	-	-	10,000

Budget 2007/2008		Unavoidable Growth	Uncommitted Growth	Efficiency Savings	Budget 2008/2009
£		£	£	£	£
CENTRAL DEPOT HOLDING ACCOUNT					
126,450	Employees	-	-	(3,440)	123,010
201,750	Premises	7,430	-	(19,540)	189,640
28,000	Supplies and Services	-	-	-	28,000
22,000	Transport & Plant	-	-	-	22,000
5,650	Central Support Services	1,190	-	-	6,840
53,700	Asset Rentals	15,200	-	-	68,900
437,550	Total Expenditure	23,820	-	(22,980)	438,390
(407,900)	Recharges to Other Accounts:	(53,470)	-	22,980	(438,390)
(407,900)	Total Income	(53,470)	-	22,980	(438,390)
29,650	Net Expenditure	(29,650)	-	-	-

VEHICLE REPAIR DEPOT					
265,200	Employees	-	-	(57,230)	207,970
77,000	Premises	600	-	-	77,600
15,300	Supplies and Services	1,500	-	(370)	16,430
15,500	Transport & Plant	-	-	-	15,500
3,950	Central Support Services	760	-	-	4,710
376,950	Total Expenditure	2,860	-	(57,600)	322,210
(346,950)	Transport Holding Account	(2,860)	-	67,600	(282,210)
(30,000)	Other Income	-	-	(10,000)	(40,000)
(376,950)	Total Income	(2,860)	-	57,600	(322,210)
-	Net Expenditure	-	-	-	-

CENTRAL STORES ACCOUNT					
44,100	Employees	-	-	(44,100)	-
85,400	Premises	6,510	-	(91,910)	-
2,000	Supplies and Services	-	-	(2,000)	-
2,000	Transport & Plant	-	-	(2,000)	-
70,450	Central Support Services	-	-	(70,450)	-
203,950	Total Expenditure	6,510	-	(210,460)	-
(200,950)	Stores Oncost Account	(9,510)	-	210,460	-
(3,000)	Other Income	3,000	-	-	-
(203,950)	Total Income	(6,510)	-	210,460	-
-	Net Expenditure	-	-	-	-

TRANSPORT AND PLANT ACCOUNT					
1,093,130	Transport & Plant	145,020	-	-	1,238,150
605,000	Hired Transport and Plant	-	-	-	605,000
65,200	Central Support Services	3,710	-	-	68,910
300,000	Leasing Charges	20,000	-	-	320,000
2,063,330	Total Expenditure	168,730	-	-	2,232,060
(2,063,330)	Recharges to Other A/Cs	(168,730)	-	-	(2,232,060)
(2,063,330)	Total Income	(168,730)	-	-	(2,232,060)
-	Net Expenditure	-	-	-	-

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