

APPENDIX A

Actual 2008/09 £	FINANCE & STAFFING PORTFOLIO	Estimate 2009/10 £	Revised 2009/10 £	Estimate 2010/11 £
NET EXPENDITURE SUMMARY				
138,415	Council Tax Benefit from Holding Account	185,100	152,330	179,330
90,061	Rent Allowances from Holding Account	137,680	233,210	275,050
1,169	Rent Rebates (Council Dwellings) from Holding Account	45,070	56,190	77,690
768,107	Corporate Management	810,010	880,340	905,420
1,687	Corporate Management - Grant funded	0	0	0
3,808	Land Charges	101,700	4,330	10,350
16,765	Treasury Management	17,950	19,840	19,310
15,553	Cost of NNDR Collection	37,090	3,560	33,780
96,476	Discretionary NNDR Relief	97,390	111,150	114,000
773,449	Cost of Council Tax Collection	771,690	738,970	780,520
(180)	Miscellaneous	20	1,450	20
101,694	Elections	14,730	14,090	144,950
117,348	Register of Electors	123,230	131,860	141,720
1,190,533	Democratic Representation (Excluding Training)	1,218,810	1,162,060	1,150,750
(895)	Milton Country Park	0	0	0
<u>3,313,990</u>	NET EXPENDITURE carried to General Fund Summary	<u>3,560,470</u>	<u>3,509,380</u>	<u>3,832,890</u>
Analysis of Total Net Expenditure				
(270,298)	Net Direct Costs	(297,920)	(325,030)	(88,940)
(200)	Deferred Capital Grant	0	(1,330)	(1,330)
(506,177)	Recharges to Housing Revenue Account	(484,820)	(449,350)	(457,810)
(220,951)	Recharge to Collection Fund	(226,470)	(220,660)	(220,660)
4,275,756	Recharges from Staffing and Overheads Accounts	4,536,700	4,475,290	4,571,370
35,860	Recharge from Communications	32,980	30,460	30,260
<u>3,313,990</u>		<u>3,560,470</u>	<u>3,509,380</u>	<u>3,832,890</u>

COMPARISON OF ESTIMATE OF DIRECT COSTS WITH APPROVED TARGET			
Net direct costs original estimate		(297,920)	(297,920)
Approved virement			0
Benefits- admin grant (T account)		(85,020)	
Approved Rollover			0
Miscellaneous		1,430	0
Proposed savings - unachieved			
All out elections			(27,000)
			<u>(324,920)</u>
Inflation allowance of 2.5% on 2009/10 original estimate			(8,120)
Adjusted Original Estimate - TARGET ESTIMATE		<u>(381,510)</u>	<u>(333,040)</u>
Direct costs in Revised Estimate 2009/10 and Estimate 2010/11		<u>(325,030)</u>	<u>(88,940)</u>
Net SURPLUS/(DEFICIT) compared with approved target		(56,480)	(244,100)

Actual 2008/09 £		Estimate 2009/10 £	Revised 2009/10 £	Estimate 2010/11 £
BENEFITS HOLDING ACCOUNT				
ADMINISTRATIVE EXPENDITURE				
Supplies and Services				
1,570	Legal Fees	7,500	7,400	6,300
0	Additional expenditure funded by recession grant	0	0	113,180
1,600	Miscellaneous	1,000	1,100	2,200
Central Departmental and Support Services				
6,224	Chief Officers and Housing Futures	2,740	2,870	3,320
2,071	Community and Customer Services	3,320	49,910	49,000
1,146,668	Corporate Services	1,172,910	1,205,890	1,158,320
<u>1,158,133</u>	TOTAL ADMINISTRATIVE EXPENSES	<u>1,187,470</u>	<u>1,267,170</u>	<u>1,332,320</u>
(640,748)	Government Grant Base Allocation	(598,920)	(598,920)	(568,970)
0	Government Grant re Economic Recession	0	(85,020)	(113,180)
(1,651)	Other Government Grant	0	(4,000)	0
(3,702)	Magistrates Court Income	(2,500)	(2,500)	(2,500)
<u>512,032</u>	NET ADMINISTRATIVE EXPENSES	<u>586,050</u>	<u>576,730</u>	<u>647,670</u>
TRANSFER PAYMENTS				
Rent Rebates -				
9,385,784	National Scheme - Council Dwellings	10,429,700	9,923,200	10,229,400
0	Bed & Breakfast	0	1,800	0
22,114	Local (War Widows)	23,100	16,600	17,100
Council Tax Benefit				
4,982,031	National	5,500,000	6,311,600	6,500,900
11,904	Local (War Widows)	12,800	10,400	10,700
Rent Allowances				
8,561,339	National	10,131,100	11,010,900	11,356,200
14,248	Local (War Widows)	16,000	10,300	10,600
<u>22,977,420</u>	TOTAL TRANSFER PAYMENTS	<u>26,112,700</u>	<u>27,284,800</u>	<u>28,124,900</u>
(23,259,807)	Government Grant	(26,330,900)	(27,418,800)	(28,240,500)
<u>(282,387)</u>	NET TRANSFER PAYMENTS	<u>(218,200)</u>	<u>(134,000)</u>	<u>(115,600)</u>
NET ADMIN. & TRANSFER PAYMENTS borne by General Fund				
229,645		367,850	442,730	532,070
Recharge to Other Revenue Accounts				
(138,415)	Council Tax Benefits (to Portfolio Summary)	(185,100)	(152,330)	(179,330)
(90,061)	Rent Allowances (To Portfolio Summary)	(137,680)	(233,210)	(275,050)
Rent Rebates				
(1,169)	Council Dwellings (To Portfolio Summary)	(45,070)	(56,190)	(77,690)
0	Homelessness - Bed & Breakfast	0	(1,000)	0
<u>0</u>	NET ADMIN. & TRANSFER PAYMENTS	<u>0</u>	<u>0</u>	<u>0</u>

Actual 2008/09 £		Estimate 2009/10 £	Revised 2009/10 £	Estimate 2010/11 £
CORPORATE MANAGEMENT				
EXPENDITURE				
Employees				
107,128	Pension Costs	110,000	111,100	113,880
80,715	Cost of Early Retirement	0	0	0
Supplies & Services				
8,590	Consultants	10,000	0	0
91,434	External Audit	94,370	119,660	87,910
38,173	Grant Claims	38,950	41,800	41,800
Bank Charges				
6,287	HSBC	7,000	6,500	6,750
1,138	Giro	1,000	1,200	1,250
605	Advertising	620	670	690
13	Other	1,200	1,200	0
13,486	Subscription to Local Government Association	14,100	13,490	13,490
300	Subscription to Other organisations	300	750	800
Central Departmental and Support Services				
276,843	Chief Officers and Housing Futures	307,600	301,510	331,700
114,441	Community and Customer Services	153,770	142,340	116,360
299,216	Corporate Services	303,850	357,100	354,110
22,213	New Communities	27,480	26,700	24,100
52,683	Planning Services	57,690	45,930	39,090
21,557	Affordable Homes	18,300	7,900	8,260
40,421	Health and Environmental Services	44,920	57,140	129,520
1,175,243	TOTAL EXPENDITURE	1,191,150	1,234,990	1,269,710
(407,136)	less recharge to Housing Revenue Account	(381,140)	(354,650)	(364,290)
768,107	NET EXPENDITURE carried to Portfolio Summary	810,010	880,340	905,420

CORPORATE MANAGEMENT - Grant funded

EXPENDITURE				
Employees				
Inspire Project				
10,061	Marketing and Communications	0	0	0
34,767	Senior Management-training and development	0	0	0
8,084	Equalities and Diversity	0	0	0
52,912	TOTAL EXPENDITURE	0	0	0
(51,225)	Other Receivable Income	0	0	0
1,687	NET EXPENDITURE carried to Portfolio Summary	0	0	0

Actual 2008/09 £		Estimate 2009/10 £	Revised 2009/10 £	Estimate 2010/11 £
LAND CHARGES				
EXPENDITURE				
Supplies and Services				
Miscellaneous Expenses				
2,673	Insurance	4,490	3,590	3,850
32,929	County Council Search Fees	36,400	46,000	49,000
Central, Departmental and Support Services				
0	Chief Officers and Housing Futures	2,740	2,520	3,310
179,319	Corporate Services	255,030	194,250	218,820
41,083	Planning Services	41,010	48,480	45,410
5,651	Health & Environmental Services	6,130	5,990	5,960
261,655	TOTAL EXPENDITURE	345,800	300,830	326,350
INCOME				
(257,847)	Fees	(244,100)	(296,500)	(316,000)
3,808	NET EXPENDITURE carried to Portfolio Summary	101,700	4,330	10,350

Actual 2008/09 £		Estimate 2009/10 £	Revised 2009/10 £	Estimate 2010/11 £
	TREASURY MANAGEMENT			
	EXPENDITURE			
	Supplies and Services			
4,139	Bank Charges	4,400	3,750	4,400
	Central Departmental and Support Services			
2,489	Chief Officers and Housing Futures	2,740	2,520	3,310
29,048	Corporate Services	31,060	29,040	26,660
(18,911)	Less recharge to Housing Revenue Account	(20,250)	(15,470)	(15,060)
<u>16,765</u>	NET EXPENDITURE carried to Portfolio Summary	<u>17,950</u>	<u>19,840</u>	<u>19,310</u>

Actual 2008/09 £		Estimate 2009/10 £	Revised 2009/10 £	Estimate 2010/11 £
	COST OF COLLECTING NATIONAL NON DOMESTIC RATE			
	EXPENDITURE			
	Supplies and Services			
799	Bank Charges - Direct	800	800	800
213	Debit card fees	220	220	220
1,773	Legal	3,000	2,000	3,000
0	Bailiffs	580	0	580
0	Business Rates Deferral Scheme	0	8,050	0
709	Miscellaneous	630	800	800
	Central, Departmental and Support Services			
6,223	Chief Officers and Housing Futures	2,740	2,870	3,310
	Community and Customer Services		8,650	8,520
241,155	Corporate Services	270,090	230,230	251,710
<u>250,872</u>	TOTAL EXPENDITURE	<u>278,060</u>	<u>253,620</u>	<u>268,940</u>

	INCOME			
(189)	Government Grants	0	(15,900)	0
(14,179)	Other Recoverable Charges	(14,500)	(13,500)	(14,500)
(220,951)	Recharge to Collection Fund	(226,470)	(220,660)	(220,660)
<u>15,553</u>	NET EXPENDITURE carried to Portfolio Summary	<u>37,090</u>	<u>3,560</u>	<u>33,780</u>

<u>96,476</u>	PART OF DISCRETIONARY NON-DOMESTIC RATE RELIEF carried to Portfolio Summary	<u>97,390</u>	<u>111,150</u>	<u>114,000</u>
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Actual 2008/09 £		Estimate 2009/10 £	Revised 2009/10 £	Estimate 2010/11 £
	COST OF COUNCIL TAX COLLECTION			
	EXPENDITURE			
	Supplies & Services			
39,574	Bank Charges - Direct	41,500	40,000	41,500
8,402	Debit card fees	10,100	8,000	8,200
17,555	Legal and Bailiffs Fees	16,200	13,420	18,700
	Expenses			
2,017	Advertising	1,800	1,900	2,000
1,528	Other	4,200	4,000	4,000
	Central Departmental and Support Services			
12,447	Chief Officers and Housing Futures	2,750	2,870	3,310
	Community and Customer Services		120,160	118,330
863,283	Corporate Services	861,640	715,380	751,290
	Planning Services		1,080	1,020
<u>944,806</u>	TOTAL EXPENDITURE	<u>938,190</u>	<u>906,810</u>	<u>948,350</u>
	INCOME			
(5,163)	Government Grants	0	0	0
(200)	Capital Grant Deferred	0	(1,330)	(1,330)
(161,979)	Court Costs	(150,000)	(165,000)	(165,000)
0	Return of provision for bad debt	(15,000)	0	0
(4,015)	Other Recoverable Charges	(1,500)	(1,510)	(1,500)
<u>773,449</u>	NET EXPENDITURE carried to Portfolio Summary	<u>771,690</u>	<u>738,970</u>	<u>780,520</u>

Actual 2008/09 £		Estimate 2009/10 £	Revised 2009/10 £	Estimate 2010/11 £
	MISCELLANEOUS			
	EXPENDITURE			
	Supplies and Services			
	Miscellaneous			
0	Asset revaluation	0	1,430	0
0	Other	200	200	200
<hr/> 0	TOTAL EXPENDITURE	<hr/> 200	<hr/> 1,630	<hr/> 200
	INCOME			
(180)	Other	(180)	(180)	(180)
<hr/> (180)	NET EXPENDITURE carried to Portfolio Summary	<hr/> 20	<hr/> 1,450	<hr/> 20

Actual 2008/09 £		Estimate 2009/10 £	Revised 2009/10 £	Estimate 2010/11 £
	ELECTIONS			
	EXPENDITURE			
	Employee Related Expenses			
680	Temporary Staff	0	0	0
	Premises Related Expenses			
8,270	Rents	8,500	830	9,560
	Supplies and Services			
2,795	Materials	2,500	2,500	500
	Printing, Stationery and General			
6,796	Office Expenses	8,750	1,420	12,520
	Services			
44,496	Presiding Officer, Poll Clerks and Other Staff Fees	54,850	2,930	42,520
	Communications and Computing			
18,611	Postages / Delivery of Poll Cards	22,600	1,710	15,870
345	Insurance	350	330	340
2,013	Other	0	0	1,000
	Central, Departmental and Support Services			
42,284	Community & Customer Services	57,460	58,490	64,580
1,944	Corporate Services	2,080	2,070	1,910
<hr/> 128,234	TOTAL EXPENDITURE	<hr/> 157,090	<hr/> 70,280	<hr/> 148,800
	INCOME			
(7,500)	Reimbursement from Government	0	0	0
(19,040)	Reimbursement from Other Councils	(142,360)	(56,190)	(3,850)
<hr/> 101,694	NET EXPENDITURE carried to Portfolio Summary	<hr/> 14,730	<hr/> 14,090	<hr/> 144,950

Actual 2008/09 £		Estimate 2009/10 £	Revised 2009/10 £	Estimate 2010/11 £
	REGISTER OF ELECTORS			
	EXPENDITURE			
	Supplies and Services			
210	Equipment	0	0	0
	Printing, Stationery and General			
8,655	Office Expenses	7,540	8,790	9,000
35,862	Delivery and Return of Forms	40,200	38,950	39,930
	Miscellaneous Expenses			
238	Advertising	0	0	0
1,483	Other	0	0	0
	Central, Departmental and Support Services			
3,891	Chief Officers & Housing Futures	4,160	4,090	4,310
60,797	Community & Customer Services	48,430	59,110	67,120
13,025	Corporate Services	24,950	22,970	23,460
<hr/> 124,161	TOTAL EXPENDITURE	<hr/> 125,280	<hr/> 133,910	<hr/> 143,820
	INCOME			
(3,173)	Sale of Registers	(2,050)	(2,050)	(2,100)
(3,640)	Government Contribution	0	0	0
<hr/> 117,348	NET EXPENDITURE carried to Portfolio Summary	<hr/> 123,230	<hr/> 131,860	<hr/> 141,720

Actual 2008/09 £		Estimate 2009/10 £	Revised 2009/10 £	Estimate 2010/11 £
DEMOCRATIC REPRESENTATION (exc. Training)				
EXPENDITURE				
	Supplies and Services			
705	Furniture and Equipment	200	200	200
	Printing, Stationery and General			
991	Office Expenses	900	900	900
	Communications and Computing			
1,410	Postage	2,000	2,000	2,000
7,000	Computer Equipment, Software and Services	7,360	7,650	7,750
	Expenses			
13,859	Computers for Members	8,400	8,400	8,400
5,123	* Seminars & Courses	5,080	5,080	5,080
6,026	* Scrutiny Committee	5,000	5,000	5,000
(1,222)	* Member Mentoring/Leadership Academy	7,000	0	0
367,818	Members Allowances	374,000	374,000	374,000
	Members Travelling, Subsistence			
28,054	and Refreshments	25,000	25,000	25,000
2,900	Civic Expenditure Allowance	2,900	2,900	2,900
	Miscellaneous Expenses			
13,838	Standards Budget	15,040	15,040	15,040
1,122	Insurance	960	1,120	1,120
1,669	Other	1,540	1,540	1,540
35,860	Central Support Services - Library/Information	32,980	30,460	30,260
	Central, Departmental and Support Services			
89,368	Chief Officers & Housing Futures	101,740	100,220	105,950
22,571	Community & Customer Services	29,180	36,890	35,510
423,071	Corporate Services	436,640	379,180	372,230
8,776	New Communities	12,060	0	0
56,275	Planning Services	62,660	59,900	55,280
2,880	Affordable Homes	2,260	2,260	2,360
52,208	Health & Environmental Services	56,140	57,690	58,200
135,631	Administrative Buildings	130,430	131,090	125,720
<u>1,275,933</u>	TOTAL EXPENDITURE	<u>1,319,470</u>	<u>1,246,520</u>	<u>1,234,440</u>
	INCOME			
0	* BCE / Improvement East	(7,000)	0	0
(147)	Sale of Minutes	(150)	(150)	(150)
(80,130)	Recharge to Housing Revenue Account	(83,430)	(79,230)	(78,460)
(5,123)	* Recharge to Environmental Services (Training)	(10,080)	(5,080)	(5,080)
<u>1,190,533</u>	NET EXPENDITURE carried to	<u>1,218,810</u>	<u>1,162,060</u>	<u>1,150,750</u>
	Portfolio Summary			