

**APPENDIX A**

Actual 2007/08 £	<b><u>STAFFING AND CENTRAL OVERHEAD ACCOUNTS</u></b>	Estimate 2008/09 £	Revised 2008/09 £	Estimate 2009/10 £
	<b>SUMMARY OF EXPENDITURE RECHARGEABLE TO SERVICES OF ALL PORTFOLIOS</b>			
	<b>Portfolio Staffing Expenditure</b>			
3,835,102	Finance	4,061,810	4,064,690	4,347,280
268,966	Staffing	316,800	353,980	391,750
1,964,819	Environmental Services	2,160,640	2,140,130	2,276,710
3,252,712	Housing	3,477,130	3,695,870	3,507,400
2,346,123	Planning	2,661,860	2,417,760	2,680,850
1,182,977	New Communities	1,635,780	1,659,460	1,979,930
1,818,033	Policy, Improvement and Communications	2,069,690	2,059,190	2,111,720
239,365	Leader	263,380	194,780	246,920
0	Unallocated reductions	(215,000)	(42,000)	(270,000)
14,908,097	Staffing Expenditure excluding overheads	16,432,090	16,543,860	17,272,560
	<b>Overhead Accounts</b>			
134,128	Waterbeach Depot	117,670	122,010	126,380
1,350,911	Cambourne Office	948,050	1,033,090	1,009,940
262,585	Central Expenses	325,490	323,940	325,130
381,405	Central Support Services - Other	381,580	381,260	375,380
17,037,126	Staffing Expenditure and Overheads	18,204,880	18,404,160	19,109,390
(522,465)	Less Recharges included above from : Staffing to Overheads	(460,410)	(548,890)	(503,130)
<b>16,514,661</b>	<b>Net rechargeable costs</b>	<b>17,744,470</b>	<b>17,855,270</b>	<b>18,606,260</b>
(16,514,661)	Recharges to all Portfolio Direct Services from : Staffing and Admin Buildings (inc.Depot)	(17,959,470)	(17,897,270)	(18,876,260)
0	Unallocated reductions to General Fund/HRA/Capital	(215,000)	(42,000)	(270,000)
0	Less unallocated reductions apportioned to: HRA/Capital	45,150	8,820	56,700
0	Net unallocated cost/(credit) to General Fund Summary	(169,850)	(33,180)	(213,300)

**Effect of excluding capital charges from net rechargeable costs:**

<b>Staffing</b>				
14,908,097	Staffing Expenditure excluding overheads	16,432,090	16,543,860	17,272,560
(350,015)	Less capital charges (ICT and Contact Centre))	(430,320)	(345,860)	(326,850)
14,558,082	Net staffing costs excluding capital charges	16,001,770	16,198,000	16,945,710
<b>Overhead Accounts</b>				
1,606,564	Overhead Expenditure excluding staffing recharges	1,312,380	1,311,410	1,333,700
(420,056)	Less capital charges (Admin Buildings))	(171,940)	(171,940)	(172,940)
1,186,508	Net overhead costs excluding capital charges	1,140,440	1,139,470	1,160,760
<b>Total</b>				
<b>16,514,661</b>	<b>Net rechargeable costs</b>	<b>17,744,470</b>	<b>17,855,270</b>	<b>18,606,260</b>
(770,071)	Less capital charges (no overall effect on General Fund)	(602,260)	(517,800)	(499,790)
<b>15,744,590</b>	Net rechargeable costs excluding capital charges	<b>17,142,210</b>	<b>17,337,470</b>	<b>18,106,470</b>