

APPENDIX A

Actual 2003/04 £	<u>STAFFING AND CENTRAL OVERHEAD ACCOUNTS</u>	Estimate 2004/05 £	Revised 2004/05 £	Estimate 2005/06 £
	SUMMARY OF EXPENDITURE RECHARGED TO SERVICES OF ALL PORTFOLIOS			
	Portfolio Staffing Expenditure			
3,018,704	Resources and Staffing	3,412,900	3,551,190	3,689,030
2,323,550	Information and Customer Services	3,321,170	3,173,410	3,696,180
1,821,729	Environmental Health	1,936,010	1,601,600	1,820,030
2,089,970	Housing	2,345,380	2,492,490	2,731,860
2,222,957	Planning and Economic Development	2,419,440	2,495,400	2,788,990
369,719	Conservation, Sustainability and Community Planning	383,740	391,520	425,460
612,961	Community Development	763,930	755,370	892,790
12,459,590	Departmental Expenditure excluding overheads	14,582,570	14,460,980	16,044,340
	Overhead Accounts			
879,668	South Cambridgeshire Hall Offices	158,600	166,170	0
119,643	Station Road Offices	22,050	41,370	0
81,675	Oakington Depot	8,430	20,460	0
120,471	Waterbeach Depot	149,410	164,460	121,030
356,759	Cambourne Office	2,115,520	2,133,410	1,992,760
0	Cambridge City Office	82,720	42,700	42,850
316,849	Central Expenses	387,650	386,810	420,130
423,220	Central Support Services - Other	672,710	643,830	603,930
14,757,875	Departmental Expenditure and Overheads	18,179,660	18,060,190	19,225,040
(623,130)	Less Recharges included above from : Departments to Overheads	(879,450)	(861,410)	(721,030)
14,134,745	Net costs to be recharged	17,300,210	17,198,780	18,504,010
(13,777,986)	Recharges to all Portfolio Direct Services from : Departments and Admin Buildings (inc. Depot)	(16,470,410)	(17,198,780)	(18,504,010)
356,759	Unallocated cost (General Fund and HRA)	829,800	0	0
(72,565)	Less unallocated cost apportioned to HRA:			
0	Cambourne Offices	0	0	0
0	CASCADE, ICT staff and networking CIPS	(122,500)	0	0
284,194	Net unallocated cost to General Fund Summary	707,300	0	0
Analysis of net costs to be recharged:				
14,134,745	Net costs to be recharged as above	17,300,210	17,198,780	18,504,010
(431,653)	Less capital charges (no overall effect on General Fund)			
(301,840)	Departmental	(657,920)	(635,320)	(838,160)
	Administrative Buildings	(846,330)	(845,150)	(842,270)
13,401,252	Net direct costs excluding capital charges	15,795,960	15,718,310	16,823,580
Memorandum notes:				
	Authorisations to exceed Original Estimates in 2004/05:			
	Rollovers from 2003/04			
	Debit Card System	13,000		
	Central Training	16,000		
	Website Development	18,500		
	Additional FMS Licences	20,000		
	Cabinet Approvals (from contingency)			
	Revenue Assistants	44,230		
	CASCADE	70,000		
	Adjusted Original Estimate for comparison with Revised 2004/05	15,977,690		
	Breakdown of unallocated cost (General Fund and HRA)			
356,759	Cambourne Offices	0	0	0
0	CASCADE, ICT staff and networking CIPS	490,000	0	0
0	General Fund CIPS approved January 2004	339,800	0	0
356,759	Net unallocated cost as above	829,800	0	0

APPENDIX B

Actual 2003/04 £	SUMMARY OF RECHARGES TO SERVICES	Estimate 2004/05 £	Revised 2004/05 £	Estimate 2005/06 £
	Portfolios - General Fund			
2,659,564	Resources and Staffing	3,128,550	3,246,540	3,413,050
1,015,956	Information and Customer Services	1,332,300	1,312,260	1,344,590
1,418,165	Environmental Health	1,657,470	2,044,810	2,249,750
771,661	Housing - General Fund	935,070	1,041,800	1,192,900
3,230,071	Planning and Economic Development	3,750,280	4,192,310	4,539,570
341,017	Conservation, Sustainability and Community Planning	462,680	501,890	697,450
797,159	Community Development	1,009,350	1,018,430	1,047,130
<u>10,233,593</u>	Total Recharges to Portfolios (General Fund)	<u>12,275,700</u>	<u>13,358,040</u>	<u>14,484,440</u>
2,392,775	Housing Revenue Account	2,821,940	3,054,170	3,112,470
583,437	Commercial Holding Accounts (to HRA/Env.Health)	647,570	0	0
568,181	Capital	725,200	786,570	907,100
<u>13,777,986</u>	Total Recharges to Services	<u>16,470,410</u>	<u>17,198,780</u>	<u>18,504,010</u>

CAPITAL PROGRAMME

Staffing and Central Overhead Accounts

	Notes	Actual 2003/04 £	Estimate 2004/05 £	Revised 2004/05 £	Estimate 2005/06 £	Estimate 2006/07 £	Estimate 2007/08 £
CAPITAL EXPENDITURE							
Resources and Staffing Portfolio							
Administrative Buildings							
		12,480	0	0	0	0	0
		10,109,032	220,000	1,299,500	0	0	0
		182,635	23,000	33,000	0	0	0
Information and Customer Services Portfolio							
Finance and Resources Department							
		10,728	0	0	0	0	0
		860,275	798,500	919,910	515,000	125,000	107,000
		750,000	420,000	390,710	0	0	0
TOTAL CAPITAL EXPENDITURE		<u>11,925,150</u>	<u>1,461,500</u>	<u>2,643,120</u>	<u>515,000</u>	<u>125,000</u>	<u>107,000</u>
FINANCED BY:							
		11,616,892	962,170	1,886,670	365,000	125,000	107,000
		297,530	499,330	649,330	150,000	0	0
		10,728	0	107,120	0	0	0
TOTAL FINANCING		<u>11,925,150</u>	<u>1,461,500</u>	<u>2,643,120</u>	<u>515,000</u>	<u>125,000</u>	<u>107,000</u>

Memorandum Note :

REVISED ESTIMATE COMPARISON WITH ORIGINAL ESTIMATE:

by adjusting for funding and other factors

Figures as above	1,461,500	2,643,120
ICT expenditure funded from grant	(499,330)	(649,330)
ICT capital expenditure funded from General Fund		(107,120)

Authorisation to exceed Original Estimates in 2004/05:

Rollovers from 2003/04 -

ICT Development (exc.£20k direct revenue financing)	42,000
New Cambourne Offices	1,079,500
Network Costs - Cambourne/CambridgeCO	10,000

COMPARISON OF ORIGINAL AND REVISED ESTIMATE	<u>2,093,670</u>	<u>1,886,670</u>
after adjustment for funding and other factors note 5	reduction of :	207,000

Notes:

- The 2004/05 revised estimate in respect of the new Cambourne offices includes the authorised rollover from 2003/04.
- The 2004/05 revised estimate in respect of the network costs of the Cambourne and Cambridge City office include the authorised rollover from 2003/04.
- In 2004/05, £62K was rolled over from 2003/04. A rephasing of the programme has seen £57K of forecast expenditure being rolled forward into 2005/06. Of the total ICT Capital Expenditure estimate in 2004/05 and 2005/06, £669K will be funded from external sources.
- This part of the CASCADE expenditure has been shown separately, because it is being treated as a capital cost which, unlike the other ICT capital, will not be a fixed asset of this Council. Consequently, this expenditure will not attract annual capital charges.
- The adjusted revised estimate reduction of £207,000 arises from the additional grant funding of £150K and rephasing of £57K ICT capital expenditure.