

HARROGATE BOROUGH COUNCIL

SUMMARY REVENUE BUDGET

2009-10

This document contains summary budget information for each of the Council's spending portfolios for 2009/10. If you require more detailed information on particular services in any portfolio or any other budget information please contact the Accountancy Technical Team:

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**REVENUE BUDGET 2009/10
INCOME AND EXPENDITURE ACCOUNT**

2007/08		2009/10	2009/10	2009/10
Actual		Original	Original	Original
Net Cost		Estimate	Estimate	Estimate
£		Gross Cost	Income	Net Cost
		£'000	£'000	£'000
Central Services to the Public:				
1,011,479.21	Council Tax Collection	1,922,990	769,790	1,153,200
412,478.26	Other Central Services	11,538,230	10,431,140	1,107,090
1,423,957.47		13,461,220	11,200,930	2,260,290
6,644,758.66	Cultural & Related Services	20,569,240	13,781,230	6,788,010
Environmental Services:				
3,978,078.08	Waste Collection	6,740,040	2,138,320	4,601,720
2,997,690.41	Other Services	5,846,290	2,838,170	3,008,120
6,975,768.49		12,586,330	4,976,490	7,609,840
Planning & Development Services:				
-190,343.87	Economic Development	1,597,980	1,046,970	551,010
2,056,776.02	Planning	5,366,550	2,613,010	2,753,540
1,866,432.15		6,964,530	3,659,980	3,304,550
15,486,959.30	Total Cultural, Environmental and Planning Services	40,120,100	22,417,700	17,702,400
Housing Services:				
2,219,954.63	Housing (non HRA)	26,127,280	23,664,840	2,462,440
-1,073,536.47	Housing Revenue Account	13,881,180	15,172,880	-1,291,700
1,146,418.16		40,008,460	38,837,720	1,170,740
1,094,026.24	Highways, Roads & Transport	6,400,920	4,918,700	1,482,220
2,802,321.57	Corporate & Democratic Core	3,320,140	215,030	3,105,110
1,263,403.27	Non Distributed Costs	123,370	0	123,370
23,217,086.01	Net Cost of Services	103,434,210	77,590,080	25,844,130
Other Operating Expenditure				
-169,018.76	Gain or Loss on disposal of fixed assets	0	1,550	-1,550
490,466.00	Parish Precepts	545,200	0	545,200
1,543,315.43	External Interest Payments	1,178,490	0	1,178,490
-2,445,088.23	External Interest Income	0	1,399,740	-1,399,740
462,258.08	Contribution to Housing Pooled Capital Receipts	238,890	0	238,890
725,000.00	Pensions Interest Cost/expected return on pensions assets	725,000	0	725,000
23,824,018.53	Net Operating Expenditure	106,121,790	78,991,370	27,130,420
Income from Taxation and Government Grants				
-12,971,642.00	Collection Fund Income	0	14,082,804	-14,082,804
-1,524,388.00	Revenue Support Grant	0	2,072,495	-2,072,495
-9,083,436.00	Non-Domestic Rates	0	8,979,111	-8,979,111
0.00	Area Based Grant	0	22,500	-22,500
244,552.53	Deficit/Surplus(-) for the year	106,121,790	104,148,280	1,973,510

Statement of Movement on the General Fund Balance

244,552.53	Income and Expenditure Account Surplus for year	106,121,790	104,148,280	1,973,510
	Net Additional Amount required by statute or non-statutory practice to be charged to the General Fund Balance for the year (see page 20 for breakdown)	-1,973,510	0	-1,973,510
-56,784.91	Increase(-)/Decrease in General Fund Balance for the year	104,148,280	104,148,280	0
-2,862,251.73	Estimated Balance at start of year			-2,652,457
-2,919,036.64	Estimated Balance at end of year			-2,652,457

REVENUE BUDGET 2009/10
SUMMARY OF ADDITIONAL MOVEMENTS ON GENERAL FUND BALANCE

2007/08		2009/10
Actual Net Cost £		Original Estimate Net cost £'000
Amounts included in the Income and Expenditure Account but required by statute to be excluded when determining the Movement on the General Fund Balance:		
-3,090,880.51	Depreciation and Impairment of fixed assets	-2,635,810
-505,920.00	Excess depreciation charged to HRA over MRA allowance	-79,510
300,733.55	Government Grants deferred amortisation	432,150
-567,614.22	Deferred charges treated as revenue expenditure	-112,000
106,342.07	Net gain or loss on disposal of fixed assets	0
-5,707,000.00	Net charges made for retirement benefits in accordance with FRS17	-5,793,990
Amounts not included in the Income and Expenditure Account but required by statute to be included when determining Movement on the General Fund Balance:		
575,290.00	Statutory Provision for Debt Redemption	518,890
1,720,702.12	Capital Expenditure financed from Revenue	1,048,400
-462,258.08	Transfer from Usable Capital Receipts (Housing Pool)	-238,890
4,683,000.00	Employers contributions payable to NYCC Pension Fund and retirement benefits payable direct to pensioners	5,068,990
Transfers to or from the General Fund Balance required to be taken into account when determining the movement on the General Fund Balance:		
1,013,791.34	Surplus/Deficit (-) to HRA balances	1,057,570
140,800.00	Voluntary provision for repayment of debt	153,600
	Contributions to/from (-) Earmarked Reserves :	
-355,879.48	- Business Units	-664,570
98,537.06	- Insurance	0
562,814.84	- Other Earmarked	-657,750
259,764.26	- Vehicle Reserve	70,960
1,099,731.99	- Computer Reserve	-465,270
-173,292.38	- Other Capital Reserves	323,720
-301,337.44	Total additional movement on the GF Balance	-1,973,510

Summary of Total Council Tax Requirements

	2007/08	2008/09			2009/10		2010/11	2011/12
	Actual	Original Estimate Restated	Revised	Comparison Col 2&3	Estimate	Comparison Col 2&5	Projection	Projection
	1	2	3	4	5	6	7	8
	£	£	£	£	£	£	£	£
Borough Services								
Leader Portfolio								
Corporate Policy & Improvement	830,719.24	883,790	835,950	-47,840	844,820	-38,970	869,610	894,860
Economic Development	360,688.50	423,950	486,610	62,660	483,190	59,240	496,140	499,800
HIC	488,894.87	513,290	525,530	12,240	517,950	4,660	519,730	528,090
Portfolio Total	1,680,302.61	1,821,030	1,848,090	27,060	1,845,960	24,930	1,885,480	1,922,750
Resources Portfolio								
Legal & Democratic Services	1,847,972.95	2,041,170	2,180,240	139,070	2,317,400	276,230	2,386,290	2,462,460
Revenues & Benefits	1,455,830.87	1,715,960	1,629,090	-86,870	1,684,320	-31,640	1,744,290	1,809,490
Financial Management	781,178.33	729,950	187,070	-542,880	-254,450	-984,400	160,240	345,580
Information Technology Development	312,702.30	-589,590	-231,660	357,930	-390,270	199,320	-305,490	-325,030
Property Management	662,524.28	771,170	375,950	-395,220	414,830	-356,340	585,950	416,390
Portfolio Total	5,060,208.73	4,668,660	4,140,690	-527,970	3,771,830	-896,830	4,571,280	4,708,890
Public Protection & Rural Affairs	1,451,395.61	1,541,510	1,628,370	86,860	1,575,030	33,520	1,560,710	1,568,970
Environment	5,889,548.83	6,557,910	6,527,920	-29,990	6,435,570	-122,340	6,507,950	6,619,840
Planning & Transport	3,080,729.00	3,202,340	3,637,140	434,800	3,818,570	616,230	4,291,870	4,431,180
Housing Services	2,216,364.54	2,458,700	2,418,840	-39,860	2,457,040	-1,660	2,552,340	2,650,040
Cultural Services	6,995,567.65	6,709,570	6,955,970	246,400	7,163,330	453,760	7,244,160	7,276,720
Total Service Expenditure	26,374,116.97	26,959,720	27,157,020	197,300	27,067,330	107,610	28,613,790	29,178,390
Treasury Management Revenue Account	-3,341,901.88	-3,087,720	-2,995,940	91,780	-2,455,620	632,100	-2,574,090	-3,292,680
Area Based Grant	0.00	0	-22,500	-22,500	-22,500	-22,500	-22,500	0
Contribution to/from (-) General Fund Balance	56,784.91	0	-266,580	-266,580	0	0	-539,700	504,290
Total General Fund Expenditure	23,089,000.00	23,872,000	23,872,000	0	24,589,210	717,210	25,477,500	26,390,000
Budget Requirement	23,089,000.00	23,872,000	23,872,000	0	24,589,210	717,210	25,477,500	26,390,000
Revenue Support Grant Current year	-1,524,388.00	-1,327,622	-1,327,622	-	-2,072,495	-744,873	-2,112,998	-2,155,258
Redistributed NNDR	-9,083,436.00	-9,536,955	-9,536,955	-	-8,979,111	557,844	-9,154,591	-9,337,683
Collection Fund Surplus	-34,780.00	0	0	-	52,507	52,507	0	0
HBC Demand on Collection Fund	12,446,396.00	13,007,423	13,007,423	0	13,590,111	582,688	14,209,911	14,897,059
Add Parish Precepts	490,466.00	518,573	518,573	-	545,200	26,627	561,560	578,410
Total Demand on Collection Fund	12,936,862.00	13,525,996	13,525,996	0	14,135,311	609,315	14,771,471	15,475,469

	£	£
<u>General Fund Balance Movement</u>		
Actual Balance at 1st April 2007		2,862,251.73
<u>2007/08</u>		
Revenue Support Grant	1,638,667.00	
Redistributed NNDR	8,451,840.00	
Collection Fund Surplus	82,693.00	
Precept/Demand (excluding Parishes)	<u>11,857,800.00</u>	
	22,031,000.00	
General Fund Net Expenditure and Balance Movements	19,737,605.00	
Increase in General Fund Balance for the year		56,784.91
Actual Balance 31 March 2008		2,919,036.64
<u>2008/09 Revised Estimate</u>		
Revenue Support Grant	1,327,622.00	
Redistributed NNDR	9,536,955.00	
Collection Fund Surplus	0.00	
Precept/Demand (excluding Parishes)	<u>13,007,423.00</u>	
	23,872,000.00	
General Fund Net Expenditure and Balance Movements	<u>24,138,580.00</u>	
Decrease(-) in General Fund Balance for the year		-266,580.00
Estimated Balance 31 March 2009		2,652,456.64
<u>2009/10</u>		
Revenue Support Grant	2,072,495.00	
Redistributed NNDR	8,979,111.00	
Collection Fund Surplus	-52,507.00	
Precept/Demand (excluding Parishes)	<u>13,590,111.00</u>	
	24,589,210.00	
General Fund Net Expenditure and Balance Movements	<u>24,589,210.00</u>	
Increase in General Fund Balance for the year		0.00
Estimated Balance 31 March 2010		2,652,456.64

**LEADER PORTFOLIO
REVENUE BUDGET 2009/10**

SUMMARY

2007/08 Actual	2008/09 Original Estimate	2008/09 Revised Estimate	Cost Centre	2009/10 Original Estimate	2010/11 Projection	2011/12 Projection
£	£	£		£	£	£
830,719	883,790	835,950	Department of Corporate Policy & Improvement	844,820	869,610	894,860
			Corporate Policy & Improvement			
360,688	423,950	486,610	Department of Development Services - Economic Development	483,190	496,140	499,800
488,895 0	513,290 0	525,530 0	Harrogate International Centre - Holiday Tourism & Associated Services	517,950 0	519,730 0	528,090 0
			Conference & Exhibition Complex			
1,680,302	1,821,030	1,848,090	GF Net Expenditure	1,845,960	1,885,480	1,922,750
			Subjective Analysis			
4,094,391	4,243,050	4,182,510	Employees	4,349,490	4,409,130	4,549,370
471,930	458,600	552,930	Premises	516,820	519,250	532,050
2,141,636	1,601,490	2,384,250	Supplies & Services	1,417,590	1,231,160	1,234,400
13,194	17,640	17,440	Transport	17,520	17,460	17,500
842,773	822,940	296,300	Transfers to/from (-) Reserves	489,210	754,930	938,600
7,563,924	7,143,720	7,433,430	Total Controllable Expenditure	6,790,630	6,931,930	7,271,920
36,599	35,080	35,480	Employees	37,240	38,480	39,750
1,204,064	1,269,510	1,346,190	Premises	1,477,990	1,522,350	1,568,050
44,917	61,160	57,120	Supplies & Services	63,050	65,150	67,300
1,392,387	1,544,940	1,528,010	Support Services	1,574,930	1,619,910	1,666,310
134,741	139,390	125,880	Service Management	129,210	133,480	137,880
278,899	278,650	379,180	Capital Charges	381,130	381,130	381,130
-1,360	0	-57,170	Transfers to/from (-) Reserves	-76,980	-79,290	-81,670
3,090,246	3,328,730	3,414,690	Total Additional Expenditure	3,586,570	3,681,210	3,778,750
10,654,170	10,472,450	10,848,120	Total Expenditure	10,377,200	10,613,140	11,050,670
			Less Income			
708,644	47,400	861,170	Government Grants	170,910	50,000	50,000
6,795,896	7,105,080	6,645,800	Sales, Fees & Charges	6,810,680	7,110,940	7,493,720
1,293,103	1,316,080	1,210,580	Other Income	1,255,070	1,265,810	1,276,990
160,561	167,200	186,940	Internal Recharges	197,190	203,520	209,820
15,665	15,660	95,540	Internal Capital Recharges	97,390	97,390	97,390
1,680,302	1,821,030	1,848,090	Net Expenditure	1,845,960	1,885,480	1,922,750

**RESOURCES PORTFOLIO
REVENUE BUDGET 2009/10**

SUMMARY

2007/08 Actual Net Expenditure	2008/09 Original Estimate	2008/09 Revised Estimate	Cost Centre	2009/10 Original Estimate	2010/11 Projection	2011/12 Projection
£	£	£		£	£	£
			Department of Resources-			
1,847,973	2,041,170	2,180,240	Legal & Democratic Services	2,317,400	2,386,290	2,462,460
1,455,831	1,715,960	1,629,090	Revenues & Benefits	1,684,320	1,744,290	1,809,490
781,178	729,950	187,070	Financial Management	-254,450	160,240	345,580
312,702	-589,590	-231,660	Information Technology Development	-390,270	-305,490	-325,030
			Department of Development Services			
662,524	771,170	375,950	Property Management	414,830	585,950	416,390
5,060,208	4,668,660	4,140,690	GF Net Expenditure	3,771,830	4,571,280	4,708,890
			Subjective Analysis			
3,741,004	2,516,310	2,576,230	Employees	2,573,570	2,608,480	2,695,980
59,001	50,540	134,730	Premises	53,960	51,960	43,960
1,491,243	1,628,640	1,545,230	Supplies & Services	1,366,880	1,390,470	1,415,890
21,656	49,640	49,600	Transport	48,100	48,100	48,100
6,643,584	7,180,700	6,899,700	Transfer Payments	7,203,700	7,739,700	7,933,700
725,000	1,059,000	725,000	Pensions Interest Cost/Return on Assets	725,000	725,000	725,000
-1,079,090	-1,052,670	-718,670	Transfers to/from(-) Pensions Reserve	-725,000	-725,000	-725,000
542,959	-356,040	-721,440	Transfers to/from (-) Reserves	-1,007,940	-455,360	-304,880
12,145,357	11,076,120	10,490,380	Total Controllable Expenditure	10,238,270	11,383,350	11,832,750
1,336,228	1,586,690	1,591,230	Employees	1,682,240	1,724,190	1,779,970
550,021	508,860	509,980	Premises	610,640	601,680	619,840
430,874	681,130	580,680	Supplies & Services	609,240	630,430	650,620
0	2,320	4,310	Transport	2,500	2,570	2,640
1,485,857	1,797,510	1,908,520	Support Services	1,919,440	1,965,380	2,033,610
5,591	11,260	3,990	Service Management	6,620	6,840	7,070
219,025	76,560	76,570	Capital Charges	75,910	75,910	75,910
33,630	0	0	Transfers to/from (-) Reserves	0	0	0
4,061,226	4,664,330	4,675,280	Total Additional Expenditure	4,906,590	5,007,000	5,169,660
16,206,583	15,740,450	15,165,660	Total Expenditure	15,144,860	16,390,350	17,002,410
			Less Income			
7,562,202	7,656,160	7,653,370	Government Grants	7,970,620	8,308,000	8,686,000
1,305,015	982,220	985,100	Sales, Fees & Charges	902,370	921,010	939,620
660,832	636,080	637,110	Other Income	658,190	669,240	680,620
1,618,326	1,797,330	1,749,390	Internal Recharges	1,841,850	1,920,820	1,987,280
5,060,208	4,668,660	4,140,690	Net Expenditure	3,771,830	4,571,280	4,708,890

**PUBLIC PROTECTION & RURAL AFFAIRS PORTFOLIO
REVENUE BUDGET 2009/10**

SUMMARY

2007/08 Actual	2008/09 Original Estimate	2008/09 Revised Estimate	Business Unit	2009/10 Original Estimate	2010/11 Projection	2011/12 Projection
£	£	£		£	£	£
			Public Protection & Rural Affairs Portfolio			
1,350,315	1,498,270	1,534,480	Public Protection	1,574,270	1,594,080	1,639,890
101,080	43,240	93,890	Parks, Bereavement Services & Markets	760	-33,370	-70,920
1,451,396	1,541,510	1,628,370	GF Net Expenditure	1,575,030	1,560,710	1,568,970
			Subjective Analysis			
1,900,056	1,962,300	2,062,060	Employees	2,158,400	2,197,060	2,262,470
530,485	424,330	419,940	Premises	404,710	406,630	408,610
380,129	319,680	589,220	Supplies & Services	313,610	313,610	313,610
96,237	62,980	67,770	Transport	68,010	68,010	68,010
70,707	210,880	60,180	Transfers to/from(-) Reserves	198,980	215,100	218,930
2,977,614	2,980,170	3,199,170	Total Controllable Expenditure	3,143,710	3,200,410	3,271,630
14,621	20,010	13,960	Employees	14,620	15,090	15,570
68,686	104,970	105,960	Premises	64,950	66,890	68,890
23,248	25,770	23,810	Supplies & Services	24,520	25,250	26,000
0	36,120	36,120	Transport	38,460	39,470	40,500
564,060	697,250	685,060	Support Services	713,590	737,080	761,440
26,104	27,140	27,790	Service Management	26,820	27,710	28,620
147,187	83,520	123,380	Capital Charges	109,140	109,140	109,140
-665	0	0	Transfers to/from(-) Reserves	0	0	0
843,241	994,780	1,016,080	Total Additional Expenditure	992,100	1,020,630	1,050,160
3,820,855	3,974,950	4,215,250	Total Expenditure	4,135,810	4,221,040	4,321,790
			Less Income			
79,301	0	0	Government Grants	0	0	0
426,178	391,080	542,680	Other Income	387,270	389,250	391,290
1,711,507	1,879,780	1,881,050	Sales, Fees & Charges	1,991,410	2,083,140	2,167,550
152,474	162,580	163,150	Internal Recharges	182,100	187,940	193,980
2,369,459	2,433,440	2,586,880	Total Income	2,560,780	2,660,330	2,752,820
1,451,396	1,541,510	1,628,370	Net Expenditure	1,575,030	1,560,710	1,568,970

**ENVIRONMENT PORTFOLIO
REVENUE BUDGET 2009/10**

SUMMARY

2007/08 Actual	2008/09 Original Estimate	2008/09 Revised Estimate	Cost Centre	2009/10 Original Estimate	2010/11 Projection	2011/12 Projection
£	£	£		£	£	£
5,055,206	5,648,630	5,498,870	Environmental Services Unit	5,677,480	5,605,690	5,714,450
217,651	189,100	218,770	Environmental Strategy	180,100	185,240	190,550
616,691	720,180	810,280	Transfers to/from(-) Reserves	577,990	717,020	714,840
5,889,549	6,557,910	6,527,920	GF Net Expenditure	6,435,570	6,507,950	6,619,840
			Subjective Analysis			
3,379,922	3,583,570	3,544,410	Employees	3,770,640	3,764,650	3,880,030
127,990	121,440	141,650	Premises	142,830	111,980	112,030
1,029,608	1,230,340	1,175,350	Supplies & Services	1,209,860	1,189,480	1,189,550
999,736	518,140	518,250	Transport	500,540	501,250	501,330
0	5,410	0	Transfer Payments	0	0	0
616,771	720,180	810,280	Transfers to/from(-) Reserves	577,990	717,020	714,840
6,154,027	6,179,080	6,189,940	Total Controllable Expenditure	6,201,860	6,284,380	6,397,780
398,221	417,550	417,550	Employees	427,500	440,720	454,350
99,339	77,020	80,920	Premises	95,000	97,850	100,780
1,367	1,540	1,600	Supplies & Services	1,520	1,550	1,580
0	585,620	585,620	Transport	651,160	676,580	695,090
816,636	946,190	916,850	Support Services	970,900	1,002,930	1,033,650
3,340	3,560	3,780	Service Management	3,660	3,780	3,900
688,345	706,770	666,830	Capital Charges	662,510	662,510	662,510
-80	0	0	Transfers to/from(-) Reserves	0	0	0
2,007,168	2,738,250	2,673,150	Total Additional Expenditure	2,812,250	2,885,920	2,951,860
8,161,195	8,917,330	8,863,090	Total Expenditure	9,014,110	9,170,300	9,349,640
			Less Income			
1,260	0	0	Government Grants	0	0	0
538,502	653,150	563,660	Other Income	645,490	664,490	664,490
1,024,100	999,560	1,048,890	Sales, Fees & Charges	1,201,730	1,248,500	1,297,340
686,784	685,710	682,020	Internal Recharges	695,750	713,790	732,400
21,000	21,000	40,600	Internal Capital Recharges	35,570	35,570	35,570
5,889,549	6,557,910	6,527,920	Net Expenditure	6,435,570	6,507,950	6,619,840

**PLANNING & TRANSPORT PORTFOLIO
REVENUE BUDGET 2009/10**

SUMMARY

2007/08 Actual Expenditure	2008/09 Original Estimate	2008/09 Revised Estimate	Business Unit	2009/10 Original Estimate	2010/11 Projection	2011/12 Projection
£	£	£		£	£	£
			Department of Development Services -			
1,868,460	2,143,010	2,283,580	Planning	2,207,100	2,276,220	2,356,480
1,212,269	1,059,330	1,353,560	Transport	1,611,470	2,015,650	2,074,700
3,080,729	3,202,340	3,637,140	GF Net Expenditure	3,818,570	4,291,870	4,431,180
			Subjective Analysis			
2,799,691	3,117,140	3,099,300	Employees	3,155,620	3,187,540	3,289,470
1,070,625	952,570	903,590	Premises	956,200	858,800	871,660
578,479	587,770	873,900	Supplies & Services	731,180	444,100	452,180
115,114	110,150	108,820	Transport	112,440	115,260	118,120
1,467,489	2,575,530	2,906,060	Transfer Payments	3,146,470	3,616,320	3,968,150
-71,461	-123,330	-222,690	Transfers to/from(-) Reserves	-192,420	0	0
5,959,937	7,219,830	7,668,980	Total Controllable Expenditure	7,909,490	8,222,020	8,699,580
944,782	1,059,260	1,026,380	Employees	1,088,080	1,098,360	1,130,680
206,911	226,500	224,360	Premises	233,500	234,970	243,780
323,952	435,070	390,200	Supplies & Services	382,100	341,040	282,520
0	3,720	3,720	Transport	4,010	4,140	4,280
1,084,826	1,178,630	1,182,030	Support Services	1,234,220	1,274,510	1,316,150
396,865	448,350	448,200	Service Management	443,990	459,720	305,890
786,660	245,360	276,120	Capital Charges	279,070	279,070	279,070
136,656	-106,510	-13,270	Transfers to/from(-) Reserves	-227,500	-45,430	-97,910
3,880,652	3,490,380	3,537,740	Total Additional Expenditure	3,437,470	3,646,380	3,464,460
9,840,589	10,710,210	11,206,720	Total Expenditure	11,346,960	11,868,400	12,164,040
			Less Income			
505,210	509,580	514,770	Internal Recharges	526,980	542,990	559,530
683,186	822,980	1,085,940	Government Grants	963,210	904,080	847,320
4,177,730	4,590,730	4,456,130	Sales, Fees & Charges	4,580,160	4,804,580	4,996,960
1,320,541	1,511,390	1,430,560	Other Income	1,375,900	1,242,740	1,246,910
73,193	73,190	82,180	Internal Capital Recharges	82,140	82,140	82,140
6,759,860	7,507,870	7,569,580	Total Income	7,528,390	7,576,530	7,732,860
3,080,729	3,202,340	3,637,140	Net Expenditure	3,818,570	4,291,870	4,431,180

**HOUSING PORTFOLIO - GENERAL FUND
REVENUE BUDGET 2009/10**

SUMMARY

2007/08 Actual	2008/09 Original Estimate	2008/09 Revised Estimate	Cost Centre	2009/10 Original Estimate	2010/11 Projection	2011/12 Projection
£	£	£		£	£	£
			Housing			
111,246	87,330	54,990	Housing Development	87,800	90,070	92,380
187,546	331,890	305,720	Homelessness	313,630	316,810	320,060
91,930	92,490	103,740	Contributions to HRA	108,870	112,990	117,250
275,552	282,460	277,120	Private Sector Housing	288,720	296,050	303,630
417,744	420,670	484,140	Other Services	481,650	491,750	520,450
684,807	872,960	955,690	Grants from Capital By Statute	813,740	812,000	812,000
-161,968	-606,000	-656,480	Transfer from Capital Grants	-700,000	-700,000	-700,000
-43,590	-44,990	-25,330	Transfers to/from(-) Reserve	-5,400	0	0
1,563,269	1,436,810	1,499,590		1,389,010	1,419,670	1,465,770
			Revenues & Benefits			
601,157	1,008,280	905,090	Housing Benefits	1,054,070	1,118,250	1,169,370
11,940	13,610	14,160	Housing Act Advances	13,960	14,420	14,900
40,000	0	0	Transfers to/from(-) Reserve	0	0	0
653,097	1,021,890	919,250		1,068,030	1,132,670	1,184,270
2,216,365	2,458,700	2,418,840	GF Net Expenditure	2,457,040	2,552,340	2,650,040
			Subjective Analysis			
54,383	90,310	88,710	Employees	45,710	19,860	20,700
215,946	333,260	330,270	Premises	330,410	330,410	330,410
393,860	412,600	490,990	Supplies & Services	413,240	414,920	420,430
2,725	3,600	3,600	Transport	3,350	3,350	3,350
13,060	902,900	982,670	Transfer Payments	841,480	840,430	841,140
-58,498	-44,990	-25,330	Transfers to/from(-) Reserve	-5,400	0	0
621,476	1,697,680	1,870,910	Total Controllable Expenditure	1,628,790	1,608,970	1,616,030
1,600	0	0	Premises	0	0	0
757,768	941,920	962,730	Supplies & Services	1,055,990	1,122,990	1,176,120
859,162	828,470	778,570	Support Services	852,600	874,400	896,810
2,233	2,240	2,240	Service Management	2,170	2,250	2,330
20,928,327	20,798,000	22,022,000	Transfer Payments	22,685,000	23,365,000	24,066,000
4,700	4,700	6,200	Capital Charges	6,200	6,200	6,200
54,908	0	0	Transfers to/from(-) Reserve	0	0	0
22,608,698	22,575,330	23,771,740	Total Additional Expenditure	24,601,960	25,370,840	26,147,460
23,230,174	24,273,010	25,642,650	Total Expenditure	26,230,750	26,979,810	27,763,490
			Less Income			
20,408,383	20,763,000	22,117,660	Government Grants	22,630,930	23,299,000	23,995,000
338,399	342,740	334,320	Sales, Fees & Charges	336,730	336,760	332,540
56,009	81,090	86,280	Other Income	76,440	61,550	62,780
49,050	21,480	29,070	Internal Recharges	29,610	30,160	23,130
161,968	606,000	656,480	Internal Capital Recharges	700,000	700,000	700,000
21,013,809	21,814,310	23,223,810	Total Income	23,773,710	24,427,470	25,113,450
2,216,365	2,458,700	2,418,840	Net Expenditure	2,457,040	2,552,340	2,650,040

**CULTURAL SERVICES PORTFOLIO
REVENUE BUDGET 2009/10**

SUMMARY

2007/08 Actual	2008/09 Original Estimate	2008/09 Revised Estimate	Cost Centre	2009/10 Original Estimate	2010/11 Projection	2011/12 Projection
£	£	£		£	£	£
2,245,524	2,268,380	2,372,580	Open Spaces	2,442,160	2,474,330	2,507,270
3,570,271	3,452,620	3,629,090	Recreation & Sport (Sport & Leisure)	3,671,480	3,693,260	3,666,090
537,183	538,060	554,320	Culture and Heritage (Museums)	603,670	621,540	638,790
451,210	284,150	233,620	Culture and Heritage (Arts)	274,980	278,360	282,100
191,380	166,360	166,360	Grants to Voluntary Organisations	171,040	176,670	182,470
6,995,568	6,709,570	6,955,970	GF Net Expenditure	7,163,330	7,244,160	7,276,720
			Subjective Analysis			
6,244,279	6,322,920	6,785,970	Employees	7,038,370	7,265,730	7,459,510
1,252,440	1,232,580	1,272,890	Premises	1,255,230	1,253,650	1,263,800
1,822,431	1,344,630	1,890,910	Supplies & Services	1,425,720	1,429,220	1,435,640
290,726	124,620	136,660	Transport	132,890	132,590	132,590
0	3,530	0	Transfer Payments	0	0	0
431,754	234,830	108,980	Transfers to/from(-) Reserves	258,800	258,800	258,800
10,041,630	9,263,110	10,195,410	Total Controllable Expenditure	10,111,010	10,339,990	10,550,340
883,008	788,400	778,590	Premises	754,790	777,430	800,760
0	148,440	148,440	Central Transport Recharges	160,570	164,590	168,710
1,198,378	1,368,950	1,307,120	Support Services	1,434,360	1,481,590	1,530,700
36,518	38,820	38,170	Service Management	37,030	38,260	39,530
747,805	733,140	745,790	Capital Charges	845,950	845,950	845,950
-48,016	0	0	Transfers to/from(-) Reserves	0	0	0
2,817,693	3,077,750	3,018,110	Total Additional Expenditure	3,232,700	3,307,820	3,385,650
12,859,323	12,340,860	13,213,520	Total Expenditure	13,343,710	13,647,810	13,935,990
			Less Income			
190,876	214,600	216,640	Internal Capital recharges	204,800	204,800	204,800
518,104	533,620	570,280	Internal Recharges	601,770	625,670	650,520
4,591,764	4,614,170	4,638,950	Sales, Fees & Charges	4,805,780	4,996,380	5,218,100
563,011	268,900	831,680	Other Income	568,030	576,800	585,850
6,995,568	6,709,570	6,955,970	Net Expenditure	7,163,330	7,244,160	7,276,720

**RESOURCES PORTFOLIO
DEPARTMENT OF RESOURCES**

Treasury Management Revenue Account (Other Operating Expenditure/GF Balance Movements)

2007/08 Actual Restated	2008/09 Original Estimate Restated	2008/09 Revised Estimate		2009/10 Original Estimate	2010/11 Projection	2011/12 Projection
£	£	£		£	£	£
-901,773	-711,270	-879,120	External Interest Transactions	-221,250	-209,290	-1,001,500
6,014,157	5,066,990	5,223,720	Depreciation	5,364,850	5,365,010	5,387,500
-3,090,881	-2,348,050	-2,501,620	Reversal Depreciation charged to GF	-2,635,810	-2,635,810	-2,635,810
575,290	546,650	546,650	GF Minimum Revenue Provision	518,890	491,990	472,310
140,800	147,200	147,200	MRP HIC Prudential Borrowing	153,600	0	0
-160,000	-160,000	-160,000	HIC Surplus to meet Prudential Borrowing costs	-160,000	-23,240	-214,430
-2,598,960	-2,898,390	-2,868,490	Capital Charges to HRA	-2,881,480	-2,882,170	-2,777,320
-505,920	-76,350	-79,510	Transfers from Major Repairs Reserve	-79,510	-79,510	-79,510
-527,287	-433,220	-571,170	Net Cost GF Treasury Management	59,290	26,980	-848,760
-84,330	0	-5,550	Gain(-) or Loss on disposal of fixed assets	0	0	0
462,258	227,250	270,190	Government Levy Pooled Housing Receipts	238,890	238,890	238,890
			Internal Recharges to GF Services			
-3,090,881	-2,348,050	-2,501,620	Capital Charges to Services	-2,635,810	-2,635,810	-2,635,810
			Movements on GF Balance			
1,539,257	1,494,100	2,115,780	Capital Expenditure charged to Revenue a/c	1,048,400	681,050	348,000
300,734	324,450	438,090	Grants deferred transfer to CAA	432,150	432,150	432,150
-567,614	-566,960	-317,950	Revenue Expenditure from Capital under Statute	-112,000	-292,000	-112,000
45,176	0	0	Transfer Gain/Loss(-) on sale of fixed assets	0	0	0
-462,258	-227,250	-270,190	Transfers from Capital Receipts Reserve	-238,890	-238,890	-238,890
-956,956	-1,558,040	-2,153,520	Transfers to/from(-) Reserves	-1,247,650	-786,460	-476,260
-3,341,902	-3,087,720	-2,995,940	GF Net Expenditure	-2,455,620	-2,574,090	-3,292,680

Treasury Management Revenue Account

This account collects all the external interest payments and receipts of the authority, together with the statutory minimum charge for depreciation and debt repayment. It then offsets the statutory recharge made to the Housing Revenue Account (HRA) for its share of interest costs and debt repayment.

The resultant balance on the account is transferred to the summary revenue account, below the total of portfolios.

External Interest Transactions

Interest costs have decreased during 2008/09 due to higher levels of internal funds (capital slippage and revenue underspendings transferred to reserves in 2007/08) and higher interest rates on longer term investments than estimated. Interest costs rise in 2009/10 due to a large fall in forecast interest rates and the use of balances in 2008/09.

Supported HRA borrowing and maturing high interest rate PWLB loans helps to offset reduced interest on lower reserves.

Depreciation

This is the amount required to be charged to services for depreciation of the Council's fixed assets. This now includes the £2.7m Major Repairs Allowance (MRA) for the HRA. These depreciation charges are recharged to General Fund (GF) and HRA. The GF depreciation charges are reversed through the Capital Adjustment Account (CAA) and replaced by the Minimum Revenue Provision.

GF Minimum Revenue Provision

This is the statutory minimum charge for debt repayment to be charged to the GF.

Capital Charges to HRA

This income reflects the statutory recharge to the HRA. This includes a charge for depreciation equivalent to the MRA which must be credited to the Major Repairs Reserve and used to finance capital expenditure on Council Housing.

Government Levy Housing Pooled Receipts

The Council must pay 75% of its capital receipts from Council House sales to the Government.

There is a corresponding transfer from the capital receipts reserve and no overall effect on net cost.

Internal Recharges

Depreciation charges are made to services on the basis of the value of the fixed assets used by that service.

Revenue Expenditure financed from Capital under Statute

Capital expenditure (eg on improvement grants) which does not produce a Council fixed asset is shown as a revenue charge to services in the year (net of grant income). The credit to this account ensures that this charge has no impact on net cost.

HOUSING REVENUE ACCOUNT

SUMMARY STATEMENT

2008/09 Original Estimate £	2008/09 Revised Estimate £	Description	2009/10 Original Estimate £	2010/11 Projection £	2011/12 Projection £
INCOME					
13,001,560	13,043,630	Rents (Council Dwellings & Hostels) Gross	14,020,350	14,392,290	14,913,120
37,810	45,360	Non-dwelling Rents Gross	45,370	47,640	50,020
846,580	848,550	Charges for services and facilities	849,150	857,460	866,060
92,490	103,740	General Fund Contributions	108,870	112,990	117,250
135,370	147,660	Supporting People Grant	149,140	150,630	152,140
14,113,810	14,188,940	Total Income	15,172,880	15,561,010	16,098,590
EXPENDITURE					
3,627,250	3,719,460	Repairs & Maintenance	3,983,230	4,098,230	4,216,630
		Supervision & Management			
1,178,340	1,234,120	Tenancy Services	1,243,150	1,269,970	1,297,520
203,070	168,990	Housing Strategy	215,740	59,460	60,920
852,580	839,520	Housing Needs (Hostels)	873,610	893,770	914,550
1,560,940	1,466,520	Special Services (Wardens etc)	1,521,060	1,536,530	1,576,590
3,794,930	3,709,150		3,853,560	3,759,730	3,849,580
8,860	8,860	Rents, Rates and Other Charges	8,860	9,130	9,400
2,457,900	2,429,850	Negative HRA Subsidy Payable (including MRA)	3,275,100	4,130,640	4,667,470
		Capital Financing:			
2,718,940	2,722,100	Depreciation and impairments of fixed assets	2,729,040	2,792,200	2,751,690
29,920	29,860	Debt Management Costs	31,390	32,440	33,520
2,748,860	2,751,960		2,760,430	2,824,640	2,785,210
12,637,800	12,619,280	Total Expenditure	13,881,180	14,822,370	15,528,290
-1,476,010	-1,569,660	NET SURPLUS(-) OF HRA SERVICE EXPENDITURE	-1,291,700	-738,640	-570,300
80,900	85,600	HRA Share of Corporate & Democratic Core	83,240	83,950	80,370
-1,395,110	-1,484,060	NET COST/SURPLUS(-) OF HRA SERVICES	-1,208,460	-654,690	-489,930
OTHER OPERATING INCOME AND EXPENDITURE					
-12,310	5,950	Gain or Loss on sale of HRA Assets (mortgage principal)	-1,550	-1,550	-1,550
569,100	562,060	Interest payment to General Fund	477,550	408,940	440,880
-313,300	-336,160	Investment Income	-245,600	-176,460	-335,740
-1,151,620	-1,252,210	NET OPERATING EXPENDITURE/SURPLUS(-)	-978,060	-423,760	-386,340
OTHER MOVEMENTS ON HRA BALANCE					
1,300,000	2,013,670	Revenue Contribution to Capital Expenditure	0	0	0
-76,350	-79,510	Transfer from Major Repairs Reserve	-79,510	-79,510	-79,510
72,030	681,950	Total Movement on HRA Balance	-1,057,570	-503,270	-465,850
WORKING BALANCE ACCOUNT					
5,671,042	6,094,452	Balance at 1st April	5,412,502	6,470,072	6,973,342
5,599,012	5,412,502	Balance at 31st March	6,470,072	6,973,342	7,439,192