

# **HARROGATE BOROUGH COUNCIL**

## **SUMMARY REVENUE BUDGET**

**2007-08**

This document contains summary budget information for each of the Council's spending portfolios for 2007/08. If you require more detailed information on particular services in any portfolio or any other budget information please contact the Strategic Finance Section:

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**REVENUE BUDGET 2007/08  
INCOME AND EXPENDITURE ACCOUNT**

2005/06 (Restated) Actual Net Cost £		2007/08 Original Estimate Gross Cost £'000	2007/08 Original Estimate Income £'000	2007/08 Original Estimate Net Cost £'000
<b>Central Services to the Public:</b>				
1,087,641	Council Tax Collection	1,838,610	711,020	1,127,590
122,363	Other Central Services	10,853,070	9,910,010	943,060
<b>1,210,004</b>		<b>12,691,680</b>	<b>10,621,030</b>	<b>2,070,650</b>
4,486,903	<b>Cultural &amp; Related Services</b>	19,087,410	12,842,290	6,245,120
<b>Environmental Services:</b>				
3,485,231	Waste Collection	5,993,580	1,738,970	4,254,610
2,553,570	Other Services	5,389,760	2,606,370	2,783,390
<b>6,038,801</b>		<b>11,383,340</b>	<b>4,345,340</b>	<b>7,038,000</b>
<b>Planning &amp; Development Services:</b>				
187,784	Economic Development	1,365,710	1,111,660	254,050
1,546,689	Planning	4,899,280	2,696,190	2,203,090
<b>1,734,473</b>		<b>6,264,990</b>	<b>3,807,850</b>	<b>2,457,140</b>
<b>12,260,177</b>	<b>Total Cultural, Environmental and Planning Services</b>	<b>36,735,740</b>	<b>20,995,480</b>	<b>15,740,260</b>
<b>Housing Services:</b>				
2,939,835	Housing (non HRA)	21,912,110	19,528,500	2,383,610
-1,747,453	Housing Revenue Account	12,088,050	13,397,950	-1,309,900
<b>1,192,382</b>		<b>34,000,160</b>	<b>32,926,450</b>	<b>1,073,710</b>
<b>-521,726</b>	<b>Highways, Roads &amp; Transport</b>	<b>4,107,850</b>	<b>3,679,940</b>	<b>427,910</b>
2,722,077	Corporate & Democratic Core	3,105,570	176,620	2,928,950
-1,816,006	Non Distributed Costs	64,980	0	64,980
<b>15,046,908</b>	<b>Net Cost of Services</b>	<b>90,705,980</b>	<b>68,399,520</b>	<b>22,306,460</b>
<b>Other Operating Expenditure</b>				
-45,294	Gain or Loss on disposal of fixed assets	0	0	0
438,257	Parish Precepts	490,466	0	490,466
1,576,924	External Interest Payments	1,546,750	0	1,546,750
-2,021,283	External Interest Income	0	1,661,250	-1,661,250
827,855	Contribution to Housing Pooled Capital Receipts	219,050	0	219,050
1,449,000	Pensions Interest Cost/expected return on pensions assets	1,449,000	0	1,449,000
<b>17,272,367</b>	<b>Net Operating Expenditure</b>	<b>94,411,246</b>	<b>70,060,770</b>	<b>24,350,476</b>
<b>Income from Taxation and Government Grants</b>				
-11,683,169	Collection Fund Income	0	12,971,642	-12,971,642
-4,374,790	Revenue Support Grant	0	1,524,388	-1,524,388
-4,414,298	Non-Domestic Rates	0	9,083,436	-9,083,436
<b>-3,199,890</b>	<b>Deficit/Surplus(-) for the year</b>	<b>94,411,246</b>	<b>93,640,236</b>	<b>771,010</b>

**Statement of Movement on the General Fund Balance**

-3,199,890	<b>Income and Expenditure Account Surplus for year</b>	94,411,246	93,640,236	771,010
	Net Additional Amount required by statute or non-statutory practice to be charged to the General Fund Balance for the year (see page 21 for breakdown)	-156,800	618,450	-775,250
<b>-296,395</b>	<b>Increase in General Fund Balance for the year</b>	<b>94,254,446</b>	<b>94,258,686</b>	<b>-4,240</b>
-2,332,940	Estimated Balance at start of year			-2,103,715
-2,629,335	Estimated Balance at end of year			-2,107,955

**REVENUE BUDGET 2007/08**  
**SUMMARY OF ADDITIONAL MOVEMENTS ON GENERAL FUND BALANCE**

<b>2005/06 (Restated) Actual Net Cost £</b>		<b>2007/08 Original Estimate Gross Cost £'000</b>	<b>2007/08 Original Estimate Income £'000</b>	<b>2007/08 Original Estimate Net Cost £'000</b>
<b>Amounts included in the Income and Expenditure Account but required by statute to be excluded when determining the Movement on the General Fund Balance:</b>				
-1,739,094	Depreciation and Impairment of fixed assets	-2,108,070	0	-2,108,070
-43,900	Excess depreciation charged to HRA over MRA allowance	-45,820	0	-45,820
284,120	Government Grants deferred amortisation	0	-261,570	261,570
-1,503,278	Deferred charges treated as revenue expenditure	0	880,020	-880,020
12,328	Net gain or loss on disposal of fixed assets	0	0	0
-2,943,000	Net charges made for retirement benefits in accordance with FRS17	-6,108,720	0	-6,108,720
<b>Amounts not included in the Income and Expenditure Account but required by statute to be included when determining Movement on the General Fund Balance:</b>				
635,396	Statutory Provision for Debt Redemption	575,290	0	575,290
2,397,389	Capital Expenditure financed from Revenue	2,083,970	0	2,083,970
-827,855	Transfer from Usable Capital Receipts (Housing Pool)	-219,050	0	-219,050
3,993,000	Employers contributions payable to NYCC Pension Fund and retirement benefits payable direct to pensioners	4,676,950	0	4,676,950
<b>Transfers to or from the General Fund Balance required to be taken into account when determining the movement on the General Fund Balance:</b>				
1,057,070	Surplus/Deficit (-) to HRA balances	821,690	0	821,690
128,000	Voluntary provision for repayment of debt	140,800	0	140,800
Contributions to/from (-) Earmarked Reserves :				
548,582	- Business Units	-930,780	0	-930,780
-30,027	- Insurance	-1,790	0	-1,790
1,042,180	- Other Earmarked	744,350	0	744,350
-4,432	- DSOs	0	0	0
62,477	- Vehicle Reserve	77,800	0	77,800
401,513	- Computer Reserve	16,830	0	16,830
-566,974	- Other Capital Reserves	119,750	0	119,750
<b>2,903,495</b>	<b>Total additional movement on the GF Balance</b>	<b>-156,800</b>	<b>618,450</b>	<b>-775,250</b>

### Summary of Total Council Tax Requirements

	2005/06	2006/07			2007/08		2008/09	2009/10
	Actual	Restated Estimate	Revised	Comparison Col 2&3	Estimate	Comparison Col 2&5	Projection	Projection
	1	2	3	4	5	6	7	8
	£	£	£	£	£	£	£	£
<b>Borough Services</b>								
Leader Portfolio								
Corporate Policy & Improvement	824,063	852,930	923,810	70,880	869,420	16,490	888,100	906,880
Economic Development	498,413	535,410	434,470	-100,940	424,310	-111,100	402,630	390,580
HIC	449,244	471,580	462,740	-8,840	490,250	18,670	499,610	509,170
<b>Portfolio Total</b>	<b>1,771,720</b>	<b>1,859,920</b>	<b>1,821,020</b>	<b>-38,900</b>	<b>1,783,980</b>	<b>-75,940</b>	<b>1,790,340</b>	<b>1,806,630</b>
Resources Portfolio								
Legal & Democratic Services	1,605,377	1,871,200	1,755,790	-115,410	1,928,780	57,580	1,982,690	2,037,990
Revenues & Benefits	1,562,112	1,752,600	1,622,460	-130,140	1,657,890	-94,710	1,703,690	1,740,650
Financial Management	1,290,834	991,960	1,390,040	398,080	1,015,740	23,780	1,248,090	1,398,210
Information Technology Development	328,667	251,110	243,710	-7,400	163,890	-87,220	170,000	229,250
Property Management	660,679	592,170	439,870	-152,300	378,720	-213,450	391,170	399,720
<b>Portfolio Total</b>	<b>5,447,669</b>	<b>5,459,040</b>	<b>5,451,870</b>	<b>-7,170</b>	<b>5,145,020</b>	<b>-314,020</b>	<b>5,495,640</b>	<b>5,805,820</b>
Public Protection & Rural Affairs	1,443,143	1,652,550	1,469,800	-182,750	1,439,110	-213,440	1,431,600	1,164,930
Environment	4,851,867	5,252,800	5,264,480	11,680	5,867,610	614,810	6,275,940	6,363,110
Planning & Transport	1,836,808	3,058,240	2,582,170	-476,070	2,548,800	-509,440	2,617,430	2,840,030
Housing Services	2,964,073	2,541,590	3,091,150	549,560	2,344,260	-197,330	2,406,160	2,462,480
Cultural Services	6,729,084	7,190,680	6,557,160	-633,520	6,601,570	-589,110	6,614,990	6,621,300
<b>Total Service Expenditure</b>	<b>25,044,364</b>	<b>27,014,820</b>	<b>26,237,650</b>	<b>-777,170</b>	<b>25,730,350</b>	<b>-1,284,470</b>	<b>26,632,100</b>	<b>27,064,300</b>
Treasury Management Revenue Account	-5,306,759	-5,018,440	-3,681,030	1,337,410	-2,645,590	2,372,850	-2,691,500	-2,914,000
Contribution to/from (-) Working Balance	296,395	34,620	-525,620	-560,240	4,240	-30,380	0	0
<b>Total General Fund Expenditure</b>	<b>20,034,000</b>	<b>22,031,000</b>	<b>22,031,000</b>	<b>0</b>	<b>23,089,000</b>	<b>1,058,000</b>	<b>23,940,600</b>	<b>24,150,300</b>
Grant Amendments prior years	0	-7,161	-7,161	-	0	7,161	0	0
<b>Budget Requirement</b>	<b>20,034,000</b>	<b>22,023,839</b>	<b>22,023,839</b>	<b>0</b>	<b>23,089,000</b>	<b>1,065,161</b>	<b>23,940,600</b>	<b>24,150,300</b>
Revenue Support Grant Current year	-4,374,790	-1,631,506	-1,631,506	-	-1,524,388	107,118	-1,603,656	-1,651,766
Redistributed NNDR	-4,414,298	-8,451,840	-8,451,840	-	-9,083,436	-631,596	-9,555,919	-9,842,597
Collection Fund Surplus	-9,795	-82,693	-82,693	-	-34,780	47,913	0	0
<b>HBC Demand on Collection Fund</b>	<b>11,235,117</b>	<b>11,857,800</b>	<b>11,857,800</b>	<b>0</b>	<b>12,446,396</b>	<b>588,596</b>	<b>12,781,025</b>	<b>12,655,937</b>
Add Parish Precepts	438,257	461,494	461,494	-	490,466	28,972	505,000	520,000
<b>Total Demand on Collection Fund</b>	<b>11,673,374</b>	<b>12,319,294</b>	<b>12,319,294</b>	<b>0</b>	<b>12,936,862</b>	<b>617,568</b>	<b>13,286,025</b>	<b>13,175,937</b>

	£	£
<b><u>General Fund Balance Movement</u></b>		
<b>Actual Balance at 1st April 2005</b>		<b>2,332,940</b>
<b><u>2005/06 Actuals</u></b>		
Revenue Support Grant	4,374,790	
Redistributed NNDR	4,414,298	
Collection Fund Surplus	9,795	
Precept/Demand (excluding Parishes)	<u>11,235,117</u>	
	20,034,000	
General Fund Net Expenditure and Balance Movements	19,737,605	
Increase in General Fund Balance for the year		296,395
<b>Actual Balance 31 March 2006</b>		<b>2,629,335</b>
<b><u>2006/07 Revised Estimate</u></b>		
Revenue Support Grant	1,631,506	
Redistributed NNDR	8,451,840	
Collection Fund Surplus	82,693	
Precept/Demand (excluding Parishes)	<u>11,857,800</u>	
	22,023,839	
Grant prior yr adjustment	-7,161	
General Fund Net Expenditure and Balance Movements	<u>22,556,620</u>	
Decrease(-) in General Fund Balance for the year		- 525,620
<b>Estimated Balance 31 March 2007</b>		<b>2,103,715</b>
<b><u>2007/08</u></b>		
Revenue Support Grant	1,524,388	
Redistributed NNDR	9,083,436	
Collection Fund Surplus	34,780	
Precept/Demand (excluding Parishes)	<u>12,446,396</u>	
	23,089,000	
General Fund Net Expenditure and Balance Movements	<u>23,084,760</u>	
Increase in General Fund Balance for the year		4,240
<b>Estimated Balance 31 March 2008</b>		<b>2,107,955</b>

**LEADER PORTFOLIO  
REVENUE BUDGET 2007/08**

**SUMMARY**

2005/06 Actual	2006/07 Original Estimate	2006/07 Revised Estimate	Cost Centre	2007/08 Original Estimate	2008/09 Projection	2009/10 Projection
£	£	£		£	£	£
824,063	852,930	923,810	<b>Department of Corporate Policy &amp; Improvement Corporate Policy &amp; Improvement</b>	869,420	888,100	906,880
498,413	535,410	434,470	<b>Department of Development Services - Economic Development</b>	424,310	402,630	390,580
449,244 0	471,580 0	462,740 0	<b>Harrogate International Centre - Holiday Tourism &amp; Associated Services Conference &amp; Exhibition Complex</b>	490,250 0	499,610 0	509,170 0
<b>1,771,720</b>	<b>1,859,920</b>	<b>1,821,020</b>	<b>GF Net Expenditure</b>	<b>1,783,980</b>	<b>1,790,340</b>	<b>1,806,630</b>
<b>3,395,627</b>	<b>3,435,900</b>	<b>3,469,360</b>	<b>Subjective Analysis</b>			
571,032	550,400	607,190	Employees	3,761,150	3,826,220	3,888,040
1,714,311	1,356,760	1,982,850	Premises	623,320	636,110	655,980
13,837	20,520	20,790	Supplies & Services	1,564,300	1,325,420	1,312,500
60,627	90,750	36,690	Transport	20,730	20,960	21,190
1,421,796	-13,920	260,210	Transfer Payments	0	0	0
			Appropriation to/from(-) Reserves	637,280	1,032,810	1,176,870
<b>7,177,230</b>	<b>5,440,410</b>	<b>6,377,090</b>	<b>Total Controllable Expenditure</b>	<b>6,606,780</b>	<b>6,841,520</b>	<b>7,054,580</b>
27,248	39,810	40,350	Employees	41,420	42,470	43,550
1,072,216	1,200,800	1,149,720	Premises	1,165,690	1,200,440	1,234,380
53,754	62,140	49,250	Supplies & Services	53,040	54,380	55,760
824,583	999,810	984,640	Support Services	990,220	1,015,030	1,040,500
807,499	830,220	808,960	Service Management	804,820	820,830	841,330
100,024	0	0	Deferred Charges write downs	0	0	0
853,398	844,560	256,850	Capital Charges	256,480	256,480	256,480
<b>3,738,722</b>	<b>3,977,340</b>	<b>3,289,770</b>	<b>Total Additional Expenditure</b>	<b>3,311,670</b>	<b>3,389,630</b>	<b>3,472,000</b>
<b>10,915,952</b>	<b>9,417,750</b>	<b>9,666,860</b>	<b>Total Expenditure</b>	<b>9,918,450</b>	<b>10,231,150</b>	<b>10,526,580</b>
			<b>Less Income</b>			
363,969	80,580	305,260	Government Grants	244,030	33,000	3,260
8,333,442	6,681,960	6,275,430	Sales, Fees & Charges	6,433,580	6,899,680	7,155,340
236,139	685,740	1,136,340	Other Income	1,319,380	1,367,970	1,418,450
110,658	109,550	113,150	Internal Recharges	121,820	124,500	127,240
100,024	0	15,660	Internal Capital Recharges	15,660	15,660	15,660
<b>1,771,720</b>	<b>1,859,920</b>	<b>1,821,020</b>	<b>Net Expenditure</b>	<b>1,783,980</b>	<b>1,790,340</b>	<b>1,806,630</b>

**RESOURCES PORTFOLIO  
REVENUE BUDGET 2007/08**

**SUMMARY**

2005/06 Actual Net Expenditure	2006/07 Original Estimate	2006/07 Revised Estimate	Cost Centre	2007/08 Original Estimate	2008/09 Projection	2009/10 Projection
£	£	£		£	£	£
			<b>Department of Resources-</b>			
1,605,377	1,871,200	1,755,790	<b>Legal &amp; Democratic Services</b>	1,928,780	1,982,690	2,037,990
1,562,112	1,752,600	1,622,460	<b>Revenues &amp; Benefits</b>	1,657,890	1,703,690	1,740,650
1,290,834	991,960	1,390,040	<b>Financial Management</b>	1,015,740	1,248,090	1,398,210
328,667	251,110	243,710	<b>Information Technology Development</b>	163,890	170,000	229,250
			<b>Department of Development Services</b>			
660,679	592,170	439,870	<b>Property Management</b>	378,720	391,170	399,720
<b>5,447,669</b>	<b>5,459,040</b>	<b>5,451,870</b>	<b>GF Net Expenditure</b>	<b>5,145,020</b>	<b>5,495,640</b>	<b>5,805,820</b>
			<b>Subjective Analysis</b>			
482,371	2,599,270	2,646,140	Employees	2,692,020	2,745,760	2,812,150
224,876	219,160	224,440	Premises	66,930	61,020	61,100
1,615,475	1,424,090	1,463,140	Supplies & Services	1,410,820	1,422,410	1,442,850
102,263	58,230	101,400	Transport	51,160	51,220	51,280
1,449,000	1,249,000	1,449,000	Pensions Interest Cost/Return on Assets	1,449,000	1,449,000	1,449,000
1,029,839	-1,222,510	-1,422,500	Appropriation to/from(-) Pensions Reserve	-1,431,770	-1,442,670	-1,449,000
1,152,231	572,020	900,860	Appropriation to/from(-) Reserves	813,200	1,094,550	1,295,140
<b>6,056,055</b>	<b>4,899,260</b>	<b>5,362,480</b>	<b>Total Controllable Expenditure</b>	<b>5,051,360</b>	<b>5,381,290</b>	<b>5,662,520</b>
1,162,439	1,388,140	1,306,980	Employees	1,387,230	1,421,920	1,457,510
436,169	533,480	470,400	Premises	538,200	531,730	546,680
512,122	611,570	620,170	Supplies & Services	488,150	500,520	513,250
1,572,192	1,921,990	1,990,700	Support Services	1,796,600	1,814,480	1,855,040
-501	9,550	-90	Service Management	-430	-440	-450
6,017,105	6,240,800	6,306,370	Transfer Payments	6,619,700	6,949,000	7,294,000
375,854	374,150	62,320	Capital Charges	59,570	59,570	59,570
<b>10,075,380</b>	<b>11,079,680</b>	<b>10,756,850</b>	<b>Total Additional Expenditure</b>	<b>10,889,020</b>	<b>11,276,780</b>	<b>11,725,600</b>
<b>16,131,435</b>	<b>15,978,940</b>	<b>16,119,330</b>	<b>Total Expenditure Less Income</b>	<b>15,940,380</b>	<b>16,658,070</b>	<b>17,388,120</b>
6,778,714	6,947,420	7,058,510	Government Grants	7,385,820	7,712,820	8,057,820
1,520,767	1,272,830	1,288,750	Sales, Fees & Charges	1,120,990	1,096,620	1,109,730
728,957	589,200	583,320	Other Income	595,590	608,030	621,950
1,655,328	1,710,450	1,736,880	Internal Recharges	1,692,960	1,744,960	1,792,800
<b>5,447,669</b>	<b>5,459,040</b>	<b>5,451,870</b>	<b>Net Expenditure</b>	<b>5,145,020</b>	<b>5,495,640</b>	<b>5,805,820</b>

**PUBLIC PROTECTION & RURAL AFFAIRS PORTFOLIO  
REVENUE BUDGET 2007/08**

**SUMMARY**

2005/06 Actual	2006/07 Original Estimate	2006/07 Revised Estimate	Business Unit	2007/08 Original Estimate	2008/09 Projection	2009/10 Projection
£	£	£		£	£	£
			<b>Public Protection &amp; Rural Affairs Portfolio</b>			
1,210,979	1,447,260	1,340,080	<b>Public Protection</b>	1,463,640	1,506,730	1,550,620
232,164	205,290	129,720	<b>Bereavement Services</b>	-24,530	-75,130	-385,690
1,443,143	1,652,550	1,469,800	<b>GF Net Expenditure</b>	1,439,110	1,431,600	1,164,930
			<b>Subjective Analysis</b>			
1,687,515	1,785,480	1,747,480	Employees	1,900,300	1,935,240	1,982,830
296,208	349,360	351,380	Premises	254,390	255,670	256,980
425,429	428,050	589,630	Supplies & Services	340,580	340,580	340,580
85,380	86,170	86,700	Transport	87,310	87,950	88,610
56,047	38,220	54,410	Appropriation to/from(-) Reserves	137,400	205,960	19,120
2,550,579	2,687,280	2,829,600	<b>Total Controllable Expenditure</b>	2,719,980	2,825,400	2,688,120
15,994	17,280	16,000	Employees	20,020	20,510	21,010
74,632	52,940	71,480	Premises	45,970	47,350	48,770
80,290	25,870	25,770	Supplies & Services	25,780	26,360	26,950
459,044	613,090	595,010	Support Services	650,600	666,960	683,730
36,031	40,130	42,810	Service Management	25,080	25,710	26,370
182,228	183,480	75,770	Capital Charges	76,060	76,060	76,060
848,219	932,790	826,840	<b>Total Additional Expenditure</b>	843,510	862,950	882,890
3,398,798	3,620,070	3,656,440	<b>Total Expenditure</b>	3,563,490	3,688,350	3,571,010
			<b>Less Income</b>			
216,195	258,390	170,810	Government Grants	0	0	0
265,025	218,410	444,360	Other Income	399,960	401,610	403,310
1,342,920	1,346,210	1,421,680	Sales, Fees & Charges	1,570,970	1,697,850	1,841,550
131,515	144,510	139,880	Internal Recharges	153,450	157,290	161,220
0	0	9,910	Internal Capital Recharges	0	0	0
1,955,655	1,967,520	2,186,640	<b>Total Income</b>	2,124,380	2,256,750	2,406,080
1,443,143	1,652,550	1,469,800	<b>Net Expenditure</b>	1,439,110	1,431,600	1,164,930

**ENVIRONMENT PORTFOLIO  
REVENUE BUDGET 2007/08**

**SUMMARY**

2005/06 Actual	2006/07 Original Estimate	2006/07 Revised Estimate	Cost Centre	2007/08 Original Estimate	2008/09 Projection	2009/10 Projection
£	£	£		£	£	£
4,403,669	4,741,350	4,657,030	<b>Environmental Services Unit</b>	5,197,910	5,288,300	5,342,400
170,010	166,860	175,590	<b>Environmental Strategy</b>	159,250	152,700	150,580
275,569	429,350	0	<b>Vehicle Revenue Account</b>	0	0	0
2,619	-84,760	431,860	<b>Appropriation to/from(-) Reserves</b>	510,450	834,940	870,130
<b>4,851,867</b>	<b>5,252,800</b>	<b>5,264,480</b>	<b>GF Net Expenditure</b>	<b>5,867,610</b>	<b>6,275,940</b>	<b>6,363,110</b>
			<b>Subjective Analysis</b>			
740,141	740,990	3,124,710	Employees	3,326,910	3,410,560	3,454,800
927,852	857,590	123,850	Premises	123,260	130,350	130,350
3,273,924	3,323,890	963,280	Supplies & Services	1,116,280	1,102,740	1,098,900
233,189	164,920	949,910	Transport	1,050,700	1,079,720	1,096,780
3,700	5,410	5,410	Transfer Payments	5,410	5,410	5,410
292,801	429,350	0	Capital Expenditure Charged to Revenue	0	0	0
19,195	-84,760	431,860	Appropriation to/from(-) Reserves	510,450	834,940	870,130
<b>5,490,801</b>	<b>5,437,390</b>	<b>5,599,020</b>	<b>Total Controllable Expenditure</b>	<b>6,133,010</b>	<b>6,563,720</b>	<b>6,656,370</b>
0	0	396,760	Employees	397,990	407,990	418,250
73,242	79,410	72,170	Premises	86,140	88,720	91,380
-15,827	-5,090	1,470	Supplies & Services	1,480	1,500	1,520
554,410	599,340	757,020	Support Services	845,540	868,110	891,250
15,487	16,640	16,460	Service Management	3,340	3,420	3,500
179,228	255,880	502,510	Capital Charges	599,150	599,150	599,150
-16,576	0	0	Appropriation from Reserves	0	0	0
<b>789,964</b>	<b>946,180</b>	<b>1,746,390</b>	<b>Total Additional Expenditure</b>	<b>1,933,640</b>	<b>1,968,890</b>	<b>2,005,050</b>
<b>6,280,766</b>	<b>6,383,570</b>	<b>7,345,410</b>	<b>Total Expenditure</b>	<b>8,066,650</b>	<b>8,532,610</b>	<b>8,661,420</b>
			<b>Less Income</b>			
30,541	0	127,110	Government Grants	0	0	0
409,228	419,040	448,420	Other Income	559,290	571,770	566,720
983,530	801,050	836,360	Sales, Fees & Charges	953,900	984,850	1,016,990
5,600	-89,320	648,040	Internal Recharges	664,850	679,050	693,600
0	0	21,000	Internal Capital Recharges	21,000	21,000	21,000
<b>4,851,867</b>	<b>5,252,800</b>	<b>5,264,480</b>	<b>Net Expenditure</b>	<b>5,867,610</b>	<b>6,275,940</b>	<b>6,363,110</b>

**PLANNING & TRANSPORT PORTFOLIO  
REVENUE BUDGET 2007/08**

**SUMMARY**

2005/06 Actual Expenditure	2006/07 Original Estimate	2006/07 Revised Estimate	Business Unit	2007/08 Original Estimate	2008/09 Projection	2009/10 Projection
£	£	£		£	£	£
			<b>Department of Development Services -</b>			
1,575,836	1,958,330	1,994,990	<b>Planning</b>	1,984,140	2,014,170	2,147,680
260,972	1,099,910	587,180	<b>Transport</b>	564,660	603,260	692,350
<b>1,836,808</b>	<b>3,058,240</b>	<b>2,582,170</b>	<b>GF Net Expenditure</b>	<b>2,548,800</b>	<b>2,617,430</b>	<b>2,840,030</b>
			<b>Subjective Analysis</b>			
2,491,981	2,833,950	2,769,990	Employees	2,930,090	2,969,230	3,072,710
723,240	676,450	782,380	Premises	696,630	716,320	726,290
674,967	618,940	710,670	Supplies & Services	612,240	587,500	587,760
100,171	106,730	106,030	Transport	109,120	111,770	114,480
452,620	1,116,800	1,138,800	Transfer Payments	1,252,800	1,369,350	1,497,440
216,550	-358,540	-504,280	Appropriation to/from(-) Reserves	-14,420	-54,670	-10,400
<b>4,659,529</b>	<b>4,994,330</b>	<b>5,003,590</b>	<b>Total Controllable Expenditure</b>	<b>5,586,460</b>	<b>5,699,500</b>	<b>5,988,280</b>
779,700	925,500	988,640	Employees	1,016,170	1,039,900	1,064,110
180,239	221,250	220,760	Premises	215,410	221,860	228,510
271,003	338,520	386,090	Supplies & Services	284,730	292,270	300,040
1,035,505	1,189,850	1,135,900	Support Services	1,170,260	1,199,820	1,229,900
229,394	329,270	348,420	Service Management	366,430	379,100	392,040
292,146	118,000	466,610	Deferred Charges write downs	55,000	55,000	55,000
720,309	710,750	204,750	Capital Charges	203,090	203,090	203,090
<b>3,508,296</b>	<b>3,833,140</b>	<b>3,751,170</b>	<b>Total Additional Expenditure</b>	<b>3,311,090</b>	<b>3,391,040</b>	<b>3,472,690</b>
<b>8,167,825</b>	<b>8,827,470</b>	<b>8,754,760</b>	<b>Total Expenditure</b>	<b>8,897,550</b>	<b>9,090,540</b>	<b>9,460,970</b>
			<b>Less Income</b>			
465,247	477,680	429,270	Internal Recharges	504,080	516,050	528,320
703,663	344,660	300,980	Government Grants	500,510	305,940	309,300
3,844,759	3,965,030	4,005,520	Sales, Fees & Charges	4,151,440	4,435,570	4,564,940
1,094,613	926,860	943,860	Other Income	1,064,520	1,087,350	1,090,180
222,735	55,000	492,960	Internal Capital Recharges	128,200	128,200	128,200
<b>6,331,017</b>	<b>5,769,230</b>	<b>6,172,590</b>	<b>Total Income</b>	<b>6,348,750</b>	<b>6,473,110</b>	<b>6,620,940</b>
<b>1,836,808</b>	<b>3,058,240</b>	<b>2,582,170</b>	<b>Net Expenditure</b>	<b>2,548,800</b>	<b>2,617,430</b>	<b>2,840,030</b>

**HOUSING PORTFOLIO - GENERAL FUND  
REVENUE BUDGET 2007/08**

**SUMMARY**

2005/06 Actual	2006/07 Original Estimate	2006/07 Revised Estimate	Cost Centre	2007/08 Original Estimate	2008/09 Projection	2009/10 Projection
£	£	£		£	£	£
			<b>Housing</b>			
95,725	95,170	102,820	Housing Development	88,700	90,910	93,190
480,958	373,740	338,910	Homelessness	343,210	337,950	340,800
86,200	88,140	88,140	Contributions to HRA	90,200	92,240	94,330
264,528	277,630	286,910	Private Sector Housing	281,690	288,610	295,720
377,938	389,600	396,630	Other Services	399,460	408,860	392,040
1,218,898	557,500	1,063,700	Deferred Charges write downs	407,500	407,500	407,500
-218,629	-144,000	-172,450	Appropriation from CFA	-156,000	-156,000	-156,000
-2,034	8,230	70,630	Appropriation to/from(-) Reserve	-39,350	-26,320	0
2,303,584	1,646,010	2,175,290		1,415,410	1,443,750	1,467,580
			<b>Revenues &amp; Benefits</b>			
653,663	883,100	891,690	Housing Benefits	915,970	949,210	981,370
6,826	12,480	12,170	Housing Act Advances	12,880	13,200	13,530
0	0	12,000	Appropriation to/from(-) Reserve	0	0	0
660,489	895,580	915,860		928,850	962,410	994,900
2,964,074	2,541,590	3,091,150	<b>GF Net Expenditure</b>	2,344,260	2,406,160	2,462,480
			<b>Subjective Analysis</b>			
42,351	34,230	47,100	Employees	56,350	48,810	19,200
423,992	337,060	338,100	Premises	338,180	338,180	338,180
413,310	330,400	349,870	Supplies & Services	364,510	367,780	369,530
2,687	2,170	3,170	Transport	3,420	3,420	3,170
12,370	43,510	28,840	Transfer Payments	29,230	30,030	30,850
-1,907	8,230	82,630	Appropriation to/from(-) Reserve	-39,350	-26,320	0
892,803	755,600	849,710	<b>Total Controllable Expenditure</b>	752,340	761,900	760,930
742,064	834,610	838,240	Supplies & Services	856,520	886,200	915,820
810,524	832,810	901,430	Support Services	842,730	840,110	861,130
20,758	22,300	22,070	Service Management	2,200	2,250	2,300
18,029,347	18,426,000	18,877,000	Transfer Payments	19,099,000	19,327,000	19,562,000
16,070	15,900	2,670	Capital Charges	2,670	2,670	2,670
1,218,898	557,500	1,063,700	Deferred Charges write downs	407,500	407,500	407,500
-127	0	0	Appropriation to/from(-) Reserve	0	0	0
20,837,534	20,689,120	21,705,110	<b>Total Additional Expenditure</b>	21,210,620	21,465,730	21,751,420
21,730,338	21,444,720	22,554,820	<b>Total Expenditure</b>	21,962,960	22,227,630	22,512,350
			<b>Less Income</b>			
18,139,253	18,398,130	18,868,360	Government Grants	19,065,000	19,289,000	19,515,500
78,473	61,880	107,720	Other Income	77,280	55,300	56,430
309,509	278,750	289,480	Sales, Fees & Charges	299,460	299,580	299,700
20,400	20,370	25,660	Internal Recharges	20,960	21,590	22,240
218,629	144,000	172,450	Internal Capital Recharges	156,000	156,000	156,000
18,766,264	18,903,130	19,463,670	<b>Total Income</b>	19,618,700	19,821,470	20,049,870
2,964,073	2,541,590	3,091,150	<b>Net Expenditure</b>	2,344,260	2,406,160	2,462,480

**CULTURAL SERVICES PORTFOLIO  
REVENUE BUDGET 2007/08**

**SUMMARY**

2005/06 Actual	2006/07 Original Estimate	2006/07 Revised Estimate	Cost Centre	2007/08 Original Estimate	2008/09 Projection	2009/10 Projection
£	£	£		£	£	£
2,155,977	2,368,890	2,099,050	<b>Open Spaces</b>	2,275,120	2,331,850	2,357,390
3,593,484	3,765,860	3,409,400	<b>Recreation and Sport (Sport &amp; Leisure)</b>	3,348,570	3,297,510	3,261,930
617,546	632,210	586,480	<b>Culture and Heritage (Museums)</b>	479,480	485,210	491,790
205,477	262,880	271,390	<b>Culture and Heritage (Arts)</b>	337,110	335,120	340,780
156,600	160,840	190,840	<b>Grants to Voluntary Organisations</b>	161,290	165,300	169,410
<b>6,729,084</b>	<b>7,190,680</b>	<b>6,557,160</b>	<b>GF Net Expenditure</b>	<b>6,601,570</b>	<b>6,614,990</b>	<b>6,621,300</b>
			<b>Subjective Analysis</b>			
5,710,326	6,205,430	5,942,760	Employees	6,379,300	6,523,470	6,672,010
993,090	1,206,360	1,264,380	Premises	1,361,830	1,373,710	1,384,980
1,700,373	1,405,130	1,522,140	Supplies & Services	1,496,130	1,464,010	1,468,740
236,922	244,370	275,800	Transport	287,380	291,420	295,560
3,500	3,530	3,530	Transfer Payments	3,530	3,530	3,530
66,146	115,370	209,030	Appropriation to/from(-) Reserves	127,040	168,060	168,060
<b>8,710,357</b>	<b>9,180,190</b>	<b>9,217,640</b>	<b>Total Controllable Expenditure</b>	<b>9,655,210</b>	<b>9,824,200</b>	<b>9,992,880</b>
0	0	0	Employees	40	40	40
696,950	672,710	704,720	Premises - Building Management	768,170	791,220	814,930
0	0	0	Supplies & Services	420	420	420
1,121,148	1,277,000	1,334,390	Support Services	1,289,290	1,321,720	1,354,950
80,993	101,530	85,080	Service Management	36,480	37,380	38,310
1,388,614	1,297,040	688,660	Capital Charges	723,030	723,030	723,030
0	0	-32,000	Appropriation to/from(-) Reserves	0	0	0
<b>3,287,705</b>	<b>3,348,280</b>	<b>2,780,850</b>	<b>Total Additional Expenditure</b>	<b>2,817,430</b>	<b>2,873,810</b>	<b>2,931,680</b>
<b>11,998,062</b>	<b>12,528,470</b>	<b>11,998,490</b>	<b>Total Expenditure</b>	<b>12,472,640</b>	<b>12,698,010</b>	<b>12,924,560</b>
			<b>Less Income</b>			
600	0	171,000	Internal Capital Recharges	151,710	133,770	113,980
497,384	487,820	502,740	Internal Recharges	516,220	558,280	603,120
4,472,342	4,575,110	4,507,930	Sales, Fees & Charges	4,913,560	5,096,260	5,286,120
298,652	274,860	259,660	Other Income	289,580	294,710	300,040
<b>6,729,084</b>	<b>7,190,680</b>	<b>6,557,160</b>	<b>Net Expenditure</b>	<b>6,601,570</b>	<b>6,614,990</b>	<b>6,621,300</b>

**RESOURCES PORTFOLIO**  
**DEPARTMENT OF RESOURCES**

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

2005/06 Actual	2006/07 Original Estimate	2006/07 Revised Estimate		2007/08 Original Estimate	2008/09 Projection	2009/10 Projection
£	£	£		£	£	£
-444,359	118,890	-387,490	<b>External Interest Transactions</b>	-114,500	-184,660	-397,570
4,034,772	4,389,050	4,339,890	<b>Depreciation</b>	4,571,250	4,629,800	4,689,760
-1,739,094	-2,001,840	-1,950,770	<b>Reversal Depreciation charged to GF</b>	-2,108,070	-2,108,070	-2,108,070
635,396	604,860	604,860	<b>GF Minimum Revenue Provision</b>	575,290	546,650	518,890
128,000	134,400	134,400	<b>Voluntary set aside Prudential Borrowing</b>	140,800	147,200	153,600
-160,000	-160,000	-160,000	HIC Surplus to repay Prudential Borrowing	-160,000	-160,000	-160,000
-2,336,278	-2,552,200	-2,537,940	<b>Capital Charges to HRA</b>	-2,683,640	-2,799,200	-2,873,000
-43,900	-43,900	-45,820	Appropriation from Major Repairs Reserve	-45,820	-45,820	-45,820
74,537	489,260	-2,870	<b>Net Cost GF Treasury Management</b>	175,310	25,900	-222,210
827,855	597,480	258,550	<b>Government Levy Pooled Housing Receipts</b>	219,050	223,040	228,540
			<b>Internal Recharges to GF Services</b>			
-4,147,570	-4,399,670	-1,950,770	Capital Charges to Services	-2,108,070	-2,108,070	-2,108,070
-284,120	-284,120	0	Release of Capital Grants	0	0	0
-4,431,690	-4,683,790	-1,950,770	<b>Movements on GF Balance</b>	-2,108,070	-2,108,070	-2,108,070
1,569,588	3,356,900	4,241,710	Capital Expenditure charged to Revenue a/c	1,883,970	1,596,580	1,329,580
284,120	284,120	290,770	Grants deferred to Capital Financing Account	261,570	243,630	223,840
-1,503,278	-1,552,520	-1,914,150	Other Capital Expenditure write downs	-880,020	-768,580	-733,180
-827,855	-597,480	-258,550	Appropriation from Capital Receipts Reserve	-219,050	-223,040	-228,540
-1,300,036	-2,912,410	-4,345,720	Appropriation to/from(-) Reserves	-1,978,350	-1,680,960	-1,403,960
-5,306,759	-5,018,440	-3,681,030	<b>GF Net Expenditure</b>	-2,645,590	-2,691,500	-2,914,000

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 2006/07 due to higher levels of internal funds (capital slippage and revenue underspendings transferred to reserves in 2005/06) and higher interest rates than estimated. Interest costs rise in 2007/08 due to falling interest rates and the use of balances, particularly the cash flow effect of the Royal Hall Development Scheme. 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 £2.4m 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 Financing Account 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

Capital charges are made to services on the basis of the value of the fixed assets used by that service. From 2006/07 there is no longer a requirement to charge notional interest on this value, just depreciation charges where appropriate.

Other Capital Expenditure write downs

Capital expenditure (eg on improvement grants) which does not produce a Council fixed asset is shown as a capital 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**

Restated <b>2006/07 Original Estimate</b> £	<b>2006/07 Revised Estimate</b> £	<b>Description</b>	<b>2007/08 Original Estimate</b> £	<b>2008/09 Projection</b> £	<b>2009/10 Projection</b> £
<b>INCOME</b>					
11,897,620	11,911,730	Rents (Council Dwellings & Hostels) Gross	12,465,580	12,954,530	13,464,450
47,340	47,340	Non-dwelling Rents Gross	47,810	48,290	48,770
674,500	703,490	Charges for services and facilities	718,130	739,550	751,670
88,140	88,060	General Fund Contributions	90,200	92,240	94,330
7,500	13,930	Small land sales and mortgage principal	13,930	15,420	15,420
56,610	60,800	Supporting People Grant	62,300	63,900	65,500
<b>12,771,710</b>	<b>12,825,350</b>	<b>Total Income</b>	<b>13,397,950</b>	<b>13,913,930</b>	<b>14,440,140</b>
<b>EXPENDITURE</b>					
3,369,230	3,200,660	Repairs & Maintenance	3,549,190	3,652,760	3,759,420
Supervision & Management					
1,187,050	1,199,850	Tenancy Services	1,198,700	1,219,880	1,241,770
330,530	319,960	Housing Strategy	70,700	72,440	74,210
744,470	758,870	Housing Needs (Hostels)	756,320	774,520	793,210
<b>1,325,700</b>	<b>1,344,290</b>	Special Services (Wardens etc)	<b>1,379,320</b>	<b>1,410,190</b>	<b>1,441,900</b>
<b>3,587,750</b>	<b>3,622,970</b>		<b>3,405,040</b>	<b>3,477,030</b>	<b>3,551,090</b>
3,810	4,860	Rents, Rates and Other Charges	3,810	3,810	3,810
2,290,910	2,257,570	Negative HRA Subsidy Payable (including MRA)	2,640,900	3,140,510	3,578,810
Capital Financing:					
2,387,210	2,389,120	Depreciation and impairments of fixed assets	2,463,180	2,521,730	2,581,690
28,220	28,210	Debt Management Costs	25,930	26,620	27,340
<b>2,415,430</b>	<b>2,417,330</b>		<b>2,489,110</b>	<b>2,548,350</b>	<b>2,609,030</b>
<b>11,667,130</b>	<b>11,503,390</b>	<b>Total Expenditure</b>	<b>12,088,050</b>	<b>12,822,460</b>	<b>13,502,160</b>
<b>-1,104,580</b>	<b>-1,321,960</b>	<b>NET SURPLUS(-) OF HRA SERVICE EXPENDITURE</b>	<b>-1,309,900</b>	<b>-1,091,470</b>	<b>-937,980</b>
44,890	64,370	HRA Share of Corporate & Democratic Core	67,750	66,830	61,810
<b>-1,059,690</b>	<b>-1,257,590</b>	<b>NET COST/SURPLUS(-) OF HRA SERVICES</b>	<b>-1,242,150</b>	<b>-1,024,640</b>	<b>-876,170</b>
<b>OTHER OPERATING INCOME AND EXPENDITURE</b>					
404,460	410,810	Interest payment to AMRA	492,340	563,340	576,430
-195,570	-216,170	Investment Income	-226,060	-240,050	-239,300
<b>-850,800</b>	<b>-1,062,950</b>	<b>NET OPERATING EXPENDITURE/SURPLUS(-)</b>	<b>-975,870</b>	<b>-701,350</b>	<b>-539,040</b>
<b>OTHER MOVEMENTS ON HRA BALANCE</b>					
371,000	371,000	Revenue Contribution to Capital Expenditure	200,000	200,000	200,000
-43,900	-45,820	Transfer from Major Repairs Reserve	-45,820	-45,820	-45,820
<b>-523,700</b>	<b>-737,770</b>	<b>Total Movement on HRA Reserve</b>	<b>-821,690</b>	<b>-547,170</b>	<b>-384,860</b>
<b>WORKING BALANCE ACCOUNT</b>					
<b>3,473,457</b>	<b>3,527,497</b>	<b>Balance at 1st April</b>	<b>4,265,267</b>	<b>5,086,957</b>	<b>5,634,127</b>
<b>3,997,157</b>	<b>4,265,267</b>	<b>Balance at 31st March</b>	<b>5,086,957</b>	<b>5,634,127</b>	<b>6,018,987</b>

1. Restated accounts - Negative HRA Subsidy has been moved from the income section to the expenditure section; Share of Corporate & Democratic Core costs has been moved from Tenancy Services to the section below Net cost of HRA service expenditure.