

HARROGATE BOROUGH COUNCIL

SUMMARY REVENUE BUDGET

2010-11

This document contains summary budget information for each of the Council's spending portfolios for 2010/11. If you require more detailed information on particular services in any portfolio or any other budget information please contact the Accountancy Technical Team:

Council Offices,
Crescent Gardens,
Harrogate
HG1 2SG
telephone : 01423 556107 (Direct Dial)
email anne.wray@harrogate.gov.uk

REVENUE BUDGET 2010/11
COMPREHENSIVE INCOME AND EXPENDITURE ACCOUNT

2008/09 (Restated) Actual Net Cost £		2010/11 Original Estimate Gross Cost £'000	2010/11 Original Estimate Income £'000	2010/11 Original Estimate Net Cost £'000
Central Services to the Public:				
949,992.33	Council Tax Collection	1,952,110	806,070	1,146,040
665,566.88	Other Central Services	12,445,670	11,269,640	1,176,030
1,615,559.21		14,397,780	12,075,710	2,322,070
8,929,086.27	Cultural & Related Services	20,814,290	13,367,820	7,446,470
Environmental Services:				
4,354,014.43	Waste Collection	6,804,190	2,272,460	4,531,730
2,989,168.84	Other Services	5,991,940	2,845,000	3,146,940
7,343,183.27		12,796,130	5,117,460	7,678,670
Planning & Development Services:				
674,574.70	Economic Development	1,390,290	946,750	443,540
2,641,686.13	Planning	5,284,370	2,534,930	2,749,440
3,316,260.83		6,674,660	3,481,680	3,192,980
19,588,530.37	Total Cultural, Environmental and Planning Services	40,285,080	21,966,960	18,318,120
Housing Services:				
1,981,464.79	Housing (non HRA)	31,042,690	28,719,250	2,323,440
28,624,015.42	Housing Revenue Account	13,992,190	14,600,020	-607,830
30,605,480.21		45,034,880	43,319,270	1,715,610
582,152.82	Highways, Roads & Transport	5,165,760	4,287,190	878,570
2,822,140.03	Corporate & Democratic Core	3,273,000	152,720	3,120,280
130,419.98	Non Distributed Costs	66,710	0	66,710
55,344,282.62	Net Cost of Services	108,223,210	81,801,850	26,421,360
Other Operating Expenditure				
-231,895.38	Gain or Loss on disposal of fixed assets	0	1,550	-1,550
518,573.00	Parish Precepts	551,549	0	551,549
281,087.10	Contribution to Housing Pooled Capital Receipts	238,890	0	238,890
Financing & Investment Income and Expenditure				
1,496,202.01	External Interest Payments	879,630	0	879,630
-2,376,537.03	External Interest Income	0	617,810	-617,810
2,495,000.00	Pensions Interest Cost/expected return on pensions assets	725,000	0	725,000
Taxation and Non Specific Grant Income				
-13,526,198.83	Income from Council Tax	0	14,155,960	-14,155,960
-22,500.00	Area Based Grant	0	22,500	-22,500
-1,327,622.00	Revenue Support Grant	0	1,428,698	-1,428,698
-9,536,955.00	Non-Domestic Rates	0	9,838,891	-9,838,891
33,113,436.49	Surplus (-) or Deficit on Provision of Services for year	110,618,279	107,867,259	2,751,020
STATEMENT OF MOVEMENT ON THE GENERAL FUND (GF) BALANCE				
33,113,436.49	Surplus (-) or Deficit on Provision of Services	110,618,279	107,867,259	2,751,020
Adjustments from an Accounting to Funding Basis				
-32,850,867.89	see page 20 for details	-1,464,170		-1,464,170
-373,633.65	Transfers to/from(-) Earmarked Reserves	-1,286,850		-1,286,850
-111,065.05	Increase(-)/Decrease in GF Balance for the year	107,867,259	107,867,259	0
-2,919,036.64	Estimated Balance at start of year			2,607,792
-3,030,101.69	Estimated Balance at end of year			2,607,792

REVENUE BUDGET 2010/11
SUMMARY OF MOVEMENTS ON GENERAL FUND BALANCE

2008/09
(Restated)
Actual
Net Cost
£

2010/11
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:

-5,207,592.13	Depreciation and Impairment of fixed assets	-2,671,620
-30,289,363.16	Excess depreciation charged to HRA over MRA allowance	-49,580
434,958.47	Grants deferred/Capital Grants to Capital Adjustment Account	45,560
-296,451.41	Revenue Expenditure Funded from Capital Under Statute	-242,000
201,108.71	Net gain or loss on disposal of fixed assets	0
-6,756,000.00	Net charges made for retirement benefits in accordance with FRS17	-5,793,990
149.83	Council Tax Income different to amount taken to GF in accordance with regulations	0

Amounts not included in the Income and Expenditure Account but required by statute to be included when determining Movement on the General Fund Balance:

693,846.00	Statutory Provision for Debt Redemption	491,990
3,705,562.90	Capital Expenditure financed from Revenue	1,925,370
-281,087.10	Transfer from Usable Capital Receipts (Housing Pool)	-238,890
4,944,000.00	Employers contributions payable to NYCC Pension Fund and retirement benefits payable direct to pensioners	5,068,990
<u>-32,850,867.89</u>	Total Adjustments from an Accounting to Funding basis	<u>-1,464,170</u>

Transfers to or from Earmarked Reserves taken into account when determining the movement on the General Fund Balance:

-739,341.19	Surplus/Deficit (-) to HRA balances	-57,560
	Contributions to/from (-) Earmarked Reserves :	
140,871.77	- Business Units	-634,980
29,753.15	- Insurance	0
-144,211.51	- Other Earmarked	208,950
43,141.22	- Vehicle Reserve	-5,190
103,108.19	- Computer Reserve	-433,070
193,044.72	- Capital Reserves	-365,000
<u>-373,633.65</u>	Transfers to/from(-) Earmarked Reserves	<u>-1,286,850</u>

Summary of Total Council Tax Requirements

	2008/09	2009/10			2010/11		2011/12	2012/13
	Actual	Original Estimate	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	831,449.00	844,820	905,220	60,400	968,290	123,470	998,230	1,024,870
Economic Development	400,724.46	483,190	520,380	37,190	482,200	-990	489,590	500,810
HIC	507,735.27	517,950	512,900	-5,050	552,990	35,040	565,690	580,370
Portfolio Total	1,739,908.73	1,845,960	1,938,500	92,540	2,003,480	157,520	2,053,510	2,106,050
Resources Portfolio								
Legal & Democratic Services	2,166,868.32	2,317,400	2,275,350	-42,050	2,304,200	-13,200	2,376,890	2,453,700
Revenues & Benefits	1,441,301.83	1,684,320	1,641,970	-42,350	1,656,980	-27,340	1,728,280	1,801,630
Financial Management	979,394.72	-254,450	406,650	661,100	467,420	721,870	679,100	657,450
Information & Communications Technology	218,480.99	-390,270	-303,850	86,420	-8,070	382,200	-314,530	-469,550
Property Management	181,502.37	414,830	463,060	48,230	582,010	167,180	457,460	462,420
Portfolio Total	4,987,548.23	3,771,830	4,483,180	711,350	5,002,540	1,230,710	4,927,200	4,905,650
Public Protection & Rural Affairs	1,794,531.32	1,575,030	1,506,470	-68,560	1,603,020	27,990	1,651,760	1,700,250
Environment	6,447,421.86	6,435,570	6,600,320	164,750	6,380,350	-55,220	6,531,510	6,669,960
Planning & Transport	3,068,094.21	3,818,570	4,469,270	650,700	3,187,710	-630,860	3,457,150	3,731,020
Housing Services	2,011,112.28	2,457,040	2,282,480	-174,560	2,197,540	-259,500	2,293,120	2,381,510
Cultural Services	6,870,344.49	7,163,330	6,707,690	-455,640	7,263,660	100,330	7,424,250	7,539,430
Total Service Spending	26,918,961.12	27,067,330	27,987,910	920,580	27,638,300	570,970	28,338,500	29,033,870
Treasury Management Revenue Account	-3,135,473.17	-2,455,620	-2,953,580	-497,960	-2,743,800	-288,180	-3,333,970	-3,975,020
Area Based Grant	-22,500.00	-22,500	-22,810	-310	-22,500	0	0	0
Transfer to/from (-) General Fund Balance	111,065.05	0	-422,310	-422,310	0	0	263,420	616,550
Total General Fund Expenditure	23,872,053.00	24,589,210	24,589,210	0	24,872,000	282,790	25,267,950	25,675,400
Budget Requirement	23,872,053.00	24,589,210	24,589,210	0	24,872,000	282,790	25,267,950	25,675,400
Revenue Support Grant Current year	-1,327,622.00	-2,072,495	-2,072,495	-	-1,428,698	643,797	-1,428,698	-1,428,698
Redistributed NNDR	-9,536,955.00	-8,979,111	-8,979,111	-	-9,838,891	-859,780	-9,838,891	-9,838,891
Collection Fund Surplus	0.00	52,507	52,507	-	0	-52,507	0	0
HBC Demand on Collection Fund	13,007,476.00	13,590,111	13,590,111	0	13,604,411	14,300	14,000,361	14,407,811
Add Parish Precepts	518,573.00	545,200	545,200	-	551,549	6,349	568,100	585,140
Total Demand on Collection Fund	13,526,049.00	14,135,311	14,135,311	0	14,155,960	20,649	14,568,461	14,992,951

	£	£
<u>General Fund Balance Movement</u>		
Actual Balance at 1st April 2008		2,919,036.64
<u>2008/09</u>		
Revenue Support Grant	1,327,622.00	
Redistributed NNDR	9,536,955.00	
Collection Fund Surplus	0.00	
Precept/Demand (excluding Parishes)	<u>13,007,476.00</u>	
	23,872,053.00	
General Fund Net Expenditure and Balance Movements	23,760,987.95	
Increase in General Fund Balance for the year		111,065.05
Actual Balance 31 March 2009		3,030,101.69
<u>2009/10 Revised Estimate</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	25,011,520.00	
Decrease(-) in General Fund Balance for the year		-422,310.00
Estimated Balance 31 March 2010		2,607,791.69
<u>2010/11</u>		
Revenue Support Grant	1,428,698.00	
Redistributed NNDR	9,838,891.00	
Collection Fund Surplus	0.00	
Precept/Demand (excluding Parishes)	<u>13,604,411.00</u>	
	24,872,000.00	
General Fund Net Expenditure and Balance Movements	24,872,000.00	
Increase in General Fund Balance for the year		0.00
Estimated Balance 31 March 2011		2,607,791.69

**LEADER PORTFOLIO
REVENUE BUDGET 2010/11**

SUMMARY

2008/09 Actual	2009/10 Original Estimate	2009/10 Revised Estimate	Cost Centre	2010/11 Original Estimate	2011/12 Projection	2012/13 Projection
£	£	£		£	£	£
831,449	844,820	905,220	Department of Corporate Policy & Improvement	968,290	998,230	1,024,870
			Corporate Policy & Improvement			
400,725	483,190	520,380	Department of Development Services - Economic Development	482,200	489,590	500,810
507,735	517,950	512,900	Harrogate International Centre - Holiday Tourism & Associated Services	552,990	565,690	580,370
0	0	0	Conference & Exhibition Complex	0	0	0
1,739,909	1,845,960	1,938,500	GF Net Expenditure	2,003,480	2,053,510	2,106,050
			Subjective Analysis			
4,256,658	4,349,490	4,015,000	Employees	4,097,640	4,244,670	4,398,290
696,963	516,820	467,230	Premises	495,660	524,790	554,500
1,882,761	1,417,590	1,477,970	Supplies & Services	1,326,890	1,302,280	1,307,330
18,490	17,520	16,990	Transport	34,290	34,290	34,290
6,854,872	6,301,420	5,977,190	Total Controllable Expenditure	5,954,480	6,106,030	6,294,410
34,910	37,240	39,730	Employees	56,830	56,790	58,820
1,167,963	1,477,990	1,322,520	Premises	1,371,190	1,431,410	1,492,850
44,159	63,050	60,960	Supplies & Services	55,970	57,720	59,760
1,485,593	1,574,930	1,537,760	Support Services	1,452,140	1,504,190	1,558,120
123,320	129,210	128,050	Service Management	135,100	139,960	145,000
2,967,171	381,130	334,520	Capital Charges	334,380	334,380	334,380
5,823,116	3,663,550	3,423,540	Total Additional Expenditure	3,405,610	3,524,450	3,648,930
12,677,988	9,964,970	9,400,730	Total Expenditure	9,360,090	9,630,480	9,943,340
			Less Income			
475,707	170,910	270,010	Government Grants	77,350	50,880	50,000
6,736,773	6,810,680	5,902,470	Sales, Fees & Charges	5,904,760	6,243,920	6,721,400
1,185,229	1,255,070	1,088,180	Other Income	1,252,430	1,289,110	1,388,480
189,094	197,190	198,060	Internal Recharges	202,620	209,370	216,370
95,548	97,390	97,400	Internal Capital Recharges	0	0	0
3,995,637	1,433,730	1,844,610	Net Cost of Services	1,922,930	1,837,200	1,567,090
			Movements on General Fund Balance			
-2,255,729	412,230	93,890	Transfers to/from (-) Reserves	80,550	216,310	538,960
1,739,908	1,845,960	1,938,500	Net Expenditure	2,003,480	2,053,510	2,106,050

**RESOURCES PORTFOLIO
REVENUE BUDGET 2010/11**

SUMMARY

2008/09 Actual Net Expenditure	2009/10 Original Estimate	2009/10 Revised Estimate	Cost Centre	2010/11 Original Estimate	2011/12 Projection	2012/13 Projection
£	£	£		£	£	£
			Department of Resources-			
2,166,868	2,317,400	2,275,350	Legal & Democratic Services	2,304,200	2,376,890	2,453,700
1,441,302	1,684,320	1,641,970	Revenues & Benefits	1,656,980	1,728,280	1,801,630
979,395	-254,450	406,650	Financial Management	467,420	679,100	657,450
			Department of ICT-			
218,481	-390,270	-303,850	ICT	-8,070	-314,530	-469,550
			Department of Development Services			
181,502	414,830	463,060	Property Management	582,010	457,460	462,420
4,987,548	3,771,830	4,483,180	GF Net Expenditure	5,002,540	4,927,200	4,905,650
			Subjective Analysis			
2,493,656	2,573,570	2,718,460	Employees	2,478,460	2,569,920	2,664,630
135,077	53,960	70,720	Premises	81,500	73,530	73,570
1,412,577	1,366,880	1,444,400	Supplies & Services	1,400,250	1,417,030	1,440,810
28,260	48,100	47,790	Transport	43,990	43,990	43,990
6,920,530	7,203,700	7,753,700	Transfer Payments	8,207,700	8,477,700	8,897,700
10,990,100	11,246,210	12,035,070	Total Controllable Expenditure	12,211,900	12,582,170	13,120,700
1,542,810	1,682,240	1,663,290	Employees	1,658,910	1,724,740	1,786,660
524,333	610,640	635,850	Premises	598,940	609,560	623,020
489,740	609,240	669,750	Supplies & Services	685,380	712,980	743,430
2,320	2,500	-6,950	Transport	2,510	2,600	2,690
1,533,152	1,919,440	1,855,660	Support Services	1,725,750	1,766,860	1,831,050
-964	6,620	3,030	Service Management	6,180	6,400	6,630
-24,481	75,910	71,950	Capital Charges	80,960	80,960	80,960
4,066,910	4,906,590	4,892,580	Total Additional Expenditure	4,758,630	4,904,100	5,074,440
15,057,010	16,152,800	16,927,650	Total Expenditure	16,970,530	17,486,270	18,195,140
			Less Income			
7,709,464	7,970,620	8,585,280	Government Grants	8,860,280	9,263,280	9,686,280
1,098,130	902,370	898,380	Sales, Fees & Charges	890,000	916,180	943,400
716,684	658,190	654,670	Other Income	671,670	682,860	694,390
1,669,535	1,841,850	1,778,100	Internal Recharges	1,760,040	1,827,890	1,898,610
3,863,197	4,779,770	5,011,220	Net Cost of Services	4,788,540	4,796,060	4,972,460
			Financing & Investment Expenditure			
2,495,000	725,000	725,000	Pensions Interest Cost/Return on Assets	725,000	725,000	725,000
			Movements on General Fund Balance			
-1,802,273	-725,000	-725,000	Transfers to/from(-) Pensions Reserve	-725,000	-725,000	-725,000
431,624	-1,007,940	-528,040	Transfers to/from (-) Reserves	214,000	131,140	-66,810
4,987,548	3,771,830	4,483,180	Net Expenditure	5,002,540	4,927,200	4,905,650

**PUBLIC PROTECTION & RURAL AFFAIRS PORTFOLIO
REVENUE BUDGET 2010/11**

SUMMARY

2008/09 Actual	2009/10 Original Estimate	2009/10 Revised Estimate	Business Unit	2010/11 Original Estimate	2011/12 Projection	2012/13 Projection
£	£	£		£	£	£
			Public Protection & Rural Affairs Portfolio			
1,541,306	1,564,480	1,631,790	Public Protection	1,575,910	1,639,910	1,710,540
116,389	-188,430	-187,620	Parks, Bereavement Services & Markets	-126,960	-203,340	-218,720
136,836	198,980	62,300	<i>Movements on General Fund Balance</i> Transfers to/from(-) Reserves	154,070	215,190	208,430
1,794,531	1,575,030	1,506,470	GF Net Expenditure	1,603,020	1,651,760	1,700,250
			Subjective Analysis			
2,013,829	2,158,400	2,151,430	Employees	2,185,200	2,248,230	2,327,610
438,299	404,710	445,260	Premises	417,380	366,650	367,900
505,436	313,610	551,610	Supplies & Services	317,340	317,370	329,370
70,420	68,010	73,310	Transport	67,940	66,940	66,940
3,027,984	2,944,730	3,221,610	Total Controllable Expenditure	2,987,860	2,999,190	3,091,820
11,004	14,620	5,220	Employees	3,990	4,070	4,160
132,461	64,950	60,570	Premises	160,080	163,270	166,530
22,863	24,520	19,530	Supplies & Services	17,150	17,740	18,360
36,121	38,460	38,460	Transport	38,560	39,950	41,380
673,180	713,590	685,210	Support Services	723,700	740,040	764,720
27,767	26,820	20,390	Service Management	26,710	27,300	28,170
297,612	109,140	109,450	Capital Charges	94,580	94,580	94,580
1,201,008	992,100	938,830	Total Additional Expenditure	1,064,770	1,086,950	1,117,900
4,228,992	3,936,830	4,160,440	Total Expenditure	4,052,630	4,086,140	4,209,720
			Less Income			
84,357	0	121,960	Government Grants	5,550	0	0
440,740	387,270	420,340	Other Income	376,130	366,240	367,180
1,877,170	1,991,410	1,985,470	Sales, Fees & Charges	2,033,140	2,087,670	2,148,010
169,030	182,100	188,500	Internal Recharges	188,860	195,660	202,710
1,657,695	1,376,050	1,444,170	Net Cost of Services	1,448,950	1,436,570	1,491,820
			<i>Movements on General Fund Balance</i>			
136,836	198,980	62,300	Transfers to/from(-) Reserves	154,070	215,190	208,430
1,794,531	1,575,030	1,506,470	Net Expenditure	1,603,020	1,651,760	1,700,250

**ENVIRONMENT PORTFOLIO
REVENUE BUDGET 2010/11**

SUMMARY

2008/09 Actual	2009/10 Original Estimate	2009/10 Revised Estimate	Cost Centre	2010/11 Original Estimate	2011/12 Projection	2012/13 Projection
£	£	£		£	£	£
5,380,033	5,677,480	5,811,530	Environmental Services Unit	5,702,910	5,694,870	5,829,110
215,144	180,100	206,380	Environmental Strategy	193,870	185,810	191,660
852,245	577,990	582,410	<i>Movements On General Fund Balance</i> Transfers to/from(-) Reserves	483,570	650,830	649,190
6,447,422	6,435,570	6,600,320	GF Net Expenditure	6,380,350	6,531,510	6,669,960
			Subjective Analysis			
3,523,642	3,770,640	3,707,480	Employees	3,858,690	3,870,440	3,986,920
123,098	142,830	157,520	Premises	155,280	155,320	155,360
1,058,573	1,209,860	1,137,920	Supplies & Services	1,187,460	1,087,120	1,087,190
541,112	500,540	493,410	Transport	514,000	510,960	511,040
5,246,425	5,623,870	5,496,330	Total Controllable Expenditure	5,715,430	5,623,840	5,740,510
417,549	427,500	427,500	Employees	435,480	450,840	466,750
80,880	95,000	89,970	Premises	94,500	96,390	98,320
1,545	1,520	1,060	Supplies & Services	910	940	970
578,234	651,160	651,160	Transport	662,230	685,700	710,040
906,145	970,900	987,500	Support Services	1,048,140	1,085,900	1,124,980
3,667	3,660	2,840	Service Management	3,660	3,800	3,940
666,827	662,510	782,960	Capital Charges	613,660	613,660	613,660
2,654,847	2,812,250	2,942,990	Total Additional Expenditure	2,858,580	2,937,230	3,018,660
7,901,272	8,436,120	8,439,320	Total Service Expenditure	8,574,010	8,561,070	8,759,170
			Less Service Income			
558,081	645,490	620,830	Other Income	884,320	836,550	841,650
1,018,333	1,201,730	1,148,010	Sales, Fees & Charges	1,335,550	1,371,390	1,408,670
689,085	695,750	617,000	Internal Recharges	457,360	472,450	488,080
40,596	35,570	35,570	Internal Capital Recharges	0	0	0
5,595,177	5,857,580	6,017,910	Net Cost of Services	5,896,780	5,880,680	6,020,770
			<i>Movements On General Fund Balance</i>			
852,245	577,990	582,410	Transfers to/from(-) Reserves	483,570	650,830	649,190
6,447,422	6,435,570	6,600,320	Net Expenditure	6,380,350	6,531,510	6,669,960

**PLANNING & TRANSPORT PORTFOLIO
REVENUE BUDGET 2010/11**

SUMMARY

2008/09 Actual Expenditure	2009/10 Original Estimate	2009/10 Revised Estimate	Business Unit	2010/11 Original Estimate	2011/12 Projection	2012/13 Projection
£	£	£		£	£	£
			Department of Development Services -			
2,345,491	2,573,440	2,406,440	Planning	2,555,570	2,772,180	2,746,530
745,429	1,665,050	2,051,790	Transport	1,041,470	1,062,940	1,139,370
-22,826	-419,920	11,040	<i>Movements on General Fund Balance</i> Transfers to/from(-) Reserves	-409,330	-377,970	-154,880
3,068,094	3,818,570	4,469,270	GF Net Expenditure	3,187,710	3,457,150	3,731,020
			Subjective Analysis			
2,834,270	3,155,620	3,095,750	Employees	3,237,040	3,352,570	3,472,240
846,213	956,200	942,820	Premises	724,320	704,040	713,730
685,606	731,180	889,140	Supplies & Services	529,270	625,530	422,530
111,379	112,440	112,440	Transport	113,140	113,140	113,140
2,689,942	3,146,470	3,136,300	Transfer Payments	3,122,600	3,234,820	3,351,080
7,167,410	8,101,910	8,176,450	Total Controllable Expenditure	7,726,370	8,030,100	8,072,720
880,221	1,088,080	1,007,720	Employees	641,320	648,860	670,940
228,188	233,500	234,320	Premises	236,310	241,040	245,850
311,873	382,100	425,310	Supplies & Services	278,840	274,450	284,330
3,560	4,010	4,010	Transport	4,140	4,290	4,450
1,199,622	1,234,220	1,171,040	Support Services	1,237,080	1,280,300	1,325,070
378,712	443,990	257,490	Service Management	34,960	36,220	37,530
276,118	279,070	283,120	Capital Charges	256,880	256,880	256,880
3,278,294	3,664,970	3,383,010	Total Additional Expenditure	2,689,530	2,742,040	2,825,050
10,445,704	11,766,880	11,559,460	Total Service Expenditure	10,415,900	10,772,140	10,897,770
			Less Income			
517,196	526,980	546,410	Internal Recharges	655,170	664,240	687,930
1,081,489	963,210	1,406,410	Government Grants	1,351,220	1,307,160	1,307,160
4,275,753	4,580,160	4,210,480	Sales, Fees & Charges	4,460,460	4,593,850	4,679,650
1,398,166	1,375,900	855,780	Other Income	352,010	371,770	337,130
82,181	82,140	82,150	Internal Capital Recharges	0	0	0
3,090,919	4,238,490	4,458,230	Net Cost of Service	3,597,040	3,835,120	3,885,900
			<i>Movements on General Fund Balance</i>			
-22,825	-419,920	11,040	Transfers to/from(-) Reserves	-409,330	-377,970	-154,880
3,068,094	3,818,570	4,469,270	Net Expenditure	3,187,710	3,457,150	3,731,020

**HOUSING PORTFOLIO - GENERAL FUND
REVENUE BUDGET 2010/11**

SUMMARY

2008/09 Actual	2009/10 Original Estimate	2009/10 Revised Estimate	Cost Centre	2010/11 Original Estimate	2011/12 Projection	2012/13 Projection
£	£	£		£	£	£
			Housing			
54,610	87,800	74,280	Housing Development	88,100	91,810	95,660
112,059	313,630	223,530	Homelessness	371,180	295,540	300,050
103,740	108,870	106,350	Contributions to HRA	109,180	109,270	109,360
1,237,000	288,720	302,420	Private Sector Housing	335,380	314,400	325,640
345,860	481,650	285,650	Other Services	292,760	296,870	313,530
6,203	813,740	915,000	Grants from Capital By Statute	670,000	666,000	660,000
-714,077	-700,000	-699,000	Transfer from Capital Grants	-558,000	-554,000	-554,000
			Revenues & Benefits			
823,440	1,054,070	929,930	Housing Benefits	999,390	1,057,230	1,114,700
12,630	13,960	13,330	Housing Act Advances	15,450	16,000	16,570
			Movements on General Fund Balance			
29,647	-5,400	130,990	Transfers to/from(-) Reserves	-125,900	0	0
2,011,112	2,457,040	2,282,480	GF Net Expenditure	2,197,540	2,293,120	2,381,510
			Subjective Analysis			
85,962	45,710	83,790	Employees	68,430	68,230	71,920
150,001	330,410	270,980	Premises	326,340	326,340	326,340
385,835	413,240	598,810	Supplies & Services	499,510	353,950	355,160
3,855	3,350	4,750	Transport	3,350	3,350	3,350
996,344	841,480	929,020	Transfer Payments	684,300	680,590	674,880
1,621,997	1,634,190	1,887,350	Total Controllable Expenditure	1,581,930	1,432,460	1,431,650
781,661	1,055,990	867,010	Supplies & Services	852,420	907,380	962,660
756,462	852,600	764,070	Support Services	858,150	887,150	917,140
2,168	2,170	1,680	Service Management	2,170	2,250	2,330
22,443,361	22,685,000	26,669,000	Transfer Payments	27,851,000	29,098,000	30,402,000
6,203	6,200	6,200	Capital Charges	6,200	6,200	6,200
23,989,855	24,601,960	28,307,960	Total Additional Expenditure	29,569,940	30,900,980	32,290,330
25,611,852	26,236,150	30,195,310	Total Expenditure	31,151,870	32,333,440	33,721,980
			Less Income			
22,475,659	22,630,930	26,886,130	Government Grants	27,820,000	29,061,000	30,358,000
297,227	336,730	296,680	Sales, Fees & Charges	289,340	289,360	289,380
113,353	76,440	132,300	Other Income	130,940	105,360	108,030
30,072	29,610	29,710	Internal Recharges	30,150	30,600	31,060
714,076	700,000	699,000	Internal Capital Recharges	558,000	554,000	554,000
1,981,465	2,462,440	2,151,490	Net Cost of Services	2,323,440	2,293,120	2,381,510
			Movements on General Fund Balance			
29,647	-5,400	130,990	Transfers to/from(-) Reserves	-125,900	0	0
2,011,112	2,457,040	2,282,480	Net Expenditure	2,197,540	2,293,120	2,381,510

**CULTURAL SERVICES PORTFOLIO
REVENUE BUDGET 2010/11**

SUMMARY

2008/09 Actual	2009/10 Original Estimate	2009/10 Revised Estimate	Cost Centre	2010/11 Original Estimate	2011/12 Projection	2012/13 Projection
£	£	£		£	£	£
2,266,772	2,442,160	2,419,190	Open Spaces	2,610,220	2,728,730	2,794,640
3,552,805	3,671,480	3,250,920	Recreation & Sport (Sport & Leisure)	3,630,570	3,649,400	3,674,720
611,498	603,670	598,890	Culture and Heritage (Museums)	638,950	654,740	670,630
272,909	274,980	267,680	Culture and Heritage (Arts)	209,260	210,530	212,100
166,360	171,040	171,010	Grants to Voluntary Organisations	174,660	180,850	187,340
6,870,344	7,163,330	6,707,690	GF Net Expenditure	7,263,660	7,424,250	7,539,430
			Subjective Analysis			
6,593,643	7,038,370	6,872,370	Employees	7,122,790	7,356,310	7,597,910
1,331,336	1,255,230	1,442,900	Premises	812,760	648,570	655,130
1,784,460	1,425,720	2,299,230	Supplies & Services	1,728,620	1,735,490	1,742,600
137,684	132,890	131,030	Transport	127,410	127,410	127,410
3,426	0	0	Transfer Payments	0	0	0
9,850,549	9,852,210	10,745,530	Total Controllable Expenditure	9,791,580	9,867,780	10,123,050
801,376	754,790	740,510	Premises	1,304,330	1,334,570	1,365,550
146,664	160,570	160,570	Central Transport Recharges	219,320	227,200	235,390
1,186,922	1,434,360	1,443,620	Support Services	1,497,840	1,561,000	1,617,060
36,214	37,030	29,080	Service Management	37,310	39,040	40,460
797,170	845,950	815,260	Capital Charges	881,480	881,480	881,480
2,968,346	3,232,700	3,189,040	Total Additional Expenditure	3,940,280	4,043,290	4,139,940
12,818,895	13,084,910	13,934,570	Total Expenditure	13,731,860	13,911,070	14,262,990
			Less Income			
216,633	204,800	268,090	Internal Capital recharges	45,560	0	0
574,860	601,770	621,050	Internal Recharges	609,280	627,700	646,670
4,726,230	4,805,780	5,437,490	Sales, Fees & Charges	5,042,050	5,241,440	5,448,990
847,204	568,030	1,134,300	Other Income	1,066,770	942,840	954,300
6,453,968	6,904,530	6,473,640	Net Cost of Services	6,968,200	7,099,090	7,213,030
			Movements on General Fund Balance			
416,376	258,800	234,050	Transfers to/from (-) Reserves	295,460	325,160	326,400
6,870,344	7,163,330	6,707,690	Net Expenditure	7,263,660	7,424,250	7,539,430

**RESOURCES PORTFOLIO
DEPARTMENT OF RESOURCES**

Treasury Management Revenue Account

Financing & Investment/Other Operating Expenditure and General Fund Balance Adjustments

2008/09 Actual Restated	2009/10 Original Estimate	2009/10 Revised Estimate		2010/11 Original Estimate	2011/12 Projection	2012/13 Projection
£	£	£		£	£	£
			Financing and Investment Expenditure			
-880,335	-221,250	-726,070	External Interest Transactions	261,820	-345,720	-994,910
38,139,546	5,364,850	5,423,880	Depreciation	5,434,010	5,447,570	5,461,200
			Internal Recharges to GF Services			
-5,207,592	-2,635,810	-2,724,770	Capital Charges to Services	-2,671,620	-2,671,620	-2,671,620
-33,191,809	-2,960,990	-2,950,730	Capital Charges to HRA	-3,040,600	-2,910,570	-2,831,770
-1,140,190	-453,200	-977,690	GF Financing & Investment Net Cost*	-16,390	-480,340	-1,037,100
			Other Operating Expenditure			
-80,268	0	1,350	Gain(-) or Loss on disposal of fixed assets	0	0	0
281,087	238,890	159,200	Government Levy Pooled Housing Receipts	238,890	238,890	238,890
200,819	238,890	160,550	Total Other Operating Expenditure	238,890	238,890	238,890
			Adjustments between Accounting Basis & Funding Basis under regulations			
			Items to be excluded from GF by Statute			
-5,207,592	-2,635,810	-2,724,770	Reverse Depreciation charged to GF	-2,671,620	-2,671,620	-2,671,620
434,958	432,150	484,840	Capital Grants to Capital Adjustment Account	45,560	0	0
-296,451	-112,000	-266,000	Revenue Expenditure from Capital under Statute	-242,000	-112,000	-106,000
45,762	0	-43,780	Transfer Gain/Loss(-) on sale of fixed assets	0	0	0
			Items to be included in GF by Statute			
546,646	518,890	518,890	GF Minimum Revenue Provision*	491,990	472,310	453,420
147,200	153,600	153,600	MRP HIC Prudential Borrowing*	0	0	162,500
1,691,890	1,048,400	2,144,410	Capital Expenditure charged to Revenue a/c	1,570,370	432,100	915,000
-281,087	-238,890	-159,200	Transfers from Capital Receipts Reserve	-238,890	-238,890	-238,890
-2,918,674	-833,660	107,990	Total GF Balance Adjustments	-1,044,590	-2,118,100	-1,485,590
			Transfers to/from Earmarked Reserves			
-160,000	-160,000	-160,000	HIC Surplus to meet MRP/ Borrowing costs	-20,500	-213,330	-447,230
882,572	-1,247,650	-2,084,430	Transfers to/from(-) Earmarked Reserves	-1,901,210	-761,090	-1,243,990
722,572	-1,407,650	-2,244,430	Total Transfers to/from(-) Reserves	-1,921,710	-974,420	-1,691,220
-3,135,473	-2,455,620	-2,953,580	GF Net Cost	-2,743,800	-3,333,970	-3,975,020

			Prudential Code Memorandum Account*			
-446,344	219,290	-305,200	GF Treasury Management Costs	475,600	-8,030	-421,180
-160,000	-160,000	-160,000	Treasury Management charged to HIC Surplus	-20,500	-213,330	-447,230
-606,344	59,290	-465,200	GF Net Cost Treasury Management	455,100	-221,360	-868,410

HOUSING REVENUE ACCOUNT

SUMMARY STATEMENT

2009/10 Original Estimate £	2009/10 Revised Estimate £	Description	2010/11 Original Estimate £	2011/12 Projection £	2012/13 Projection £
INCOME					
14,020,350	13,663,510	Rents (Council Dwellings & Hostels) Gross	13,558,350	14,223,660	14,929,190
45,370	38,580	Non-dwelling Rents Gross	38,590	38,590	38,590
849,150	840,680	Charges for services and facilities	786,700	791,710	798,470
108,870	106,350	General Fund Contributions	109,180	109,270	109,360
149,140	106,140	Supporting People Grant	107,200	108,270	109,350
15,172,880	14,755,260	Total Income	14,600,020	15,271,500	15,984,960
EXPENDITURE					
3,983,230	3,803,900	Repairs & Maintenance	4,152,310	4,233,770	4,316,840
Supervision & Management					
1,243,150	1,247,510	Tenancy Services	1,211,180	1,238,380	1,259,380
215,740	203,500	Housing Strategy	215,080	35,730	36,420
873,610	842,870	Housing Needs (Hostels)	858,480	873,500	889,890
1,521,060	1,682,880	Special Services (Wardens etc)	1,504,860	1,512,190	1,543,760
3,853,560	3,976,760		3,789,600	3,659,800	3,729,450
8,860	8,860	Rents, Rates and Other Charges	8,860	9,130	9,400
3,275,100	3,042,320	Negative HRA Subsidy Payable (including MRA)	3,245,310	4,189,700	5,123,460
Capital Financing:					
2,729,040	2,699,110	Depreciation and impairments of fixed assets	2,762,390	2,775,950	2,789,580
31,390	32,510	Debt Management Costs	33,720	34,700	35,710
2,760,430	2,731,620		2,796,110	2,810,650	2,825,290
13,881,180	13,563,460	Total Expenditure	13,992,190	14,903,050	16,004,440
-1,291,700	-1,191,800	NET SURPLUS(-) OF HRA SERVICE EXPENDITURE	-607,830	-368,450	19,480
83,240	83,630	HRA Share of Corporate & Democratic Core	83,310	79,720	80,020
-1,208,460	-1,108,170	NET COST/SURPLUS(-) OF HRA SERVICES	-524,520	-288,730	99,500
OTHER OPERATING INCOME AND EXPENDITURE					
-1,550	-1,550	Gain or Loss on sale of HRA Assets (mortgage principal)	-1,550	-1,550	-1,550
FINANCING AND INVESTMENT INCOME/ EXPENDITURE					
477,550	456,310	Interest payment to General Fund	394,140	366,880	367,660
-245,600	-204,690	Investment Income	-115,930	-232,260	-325,470
-978,060	-858,100	NET OPERATING EXPENDITURE/SURPLUS(-)	-247,860	-155,660	140,140
OTHER MOVEMENTS ON HRA BALANCE					
0	161,220	Revenue Contribution to Capital Expenditure	355,000	355,000	20,000
-79,510	-49,580	Transfer from Major Repairs Reserve	-49,580	-49,580	-49,580
-1,057,570	-746,460	Total Movement on HRA Balance	57,560	149,760	110,560
WORKING BALANCE ACCOUNT					
5,412,502	5,355,111	Balance at 1st April	6,101,571	6,044,011	5,894,251
6,470,072	6,101,571	Balance at 31st March	6,044,011	5,894,251	5,783,691