

BUDGET

FOR THE YEAR ENDING 31 MARCH 2016

MARCH 2015 COUNCILLOR R COOPER
Leader of the Council
A CROOKHAM CPFA
Head of Finance

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COMMENTARY BY THE HEAD OF FINANCE

1.0 INTRODUCTION

- 1.1 The Council meeting on 4 March 2015 set the basic Band D Council Tax at £1,596.90 for 2015/16, including £219.56 for Harrogate Borough Council's own services.
- 1.2 The Budget of £17,991,522 (approved by Council on 11 February 2015) was 9.4% lower than the equivalent for the previous year, mainly as a result of savings from improved efficiencies and increased grants.
- 1.3 The basic Band D Council Tax of £1,570.03 is commensurately higher in Parishes which have chosen to levy a precept. These taxes range from £1,600.06 to £1,653.28 giving an average tax across the District of £1,607.81.

2.0 APPROVED BUDGET FOR 2015/16

- 2.1 The approved General Fund Budget for 2015/16 including Parish Grants amounts to £17,991,522 which results in a Council Tax Freeze. This represents a decrease from the Council's medium term financial planning target which assumed a 1.95% increase in Council Tax but did not take into account the announcement of additional Council Tax Freeze grant and Small Business Rate Relief grant for 2015/16. By approving a Council Tax freeze the Council will receive an additional £140,000 Council Tax Freeze Grant from the Government to support spending in 2015/16 and beyond. The Government will also pay additional grant to compensate for the effect of changes to Small Business Rate and other reliefs in 2015/16 amounting to £48,000 after payment of an additional levy to the Leeds City Region Business Rates Pool. In addition to this extra grant, the Council has increased some charges for services and made savings totalling £0.8m through improved efficiency in order to achieve the lower spending target and allow the production of a balanced budget.
- 2.2 Contributions to reserves totalling £1,422,000 were also approved to be met from forecast corporate underspends in 2014/15, including £750,000 for Traffic Reduction Measures, £244,000 for Office Accommodation, £220,000 for Energy Strategy, £118,000 for Green Transport Initiatives, £50,000 for Ripon Pool Replacement and £40,000 for a viability study for a Harrogate to Knaresborough Cycleway.

3.0 THE BASIC COUNCIL TAX OF £1,596.90

This is arrived at as follows:

	£	Per Band D
Approved Budget	17,991,522	303.66
Revenue Support Grant	-2,904,685	-49.02
Redistributed Business Rates	-2,414,294	-40.75
Collection Fund Deficit	336,355	5.67
Council Tax Requirement	13,008,898	219.56
Divided by Taxbase (Band D equivalent dwellings)	59,249.73	
= Council Tax for Borough Services	219.56	219.56
Council Tax for County Services set by NYCC		1,099.98
Council Tax for Police Services set by NYPCC		212.77
Council Tax for Fire and Rescue Services set by NYFRA		64.59
Total Council Tax (in unparished areas)		1,596.90

4.0 THE GENERAL FUND BALANCE

The medium term financial strategy approved by the Council in October 2014 set a target balance in the range £2.5m to £3.0m This is prudent given the need to prepare for the likely grant reduction that has already been indicated for 2016/17 and the likelihood of further significant reductions in the years following. The forecast balance at 31 March 2016 is £2.5m but this is after making a contribution of £1.6m from the working balance to the Office Accommodation Reserve in 2014/15. This reserve will meet some of the capital costs of the scheme thus reducing the potential requirements for prudential borrowing.

5.0 CONCLUSION

- 5.1 The lengthy and difficult task of assembling the Budget and setting the Council Tax is now complete.
- 5.2 The Council was faced with a large range of budget pressures outside its control and largely related to the recession. The Council has approved a Council Tax freeze in response to Government guidance for responsible budgeting and to qualify for the additional Council Tax Freeze Grant.
- 5.3 This difficult process, as in previous years, was completed on time, and I would pay a special tribute to the staff across all services who have contributed to make this so.

A Crookham
Head of Finance
Corporate Affairs
HARROGATE BOROUGH COUNCIL

General Information

General Statistics		
Population (O.N.S. June 2013) - the 13th highest of 201 English shire districts at 1 April 2014 (average 107,300)		158,250
Area (square kilometres) - the 8th highest of 201 English shire districts at 1 April 2014 (average 440)		1,307.95
Population Density (per square kilometre) - the 32nd lowest of 201 English shire districts at 1 April 2014 (average 244)		121
Taxbase (Band D equivalent properties)		59,249.73
Financial Statistics		
Expenditure and Income 2015-16		
		£m
General Fund (including Parish Precepts) -		
Revenue Expenditure (including transfers to Reserves)		82.4
Revenue Income (including transfers from Reserves)		63.8
		18.6
Government Grant RSG		2.9
Business Rates Retention Scheme		
40 % of NNDR Collectable		23.9
Tariff/Levy payments to Leeds City Region Pool		21.9
Retained Income		2.0
Contribution to/from(-) General Fund Balance		0.0
Council Tax Requirement		13.7
Council Tax Requirement per head of population		£86
		£m
Housing Revenue Account		
Expenditure		16.2
Income		18.3
Contribution to/from(-) HRA Balance		2.1
Net Expenditure		0.0
Capital Expenditure (GF and HRA)		£7.9m
per head of population		£50
Council Tax		
Total Council Tax collectable		£95.3m
per Band D property (including average parish precept)		£1,607.81
per head of population		£601.97
National Non Domestic Rates		
Total NNDR Collectable		£59.7m
Rate per £ of Rateable Value		49.3p
Rate per £ of Rateable Value (Small Businesses)		48.0p
External Loans 31 March 2014		
Total Debt Outstanding		£68.1m
per head of population		£430
External Lending 31 March 2014		
Borough Services -General Fund		£25.2m
per head of population		£159

COUNCIL TAXES IN PARISHES 2015/16

Parts of the Council's Area

	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Allerton Mauleverer with Hopperton Parish Meeting	1,064.60	1,242.04	1,419.46	1,596.90	1,951.76	2,306.63	2,661.50	3,193.80
Arkendale and Coneythorpe and Clareton Grouped Parish Council	1,073.35	1,252.24	1,431.13	1,610.02	1,967.80	2,325.58	2,683.37	3,220.04
Asenby Parish Council	1,071.30	1,249.86	1,428.40	1,606.95	1,964.04	2,321.15	2,678.25	3,213.90
Azerley and Winksley Grouped Parish Council	1,077.94	1,257.60	1,437.25	1,616.91	1,976.22	2,335.54	2,694.85	3,233.82
Baldersby Parish Council	1,090.06	1,271.74	1,453.41	1,635.09	1,998.44	2,361.80	2,725.15	3,270.18
Bewerley Parish Council	1,075.80	1,255.10	1,434.39	1,613.69	1,972.28	2,330.88	2,689.49	3,227.38
Bilton-in-Ainsty with Bickerton Parish Council	1,086.46	1,267.53	1,448.60	1,629.68	1,991.83	2,353.98	2,716.14	3,259.36
Birstwith Parish Council	1,071.48	1,250.07	1,428.64	1,607.22	1,964.37	2,321.54	2,678.70	3,214.44
Bishop Monkton Parish Council	1,077.58	1,257.17	1,436.76	1,616.36	1,975.55	2,334.74	2,693.94	3,232.72
Bishop Thornton and Warsill Grouped Parish Council	1,073.31	1,252.20	1,431.07	1,609.96	1,967.72	2,325.50	2,683.27	3,219.92
Boroughbridge Parish Council	1,087.29	1,268.51	1,449.71	1,630.93	1,993.35	2,355.79	2,718.22	3,261.86
Brearton Parish Meeting	1,064.60	1,242.04	1,419.46	1,596.90	1,951.76	2,306.63	2,661.50	3,193.80
Burton Leonard Parish Council	1,079.08	1,258.93	1,438.77	1,618.62	1,978.31	2,338.01	2,697.70	3,237.24
Cattal, Hunsingore and Walshford Grouped Parish Council	1,074.05	1,253.06	1,432.06	1,611.07	1,969.08	2,327.10	2,685.12	3,222.14
Clint-cum-Hamlets Parish Council	1,075.92	1,255.25	1,434.56	1,613.88	1,972.51	2,331.16	2,689.80	3,227.76
Cundall and Norton-le-Clay Grouped Parish Council	1,064.60	1,242.04	1,419.46	1,596.90	1,951.76	2,306.63	2,661.50	3,193.80
Dacre Parish Council	1,077.75	1,257.38	1,436.99	1,616.62	1,975.86	2,335.12	2,694.37	3,233.24
Dishforth Parish Council	1,081.40	1,261.64	1,441.86	1,622.10	1,982.56	2,343.03	2,703.50	3,244.20
Dunsforths Parish Meeting	1,073.80	1,252.76	1,431.72	1,610.69	1,968.62	2,326.55	2,684.49	3,221.38
Farnham Parish Meeting	1,075.66	1,254.93	1,434.20	1,613.48	1,972.03	2,330.58	2,689.14	3,226.96
Fearby, Healey and District Grouped Parish Council	1,072.90	1,251.71	1,430.52	1,609.34	1,966.97	2,324.60	2,682.24	3,218.68
Felliscliffe Parish Council	1,076.63	1,256.07	1,435.50	1,614.94	1,973.81	2,332.69	2,691.57	3,229.88
Ferrensby Parish Meeting	1,066.71	1,244.50	1,422.27	1,600.06	1,955.62	2,311.20	2,666.77	3,200.12
Follifoot and Plompton Grouped Parish Council	1,077.41	1,256.98	1,436.54	1,616.11	1,975.24	2,334.38	2,693.52	3,232.22
Fountains Abbey Grouped Parish Council	1,068.90	1,247.06	1,425.20	1,603.35	1,959.64	2,315.95	2,672.25	3,206.70
Goldsborough and Flaxby Grouped Parish Council	1,075.08	1,254.27	1,433.44	1,612.62	1,970.97	2,329.34	2,687.70	3,225.24
Grantley and Sawley Grouped Parish Council	1,081.22	1,261.42	1,441.62	1,621.82	1,982.22	2,342.63	2,703.04	3,243.64
Great Ouseburn Parish Council	1,084.87	1,265.68	1,446.49	1,627.30	1,988.92	2,350.54	2,712.17	3,254.60
Green Hammerton Parish Council	1,084.13	1,264.82	1,445.50	1,626.19	1,987.56	2,348.94	2,710.32	3,252.38
Grewelthorpe Parish Council	1,077.94	1,257.60	1,437.25	1,616.91	1,976.22	2,335.54	2,694.85	3,233.82

COUNCIL TAXES IN PARISHES 2015/16

Parts of the Council's Area	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
Hampsthwaite Parish Council	1,077.74	1,257.37	1,436.98	1,616.61	1,975.85	2,335.10	2,694.35	3,233.22
Hartwith-cum-Winsley Parish Council	1,076.00	1,255.34	1,434.66	1,614.00	1,972.66	2,331.33	2,690.00	3,228.00
Haverah Park and Beckwithshaw Grouped Parish Council	1,073.06	1,251.90	1,430.74	1,609.58	1,967.26	2,324.95	2,682.64	3,219.16
Hewick and Hutton Grouped Parish Council	1,071.60	1,250.20	1,428.79	1,607.39	1,964.58	2,321.78	2,678.99	3,214.78
High and Low Bishopside Parish Council	1,074.73	1,253.85	1,432.97	1,612.09	1,970.33	2,328.57	2,686.82	3,224.18
Kearby-with-Netherby Parish Council	1,067.70	1,245.65	1,423.59	1,601.54	1,957.43	2,313.33	2,669.24	3,203.08
Killinghall Parish Council	1,068.79	1,246.92	1,425.05	1,603.18	1,959.44	2,315.70	2,671.97	3,206.36
Kirby Hill and District Grouped Parish Council	1,073.92	1,252.90	1,431.88	1,610.87	1,968.84	2,326.81	2,684.79	3,221.74
Kirkby Malzeard,Laverton and Dallowgill Grouped Parish Council	1,076.91	1,256.40	1,435.87	1,615.36	1,974.32	2,333.30	2,692.27	3,230.72
Kirkby Overblow Parish Council	1,078.37	1,258.10	1,437.82	1,617.55	1,977.00	2,336.46	2,695.92	3,235.10
Kirk Deighton Parish Council	1,078.25	1,257.96	1,437.66	1,617.37	1,976.78	2,336.20	2,695.62	3,234.74
Kirk Hammerton Parish Council	1,078.22	1,257.92	1,437.62	1,617.32	1,976.72	2,336.13	2,695.54	3,234.64
Knaresborough Successor Parish Council	1,076.43	1,255.84	1,435.23	1,614.64	1,973.44	2,332.26	2,691.07	3,229.28
Langthorpe Parish Council	1,064.60	1,242.04	1,419.46	1,596.90	1,951.76	2,306.63	2,661.50	3,193.80
Little Ouseburn Grouped Parish Council	1,077.82	1,257.45	1,437.08	1,616.72	1,975.99	2,335.26	2,694.54	3,233.44
Little Ribston Parish Council	1,083.17	1,263.70	1,444.22	1,624.75	1,985.80	2,346.86	2,707.92	3,249.50
Littlethorpe Parish Council	1,070.82	1,249.30	1,427.76	1,606.23	1,963.16	2,320.11	2,677.05	3,212.46
Long Marston Parish Council	1,075.24	1,254.44	1,433.64	1,612.85	1,971.26	2,329.67	2,688.09	3,225.70
Lower Washburn Grouped Parish Council	1,075.70	1,254.98	1,434.26	1,613.54	1,972.10	2,330.67	2,689.24	3,227.08
Markenfield Hall Parish Meeting	1,064.60	1,242.04	1,419.46	1,596.90	1,951.76	2,306.63	2,661.50	3,193.80
Markington with Wallerthwaite Parish Council	1,075.88	1,255.19	1,434.50	1,613.81	1,972.43	2,331.06	2,689.69	3,227.62
Marton-cum-Grafton Parish Council	1,073.37	1,252.27	1,431.15	1,610.05	1,967.83	2,325.63	2,683.42	3,220.10
Marton-le-Moor Parish Council	1,079.22	1,259.10	1,438.96	1,618.83	1,978.56	2,338.31	2,698.05	3,237.66
Masham Grouped Parish Council	1,064.60	1,242.04	1,419.46	1,596.90	1,951.76	2,306.63	2,661.50	3,193.80
Melmerby and Middleton Grouped Parish Council	1,076.91	1,256.40	1,435.87	1,615.36	1,974.32	2,333.30	2,692.27	3,230.72
Menwith-with-Darley Parish Council	1,078.82	1,258.62	1,438.42	1,618.22	1,977.82	2,337.43	2,697.04	3,236.44
Mid-Wharfedale Grouped Parish Council	1,070.45	1,248.86	1,427.26	1,605.67	1,962.48	2,319.30	2,676.12	3,211.34
Moor Monkton Parish Council	1,080.14	1,260.16	1,440.18	1,620.20	1,980.24	2,340.29	2,700.34	3,240.40
Newall-with-Clifton Parish Council	1,069.74	1,248.03	1,426.31	1,604.60	1,961.17	2,317.75	2,674.34	3,209.20
Nidd Parish Council	1,080.62	1,260.73	1,440.82	1,620.93	1,981.13	2,341.34	2,701.55	3,241.86

COUNCIL TAXES IN PARISHES 2015/16

Parts of the Council's Area	Valuation Bands							
	A £	B £	C £	D £	E £	F £	G £	H £
North Deighton Parish Council	1,088.88	1,270.36	1,451.83	1,633.31	1,996.26	2,359.22	2,722.19	3,266.62
North Rigton Parish Council	1,083.49	1,264.07	1,444.65	1,625.23	1,986.39	2,347.55	2,708.72	3,250.46
North Stainley-with-Sleningford Parish Council	1,084.12	1,264.81	1,445.49	1,626.18	1,987.55	2,348.93	2,710.30	3,252.36
Nun Monkton Parish Council	1,102.19	1,285.89	1,469.58	1,653.28	2,020.67	2,388.07	2,755.47	3,306.56
Rainton-with-Newby Parish Council	1,086.95	1,268.11	1,449.26	1,630.42	1,992.73	2,355.05	2,717.37	3,260.84
Ripley Parish Council	1,077.92	1,257.57	1,437.22	1,616.87	1,976.17	2,335.48	2,694.79	3,233.74
Ripon Successor Parish Council	1,084.30	1,265.01	1,445.72	1,626.44	1,987.87	2,349.30	2,710.74	3,252.88
Roecliffe and Westwick Grouped Parish Council	1,085.05	1,265.89	1,446.73	1,627.57	1,989.25	2,350.93	2,712.62	3,255.14
Scotton Parish Council	1,072.04	1,250.72	1,429.38	1,608.06	1,965.40	2,322.75	2,680.10	3,216.12
Scriven Parish Council	1,082.61	1,263.05	1,443.47	1,623.91	1,984.77	2,345.65	2,706.52	3,247.82
Sharow Parish Council	1,078.77	1,258.57	1,438.35	1,618.15	1,977.73	2,337.33	2,696.92	3,236.30
Sicklinghall Parish Council	1,064.60	1,242.04	1,419.46	1,596.90	1,951.76	2,306.63	2,661.50	3,193.80
Skelton Grouped Parish Council	1,075.78	1,255.07	1,434.36	1,613.66	1,972.25	2,330.84	2,689.44	3,227.32
South Stainley-with-Cayton Parish Meeting	1,064.60	1,242.04	1,419.46	1,596.90	1,951.76	2,306.63	2,661.50	3,193.80
Spofforth-with-Stockeld Parish Council	1,075.84	1,255.14	1,434.44	1,613.75	1,972.36	2,330.97	2,689.59	3,227.50
Staveley and Copgrove Grouped Parish Council	1,076.96	1,256.46	1,435.94	1,615.44	1,974.42	2,333.41	2,692.40	3,230.88
Thornthwaite-with-Padside Parish Meeting	1,067.87	1,245.85	1,423.82	1,601.80	1,957.75	2,313.71	2,669.67	3,203.60
Thornville Parish Meeting	1,064.60	1,242.04	1,419.46	1,596.90	1,951.76	2,306.63	2,661.50	3,193.80
Thruscross Parish Meeting	1,081.27	1,261.48	1,441.69	1,621.90	1,982.32	2,342.74	2,703.17	3,243.80
Tockwith and Wilstrop Grouped Parish Council	1,089.78	1,271.41	1,453.03	1,634.66	1,997.91	2,361.17	2,724.44	3,269.32
Upper Nidderdale Grouped Parish Council	1,075.85	1,255.16	1,434.46	1,613.77	1,972.38	2,331.00	2,689.62	3,227.54
Walkingham Hill with Occaney Parish Meeting	1,064.60	1,242.04	1,419.46	1,596.90	1,951.76	2,306.63	2,661.50	3,193.80
Washburn Grouped Parish Council	1,079.52	1,259.45	1,439.36	1,619.28	1,979.11	2,338.96	2,698.80	3,238.56
Wath and Norton Conyers Grouped Parish Council	1,085.75	1,266.71	1,447.66	1,628.62	1,990.53	2,352.45	2,714.37	3,257.24
Weeton Parish Council	1,070.16	1,248.53	1,426.88	1,605.24	1,961.95	2,318.68	2,675.40	3,210.48
Whixley Parish Council	1,076.14	1,255.49	1,434.84	1,614.20	1,972.91	2,331.62	2,690.34	3,228.40
Wighill Parish Council	1,069.68	1,247.97	1,426.24	1,604.52	1,961.07	2,317.64	2,674.20	3,209.04
All other parts of the Council's area	1,064.60	1,242.04	1,419.46	1,596.90	1,951.76	2,306.63	2,661.50	3,193.80

Estimated Collection Fund Revenue Account 2015/16

	2014/15 OE	2014/15 RE	2015/16 OE
	£'000	£'000	£'000
Expenditure			
North Yorkshire County Council precept	63,164	63,164	65,174
North Yorkshire Police and Crime Commissioner precept	12,218	12,218	12,607
North Yorkshire Fire and Rescue Authority precept	3,709	3,709	3,827
Harrogate Borough Council - net demand	12,858	12,858	13,009
Parish precepts	634	634	646
TOTAL PRECEPTS	92,583	92,583	95,263
Business Rate Payments to DCLG	30,087	30,087	29,877
Business Rate Payments to HBC	24,070	24,070	23,893
Business Rate Payments to NYCC/NYFRA	6,017	6,017	5,973
Business Rate collection allowance to HBC	285	286	287
Council Tax Fund Surplus - to HBC	59	59	99
- to NYCC/NYPCC	340	340	582
NNDR Fund Deficit - from HBC	-99	-99	-436
- from DCLG/NYCC/NYFRA	-148	-148	-653
TOTAL EXPENDITURE	153,194	153,195	154,885
Income			
Council Taxes receivable (gross of benefits)	92,585	93,130	95,263
Business Rate receivable	60,457	60,206	60,030
Surplus/deficit(-) b/f NNDR	-247	-1,082	-1,089
Surplus/deficit(-) b/f Council Tax	399	533	681
Surplus(-)/deficit c/f NNDR	0	1,089	0
Surplus(-)/deficit c/f Council Tax	0	-681	0
TOTAL INCOME	153,194	153,195	154,885

Glossary of General Fund Standard Detail Headings

Employee Expenses

Expenditure related to employees including salaries, wages, employer's pension and national insurance contributions, together with other employee related costs such as training expenses, holiday and sick pay.

Premises Related Expenses

Costs related to premises used directly by a particular service, including repairs and maintenance, rent and rates, building management costs, heating and lighting, furniture and fittings, cleaning materials and water.

Supplies and Services

Equipment, hired services and materials necessary to operate a service, e.g. equipment provision and repairs, clothing, uniforms, laundry fees, catering supplies, plastic sacks and gardening supplies. Includes payments to internal departments and external contractors for the provision of services.

Transport Related Expenses

Cost of vehicles and plant used directly on a particular service including all costs of Council owned vehicles, including lease rentals, together with charges for hired transport and plant and car allowances paid to officers.

Transfer Payments

The cost of rent rebates to Council tenants, rent allowances granted to private tenants, the cost of pest control treatments provided free to residents who are registered disabled or in receipt of means tested benefit, and other such grant assistance to the public or outside bodies.

Support Services (including service management)

Service Management relates to the direct supervision and management of specific services to the public and support services. Support services are obtained from colleagues in other Divisions or bought in in order to help operational managers carry out their main functions. Support services include management and personnel services, office services, office accommodation, information technology, legal services.

Depreciation and Impairment Losses

Charges made to services for the use of non-current assets.

Government Grants

Specific grants from Central Government which relate to a particular service e.g. rent rebates and rent allowances.

REVENUE BUDGET 2015/16
COMPREHENSIVE INCOME AND EXPENDITURE ACCOUNT

2014/15 Original Estimate Net Cost £ Restated		2015/16 Original Estimate Gross Cost £	2015/16 Original Estimate Income £	2015/16 Original Estimate Net Cost £
	Central Services to the Public:			
668,060	Council Tax Collection	1,217,100	722,220	494,880
839,050	Other Central Services	3,595,890	2,255,700	1,340,190
<u>1,507,110</u>		<u>4,812,990</u>	<u>2,977,920</u>	<u>1,835,070</u>
8,877,430	Cultural & Related Services	19,234,420	11,424,190	7,810,230
	Environmental & Regulatory Services:			
4,236,900	Waste Collection	6,279,920	2,255,070	4,024,850
2,877,970	Other Services	5,604,640	2,594,220	3,010,420
<u>7,114,870</u>		<u>11,884,560</u>	<u>4,849,290</u>	<u>7,035,270</u>
2,917,960	Planning Services	5,928,140	2,734,230	3,193,910
	Housing Services:			
2,081,430	Housing (non HRA)	35,353,320	33,224,100	2,129,220
<u>-5,631,300</u>	Housing Revenue Account	<u>12,124,260</u>	<u>18,523,530</u>	<u>-6,399,270</u>
<u>-3,549,870</u>		<u>47,477,580</u>	<u>51,747,630</u>	<u>-4,270,050</u>
-1,358,980	Highways & Transport Services	1,731,780	3,130,700	-1,398,920
3,540,130	Corporate & Democratic Core	3,109,920	66,120	3,043,800
272,640	Non Distributed Costs	316,410	86,340	230,070
19,321,290	Cost of Services	94,495,800	77,016,420	17,479,380
	Other Operating Expenditure			
633,836	Parish Precepts	646,488	0	646,488
39,641	Council Tax Support Grants to Parishes	38,979	0	38,979
386,970	Contribution to Housing Pooled Capital Receipts	664,020	0	664,020
0	Gain or Loss on Disposal of non-current Assets	0	0	0
0	Other Capital Receipts	0	0	0
	Financing & Investment Income and Expenditure			
1,735,950	External Interest Payments	1,676,300	0	1,676,300
1,900,000	Net Interest on the Net Defined Benefit Liability (Asset)	3,200,000	0	3,200,000
-161,490	External Interest Income	0	295,360	-295,360
-269,600	Investment Property Income & Expenditure	2,590	270,330	-267,740
	Taxation and Non Specific Grant Income & Expenditure			
-13,551,441	Income from Council Tax	0	13,754,631	-13,754,631
-210,000	Capital Grant Income	0	220,000	-220,000
-2,202,840	Non Specific Revenue Grants	0	3,237,720	-3,237,720
-3,916,460	Revenue Support Grant	0	2,904,685	-2,904,685
-23,970,731	Income from Business rates NNDR 1	0	23,457,677	-23,457,677
20,532,199	NNDR Tariff to Leeds City Region Pool	20,924,534	0	20,924,534
102,104	NNDR Levy to Leeds City Region Pool	-214,036	0	-214,036
452,052	NNDR Levy re Small Business Rate Relief s31 Grants	768,485	0	768,485
<u>821,480</u>	Surplus (-) or Deficit on Provision of Services	<u>122,203,160</u>	<u>121,156,823</u>	<u>1,046,337</u>
0	Surplus(-) or Deficit on the Revaluation of Non-current Assets			0
0	Impairment Losses on Non-current Assets Charged to the Revaluation Reserve			0
0	Remeasurement pension assets/liabilities			0
0	Other Comprehensive Income & Expenditure			0
821,480	Total Comprehensive Income & Expenditure			1,046,337

REVENUE BUDGET 2015/16
SUMMARY OF MOVEMENTS ON GENERAL FUND AND HRA BALANCE

2014/15 Original Estimate General Fund £ Restated	2014/15 Original Estimate HRA £ Restated	2014/15 Original Estimate Total £ Restated		2015/16 Original Estimate General Fund £	2015/16 Original Estimate HRA £	2015/16 Original Estimate Total £
3,671,025	12,881,703	16,552,728	Estimated Balance 1 April	2,500,000	9,778,160	12,278,159
4,690,560	-3,869,080	821,480	Comprehensive Income & Expenditure Deficit/Surplus(-) for year	5,532,737	-4,486,400	1,046,337
			Amounts included in the Comprehensive Income and Expenditure Statement but required by statute to be excluded when determining the Movement on the General Fund/HRA Balance in year:			
-2,939,370	0	-2,939,370	Depreciation and Impairment of non-current assets	-2,661,420	0	-2,661,420
0	0	0	Excess depreciation charged to HRA over MRA allowance	0	0	0
210,000	0	210,000	Capital Grants & Contributions credited to CI&E	220,000	0	220,000
-106,070	0	-106,070	Revenue Expenditure Funded from Capital Under Statute	0	0	0
0	0	0	Net gain or loss on sale of non-current assets	0	0	0
0	0	0	Transfer to Deferred Capital Receipts	0	0	0
-1,900,000	0	-1,900,000	Amount by which pension costs calculated in accordance with IAS 19 are different to the contributions due under the pension scheme	-3,200,000	0	-3,200,000
0	0	0	Council Tax Income different to amount taken to GF in accordance with regulations	0	0	0
0	0	0	Amount by which short term accumulating compensated absences taken to CI&E is different to the amount taken to GF under regulations	0	0	0
			Amounts not included in the Comprehensive Income and Expenditure Statement but required by statute to be included when determining Movement on the General Fund/HRA Balance for the year:			
627,970	8,000,000	8,627,970	Statutory Provision for Debt Redemption	611,260	0	611,260
806,700	516,070	1,322,770	Capital Expenditure charged to the General Fund /HRA balance	734,520	2,412,970	3,147,490
-386,970	0	-386,970	Transfer from Usable Capital Receipts (Housing Pool)	-664,020	0	-664,020
-3,687,740	8,516,070	4,828,330	Total Adjustments from an Accounting to Funding basis	-4,959,660	2,412,970	-2,546,690
1,002,820	4,646,990	5,649,810	Net Increase(-)/Decrease before transfers to earmarked reserves	573,077	-2,073,430	-1,500,353
			Transfers to or from the General Fund/HRA Balance that are required to be taken into account when determining the movement on the General Fund/HRA Balance for the year:			
-1,456,100	0	-1,456,100	Net Transfers to/from (-) Earmarked Reserves :	-573,120	0	-573,120
-453,280	4,646,990	4,193,710	Total Movement on the GF/HRA balance	-43	-2,073,430	-2,073,473
4,124,305	8,234,713	12,359,018	Estimated Balance 31 March	2,500,043	11,851,590	14,351,632

Revenue Budget 2015/16

Summary of Portfolio and Council Tax Requirements

	2013/14	2014/15			2015/16		2016/17	2017/18
	Actual	Original Estimate Restated	Revised Estimate	Comparison (OE-RE)	Original Estimate	Comparison (OE-OE)	Projection	Projection
	£	£	£	£	£	£	£	£
Borough Services Portfolios								
Leader, Finance & Resources	5,120,062.48	5,677,640	5,578,750	-98,890	6,063,830	386,190	6,332,390	6,369,320
Sustainable Transport	-1,683,894.33	-1,572,000	-845,350	726,650	-1,630,350	-58,350	-1,632,220	-1,714,130
Planning	2,202,157.14	2,510,970	3,025,070	514,100	2,744,630	233,660	2,898,400	2,915,340
Safer Communities	1,663,752.31	1,670,330	1,684,710	14,380	1,727,250	56,920	1,778,890	1,803,930
Parks, Environment & External Affairs	9,036,536.76	8,668,980	8,489,110	-179,870	8,411,540	-257,440	8,752,900	8,561,600
Housing	1,997,373.42	2,203,120	1,996,250	-206,870	2,017,020	-186,100	2,091,720	2,140,250
Culture Tourism & Sport	5,343,519.85	4,595,740	4,657,860	62,120	4,369,140	-226,600	4,411,280	4,384,890
Total Service Spending	23,679,507.63	23,754,780	24,586,400	831,620	23,703,060	-51,720	24,633,360	24,461,200
Treasury Management Revenue Account	-4,226,047.93	-4,529,260	-2,343,335	2,185,925	-5,750,560	-1,221,300	-5,535,170	-5,752,900
Transfer to/from (-) General Fund Balance	1,271,778.30	453,280	-2,713,494	-3,166,774	43	-453,237	-1,723,990	-1,900,400
HBC Target Budget Spending	20,725,238.00	19,678,800	19,529,571	-149,229	17,952,543	-1,726,257	17,374,200	16,807,900
Council Tax Support Grants to Parishes	41,104.00	39,641	40,323	682	38,979	-662	30,698	25,172
General Fund Budget to be met from Revenue Support Grant/NNDR/Council Tax	20,766,342.00	19,718,441	19,569,894	-148,547	17,991,522	-1,726,919	17,404,898	16,833,072
Revenue Support Grant	-4,914,427.00	-3,916,460	-3,916,460	0	-2,904,685	1,011,775	-1,655,582	-750,620
40% NNDR1/Business Rates from Collection Fund	-23,515,320.00	-24,069,531	-24,069,531	0	-23,893,277	176,254	-24,610,075	-25,348,377
NDR Tariff to Leeds City Region Pool	20,139,864.00	20,532,199	20,532,199	0	20,924,534	392,335	21,552,270	22,198,838
NDR Levy to Leeds City Region Pool	-163,420.00	102,104	51,335	-50,769	-214,036	-316,140	-220,456	-227,070
NDR Levy to Leeds City Region re S31 Grants	431,770.00	452,052	651,368	199,316	768,485	316,433	791,539	815,285
NDR Retained Business Rates	-3,107,106.00	-2,983,176	-2,834,629	148,547	-2,414,294	568,882	-2,486,722	-2,561,324
Collection Fund Deficit/Surplus(-) Council Tax	0.00	-59,028	-59,028	0	-99,245	-40,217	0	0
Collection Fund Deficit/Surplus(-) NNDR	0.00	98,800	98,800	0	435,600	336,800	0	0
HBC Council Tax Requirement	12,744,809.00	12,858,577	12,858,577	0	13,008,898	150,321	13,262,594	13,521,128
Parish Council Tax Requirement	600,510.00	633,836	633,836	0	646,488	12,652	665,900	685,900
Total Council Tax Requirement	13,345,319.00	13,492,413	13,492,413	0	13,655,386	162,973	13,928,494	14,207,028

General Fund Subjective Summary 2015/16

2013/14 Total All Portfolios	Leader, Finance & Resources Portfolio	Sustainable Transport Portfolio	Planning Portfolio	Safer Communities Portfolio	Parks Environment & External Affairs	Housing Portfolio	Culture, Tourism & Sport Portfolio	2015/16 Total All Portfolios	2016/17 Total All Portfolios	2017/18 Total All Portfolios
	£	£	£	£	£	£	£	£	£	£
34,083,698.70	Income									
	550,110	0	518,770	0	0	32,920,000	0	33,988,880	34,911,070	35,860,730
3,825,996.20	1,541,960	44,000	301,880	82,530	954,780	54,920	6,640	2,986,710	2,952,040	2,982,710
19,023,694.35	4,408,040	3,085,890	2,134,300	795,990	3,551,240	275,930	5,156,180	19,407,570	19,902,110	20,426,940
3,285,928.99	1,358,880	550	7,180	43,830	725,780	0	0	2,136,220	2,256,390	2,319,110
257,736.21	0	0	0	0	0	326,000	0	326,000	326,000	326,000
60,477,054.45	7,858,990	3,130,440	2,962,130	922,350	5,231,800	33,576,850	5,162,820	58,845,380	60,347,610	61,915,490
	Service Income									
	Expenditure									
22,785,183.39	6,121,350	321,390	2,822,050	1,549,530	5,964,690	602,760	4,662,970	22,044,740	22,617,080	22,857,260
8,140,006.50	3,460,720	810,790	364,300	117,350	1,116,400	456,140	2,094,070	8,419,770	8,380,200	8,554,360
8,738,101.18	2,624,710	55,540	1,288,220	619,990	1,326,490	1,187,210	1,261,140	8,363,300	8,099,890	8,146,460
1,910,501.21	68,570	4,080	64,440	45,050	1,659,560	8,070	14,370	1,864,140	1,894,710	1,904,770
32,679,305.68	0	0	154,440	0	0	33,341,020	0	33,495,460	34,436,450	35,260,020
6,527,043.27	1,590,440	139,460	1,179,830	351,410	1,438,070	101,390	1,082,720	5,883,320	6,086,890	5,974,540
3,046,283.32	117,520	168,830	60,680	43,670	1,520,780	9,480	438,490	2,359,450	2,359,450	2,359,450
83,826,424.55	13,983,310	1,500,090	5,933,960	2,727,000	13,025,990	35,706,070	9,553,760	82,430,180	83,874,670	85,056,860
23,349,370.10	6,124,320	-1,630,350	2,971,830	1,804,650	7,794,190	2,129,220	4,390,940	23,584,800	23,527,060	23,141,370
	General Fund Net Cost of Services									
	Other Operating Income/Expenditure									
701,706.43	664,020	0	0	0	0	0	0	664,020	664,020	664,020
41,104.00	38,979	0	0	0	0	0	0	38,979	30,698	25,172
	Financing & Investment Income/Expenditure									
-225,462.67	-238,080	0	0	0	0	0	0	-238,080	-408,600	-561,330
3,238,000.00	3,200,000	0	0	0	0	0	0	3,200,000	3,200,000	3,200,000
-277,241.17	-270,330	0	0	0	0	0	0	-270,330	-295,450	-297,830
-345,686.85	2,590	0	0	0	0	0	0	2,590	2,590	2,590
	Taxation & Non-Specific Grant Income/Expenditure									
-2,833,602.98	-3,457,720	0	0	0	0	0	0	-3,457,720	-3,495,450	-3,545,050
-4,914,427.00	-2,904,685	0	0	0	0	0	0	-2,904,685	-1,655,582	-750,620
-3,107,106.00	-23,893,277	0	0	0	0	0	0	-23,893,277	-24,610,075	-25,348,377
0.00	21,478,983	0	0	0	0	0	0	21,478,983	22,123,353	22,787,053
0.00	435,600	0	0	0	0	0	0	435,600	0	0
0.00	-99,245	0	0	0	0	0	0	-99,245	0	0
15,626,653.86	1,081,155	-1,630,350	2,971,830	1,804,650	7,794,190	2,129,220	4,390,940	18,541,635	19,082,564	19,316,998
	GF Surplus (-)/Deficit on Provision of Services									
	Movements on the General Fund Balance (Adjustments between Accounting & Funding Basis)									
-209,324.00	-1,759,660	0	0	0	0	0	0	-1,759,660	-1,811,430	-1,867,830
-2,954,773.32	-3,200,000	0	0	0	0	0	0	-3,200,000	-3,200,000	-3,200,000
0.00	Transfer to/from (-) Earmarked Reserves									
-989,525.84	-751,870	0	-227,200	-77,400	617,350	-112,200	-21,800	-573,120	915,450	1,172,360
1,271,778.30	43	0	0	0	0	0	0	43	-1,723,990	-1,900,400
12,744,809.00	-4,630,332	-1,630,350	2,744,630	1,727,250	8,411,540	2,017,020	4,369,140	13,008,898	13,262,594	13,521,128
	Council Tax Requirement for General Fund									
600,510.00	646,488	0	0	0	0	0	0	646,488	665,900	685,900
13,345,319.00	-3,983,844	-1,630,350	2,744,630	1,727,250	8,411,540	2,017,020	4,369,140	13,655,386	13,928,494	14,207,028
	Total Council Tax Requirement									

	£	£
<u>General Fund Balance Movement</u>		
Actual Balance 31 March 2013		3,941,715.29
<u>2013/14</u>		
Revenue Support Grant	4,914,427.00	
Collection Fund Retained Share Business Rates -NNDR	23,515,320.00	
NNDR Tariff/Levy to Leeds City Region Pool	-20,408,214.00	
Collection Fund Surplus/Deficit(-)	0.00	
Precept/Demand (excluding Parishes)	<u>12,744,809.00</u>	
	20,766,342.00	
General Fund Net Expenditure and Balance Movements	<u>19,494,563.70</u>	
Increase/Decrease(-) in General Fund Balance for the year		<u>1,271,778.30</u>
Actual Balance 31 March 2014		5,213,493.59
<u>2014/15 Revised Estimate</u>		
Revenue Support Grant	3,916,460.00	
Collection Fund Retained Share Business Rates -NNDR	24,069,531.00	
NNDR Tariff/Levy to Leeds City Region Pool	-21,234,902.00	
Collection Fund Surplus/Deficit(-) NNDR	-98,800.00	
Collection Fund Surplus/Deficit(-) Council Tax	59,028.00	
Precept/Demand (excluding Parishes)	<u>12,858,577.00</u>	
	19,569,894.00	
General Fund Net Expenditure and Balance Movements	<u>22,283,388.00</u>	
Increase/Decrease(-) in General Fund Balance for the year		<u>-2,713,494.00</u>
Estimated Balance 31 March 2015		2,499,999.59
<u>2015/16 Original Estimate</u>		
Revenue Support Grant	2,904,685.00	
Collection Fund Retained Share Business Rates -NNDR	23,893,277.00	
NNDR Tariff/Levy to Leeds City Region Pool	-21,478,983.00	
Collection Fund Surplus/Deficit(-) NNDR	-435,600.00	
Collection Fund Surplus/Deficit(-) Council Tax	99,245.00	
Precept/Demand (excluding Parishes)	<u>13,008,898.00</u>	
	17,991,522.00	
General Fund Net Expenditure and Balance Movements	<u>17,991,479.00</u>	
Increase/Decrease(-) in General Fund Balance for the year		<u>43.00</u>
Estimated Balance 31 March 2016		2,500,042.59

**LEADER, FINANCE AND RESOURCES PORTFOLIO
REVENUE BUDGET 2015/16**

SUMMARY

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Business Unit	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
792,230	154,350	Harrogate International Centre	724,860	620,840	545,880
1,519,370	1,681,630	Finance	1,878,650	1,909,340	1,946,340
0	0	ICT & Customer Support	0	0	0
1,242,520	1,572,570	OD & Improvement	859,060	690,340	699,440
1,994,940	1,876,360	Legal & Governance	1,859,050	1,899,010	1,918,760
516,780	546,720	Planning & Development (Strategic Property)	534,960	478,820	495,530
-388,200	-252,880	<i>Movements on General Fund Balance</i> Transfers to/from(-) Reserves	207,250	734,040	763,370
5,677,640	5,578,750	GF Net Expenditure	6,063,830	6,332,390	6,369,320
		Subjective Analysis			
5,871,420	5,722,030	Employees	5,700,310	5,818,090	5,872,230
1,241,340	1,506,950	Premises	1,380,910	1,205,180	1,220,540
2,317,880	3,177,600	Supplies & Services	2,109,070	2,038,510	2,060,470
56,060	56,120	Transport	55,240	55,240	55,240
0	-65,890	Transfer Payments	0	0	0
9,486,700	10,396,810	Total Controllable Expenditure	9,245,530	9,117,020	9,208,480
260,320	415,440	Employees	421,040	434,460	439,910
2,127,010	1,531,060	Premises	2,079,810	2,142,730	2,206,430
502,690	574,150	Supplies & Services	515,640	489,760	491,570
410	11,390	Transport	13,330	13,750	13,890
1,513,610	1,674,220	Support Services	1,590,440	1,640,630	1,660,730
123,740	118,040	Depreciation & Impairment Losses	117,520	117,520	117,520
4,527,780	4,324,300	Total Additional Expenditure	4,737,780	4,838,850	4,930,050
14,014,480	14,721,110	Total Expenditure	13,983,310	13,955,870	14,138,530
		Less Income			
780,410	828,440	Government Grants	550,110	534,300	518,960
4,006,930	4,758,830	Sales, Fees & Charges	4,408,040	4,519,270	4,643,490
1,443,090	1,714,360	Other Income	1,541,960	1,555,220	1,580,200
1,448,610	1,338,160	Internal Recharges	1,358,880	1,455,870	1,494,690
6,335,440	6,081,320	Net Cost of Services	6,124,320	5,891,210	5,901,190
		Financing & Investment Expenditure			
1,900,000	3,200,000	Net Interest on the Net Defined Benefit Liability	3,200,000	3,200,000	3,200,000
-269,600	-249,690	Investment Property	-267,740	-292,860	-295,240
-1,900,000	-3,200,000	<i>Movements on General Fund Balance</i> Transfers to/from (-) Pensions Reserve	-3,200,000	-3,200,000	-3,200,000
-388,200	-252,880	Transfers to/from (-) Reserves	207,250	734,040	763,370
5,677,640	5,578,750	Net Expenditure	6,063,830	6,332,390	6,369,320

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: Harrogate International Centre

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Cultural & Related Services: Tourism			
792,230	154,350	Harrogate International Centre	724,860	620,840	545,880
4,610	-191,090	Movements on General Fund Balance Transfers to/from(-) Reserves	-64,950	4,530	4,530
796,840	-36,740	GF Net Expenditure	659,910	625,370	550,410
		Subjective Analysis			
2,187,320	2,364,470	Employees	2,291,550	2,351,820	2,374,480
1,090,830	1,306,520	Premises	1,218,370	1,163,800	1,179,160
578,250	981,600	Supplies & Services	656,240	656,240	656,240
16,870	16,930	Transport	16,870	16,870	16,870
3,873,270	4,669,520	Total Controllable Expenditure	4,183,030	4,188,730	4,226,750
5,640	5,600	Employees	14,190	14,620	15,060
1,345,480	795,620	Premises	1,351,680	1,392,240	1,434,000
95,850	101,850	Supplies & Services	90,830	87,370	88,080
3,770	3,710	Transport	3,840	3,960	4,000
239,330	153,700	Support Services	183,250	189,120	191,010
11,000	5,700	Depreciation & Impairment Losses	5,670	5,670	5,670
1,701,070	1,066,180	Total Additional Expenditure	1,649,460	1,692,980	1,737,820
5,574,340	5,735,700	Total Service Expenditure	5,832,490	5,881,710	5,964,570
		Less Service Income			
3,939,550	4,615,090	Sales, Fees & Charges	4,289,390	4,418,080	4,550,630
773,060	933,170	Other Income	808,740	833,000	857,980
69,500	33,090	Internal Recharges	9,500	9,790	10,080
792,230	154,350	Net Cost of Service	724,860	620,840	545,880
		Movements on General Fund Balance			
4,610	-191,090	Transfers to/from(-) Reserves	-64,950	4,530	4,530
796,840	-36,740	Net Expenditure	659,910	625,370	550,410

(1)

(1) Full Time Equivalents

The employees cost relates to the following number of full time equivalent employees:

OE 2014/15 45.22 RE 2014/15 42.83 OE 2015/16 46.89

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: Harrogate International Centre

Variiances between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	660	
Original Estimate 2014/15	797	
Increase/Decrease(-) in Net Expenditure	-137	
Explained by:		
	£'000	£'000
Controllable expenditure and external income		
2014/15 pension adjustments	-15	
Expected salary variances - increments, pay award, NI, pension etc.	-48	
Posts joining pension scheme	5	
Employee costs	95	
* Overtime	17	
Increased Democratic Representation and Management recharge (contra in Legal and Governance)	-2	
* External contractors	44	
Premises costs (energy saving initiatives £30k, recycling initiatives £7k, building improvement £100k, fixtures, fitting and equipment £50k)	187	
NNDR decrease (following valuation review)	-156	
* Rechargeable equipment	43	
* Cleaning and hygiene services	22	
Service maintenance contracts	19	
Business retention	15	
Budget transfer from Property Services	3	
Entertainment costs - event related	-20	
Other expenditure variances	-28	
* Lettings income	-91	
Parking income	-40	
* Event related income - contractors, electricity, cleaning, ICT, stands and technical equipment	-36	
Partnership catering income (net of expenditure)	-32	
Catering commission increase following new contract	-30	
* Shell scheme	-30	
Commission on sales	-15	
Other ancillary income variances	8	-85
Additional expenditure		-52
		-137
* Direct correlation to increase in lettings income		

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: Finance

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
207,280	202,310	Office of the Chief Executive	198,720	203,620	206,030
302,020	822,010	Financial Management	758,900	778,060	786,480
1,010,070	657,310	Revenues and Benefits	921,030	927,660	953,830
		<i>Movements on General Fund Balance</i>			
209,740	522,760	Transfers to/from(-) Reserves	210,980	309,270	311,980
1,729,110	2,204,390	GF Net Expenditure	2,089,630	2,218,610	2,258,320
		Subjective Analysis			
2,007,640	2,023,670	Employees	2,021,790	2,087,730	2,103,240
744,860	760,520	Supplies & Services	831,400	846,330	864,710
18,220	18,220	Transport	17,400	17,400	17,400
0	-65,890	Transfer Payments	0	0	0
2,770,720	2,736,520	Total Controllable Expenditure	2,870,590	2,951,460	2,985,350
204,340	243,840	Employees	248,560	256,500	259,260
52,410	45,610	Premises	28,010	29,380	29,700
277,750	339,320	Supplies & Services	306,810	295,190	295,600
-5,940	5,140	Transport	6,840	7,060	7,130
972,890	1,174,830	Support Services	1,045,470	1,078,400	1,091,060
10,830	11,310	Depreciation & Impairment Losses	11,310	11,310	11,310
1,512,280	1,820,050	Total Additional Expenditure	1,647,000	1,677,840	1,694,060
4,283,000	4,556,570	Total Expenditure	4,517,590	4,629,300	4,679,410
		Less Income			
728,190	749,800	Government Grants	550,110	534,300	518,960
0	53,480	Sales, Fees & Charges	20,000	20,000	10,000
659,030	770,190	Other Income	722,220	722,220	722,220
1,376,410	1,301,470	Internal Recharges	1,346,610	1,443,440	1,481,890
1,519,370	1,681,630	Net Cost of Services	1,878,650	1,909,340	1,946,340
		Financing & Investment Expenditure			
1,900,000	3,200,000	Net Interest on the Net Defined Benefit Liability	3,200,000	3,200,000	3,200,000
		Movements on General Fund Balance			
-1,900,000	-3,200,000	Transfers to/from (-) Pensions Reserve	-3,200,000	-3,200,000	-3,200,000
209,740	522,760	Transfers to/from (-) Reserves	210,980	309,270	311,980
1,729,110	2,204,390	Net Expenditure	2,089,630	2,218,610	2,258,320

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: Finance

Variations between 2014/15 and 2015/16 Original Estimates

	£'000		£'000
Original Estimate 2015/16	2,090		
Original Estimate 2014/15			1,729
		Increase/Decrease(-) in Net Expenditure	361
Explained by:			
	£'000		£'000
Controllable expenditure and external income			
Removal of central provision for reduced employers pension contribution (contra in services)	40		
1 Increased insurance premiums	17		
Living Wage various staff	45		
Pension Act decreased costs	-12		
Audit fees and bank charges	-16		
Expected salary variances - increments, pay awards, NI, pension, etc	23		
Charge to Democratic Representation and Management (contra in DRM)	-2		
2014/15 pension adjustments	-5		
Efficiency savings	-86		
Transfer in of CCST staff (contra in ICT & CS)	81		
Fraud moved to DWP	-87		
Benefits Admin Subsidy	122		
Recovered court costs	-66		
Collection Fund allowance	-1		
Localised council tax scheme (DCLG) to earmarked reserve	79		
Transfers to/from reserve			
Increased contribution to capital reserve re Senior Management Review (contra in ICT)	8		
Net removal of transfers re items funded from reserves (contra in services)	27		
1 Insurance Account	<u>25</u>		192
Internal income			
1 Increase in internal recharge of insurances	-42		
Reduced Housing Revenue Account contribution to General Fund	1		
Internal income - recharge to Housing	74		
Additional expenditure			
Holding account balances (due to pre-estimating)	359		
Other variances (mainly Revenues and Benefits)	<u>-223</u>		<u>169</u>
			<u>361</u>

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: Finance (Office of the Chief Executive)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
207,280	202,310	Central Services: Corporate & Democratic Core: Corporate Management Office of the Chief Executive	198,720	203,620	206,030 (1)
0	0	Movements on General Fund Balance Transfers to/from (-) Reserves	0	0	0
207,280	202,310	GF Net Expenditure	198,720	203,620	206,030
141,980	143,740	Subjective Analysis Employees	144,060	149,200	151,270
18,620	18,620	Supplies & Services	18,620	18,620	18,620
1,500	1,500	Transport	1,500	1,500	1,500
162,100	163,860	Total Controllable Expenditure	164,180	169,320	171,390
430	340	Employees	380	390	400
11,440	18,190	Supplies & Services	15,470	14,620	14,740
33,180	19,850	Support Services	18,620	19,220	19,430
130	70	Depreciation & Impairment Losses	70	70	70
45,180	38,450	Total Additional Expenditure	34,540	34,300	34,640
207,280	202,310	Net Cost of Services	198,720	203,620	206,030
0	0	Movements on General Fund Balance Transfers to/from (-) Reserves	0	0	0
207,280	202,310	Net Expenditure	198,720	203,620	206,030

(1) Office of the Chief Executive

This cost centre includes the salaries and related on-costs of the Chief Executive and his personal assistant staff.

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: Finance (Financial Management)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Central Services:			
		Miscellaneous			
-23,540	467,910	Miscellaneous Financial Items	420,860	433,890	436,810 (1)
50,000	50,000	Self Insurance Account	75,000	75,000	75,000 (2)
-47,740	-44,980	Insurance Premiums	-72,730	-75,000	-75,000
		Corporate & Democratic Core:			
		Corporate Management			
273,140	310,230	Finance Corporate Management	297,240	305,630	311,090 (3)
		Non Distributed Costs			
0	340	Non Distributed Costs	0	0	0 (4)
50,160	38,510	Local Act Pensions	38,530	38,540	38,580 (5)
		Financing & Investment Expenditure			
1,900,000	3,200,000	Net Interest on the Net Defined Benefit Liability	3,200,000	3,200,000	3,200,000 (6)
		Movements on General Fund Balance			
-1,900,000	-3,200,000	Transfers to/from(-) Pensions Reserve	-3,200,000	-3,200,000	-3,200,000 (7)
219,090	442,720	Transfers to/from(-) Revenue Reserves	254,010	286,300	289,010
521,110	1,264,730	GF Net Expenditure	1,012,910	1,064,360	1,075,490
		Subjective Analysis			
10,060	21,400	Employees	83,530	83,540	83,580 (8)
630,770	634,430	Supplies & Services	656,490	671,420	689,800
640,830	655,830	Total Controllable Expenditure	740,020	754,960	773,380
199,760	235,500	Employees	239,130	246,780	249,250
52,410	45,610	Premises	28,010	29,380	29,700
-10,330	-28,460	Supplies & Services	-24,440	-24,680	-25,910
-5,940	5,140	Transport	6,840	7,060	7,130
13,920	505,140	Support Services	397,700	410,550	414,730
3,700	4,500	Depreciation & Impairment Losses	4,500	4,500	4,500
253,520	767,430	Total Additional Expenditure	651,740	673,590	679,400
894,350	1,423,260	Total Expenditure	1,391,760	1,428,550	1,452,780
		Less Income			
0	10,480	Sales, Fees & Charges	0	0	0
3,740	0	Other Income	0	0	0
588,590	590,770	Internal Recharges	632,860	650,490	666,300
592,330	601,250	Total Income	632,860	650,490	666,300
302,020	822,010	Net Cost of Service	758,900	778,060	786,480
1,900,000	3,200,000	Net Interest on the Net Defined Benefit Liability	3,200,000	3,200,000	3,200,000
		Movements on General Fund Balance			
-1,900,000	-3,200,000	Transfers to/from(-) Pensions Reserve	-3,200,000	-3,200,000	-3,200,000
219,090	442,720	Transfers to/from(-) Revenue Reserves	254,010	286,300	289,010
521,110	1,264,730	Net Expenditure	1,012,910	1,064,360	1,075,490

Notes (1) to (8) see page C5

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: Finance (Financial Management)

(1) **Miscellaneous Financial Items**

This budget covers both financial items which are not related to a particular service and late adjustments made to the Estimates which have not been allocated to services.

(2) **Insurance Account**

This account includes both external premiums paid to the Council's insurers and internal contributions to the Self Insurance Reserve. The Council has since 1994 adopted a strategy of Self Insurance in respect of public liability. Premiums (both internal and external) are wholly recharged to Departments.

(3) **Finance Corporate Management**

This cost centre includes bank charges, audit fees and the cost of Finance Officer time spent on Corporate Management activities, as defined by CIPFA.

(4) **Non Distributed Costs**

This includes the cost of long-term unused, but unrealisable assets, and the costs of early retirements, which are then recovered from Departments.

(5) **Local Act Pensions**

This cost represents pension increases payable primarily to the West Yorkshire Superannuation fund in respect of former employees of the former West Riding County Council who had they still been employed on Local Government reorganisation in 1974 would have transferred to Harrogate Borough Council.

(6) **Net Interest on the Net Defined Benefit Liability**

These pension interest estimates are required under International Accounting Standard 19 (IAS19).

(7) **Transfers to/from Pensions Reserve**

The difference between the actual estimated contributions paid to NYCC and the pensions cost estimates charged to the revenue account in accordance with IAS19, requires a transfer to or from the Pensions Reserve to bring the net cost in the year back in line with the amount to be raised by taxation.

(8) **Full Time Equivalent**

The employees cost relates to the following number of full time equivalent employees:

OE 2014/15 0.00 RE 2014/15 0.00 OE 2015/16 0.00

Although there are employees costs, these do not relate to full time equivalent staff.

LEADER, FINANCE AND RESOURCES PORTFOLIO

RECHARGEABLE ACCOUNTS

Business Unit: Finance

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate		
			Gross Expenditure	Gross Income	Net Expenditure
£	£		£	£	£
		Support Services			
1,254,710	1,250,400	Accountancy Support/ Systems/ Technical	1,276,170	-1,480	1,274,690 (1)
381,890	365,730	Accountancy Services	429,410	0	429,410 (2)
314,970	282,740	Internal Audit	402,280	-58,750	343,530 (3)
130,760	110,020	Directorate	110,510	0	110,510
-2,082,330	-2,008,890	Recharges to Services	0	-2,158,140	-2,158,140 (4)
0	0	Net Expenditure	2,218,370	-2,218,370	0
		Subjective Analysis			
1,596,210	1,443,040	Employees	1,594,080	(5)	
35,880	17,590	Supplies & Services	37,820		
8,790	8,490	Transport	8,490		
1,640,880	1,469,120	Total Controllable Expenditure	1,640,390		
4,240	4,920	Employees	5,960		
166,940	190,740	Supplies & Services	165,310		
326,710	400,770	Support Services	404,510		
2,420	2,200	Depreciation & Impairment Losses	2,200		
500,310	598,630	Total Additional Expenditure	577,980		
2,141,190	2,067,750	Total Expenditure	2,218,370		
		Less Income			
57,380	57,380	Sales, Fees, Charges	58,750		
1,480	1,480	Other Income	1,480		
2,082,330	2,008,890	Internal Recharges	2,158,140		
2,141,190	2,067,750	Total Income	2,218,370		
0	0	Net Expenditure	0		

Notes (1) to (5) see page C8

LEADER, FINANCE AND RESOURCES PORTFOLIO

RECHARGEABLE ACCOUNTS

Business Unit: Finance

The Accountancy Section aims to provide high quality financial services to help the Council's departments achieve their objectives. It has an important role in contributing to Corporate Projects, responding to new initiatives, working to improve financial systems and Business Unit accounting.

(1) **Accountancy Support/Systems/Technical**

The work of the **Accountancy Technical** team includes the Collection Fund, Government Grants, Capital Accounting, Treasury Management, Capital Programme & Financing, Forward Financial Planning, preparation of statutory publications and other technical work. The team also has the responsibility for the Housing Capital Programme & Financing and the Housing Revenue Account.

The **Accountancy Support** team is responsible for financial management and general accounting activities, including budget preparation, completion of the final accounts, grant claims, and financial monitoring. The team has responsibility for the management and administration of Value Added Tax.

The **Accountancy Systems** team is responsible for administering the financial management system, as well as payment of salaries and wages to all Council employees. The team also has responsibility for the management and administration of the Council's insurance portfolio.

(2) **Accountancy Services**

The Accountancy Services team is responsible for processing transactions on behalf of all Council departments. This includes creditor payments, payroll variable input, internal billing, member allowances and sundry debt collection (including debt recovery).

The section are also responsible for the development of the creditor and debtor modules of the financial management system.

(3) **Internal Audit**

Internal Audit is an assurance function that provides an independent and objective opinion to the Council on the effectiveness of its control environment, which includes its arrangements for risk management, control and governance. Internal Audit objectively examines, evaluates and reports on the adequacy of the Council's control environment as a contribution to the proper, economic, efficient and effective use of resources.

(4) **Recharges to Services**

Support service costs are wholly recharged to other accounts within the Council.

(5) **Employees**

The employees cost relates to the following number of full time equivalent employees:

OE 2014/15 41.48 RE 2014/15 37.24 OE 2015/16 42.19

LEADER, FINANCE AND RESOURCES PORTFOLIO

RECHARGEABLE ACCOUNTS

Business Unit: Finance

Variations between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	2,158	
Original Estimate 2014/15	<u>2,082</u>	
Increase/Decrease(-) in Net Expenditure Recharged to Services	<u>76</u>	
Explained by:		
	£'000	£'000
Controllable expenditure and external income		
Expected salary variances - increments, pay awards, NI, pension etc	41	
Other salary changes	10	
Charge to Democratic Representation and Management (transfer from internal income)	-46	
Charge for Deputy Director (contra in Legal & Governance)	-5	
Other variances	<u>-2</u>	-2
Additional Expenditure		<u>78</u>
		<u>76</u>

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: Finance

Treasury Management Revenue Account

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

2014/15 Original Estimate Restated	2014/15 Revised Estimate		2015/16 Original Estimate	2016/17 Projection	2017/18 Projection	
£	£		£	£	£	
		Financing and Investment Expenditure				
1,574,460	1,429,440	External Interest Transactions	1,380,940	1,138,400	906,770	(1)
6,786,240	6,654,920	Depreciation and Impairment Losses	6,629,860	6,753,860	6,952,610	(2)
		Internal Recharges to GF Services				(3)
-2,939,370	-2,807,480	Capital Charges to Services	-2,661,420	-2,661,420	-2,661,420	
-5,545,370	-5,500,850	Capital Charges to HRA	-5,587,460	-5,639,440	-5,759,290	(4)
-124,040	-223,970	GF Financing & Investment Net Cost*	-238,080	-408,600	-561,330	
		Other Operating Expenditure				
386,970	654,160	Government Levy Pooled Housing Receipts	664,020	664,020	664,020	(5)
		Taxation and Non Specific Grant Income				
-2,202,840	-2,620,560	Revenue Grants (Tax Freeze/New Homes/SBRR)	-3,237,720	-3,275,450	-3,325,050	(6)
-210,000	-568,460	Capital Grants (Commuted Sums)	-220,000	-220,000	-220,000	(7)
-2,149,910	-2,758,830	Total Other Operating Income & Expenditure	-3,031,780	-3,240,030	-3,442,360	
		Adjustments between Accounting Basis & Funding Basis under regulations				
		Items to be excluded from GF by Statute				
-2,939,370	-2,807,480	Reverse Depreciation charged to GF	-2,661,420	-2,661,420	-2,661,420	(2)
210,000	568,460	Capital Grants to Capital Adjustment Account	220,000	220,000	220,000	(7)
-106,070	-38,440	Revenue Expenditure from Capital under Statute	0	0	0	(8)
		Items to be included in GF by Statute				
627,970	627,970	GF Minimum Revenue Provision*	611,260	595,210	579,810	(9)
806,700	1,435,330	Capital Expenditure charged to Revenue a/c	734,520	698,800	657,800	(10)
-386,970	-654,160	Transfers from Capital Receipts Reserve	-664,020	-664,020	-664,020	(5)
-1,787,740	-868,320	Total GF Balance Adjustments	-1,759,660	-1,811,430	-1,867,830	
		Transfers to/from Earmarked Reserves				
-591,610	1,283,815	Transfers to/from(-) Earmarked Reserves	-959,120	-483,710	-442,710	(10)
-591,610	1,283,815	Total Transfers to/from(-) Reserves	-959,120	-483,710	-442,710	
-4,529,260	-2,343,335	GF Net Cost	-5,750,560	-5,535,170	-5,752,900	
		Prudential Code Memorandum Account*				
503,930	404,000	GF Treasury Management Costs	373,180	186,610	18,480	
503,930	404,000	GF Net Cost Treasury Management	373,180	186,610	18,480	

For notes 1 to 10 see page C10

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: Finance (Financial Management)

Treasury Management Revenue Account Financing & Investment/Other Operating Expenditure and General Fund Balance Adjustments

Treasury Management Revenue Account (TMRA)

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 General Fund (GF) net cost of these true Treasury Management items is shown in a memorandum statement. This account also contains other operating costs and adjustments to convert the Budget totals from all the portfolios from an accounting basis to a funding basis (i.e. to be funded from Council Tax) under legislation. The resultant balance on the account is transferred to the GF budget summary, below the total of all portfolios.

(1) External Interest Transactions

Additional interest from longer term deals together with higher internal balances interest from capital and revenue underspendings in 2013/14 reduces costs by £100k in 2014/15. Internal balances continue to increase in 2015/16 but this is mainly due to HRA balances being built up to repay further PWLB loans maturing in 2016/17. Interest rates available between 2015/16 and 2017/18 are currently forecast to be higher than in 2014/15 which gives a decrease in interest costs for these years.

(2) Depreciation

This is the amount required to be charged to services for depreciation of the Council's non-current assets. This includes £4.0m for the HRA (see note 4). These depreciation charges are recharged to GF and HRA. The GF depreciation charges are reversed through the Capital Adjustment Account (CAA) and replaced by the Minimum Revenue Provision (see note 9).

(3) Internal Recharges

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

(4) Capital Charges to HRA

This income reflects the statutory recharge to the HRA, interest and depreciation charges less interest on cash balances. The charge for depreciation is equivalent to the uprated Major Repairs Allowance under the old Housing Subsidy System which ceased on 1 April 2012. The amount charged to HRA must be credited to the Major Repairs Reserve and used to finance capital expenditure on Council Housing.

(5) Government Levy Pooled Housing Receipts

The Council must pay a proportion 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 GF net cost.

(6) Revenue Grants

These are general Government Grants to the General Fund which are not specific to a particular service so are shown here as other operating income. An increase of £0.4m in s31 grants towards Small Business Rate Reliefs has been set aside to pay an increased levy to the Leeds City Region Business Rates Pool and the increased Collection Fund Deficit in 2015/16 by way of transfers to/from(-) an Earmarked Reserve. New Homes Bonus Grant is forecast to be up £0.4m in 2015/16 which reduces the General Fund net cost.

(7) Capital Grants

Under accounting rules new capital grants received in year have are shown as other operating income. These grants are transferred to the Capital Adjustment Account when the conditions of the grant have been met and the grant used to finance capital spending.

(8) Revenue Expenditure Financed from Capital under Statute

Capital expenditure (e.g. on improvement grants) which does not produce a Council non-current 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 GF net cost.

(9) GF Minimum Revenue Provision (MRP)

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

(10) Capital Expenditure charged to Revenue Account

Under legislation Capital expenditure funded from Earmarked Reserves must be shown as a charge to the GF, the net cost is reversed out by transfers from Earmarked Reserves.

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: Finance (Revenues and Benefits)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Central Services:			
		Central Services to the Public			
		Local Tax Collection			
		Council Tax Benefits			
0	-65,890	Local Council Tax Support Scheme	0	0	0 (1)
288,430	282,030	Benefits Assessment	449,120	425,810	438,040 (1)
67,710	63,840	Benefits Overpayments	0	0	0 (1)
64,960	51,310	Benefits Fraud	0	0	0 (1)
-79,090	-100,700	Externally Funded Schemes	-22,970	-22,970	-22,970 (1)
		Movements on General Fund Balance			
-9,350	80,040	Transfers to/from(-) Reserves	-43,030	22,970	22,970
332,660	310,630		383,120	425,810	438,040
		Cost of Collection			
836,830	627,620	Council Tax	681,930	707,210	719,570 (2)
-168,770	-200,900	Non Domestic Rates (NDR)	-187,050	-182,390	-180,810 (3)
		Movements on General Fund Balance			
0	0	Transfers to/from(-) Reserves	0	0	0
668,060	426,720		494,880	524,820	538,760
1,000,720	737,350	GF Net Expenditure	878,000	950,630	976,800
		Subjective Analysis			
1,855,600	1,858,530	Employees	1,794,200	1,854,990	1,868,390 (4)
95,470	107,470	Supplies & Services	156,290	156,290	156,290
16,720	16,720	Transport	15,900	15,900	15,900
0	-65,890	Transfer Payments	0	0	0
1,967,790	1,916,830	Total Controllable Expenditure	1,966,390	2,027,180	2,040,580
4,150	8,000	Employees	9,050	9,330	9,610
276,640	349,590	Supplies & Services	315,780	305,250	306,770
925,790	649,840	Support Services	629,150	648,630	656,900
7,000	6,740	Depreciation & Impairment Losses	6,740	6,740	6,740
1,213,580	1,014,170	Additional Expenditure	960,720	969,950	980,020
3,181,370	2,931,000	Total Service Expenditure	2,927,110	2,997,130	3,020,600
		Less Service Income			
728,190	749,800	Government Grants	550,110	534,300	518,960
0	43,000	Sales Fees & Charges	20,000	20,000	10,000
655,290	770,190	Other Income	722,220	722,220	722,220
787,820	710,700	Internal Recharges	713,750	792,950	815,590
1,010,070	657,310	Net Cost of Service	921,030	927,660	953,830
		Movements on General Fund Balance			
-9,350	80,040	Transfers to/from(-) Reserves	-43,030	22,970	22,970
1,000,720	737,350	Net Expenditure	878,000	950,630	976,800

Notes (1) to (4) see page C12

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: Finance (Revenues and Benefits)

- (1) Account covers the total cost of administering Local Council Tax Reduction Scheme and Housing Benefits (public and private sector).
Grant towards the cost of benefit administration is received from Central Government based on a Department for Work and Pensions formula. Part of the net cost of the service is recharged to Housing representing the cost of administering housing benefits -£713,750 See note (5) below.
- (2) **Cost of Collection Council Tax**
Represents costs relating to the billing, collection and recovery of the Council Tax.
- (3) **Cost of Collection Non Domestic Rates**
Represents costs relating to the collection of Business Rates. The total cost is offset by an allowance from the Collection Fund which is calculated using a Government formula.
- (4) **Employees**
The employee costs relate to the following number of full time equivalent employees:

OE 2014/2015:	62.39
RE 2014/2015:	65.11
OE 2015/2016:	59.65
- (5) The following budgets which form part of the Revenues & Benefits Business Unit are considered as part of the Housing Portfolio:
 - Rent Allowances
 - Rent Allowances Administration
 - Rent Rebate Administration
 - Rent Rebates

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: Information, Communication and Technology (ICT) & Customer Support

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
0	0	ICT	0	0	0
0	0	Customer Support	0	0	0
		Movements on General Fund Balance			
208,320	428,270	Transfers to Reserves - ICT	208,320	208,320	228,270 (1)
-258,790	-735,080	Transfers from Reserves - ICT	-351,650	-168,410	-188,360 (2)
33,800	33,800	Transfers to Reserves - MFD's	33,800	33,800	33,800 (3)
0	-74,740	Transfer from Reserves - MFD's	0	0	0 (4)
-16,670	-347,750	GF Net Expenditure	-109,530	73,710	73,710
		Movements on General Fund Balance			
-16,670	-347,750	Transfers to/from(-) Reserves	-109,530	73,710	73,710
-16,670	-347,750	Net Expenditure	-109,530	73,710	73,710

- (1) The transfers to the reserve are to fund computer development and support the Council's Transformation Agenda.
- (2) The transfers from the reserve are to fund revenue spending recharged to services (included within the ICT holding account).
- (3) The transfers to the reserve are to fund the replacement of the Council's print estate (multi-functional devices (MFD's)).
- (4) The transfers from the reserve are to fund the revenue element of the Council's print estate (MFD's).

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: ICT & Customer Support

Variances between 2014/15 and 2015/16 Original Estimates

	£'000
Original Estimate 2015/16	-110
Original Estimate 2014/15	-17
Increase/Decrease (-) in Net Expenditure	-93
Explained by:	
	£'000
<u>Transfers to/from reserve</u>	
Increased transfer from the ICT Development reserve to fund higher revenue spending recharged to services (included within ICT Holding account)	-86
Increased transfer from the PC Replacement reserve to fund higher revenue spending recharged to services (included within ICT Holding account)	-7
	-93

LEADER, FINANCE AND RESOURCES PORTFOLIO

RECHARGEABLE ACCOUNTS

Business Unit: ICT & Customer Support

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate		
			Gross Expenditure	Gross Income	Net Expenditure
£	£		£	£	£
		Support Services			
3,048,180	3,504,520	Information Systems & Technology	3,013,950	0	3,013,950 (1)
986,670	1,101,510	Corporate Customer Services Team	995,880	0	995,880 (2)
469,680	413,570	Corporate Business Support	417,090	0	417,090 (3)
288,730	363,190	Corporate Departmental Overheads	250,570	0	250,570 (4)
4,826,050	5,145,780	Corporate Departmental SLAs	5,042,620	0	5,042,620 (5)
337,390	307,050	Document Management	239,100	0	239,100 (6)
303,400	321,420	Cashiers	318,750	13,540	305,210 (7)
-10,260,100	-11,157,040	Recharges to Services	0	10,264,420	-10,264,420 (8)
0	0	GF Net Expenditure	10,277,960	10,277,960	0
		Subjective Analysis			
2,656,140	2,553,970	Employees	2,448,490	(9)	
1,783,680	2,367,770	Supplies & Services	1,825,090		
10,700	7,930	Transport	4,180		
4,450,520	4,929,670	Total Controllable Expenditure	4,277,760		
6,670	4,270	Employees	4,520		
0	90	Premises	80		
221,770	342,870	Supplies & Services	288,040		
4,480	4,410	Transport	4,560		
5,347,360	5,644,590	Support Services	5,518,570		
243,710	244,600	Depreciation & Impairment Losses	184,430		
5,823,990	6,240,830	Total Additional Expenditure	6,000,200		
10,274,510	11,170,500	Total Expenditure	10,277,960		
		Less Income			
14,410	13,460	Other Income	13,540		
10,260,100	11,157,040	Internal Recharges	10,264,420		
0	0	Net Expenditure	0		

For notes (1) to (9) see page D4 and D5

LEADER, FINANCE AND RESOURCES PORTFOLIO

RECHARGEABLE ACCOUNTS

Business Unit: ICT & Customer Support

The ICT & Customer Support provides a support and development service to all service areas within the Council enabling them to use technology to improve the quality and accessibility of their services.

(1) Information, Communication and Technology

The Section aims to provide an efficient and reliable ICT service to its customers (both internal and external) and, to provide strategic direction for the effective use of ICT in the management of information throughout the Authority. The work of the section comprises:-

- (i) The running and technical support of distributed systems, equipment and data and voice communication links. This involves providing technical advice on systems, equipment and communication networks, the procurement and installation of approved investments, and ensuring the systems and equipment function properly.
- (ii) Maintaining and reviewing the ICT strategy of the Authority and the setting, maintaining, reviewing and monitoring adherence to ICT standards for data communications, networking arrangements, hardware and software.
- (iii) Supporting the Council's Business Transformation Agenda. This involves working closely with all areas of the Council to ensure that services are delivered in a joined-up way and that citizens receive a consistent level of services no matter how they choose to access them.
- (iv) The technical support and technical development of the Council's website and the local land and property gazetteer.
- (v) GIS mapping. This initiative allows data from several different systems to be accessed, viewed and analysed at the same time and displayed in a map based format. It forms a basic building block for integrating systems to support the Council's Access to Services strategy.

(2) Corporate Customer Services Team

The Corporate Customer Service Team (CCST) was established with effect from 1.7.13. This replaced the Customer Services Unit, which had operated from 1.6.06. Budget reductions reflecting the transfer of staff and service provision, have been made by other services across the Council to fund the new CCST which provides the first point of customer contact for an increasing range of Council services. This new team provides a focus within the Council for all customer related matters including the Customer Centre at Ripon and the development of service points in various points of the District. It also incorporates the E Team.

(3) Corporate Business Support

This cost centre provides secretarial, administrative and operational support bringing together a number of corporate functions in one place.

(4) Corporate Departmental Overheads

This cost centre is used for all the centralised controllable expenditure within the Council and cannot be easily attributed to a specific service such as stationery, printing and postage.

(5) Corporate Departmental Service Level Agreements (SLAs)

Central support charges in relation to the council, such as creditors, payroll, accountancy and human resources are accumulated here and then recharged across the whole Council.

LEADER, FINANCE AND RESOURCES PORTFOLIO

RECHARGEABLE ACCOUNTS

Business Unit: ICT & Customer Support

(6) **Document Management**

Responsible for providing the support to the Revenues and Benefits Benefits Business Unit in respect of post opening and dispatch, processing of postal Council Tax and Non-Domestic rate payments, and scanning and indexing of post received. This cost centre also includes the cost of senior management.

(7) **Cashiers**

This cost centre provides a cashiering service at cash collection offices around the district and for carrying out collections in respect of on-street parking, car parks, leisure facilities and other council sites.

(8) **Recharges to Services**

Support service costs are wholly recharged to other accounts within the Council.

(9) **Employees**

The employees cost relates to the following number of full time equivalent employees:

Restated OE 2014/15 89.18 RE 2014/15 86.19 OE 2015/16 83.19

LEADER, FINANCE AND RESOURCES PORTFOLIO

RECHARGEABLE ACCOUNTS

Business Unit: ICT & Customer Support

Variations between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	10,264	
Original Estimate 2014/15	10,260	
Increase/Decrease (-) in Net Expenditure Recharged to Services	<u>4</u>	
Explained by:		
	£'000	£'000
Controllable expenditure and external income		
2014/15 pension adjustments	-27	
Expected salary variances- increments, pay awards, NI, pension, etc)	-5	
Budget transfer of post to Parking Services (contra in Safer Communities)	-9	
Budget transfer of CCST posts to Revenues and Benefits (contra in MFI)	-81	
Reduction in Head of Service protection re Senior Management Review - transferred to reserve (contra in MFI)	-7	
Democratic Representation & Management - reduction in allocation of time (contra in DRM)	9	
Cash savings	-145	
Other variance	-7	
Computer investment spending - increased recharge to services (funded from ICT Development Reserve- within ICT General Fund)	86	
Computer investment spending- increased recharge to the Housing Revenue Account	12	
PC Replacement- increased recharge to services (funded from PC Replacement Reserve within ICT General Fund)	7	
PC replacement- reduced recharge to the Housing Revenue Account	-7	
External income- reduction as minimal amount for staff using MFD (multi functional device) for personal use	<u>1</u>	-173
ICT & Customer Support additional expenditure reduction	-40	
Departmental SLA additional expenditure increase	<u>217</u>	<u>177</u>
		<u>4</u>

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: Organisational Development (OD) & Improvement

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Central Services: Corporate & Democratic Core: Corporate Management			
360,680	296,600	Corporate Improvement (Policy and Improvement)	350,140	351,000	355,050 (1)
881,840	1,275,970	Innovate	508,920	339,340	344,390 (2)
		Movements on General Fund Balance			
-595,880	-603,490	Transfers to/from (-) Reserves	-86,960	-86,960	-86,960
646,640	969,080	GF Net Expenditure	772,100	603,380	612,480
		Subjective Analysis			
497,880	403,040	Employees	446,160	406,170	410,850 (3)
102,900	102,400	Premises	40,400	400	400
415,180	804,320	Supplies & Services	98,340	4,260	4,260
1,490	1,490	Transport	1,490	1,490	1,490
1,017,450	1,311,250	Total Controllable Expenditure	586,390	412,320	417,000
1,010	27,330	Employees	17,370	17,920	18,120
83,700	80,760	Premises	82,290	84,760	87,300
55,820	53,440	Supplies & Services	46,810	45,130	45,370
84,210	99,610	Support Services	126,020	130,030	131,470
330	180	Depreciation & Impairment Losses	180	180	180
225,070	261,320	Total Additional Expenditure	272,670	278,020	282,440
1,242,520	1,572,570	Net Cost of Service	859,060	690,340	699,440
		Movements on General Fund Balance			
-595,880	-603,490	Transfers to/from (-) Reserves	-86,960	-86,960	-86,960
646,640	969,080	Net Expenditure	772,100	603,380	612,480

Notes (1) to (3) see page E2

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: OD & Improvement

(1) Corporate Improvement (Policy and Improvement)

This cost centre covers the following areas:

Directorate and Corporate Improvement:

This includes the salaries and related on-costs of the Assistant Chief Executive (ACE) and policy staff. This cost centre's primary role is to manage the Council's strategic policy and corporate improvement agenda by providing a corporate focus on improvement, transformation and organisational development.

Performance Management:

This includes the corporate costs of performance management, data quality and Covalent, the Council's corporate performance and management system.

Community Empowerment:

This includes the corporate costs of consultation and community engagement including the administration of the District Residents Panel and the cost of other consultation and engagement initiatives.

Partnerships:

The primary role is to manage the Council's relationship with its key partners on the Harrogate District Public Services Leadership Board, the Voluntary and Community Sector Forum and other partnership work.

(2) Innovate

This includes the corporate costs of delivering the Council's business transformation programme across the three key themes of Improvement, Workplace and Accommodation. The area comprises of a wide number of projects and initiatives, including value for money reviews and continuous improvement of services, improvements to working practices such as agile working, electronic and physical document management, reduced energy consumption and the delivery of the council's accommodation strategy, to support the wider transformation agenda and reduce on-going running costs.

(3) Full Time Equivalent

The employees cost relates to the following number of full time equivalent employees:

Restated OE 2014/15 10.56 RE 2014/15 10.27 OE 2015/16 10.56

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: OD & Improvement

Variances between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	772	
Original Estimate 2014/15	647	
Increase/Decrease(-) in Net Expenditure	<u>125</u>	
Explained by:		
	£'000	£'000
Controllable expenditure and external income		
2014/15 pension adjustments	-2	
Expected salary variances - increments, pay award, NI, pension etc	-1	
Anticipated cash savings from OD&I review	-20	
Invest to Save Capacity Fund reserve	<u>100</u>	77
Additional expenditure		<u>48</u>
		<u>125</u>

LEADER, FINANCE AND RESOURCES PORTFOLIO

RECHARGEABLE ACCOUNTS

Business Unit: OD & Improvement

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate		
			Gross Expenditure	Gross Income	Net Expenditure
£	£		£	£	£
		Support Services			
307,030	357,880	Web, Marketing and Communications	309,830	0	309,830 (1)
828,590	961,220	Human Resources Management	986,420	2,500	983,920 (2)
-1,135,620	-1,319,100	Recharges to Services	0	1,293,750	-1,293,750
0	0	Net Expenditure	1,296,250	1,296,250	0
		Subjective Analysis			
872,590	837,030	Employees	853,050	(3)	
17,860	53,090	Supplies and Services	14,660		
2,280	2,280	Transport	2,280		
892,730	892,400	Total Controllable Expenditure	869,990		
2,070	2,590	Employees	2,320		
91,240	163,950	Supplies and Services	148,330		
151,300	262,970	Support Services	274,740		
780	870	Depreciation and Impairment Losses	870		
245,390	430,380	Total Additional Expenditure	426,260		
1,138,120	1,322,780	Total Expenditure	1,296,250		
		Less Service Income			
2,500	3,680	Sales Fees and Charges	2,500		
1,135,620	1,319,100	Internal Recharges	1,293,750		
0	0	Net Expenditure	0		

Notes (1) to (3) see page E5

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: OD & Improvement

(1) Web, Marketing and Communications

The Marketing and Communications team cost centre includes the corporate costs of an integrated marketing and communications function, comprising in:

Marketing: planning, campaign management, graphic design and print production, copywriting, proofreading and brand management; website development, management and governance; income generation through advertising and sponsorship; and brand management.

Communications: this functions' primary responsibility is to keep residents, the media, partners, MPs, businesses and other relevant groups informed about the council's services and developments. Key messages are promoted both externally and internally through public relation practices and by utilising the media (both traditional media: print and broadcast and new media: online and social media). Corporate costs include those incurred in the production of news stories and monitoring press coverage.

(2) Human Resources Management

Human Resources provides a comprehensive corporate advisory, operational and strategic service on all areas of human resources, organisation development and health and safety. The restructure in 2012 strengthened the service in order to support the continuous improvement of the council and to meet the Council's objective of excellent public services.

(3) Full Time Equivalent

The employees cost relates to the following number of full time equivalent employees:
Restated OE 2014/15 23.80 RE 2014/15 25.75 OE 2015/16 22.80

LEADER, FINANCE AND RESOURCES PORTFOLIO

RECHARGEABLE ACCOUNTS

Business Unit: OD & Improvement

Variations between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	1,294	
Original Estimate 2014/15	1,135	
Increase/Decrease(-) in Net Expenditure Recharged to Services	159	
Explained by:		
	£'000	£'000
Controllable expenditure and external income		
2014/15 pension adjustments	-1	
Expected salary variances - increments, pay award, NI, pension etc	12	
Salary variances due to changes in hours, change in salary scale point	-1	
Reduced allocation to DRM (contra in DRM)	5	
Removal of expenditure to be funded from BU reserve (contra in MFI)	-3	
Cash savings regarding regrades	-5	
Post budget transfer to CTS (contra in CTS)	<u>-29</u>	-22
Additional Expenditure		<u>181</u>
		<u>159</u>

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: Legal & Governance

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Central Services: Corporate & Democratic Core: Democratic Representation & Management			
141,310	147,770	Mayoralty	146,120	142,950	144,340 (1)
473,120	485,960	DRM Cost of Democracy	473,920	483,550	489,310 (2)
320,920	343,450	DRM Democratic Support	340,710	350,830	355,180 (3)
774,740	612,520	Other Officers	613,350	632,980	639,310 (4)
		Central Services to the Public			
169,860	171,410	Electoral Registration	176,290	179,340	180,830 (5)
114,990	115,250	Elections / Other Elections	108,660	109,360	109,790 (6)
		Movements on General Fund Balance			
0	-6,510	Transfers to/from(-) Reserves	-39,150	0	0
1,994,940	1,869,850	GF Net Expenditure	1,819,900	1,899,010	1,918,760
		Subjective Analysis			
1,176,140	930,180	Employees	940,810	972,370	983,660 (7)
9,100	9,100	Premises	9,100	8,600	8,600
577,990	602,860	Supplies & Services	519,790	528,380	531,960
19,480	19,480	Transport	19,480	19,480	19,480
1,782,710	1,561,620	Total Controllable Expenditure	1,489,180	1,528,830	1,543,700
1,050	88,020	Employees	82,000	84,620	85,520
73,270	79,540	Supplies & Services	71,190	62,070	62,520
190,700	226,350	Support Services	217,680	224,520	228,140
2,580	2,540	Transport	2,650	2,730	2,760
3,460	3,540	Depreciation & Impairment Losses	3,050	3,050	3,050
271,060	399,990	Total Additional Expenditure	376,570	376,990	381,990
2,053,770	1,961,610	Total Service Expenditure	1,865,750	1,905,820	1,925,690
		Less Service Income			
52,220	78,640	Government Grants	0	0	0
4,110	4,110	Sales, Fees & Charges	4,140	4,170	4,210
2,500	2,500	Internal Recharges	2,560	2,640	2,720
1,994,940	1,876,360	Net Cost of Service	1,859,050	1,899,010	1,918,760
		Movements on General Fund Balance			
0	-6,510	Transfers to/from(-) Reserves	-39,150	0	0
1,994,940	1,869,850	Net Expenditure	1,819,900	1,899,010	1,918,760

For notes (1) to (7) see page F2

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: Legal & Governance

Democratic Representation and Management (DRM):

(1) **Mayoralty**

This cost centre provides full administrative support to the Mayoral function. Costs include the salaries and on-costs of the Mayor's Secretary, Attendant & Chauffeur. It also includes the Mayoral allowances for the Mayor and Deputy Mayor, Mace Bearer/Chauffeur.

(2) **DRM Cost of Democracy**

The Members' allowances are charged to this cost centre as are the costs of copying and posting committee agendas and decision notices.

(3) **DRM Democratic Support**

This cost centre contains the direct costs of operating the Council's democratic system. Costs include the salaries and related on-costs of Member Services.

(4) **Other Officers**

The CIPFA definition of DRM includes the costs associated with officer advice and support to members across the Council.

Corporate Management:

Central Services to the Public:

(5) **Electoral Registration**

Forms part of the Elections/Electoral Registration cost centre and is responsible for the annual production of the full and edited Register of Electors for the District, monthly additions, deletions and amendments to the register and the Absent Voters and Proxies List for elections.

The costs reflect an element of the salaries and related on-costs of the staff in the centre, payments to canvassers, computer costs, stationery and printing costs.

There is no longer a requirement to distinguish this from the corporate elections account but in connection with Individual Electoral Registration (IER) the Council has been required to give an undertaking that the additional Government funding will be used solely for electoral registration purposes.

(6) **Elections/Other Elections**

These include the following:-

District Elections

Parish Elections

Parliamentary, County Council, Police and Crime Commissioner and European Parliamentary Elections

Elections Administration

Referenda

The costs reflect the carrying out of the election process for District and Parish Elections including an element of the salaries and on-costs of staff in the cost centre, together with computer costs.

Parliamentary, County, Police and Crime Commission and European election costs are met by other agencies.

(7) **Full Time Equivalent**

The employees cost relates to the following number of full time equivalent employees:

OE 2014/15 11.40 RE 2014/15 10.93 OE 2015/16 10.93

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: Legal and Governance

Variations between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	1,820	
Original Estimate 2014/15	1,995	
	Increase/Decrease(-) in Net Expenditure	
	<u>-175</u>	
Explained by:		
	£'000	£'000
Controllable expenditure, external income and transfers to/from reserves		
2014/15 Pension adjustments	-5	
Expected salary variances - increments, pay award, NI, pension etc	5	
Charge to DRM other officers costs - recalculation in line with guidance (contra in services)	-236	
Members allowances expected increases (pension & pay)	10	
Reduction in Members in pension scheme (22 to 9) including special responsibility - 15/16 cash saving	-12	
Cash efficiency savings	-8	
Transfers from reserves (contra in holding accounts)	<u>-34</u>	-280
Additional expenditure		<u>105</u>
		<u>-175</u>

LEADER, FINANCE AND RESOURCES PORTFOLIO

RECHARGEABLE ACCOUNTS

Business Unit: Legal & Governance

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate		
			Gross Expenditure	Gross Income	Net Expenditure
£	£		£	£	£
		Service Management & Support Services			
64,560	100,790	Corporate Improvement (Corporate Governance)	72,190	0	72,190 (1)
87,300	107,690	Corporate Improvement (Overview and Scrutiny)	94,470	0	94,470 (2)
64,960	67,560	Print Unit	87,670	200	87,470 (3)
133,990	144,950	Town Hall Keepers	143,660	0	143,660 (4)
590,690	587,220	Legal Support	626,670	40,450	586,220 (5)
47,590	51,850	Debt Recovery	61,660	12,000	49,660 (6)
125,090	129,680	Procurement	134,650	0	134,650 (7)
1,114,180	1,189,740		1,220,970	52,650	1,168,320
-1,114,180	-1,189,740	Recharges to Services	0	1,168,320	-1,168,320
0	0	Net Expenditure	1,220,970	1,220,970	0
		Subjective Analysis			
785,230	790,820	Employees	770,990	(8)	
172,140	174,430	Supplies & Services	173,920		
3,620	3,620	Transport	3,620		
960,990	968,870	Total Controllable Expenditure	948,530		
1,770	2,670	Employees	5,310		
69,660	88,930	Supplies & Services	76,670		
130,980	195,200	Support Services	189,740		
600	720	Depreciation & Impairment Losses	720		
203,010	287,520	Total Additional Expenditure	272,440		
1,164,000	1,256,390	Total Expenditure	1,220,970		
		Less Service Income			
13,370	10,200	Sales, Fees & Charges	10,200		
1,114,180	1,189,740	Internal Recharges	1,168,320		
36,450	56,450	Other Income	42,450		
0	0	Net Expenditure	0		

For notes (1) to (8) see page F5

LEADER, FINANCE AND RESOURCES PORTFOLIO

RECHARGEABLE ACCOUNTS

Business Unit: Legal & Governance

- (1) **Corporate Improvement (Corporate Governance)**
This cost centre's primary role is to manage the Council's corporate agenda on Risk Management, Corporate Governance and the Annual Efficiency agenda.
- (2) **Corporate Improvement (Overview and Scrutiny)**
This cost centre includes the corporate costs of the Council's Overview and Scrutiny function.
- (3) **Print Unit**
The Print Unit within the Legal and Democratic business unit meets a significant proportion of the photocopying requirements of the Council as a whole. The cost of running the Print Unit is met by charging users with the actual cost of their photocopying.
- (4) **Town Hall Keepers**
Responsible for access to Crescent Gardens, maintenance/cleanliness of civic areas, postal delivery and assistance with Mayoralty.
- (5) **Legal Support**
Legal work of all descriptions is undertaken including proceedings in court, inquiries and tribunals, the negotiation and production of various agreements and orders, support to the monitoring officer, conveyances, leases, licences and other property related matters.
- (6) **Debt Recovery**
This cost centre is responsible for taking action to recover unpaid debt for all departments which can often, but not always, result in court proceedings.
- (7) **Corporate Procurement**
This cost centre provides a corporate procurement resource providing advice and guidance to services and is responsible for cross-organisational procurement.
- (8) **Full Time Equivalents**
The employees cost relates to the following number of full time equivalent employees:
OE 2014/15 20.01 RE 2014/15 21.09 OE 2015/16 20.31

LEADER, FINANCE AND RESOURCES PORTFOLIO

RECHARGEABLE ACCOUNTS

Business Unit: Legal and Governance

Variations between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	1,168	
Original Estimate 2014/15	1,114	
Increase/Decrease (-) in Net Expenditure Recharged to Services	54	
Explained by:		
	£'000	£'000
Controllable expenditure and external income		
Expected salary variances - increments, pay award, NI, pension etc	18	
Growth due to increased hours to be met from BU reserves (contra in General Fund)	2	
Head of Legal & Governance allocation to DRM (contra in DRM)	-39	
Net cost of catering sales no longer operating	1	
Cash efficiency savings	-29	
Expenditure to be funded from BU reserve (contra in General Fund)	32	-15
Additional expenditure		69
		54

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: Planning and Development (Strategic Property)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Central Services:			
		Corporate and Democratic Core:			
		Corporate Management			
43,380	44,060	Estates Management Corporate	52,260	53,930	55,010 (1)
		Non Distributed Costs			
222,480	221,940	Unallocated Property NDC	191,540	216,530	222,270
		Strategic Property			
		Cultural & Related Services:			
		Recreation & Sport			
12,410	7,470	Ripon Town Hall	6,560	6,730	6,910
2,720	-4,140	Knaresborough House	-3,370	-3,270	-3,410
9,290	11,520	Hugh Ripley Hall	11,400	11,470	11,430
		Environmental Services:			
		Environmental Health			
496,100	515,560	Public Conveniences	544,310	486,290	498,560 (2)
		Financing & Investment			
		Income & Expenditure			
-269,600	-249,690	Investment Property	-267,740	-292,860	-295,240
		Movements on General Fund Balance			
10,000	373,200	Transfers to/from(-) Reserves	296,860	433,490	460,110
526,780	919,920	GF Net Expenditure	831,820	912,310	955,640
		Subjective Analysis			
2,440	670	Employees	0	0	0 (3)
38,510	88,930	Premises	113,040	32,380	32,380
1,600	28,300	Supplies & Services	3,300	3,300	3,300
42,550	117,900	Total Controllable Expenditure	116,340	35,680	35,680
48,280	50,650	Employees	58,920	60,800	61,950
645,420	609,070	Premises	617,830	636,350	655,430
26,480	19,730	Support Services	18,020	18,560	19,050
98,120	97,310	Depreciation & Impairment Losses	97,310	97,310	97,310
818,300	776,760	Total Additional Expenditure	792,080	813,020	833,740
860,850	894,660	Total Service Expenditure	908,420	848,700	869,420
		Less Service Income			
63,270	86,150	Sales, Fees & Charges	94,510	77,020	78,650
11,000	11,000	Other Income	11,000	0	0
200	1,100	Internal Recharges	210	0	0
786,380	796,410	Net Cost of Service	802,700	771,680	790,770
		Other Operating Expenditure			
		Financing & Investment			
		Income & Expenditure			
-286,140	-271,190	Investment Property Income	-270,330	-295,450	-297,830
16,540	21,500	Investment Property Expenditure	2,590	2,590	2,590
		Movements on General Fund Balance			
10,000	373,200	Transfers to/from(-) Reserves	296,860	433,490	460,110
526,780	919,920	Net Expenditure	831,820	912,310	955,640

For notes (1) to (3) see page G2

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: Planning and Development (Strategic Property)

(1) **Estates Management**

The Corporate Estate comprises a wide range of land and buildings throughout the District, with the largest concentration being in the main centres of population.

The range of assets include town centre shops, neighbourhood shops, offices, industrial land and buildings, farms and sporting and recreational facilities.

(2) **Public Conveniences**

The Portfolio Holder has the responsibility for the provision and maintenance of 29 public conveniences

(3) **Employees**

From April 2005 the costs for employees in the Estates Division were included in the Property Management salaries holding account. This figure represents the recharge from that account for the management of the Estates division.

LEADER, FINANCE AND RESOURCES PORTFOLIO

Business Unit: Planning and Development (Strategic Property)

Variances between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	832	
Original Estimate 2014/15	527	
Increase/Decrease(-) in Net Expenditure	<u>305</u>	
Explained by:		
	£'000	£'000
Controllable expenditure, external income & transfers to/from reserves		
Budget correction - re Hugh Ripley Hall income (commercial letting figure included, rather than quarterly charge made to Ripon City Council)	2	
Other land & property rent/ground rent increases	-19	
Victoria Shopping Centre ground rent reduction	20	
Past pension removal	-1	
Investment Property direct costs (Building Management Account recharge)	-14	
Cash saving	-10	
Building Management transfer to reserves	<u>357</u>	335
Additional expenditure	<u>-30</u>	<u>-30</u>
		<u>305</u>

LEADER, FINANCE AND RESOURCES PORTFOLIO

RECHARGEABLE ACCOUNTS

Business Unit: Planning and Development (Strategic Property)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate		
			Gross Expenditure	Gross Income	Net Expenditure
£	£		£	£	£
		Strategic Property			
4,705,150	4,646,970	Building Management Account	4,793,500	29,000	4,764,500 (1)
242,170	319,720	District Heating	423,380	140,680	282,700 (2)
103,640	95,990	District Refrigeration	151,280	53,960	97,320 (3)
369,590	195,500	Combined Heat and Power Unit	338,460	88,320	250,140
999,280	900,040	Salary Holding Account	878,720	0	878,720
6,419,830	6,158,220		6,585,340	311,960	6,273,380
		Recharges to Services			
-4,705,150	-4,646,970	Building Management	0	4,764,500	-4,764,500
-242,170	-319,720	District Heating	0	282,700	-282,700
-103,640	-95,990	District Refrigeration	0	97,320	-97,320
-369,590	-195,500	Combined Heat and Power Unit	0	250,140	-250,140
-999,280	-900,040	Salary Holding Account	0	878,720	-878,720
0	0	Net Expenditure	6,585,340	6,585,340	0
		Subjective Analysis			
585,360	540,460	Employees	547,140 (4)		
4,704,510	4,548,340	Premises	4,654,250		
74,970	74,470	Supplies & Services	55,690		
5,360	5,860	Transport	5,790		
5,370,200	5,169,130	Total Controllable Expenditure	5,262,870		
7,310	38,930	Employees	37,710		
980,460	842,300	Premises	917,810		
55,110	81,400	Supplies & Services	72,580		
318,050	198,340	Support Services	199,150		
95,790	95,220	Depreciation & Impairment Losses	95,220		
1,456,720	1,256,190	Total Additional Expenditure	1,322,470		
6,826,920	6,425,320	Total Expenditure	6,585,340		
		Less Service Income			
407,090	267,100	External Income	311,960		
6,419,830	6,158,220	Internal Recharges	6,273,380		
0	0	Net Expenditure	0		

For notes (1) to (4) see page G5

LEADER, FINANCE AND RESOURCES PORTFOLIO

RECHARGEABLE ACCOUNTS

Business Unit: Planning and Development (Strategic Property)

(1) **Building Management**

This account is used to pool all the 'running costs' of the Council's property stock. It provides the mechanism for targeting expenditure towards the priority needs of property. The account was introduced in 1988 following major problems with the run down in the condition of Council property and the need to establish landlord controls over the property.

The account is operated by the Strategic Property division. The operational cost of buildings, related staff time and oncosts are recharged to other business units of the Council.

(2) **District Heating**

This is provided from boiler plant situated on the Royal Baths site. The plant delivers high pressure hot water to heat exchangers in the Council Offices, Royal Hall, Exhibition Halls, Conference Centre, Springfield House, International Hotel and the Royal Baths itself. The Council benefits by the sale of heat to the private sector users and also the sharing of officer salaries and other related costs.

(3) **District Refridgeration**

This is provided from major refridgeration plant situated at Levels 1 and 2 of the Conference Centre site. The plant delivers refridgerated water to air handling units in the Conference Centre and the International Hotel to provide air conditioning. The Council benefits by the sale of refridgerant to the Hotel and the sharing of officer salaries and energy costs etc.

(4) **Employees**

The number of employees (full time equivalents) relating to Strategic Property are:
OE 2014/15 15.50 RE 2014/15 15.50 OE 2015/16 15.50

Most of the employee costs are direct costs but some are included within District Heating, District Refridgeration and Building Cleaning. Employees costs from the Estates Division are recorded here.

LEADER, FINANCE AND RESOURCES PORTFOLIO

RECHARGEABLE ACCOUNTS

Business Unit: Planning and Development (Strategic Property)

Variances between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	6,273	
Original Estimate 2014/15	6,420	
Increase/Decrease(-) in Net Expenditure Recharged to Services	-146	
Explained by:		
	£'000	£'000
Strategic Development Salary Holding Account		
Controllable expenditure and external income		
2014/15 pension adjustments	1	
Expected salary variances - increments, pay award, NI, pension etc	18	
Removal of protection funded from reserves (contra in MFI)	-20	
Cash saving	-19	-20
	<u>-19</u>	
Additional expenditure	<u>-101</u>	-101
Strategic Development Operational Account - includes Building Management Account, District Heating, District Refrigeration & Combined Heating & Power		
Controllable expenditure and external income		
Inflationary increase	38	
Increase due to electricity tariffs - 6%	50	
Increase due to water tariffs - 6%	18	
Water	3	
Budget transfer re winter gritting to Parks & Environmental Services	-20	
Cash saving	-11	
Rents/rates	20	
Electricity/gas/heating oil in Building Management Account-seasonal/usage fluctuations	-93	
Net increased district heating cost (+£25k utilities, +£17k income)	42	
Net increased district refrigeration cost (+£5k utilities, -£3k income)	2	
Net decreased cost of combined heat & power (fuel -£203k, renewable obligation certificates (ROC) income +£84k, utility decrease saving +£117)	<u>-2</u>	47
Additional expenditure	<u>-72</u>	-72
		<u><u>-146</u></u>

**SUSTAINABLE TRANSPORT PORTFOLIO
REVENUE BUDGET 2015/16**

SUMMARY

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Business Unit	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
-1,572,000	-1,640,890	Safer Communities (Parking Services)	-1,630,350	-1,632,220	-1,714,130
0	795,540	Movements on General Fund Balance: Transfers to/from(-) Reserves	0	0	0
-1,572,000	-845,350	GF Net Expenditure	-1,630,350	-1,632,220	-1,714,130
		Subjective Analysis			
335,900	303,770	Employees	319,780	340,980	343,980
338,220	382,470	Premises	346,490	352,270	358,240
29,320	28,710	Supplies and Services	29,110	29,150	29,240
2,860	2,860	Transport	2,860	2,860	2,860
253,330	0	Transfer Payments	0	0	0
959,630	717,810	Total Controllable Expenditure	698,240	725,260	734,320
1,520	1,510	Employees	1,610	1,610	1,610
493,490	477,930	Premises	464,300	508,780	508,780
10,320	41,130	Supplies and Services	26,430	19,950	20,020
1,130	1,180	Transport	1,220	1,190	1,190
160,650	154,270	Support Services	139,460	160,980	160,980
166,290	173,640	Depreciation and Impairment Losses	168,830	168,830	168,830
833,400	849,660	Total Additional Expenditure	801,850	861,340	861,410
1,793,030	1,567,470	Total Service Expenditure	1,500,090	1,586,600	1,595,730
		Less Service Income			
3,055,210	3,151,870	Sales, Fees & Charges	3,085,890	3,174,270	3,265,310
18,490	13,490	Internal Recharges	550	550	550
291,330	43,000	Other Income	44,000	44,000	44,000
-1,572,000	-1,640,890	Net Cost of Service	-1,630,350	-1,632,220	-1,714,130
0	795,540	Movements On General Fund Balance: Transfers to/from(-) Reserves	0	0	0
-1,572,000	-845,350	Net Expenditure	-1,630,350	-1,632,220	-1,714,130

SUSTAINABLE TRANSPORT PORTFOLIO

Business Unit: Safer Communities (Parking Services)

2014/15 Original Estimate	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Highways & Transport Services:			
		Parking Services:			
		Car Parking			
-540,210	-563,990	- Jubilee M.S.C.P	-556,560	-581,460	-607,140
-56,090	-71,150	- West Park M.S.C.P	-93,760	-61,730	-66,450
-437,900	-409,800	- Victoria M.S.C.P	-429,090	-456,390	-478,260
		Surface Level Car Parks			
-441,810	-458,420	- Harrogate	-400,480	-413,700	-427,390
-223,120	-236,680	- Knaresborough	-235,520	-242,110	-249,310
-403,170	-412,250	- Ripon	-411,430	-421,640	-432,240
-34,840	4,980	- Pateley Bridge	-31,180	-32,230	-33,380
13,090	11,760	- Other Surface Level	13,410	13,430	13,470
0	0	Shopmobility	0	0	0
552,050	494,660	Administration	514,260	563,610	566,570
		Movements on General Fund Balance			
0	795,540	Transfers to/from(-) Reserves	0	0	0
-1,572,000	-845,350	GF Net Expenditure	-1,630,350	-1,632,220	-1,714,130
		Subjective Analysis			
335,900	303,770	Employees	319,780	340,980	343,980
338,220	382,470	Premises	346,490	352,270	358,240
29,320	28,710	Supplies & Services	29,110	29,150	29,240
2,860	2,860	Transport	2,860	2,860	2,860
253,330	0	Transfer Payments	0	0	0
959,630	717,810	Total Controllable Expenditure	698,240	725,260	734,320
1,520	1,510	Employees	1,610	1,610	1,610
493,490	477,930	Premises	464,300	508,780	508,780
10,320	41,130	Supplies & Services	26,430	19,950	20,020
1,130	1,180	Transport	1,220	1,190	1,190
160,650	154,270	Support Services	139,460	160,980	160,980
166,290	173,640	Depreciation & Impairment Losses	168,830	168,830	168,830
833,400	849,660	Total Additional Expenditure	801,850	861,340	861,410
1,793,030	1,567,470	Total Service Expenditure	1,500,090	1,586,600	1,595,730
		Less Service Income			
18,490	13,490	Internal Recharges	550	550	550
3,055,210	3,151,870	Sales, Fees & Charges	3,085,890	3,174,270	3,265,310
291,330	43,000	Other Income	44,000	44,000	44,000
-1,572,000	-1,640,890	Net Cost of Service	-1,630,350	-1,632,220	-1,714,130
		Movements on General Fund Balance			
0	795,540	Transfers to/from(-) Reserves	0	0	0
-1,572,000	-845,350	Net Expenditure	-1,630,350	-1,632,220	-1,714,130

(1)

(2)

(4)

(3)

Notes (1) to (4) see page H4

SUSTAINABLE TRANSPORT PORTFOLIO

Business Unit: Safer Communities (Parking Services)

Variances between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	-1,630	
Original Estimate 2014/15	-1,572	
Increase/Decrease(-) in Net Expenditure	-58	
Explained by:		
	£'000	£'000
Controllable expenditure and external income		
2014/15 pension adjustments	1	
Expected salary variances - increments, pay award, NI, pension etc	5	
Safer Communities cash savings	-36	
Planning & Development cash saving	-4	
Post transferred from CCST - contra in ICT & Customer Support BU	9	
Non GF element of the above post charged outside the council	-8	
NNDR variances	11	
Other controllable expenditure variations	1	
Increase in external income variations	-6	-27
Additional expenditure		-31
		-58

SUSTAINABLE TRANSPORT PORTFOLIO

Business Unit: Safer Communities (Parking Services)

- (1) The service provides public off-street parking throughout the Harrogate District. The provision and management of off-street car parks is an important element in the economy of the major urban areas.
- (2) Full time equivalents : The controllable employee costs relates to the proportion of the car park operatives and Parking Admin Team chargeable to off street car parking. This equates to the following number of full time equivalent employees:
OE 2014/15 12.84 RE 2014/15 12.66 OE 2015/16 12.91
- (3) This reflects the motor transport charge for the Inspectors' vans.
- (4) This figure includes a charge from the Information, Communication and Technology section for computer services.

**PLANNING PORTFOLIO
REVENUE BUDGET 2015/16**

SUMMARY

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
113,260	231,320	Building Control	183,060	185,490	181,900
726,810	876,590	Development Control	913,410	873,950	871,790
1,364,300	1,285,950	Forward Planning	1,174,650	1,142,330	1,157,360
-151,520	-206,280	Land Charges	-178,450	-185,850	-196,110
172,180	326,480	Miscellaneous	172,640	177,760	181,650
512,890	521,520	Economic Development	706,520	678,390	522,640
		Movements on General Fund Balance			
-226,950	-10,510	Transfers to/from(-) Reserves	-227,200	26,330	196,110
2,510,970	3,025,070	GF Net Expenditure	2,744,630	2,898,400	2,915,340
		Subjective Analysis			
2,345,910	2,593,640	Employees	2,677,850	2,628,920	2,643,050
45,010	39,080	Premises	32,660	33,050	33,080
938,050	1,219,910	Supplies & Services	963,130	876,570	872,380
70,890	64,890	Transport	64,440	64,440	64,440
0	0	Transfer payments (REFCUS)	154,440	154,430	0
3,399,860	3,917,520	Total Controllable Expenditure	3,892,520	3,757,410	3,612,950
153,850	151,570	Employees	144,200	148,800	150,450
304,070	304,320	Premises	331,640	341,540	351,780
306,410	391,120	Supplies & Services	325,090	343,500	345,730
1,069,710	1,214,990	Support Services	1,179,830	1,217,440	1,231,210
64,930	60,680	Depreciation & Impairment Losses	60,680	60,680	60,680
1,898,970	2,122,680	Total Additional Expenditure	2,041,440	2,111,960	2,139,850
5,298,830	6,040,200	Total Service Expenditure	5,933,960	5,869,370	5,752,800
		Less Service Income			
289,540	447,470	Government Grants	518,770	518,770	518,770
2,100,510	2,329,410	Sales, Fees & Charges	2,134,300	2,168,840	2,204,390
163,860	220,740	Other Income	301,880	302,370	302,870
7,000	7,000	Internal Recharges	7,180	7,320	7,540
2,737,920	3,035,580	Net Cost of Service	2,971,830	2,872,070	2,719,230
		Movements on General Fund Balance			
-226,950	-10,510	Transfers to/from(-) Reserves	-227,200	26,330	196,110
2,510,970	3,025,070	Net Expenditure	2,744,630	2,898,400	2,915,340

PLANNING PORTFOLIO

Business Unit: Planning and Development

Variiances between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	2,745	
Original Estimate 2014/15	2,511	
	Increase/Decrease(-) in Net Expenditure	
	234	
Explained By :		
	£'000	£'000
Controllable expenditure, external income & transfers to/from reserve		
2014/15 pension adjustments	-13	
Expected salary variances - increments, pay award, NI, pension etc.	15	
Democratic Representation and Management (DRM) reduction in allocation (contra in DRM)	103	
Building Control reduction in income	71	
AONB variances (includes additional expenditure £15k & reserves -£5k)	9	
2.5% increase in income re sales, fees & charges	-2	
Rental income/reduced NNDR for Workshop and Office Space within Economic Development	-7	
Local Enterprise Partnership subscription increase	12	
Budget transfer to Housing & Property re Street Nameplates	-14	
Other, including employees not in pension/career grade changes	-9	
Reduced additional expenditure to ring fenced Land Charges (cost to General Fund)	2	
Cash savings	<u>-61</u>	106
Additional expenditure		
Additional expenditure movement excluding AONB	119	
Internal Drainage Boards special levy payments (real cost)	9	128
		<u>234</u>

PLANNING PORTFOLIO

Business Unit: Planning and Development (Building Control)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
113,260	231,320	Planning Services: Building Control	183,060	185,490	181,900
0	-7,040	Movements on General Fund Balance Transfers to/from(-) Reserves	0	0	0
113,260	224,280	GF Net Expenditure	183,060	185,490	181,900
253,910	244,050	Subjective Analysis Employees	235,620	243,740	246,840
41,520	50,020	Supplies & Services	40,280	40,280	40,280
27,880	23,880	Transport	23,880	23,880	23,880
323,310	317,950	Total Controllable Expenditure	299,780	307,900	311,000
1,740	1,770	Employees	750	770	790
30,200	37,440	Supplies & Services	33,300	31,990	32,180
99,030	108,530	Support Services	109,850	113,360	114,590
2,590	2,590	Depreciation & Impairment Losses	2,590	2,590	2,590
133,560	150,330	Total Additional Expenditure	146,490	148,710	150,150
456,870	468,280	Total Service Expenditure	446,270	456,610	461,150
343,610	236,960	Less Service Income Sales, Fees & Charges	263,210	271,120	279,250
113,260	231,320	Net Cost of Service	183,060	185,490	181,900
0	-7,040	Movements on General Fund Balance Transfers to/from(-) Reserves	0	0	0
113,260	224,280	Net Expenditure	183,060	185,490	181,900

(1) Building Control

Administration of the Building Regulations including vetting deposited plans and carrying out site inspections; dealing with the public safety aspect of dangerous buildings and demolitions.

(2) Full Time Equivalents

The employee costs relate to the following number of full time equivalent employees:

OE 2014/15 7.61 RE 2014/15 7.00 OE 2015/16 7.00

PLANNING PORTFOLIO

Business Unit: Planning and Development (Development Control)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
726,810	876,590	Planning Services: Development Control	913,410	873,950	871,790 (1)
-23,960	-5,440	Movements on General Fund Balance Transfers to/from(-) Reserves	-92,160	-5,090	0
702,850	871,150	GF Net Expenditure	821,250	868,860	871,790
889,170	1,080,620	Subjective Analysis	1,127,310	1,079,200	1,070,640 (2)
0	900	Employees	0	0	0
107,550	211,560	Premises	89,340	89,340	89,340
28,930	25,930	Supplies & Services	25,480	25,480	25,480
1,025,650	1,319,010	Transport	1,242,130	1,194,020	1,185,460
8,560	8,760	Total Controllable Expenditure	3,750	3,860	3,980
31,920	31,920	Employees	32,560	33,540	34,550
156,640	193,630	Premises	172,580	165,990	166,950
447,500	520,730	Supplies & Services	487,040	502,560	508,280
13,690	13,690	Support Services	13,690	13,690	13,690
658,310	768,730	Depreciation & Impairment Losses	709,620	719,640	727,450
1,683,960	2,087,740	Total Additional Expenditure	1,951,750	1,913,660	1,912,910
947,680	1,201,680	Total Service Expenditure	1,028,870	1,030,240	1,031,650
9,470	9,470	Less Service Income	9,470	9,470	9,470
726,810	876,590	Sales, Fees & Charges	913,410	873,950	871,790
-23,960	-5,440	Other Income	-92,160	-5,090	0
702,850	871,150	Net Cost of Service	821,250	868,860	871,790
		Movements on General Fund Balance			
		Transfers to/from(-) Reserves			
		Net Expenditure			

(1) Development Control

This embraces Planning Applications, Appeals, Enforcement

(2) Full Time Equivalent

The employee costs relate to the following number of full time equivalent employees:

OE 2014/15 35.50 RE 2014/15 36.25 OE 2015/16 39.50

PLANNING PORTFOLIO

Business Unit: Planning and Development (Land Charges)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
-151,520	-206,280	Central Services Central Services to the Public Land Charges	-178,450	-185,850	-196,110
151,520	206,280	Movements on General Fund Balance Transfers to/from (-) Reserves	178,450	185,850	196,110
0	0	GF Net Expenditure	0	0	0
		Subjective Analysis			
81,640	84,780	Employees	80,560	83,310	84,350
48,240	56,600	Supplies & Services	53,850	53,850	53,850
50	50	Transport	50	50	50
129,930	141,430	Total Controllable Expenditure	134,460	137,210	138,250
660	660	Employees	280	290	300
11,330	14,040	Supplies & Services	12,490	12,000	12,070
66,150	66,880	Support Services	66,610	68,740	69,510
4,810	1,110	Depreciation & Impairment Losses	1,110	1,110	1,110
82,950	82,690	Total Additional Expenditure	80,490	82,140	82,990
212,880	224,120	Total Service Expenditure	214,950	219,350	221,240
364,400	430,400	Less Service Income Sales, Fees & Charges	393,400	405,200	417,350
-151,520	-206,280	Net Cost of Service	-178,450	-185,850	-196,110
151,520	206,280	Movements on General Fund Balance Transfers to/from(-) Reserves	178,450	185,850	196,110
0	0	Net Expenditure	0	0	0

(1) Land charges

Responsible for despatching answers to searches of the Council's local land charges register. Obtaining responses to these searches is a pre-requisite to the completion of most land transactions. The service is computerised and self-financing.

(2) Full Time Equivalents

The employee costs relate to the following number of full time equivalent employees:
OE 2014/15 3.00 RE 2014/15 3.00 OE 2015/16 3.00

PLANNING PORTFOLIO

Business Unit: Planning and Development (Miscellaneous)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Highways & Transport Services:			
		Structural Maintenance/ Environmental, Safety & Routine Maintenance			
14,720		Street Nameplates			(1)
	160,540	Transport Planning, Policy & Strategy			
		Appraisals & Advice			
		Environmental Services:			
		Flood Defence & Land Drainage			
94,820	101,600	Internal Drainage Board Levies	104,140	107,260	110,480 (2)
62,640	64,340	Land Drainage	68,500	70,500	71,170 (3)
		Movements on General Fund Balance			
0	-42,540	Transfers to/from(-) Reserves	0	0	0
172,180	283,940	GF Net Expenditure	172,640	177,760	181,650
		Subjective Analysis			
57,620	56,320	Employees	60,440	62,390	63,010
17,310	13,900	Premises	6,310	6,310	6,310
0	160,540	Supplies & Services	0	0	0
74,930	230,760	Total Controllable Expenditure	66,750	68,700	69,320
96,530	103,310	Premises	105,890	109,060	112,330
390	0	Support Services	0	0	0
330	0	Depreciation & Impairment Losses	0	0	0
97,250	103,310	Total Additional Expenditure	105,890	109,060	112,330
172,180	334,070	Total Service Expenditure	172,640	177,760	181,650
		Less Service Income			
0	7,590	Sales, Fees & Charges	0	0	0
172,180	326,480	Net Cost of Service	172,640	177,760	181,650
		Movements on General Fund Balance			
0	-42,540	Transfers to/from(-) Reserves	0	0	0
172,180	283,940	Net Expenditure	172,640	177,760	181,650

(1) The service for the provision and maintenance of street nameplates has now transferred to the Housing Portfolio from 2014/15 Revised Estimates onwards.

(2) The Internal Drainage Board Levies are payments made to the Swale & Ure and Ainsty I.D.B.s in accordance with statutory provisions.

(3) Expenditure is incurred with land drainage investigations usually to determine the solution to problems affecting several properties. This is a statutory function.

PLANNING PORTFOLIO

Business Unit: Planning and Development (Forward Planning)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection	
£	£		£	£	£	
		Planning Services:				
		Planning Policy				
1,275,080	1,177,550	Forward Planning Main Account	1,082,680	1,033,580	1,045,480	(1)
0	0	Built Environment Initiative	0	0	0	(2)
89,220	108,400	Nidderdale AONB	91,970	108,750	111,880	(3)
0	0	District Conservation Grant Scheme	0	0	0	
		Movements on General Fund Balance				
-340,790	-146,130	Transfers to/from(-) Reserves	-105,360	0	0	
1,023,510	1,139,820	GF Net Expenditure	1,069,290	1,142,330	1,157,360	
		Subjective Analysis				
779,530	849,750	Employees	859,710	887,490	902,110	(4)
200	1,050	Premises	1,070	1,100	1,130	
554,710	523,410	Supplies & Services	546,420	463,360	459,170	
11,640	12,640	Transport	12,640	12,640	12,640	
1,346,080	1,386,850	Total Controllable Expenditure	1,419,840	1,364,590	1,375,050	
4,010	4,530	Employees	1,930	1,990	2,050	
69,870	107,000	Supplies & Services	91,700	105,270	106,080	
252,570	295,940	Support Services	292,780	302,080	305,780	
9,440	9,370	Depreciation & Impairment Losses	9,370	9,370	9,370	
335,890	416,840	Total Additional Expenditure	395,780	418,710	423,280	
1,681,970	1,803,690	Total Service Expenditure	1,815,620	1,783,300	1,798,330	
		Less Service Income				
289,540	447,470	Government Grants	518,770	518,770	518,770	
50	50	Sales, Fees & Charges	50	50	50	
28,080	70,220	Other Income	122,150	122,150	122,150	
1,364,300	1,285,950	Net Cost of Service	1,174,650	1,142,330	1,157,360	
		Movements on General Fund Balance				
-340,790	-146,130	Transfers to/from(-) Reserves	-105,360	0	0	
1,023,510	1,139,820	Net Expenditure	1,069,290	1,142,330	1,157,360	

(1) Forward Planning Main Account

This account involves the preparation of the development plan policy and provision of a specialist heritage and design service to support planning policy and development control

(2) Built Environment Initiative

This is a grant scheme to promote the repair of traditional buildings and features within the Nidderdale AONB.

(3) Nidderdale AONB

The net cost of Nidderdale AONB.

(4) Full Time Equivalents

The employee costs relate to the following number of full time equivalent employees:

OE 2014/15 15.01 RE 2014/15 15.50 OE 2015/16 15.50

PLANNING PORTFOLIO

Business Unit: Planning and Development (Economic Development)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection	
£	£		£	£	£	
150,750	141,320	Planning Services:	139,040	140,540	140,020	(1)
0	0	Economic Development:				
9,670	9,640	Economic Development Unit				
		Revenue Expenditure from Capital	154,440	154,430	0	(2)
		under Statute	9,670	16,440	17,410	(3)
		Regeneration				
265,770	246,140	Business Support:	286,220	240,290	242,550	(4)
75,890	94,610	Business Support (ED)				
24,880	43,130	Conyngham Hall	87,010	91,460	91,540	(5)
-14,070	-13,320	Innovation Centre	36,090	42,800	42,750	(6)
		Workshops	-5,950	-7,570	-11,630	(7)
		Movements on General Fund Balance				
-13,720	-15,640	Transfers to/from(-) Reserves	-208,130	-154,430	0	
499,170	505,880	GF Net Expenditure	498,390	523,960	522,640	
284,040	278,120	Subjective Analysis	314,210	272,790	276,100	(8)
27,500	23,230	Employees	25,280	25,640	25,640	
186,030	217,780	Premises	233,240	229,740	229,740	
2,390	2,390	Supplies & Services	2,390	2,390	2,390	
0	0	Transport	154,440	154,430	0	(2)
		Transfer payments (REFCUS)				
499,960	521,520	Total Controllable Expenditure	729,560	684,990	533,870	
138,880	135,850	Employees	137,490	141,890	143,330	
175,620	169,090	Premises	193,190	198,940	204,900	
38,370	39,010	Supplies & Services	15,020	28,250	28,450	
204,070	222,910	Support Services	223,550	230,700	233,050	
34,070	33,920	Depreciation & Impairment Losses	33,920	33,920	33,920	
591,010	600,780	Total Additional Expenditure	603,170	633,700	643,650	
1,090,970	1,122,300	Total Expenditure	1,332,730	1,318,690	1,177,520	
444,770	452,730	Less Service Income	448,770	462,230	476,090	
126,310	141,050	Sales, Fees & Charges	170,260	170,750	171,250	
7,000	7,000	Other Income	7,180	7,320	7,540	
		Internal Recharges				
512,890	521,520	Net Cost of Services	706,520	678,390	522,640	
		Movements on General Fund Balance				
-13,720	-15,640	Transfers to/from(-) Reserves	-208,130	-154,430	0	(2)
499,170	505,880	Net Expenditure	498,390	523,960	522,640	

For notes (1) to (8) see page 19

PLANNING PORTFOLIO

Business Unit: Planning and Development (Economic Development)

(1) **Economic Development Unit**

This cost centre relates to HBC's 'core' economic development service which co-ordinates work to deliver the Council's top corporate priority of 'Strong Local Economy'. It involves working in partnership internally and externally to deliver the Council's Economic Strategy including work to understand, promote and support the economic wellbeing of the Harrogate district. From 2014/15 economic development work relating to business support is included as a separate cost centre (see (4) below) rather than as part of this one.

(2) **Revenue Expenditure Financed from Capital Under Statute (REFCUS)/Transfer from Reserves**

Revenue Expenditure financed from Capital under statute is the gross cost of the Council's planned capital contribution to the Leeds City Region Revolving Investment Fund. Under accounting rules this spending is treated as revenue expenditure instead of being capitalised. The net revenue cost is allowed to be financed from capital resources which in this case is the earmarked capital reserve. The transfers to/from(-) reserves line includes this corresponding transfer.

(3) **Regeneration**

This cost centre includes costs associated with regeneration partnerships operating in Boroughbridge, Knaresborough, Pateley Bridge and Ripon. Staff posts within this budget are not HBC funded or controlled – Council just offer the payroll function.

(4) **Business Support**

This cost centre relates to work undertaken by the Council to support business and enterprise. This is a key part of the Council's 'core' economic development service which co-ordinates work to deliver the Council's top corporate priority of 'Strong Local Economy'.

(5) **Conyngnam Hall Business Centre**

This cost centre relates to income and expenditure associated with running Conyngnam Hall Business Centre.

(6) **Conyngnam Hall Innovation Centre**

This cost centre relates to income and expenditure associated with running the Innovation Centre (converted stable block) at Conyngnam Hall Business Centre. It has to be a separate cost centre from (4) above due to external funding arrangements that relate to this part of the business centre only.

(7) **Workshops**

This cost centre relates to income and expenditure associated with running the Council's commercial workshop portfolio (comprising of Isles Lane, Knaresborough: Phoenix Business Centre, Ripon; New York Mills, Summerbridge; King Street Workshops, Pateley Bridge).

(8) **Full Time Equivalent**

The employees cost relates to the following number of full time equivalent employees:
OE 2014/15 7.01 RE 2014/15 7.01 OE 2015/16 7.01

Of the 7.01 FTE at OE 2015/16:

4.5 FTE are 'core' EDU Staff (delivery HBC 'Strong Local Economy' Work under 1 & 4 above)

2.51 FTE are staff employed by the local regeneration partnerships (see (3) above)

**PLANNING PORTFOLIO
RECHARGEABLE ACCOUNTS**

Business Unit: Planning and Development (Planning Overheads)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate		
			Gross Expenditure	Gross Income	Net Expenditure
£	£		£	£	£
		Planning Services:			
		Support Services			
113,310	117,110	Directorate	117,600	0	117,600 (1)
79,540	84,720	Planning Overheads	83,300	0	83,300 (2)
220,620	236,870	Information & Systems	237,190	0	237,190 (3)
-413,470	-438,700	Recharges to Services	0	438,090	-438,090
0	0	Net Expenditure	438,090	438,090	0
		Subjective Analysis			
320,330	327,160	Employees	332,060 (4)		
190	690	Supplies & Services	690		
2,100	2,100	Transport	1,770		
322,620	329,950	Total Controllable Expenditure	334,520		
1,500	1,540	Employees	650		
25,550	31,710	Supplies & Services	28,100		
63,340	75,040	Support Services	74,360		
460	460	Depreciation & Impairment Losses	460		
90,850	108,750	Total Additional Expenditure	103,570		
413,470	438,700	Total Service Expenditure	438,090		
		Less Service Income			
413,470	438,700	Internal Recharges	438,090		
0	0	Net Expenditure	0		

(1) **Directorate** - The Directorate account is recharged across Economy & Culture.

(2) **Planning Overheads** - Contains costs relating to the Head of Planning and Development and is recharged across the Planning and Development business unit.

(3) **Information & Systems** - a new account at RE 2013/14, the purpose is to develop and maintain the business systems for the whole of the Planning and Development business unit.

(4) Full Time Equivalent

The employee costs relate to the following number of full time equivalent employees:

OE 2014/15 6.88 RE 2014/15 6.84 OE 2015/16 6.84

**PLANNING PORTFOLIO
RECHARGEABLE ACCOUNTS**

Business Unit: Planning and Development (Planning Overheads)

Variances between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	438	
Original Estimate 2014/15	413	
Increase/Decrease(-) in Net Expenditure Recharged to Services	25	
Explained By :		
	£'000	£'000
Controllable expenditure and external income		
Removal of vacancy provision net of salary savings (contra in General Fund)	5	
Democratic Representation and Management reduced allocation (contra in DRM)	2	7
Additional expenditure	18	18
		25

**SAFER COMMUNITIES PORTFOLIO
REVENUE BUDGET 2015/16**

SUMMARY

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Business Unit	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
193,560	193,630	Legal and Governance	204,330	205,840	207,360
1,535,800	1,592,880	Safer Communities	1,600,320	1,573,850	1,594,630
-59,030	-101,800	Movements on General Fund Balance Transfers to/from(-) Reserves	-77,400	-800	1,940
1,670,330	1,684,710	GF Net Expenditure	1,727,250	1,778,890	1,803,930
1,508,380	1,546,250	Subjective Analysis Employees	1,543,120	1,568,670	1,588,470
111,570	81,290	Premises	106,610	71,710	71,810
326,390	408,620	Supplies & Services	379,610	318,360	319,880
41,730	42,530	Transport	42,010	41,430	41,430
1,988,070	2,078,690	Total Controllable Expenditure	2,071,350	2,000,170	2,021,590
3,690	3,470	Employees	6,410	6,610	6,810
16,620	13,380	Premises	10,740	11,060	11,390
193,670	277,430	Supplies & Services	240,380	228,710	230,380
2,990	2,940	Transport	3,040	3,140	3,170
353,070	338,180	Support Services	351,410	362,150	366,470
6,260	4,900	Depreciation & Impairment Losses	43,670	43,670	43,670
576,300	640,300	Total Additional Expenditure	655,650	655,340	661,890
2,564,370	2,718,990	Total Service Expenditure	2,727,000	2,655,510	2,683,480
0	4,300	Less Service Income Government Grants	0	0	0
32,940	102,960	Other Income	82,530	29,600	29,600
761,750	782,720	Sales, Fees & Charges	795,990	801,120	805,540
40,320	42,500	Internal Recharges	43,830	45,100	46,350
1,729,360	1,786,510	Net Cost of Service	1,804,650	1,779,690	1,801,990
-59,030	-101,800	Movements on General Fund Balance Transfers to/from(-) Reserves	-77,400	-800	1,940
1,670,330	1,684,710	Net Expenditure	1,727,250	1,778,890	1,803,930

SAFER COMMUNITIES PORTFOLIO

Business Unit: Legal and Governance (Governance)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
193,560	193,630	Central Services to the Public: General Grants, Bequests and Donations	204,330	205,840	207,360 (1)
-20,720	-20,790	Movements on General Fund Balance Transfers to/from(-) Reserves	0	0	0
172,840	172,840	GF Net Expenditure	204,330	205,840	207,360
193,560	193,630	Subjective Analysis Supplies & Services	204,330	205,840	207,360
193,560	193,630	Total Controllable Expenditure	204,330	205,840	207,360
193,560	193,630	Net Cost of Service	204,330	205,840	207,360
-20,720	-20,790	Movements on General Fund Balance Transfers to/from(-) Reserves	0	0	0
172,840	172,840	Net Expenditure	204,330	205,840	207,360

(1) General Grants, Bequests and Donations

The cost centre includes the community grants the Council makes to voluntary and community bodies each year, including the Council's Community Chest Grants.

SAFER COMMUNITIES PORTFOLIO

Business Unit: Legal and Governance (Governance)

Variances between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	204	
Original Estimate 2014/15	173	
Increase/Decrease(-) in Net Expenditure	<u>31</u>	
Explained by:		
	£'000	£'000
Controllable expenditure		
Community Chest growth item	30	
Corporate annual grants inflationary increase	<u>1</u>	31
		<u>31</u>

SAFER COMMUNITIES PORTFOLIO

Business Unit: Safer Communities

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
526,390	565,630	Commercial Services	548,560	559,790	566,310
634,470	665,320	Environmental Protection	685,970	696,500	704,650
14,800	9,770	Licensing	1,860	6,390	6,280
168,710	206,060	Community Safety	183,850	162,920	167,570
191,430	146,100	Civil Contingencies	180,080	148,250	149,820
-38,310	-81,010	Movements on General Fund Balance Transfers to/from(-) Reserves	-77,400	-800	1,940
1,497,490	1,511,870	GF Net Expenditure	1,522,920	1,573,050	1,596,570
		Subjective Analysis			
1,508,380	1,546,250	Employees	1,543,120	1,568,670	1,588,470
111,570	81,290	Premises	106,610	71,710	71,810
132,830	214,990	Supplies & Services	175,280	112,520	112,520
41,730	42,530	Transport	42,010	41,430	41,430
1,794,510	1,885,060	Total Controllable Expenditure	1,867,020	1,794,330	1,814,230
3,690	3,470	Employees	6,410	6,610	6,810
16,620	13,380	Premises	10,740	11,060	11,390
193,670	277,430	Supplies & Services	240,380	228,710	230,380
2,990	2,940	Transport	3,040	3,140	3,170
353,070	338,180	Support Services	351,410	362,150	366,470
6,260	4,900	Depreciation & Impairment Losses	43,670	43,670	43,670
576,300	640,300	Total Additional Expenditure	655,650	655,340	661,890
2,370,810	2,525,360	Total Expenditure	2,522,670	2,449,670	2,476,120
		Less Service Income			
0	4,300	Government Grants	0	0	0
40,320	42,500	Internal Recharges	43,830	45,100	46,350
761,750	782,720	Sales, Fees & Charges	795,990	801,120	805,540
32,940	102,960	Other Income	82,530	29,600	29,600
1,535,800	1,592,880	Net Cost of Service	1,600,320	1,573,850	1,594,630
		Movements on General Fund Balance			
-38,310	-81,010	Transfers to/from(-) Reserves	-77,400	-800	1,940
1,497,490	1,511,870	Net Expenditure	1,522,920	1,573,050	1,596,570

Full Time Equivalents

The employees cost relates to the following number of full time equivalent employees:

OE 2014/15 43.85 RE 2014/15 45.12 OE 2015/16 44.26

SAFER COMMUNITIES PORTFOLIO

Business Unit: Safer Communities

Variations between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	1,523	
Original Estimate 2014/15	1,497	
Increase/Decrease(-) in Net Expenditure	26	
Explained by :		
	£'000	£'000
Controllable expenditure, external income and transfers		
2014/15 pension adjustments	-5	
Expected salary variances - increments, pay award, NI, pension etc.	24	
Cash savings	-47	
Increase charge to DRM (contra in Legal & Governance BU)	-3	
Increase in CCTV charges 2.5%	-3	
Delivery of 2014/15 cash saving within CCTV	-3	
Increase in CCTV parking surcharge income	-5	
Other variations	-2	-44
Internal income		-3
Additional expenditure		73
		26

SAFER COMMUNITIES PORTFOLIO

Business Unit: Safer Communities (Commercial Services)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
526,390	565,630	Environmental & Regulatory Services: Regulatory Services Food & Occupational Safety	548,560	559,790	566,310
526,390	565,630	GF Net Expenditure	548,560	559,790	566,310
369,990	388,160	Subjective Analysis Employees	373,740	386,390	391,260
190	190	Premises	190	190	190
14,930	5,950	Supplies & Services	6,950	6,070	6,070
16,700	16,700	Transport	16,700	16,700	16,700
0	-10,210	Transfers to/from(-) Reserves	0	0	0
401,810	400,790	Total Controllable Expenditure	397,580	409,350	414,220
980	1,000	Employees	1,850	1,910	1,970
130	130	Premises	130	130	130
41,020	77,970	Supplies & Services	67,390	64,060	64,540
82,620	81,960	Support Services	85,740	88,470	89,580
730	870	Depreciation & Impairment Losses	870	870	870
125,480	161,930	Total Additional Expenditure	155,980	155,440	157,090
527,290	562,720	Total Expenditure	553,560	564,790	571,310
0	4,300	Less Service Income Government Grants	0	0	0
0	1,000	Sales, Fees & Charges	3,000	3,000	3,000
900	2,000	Other Income	2,000	2,000	2,000
526,390	555,420	Net Expenditure	548,560	559,790	566,310

(1) Food/Health & Safety

To provide a programmed inspection and advisory service under the Food Safety Act 1990 and the Health & Safety at Work Act 1974 and associated regulations. A food sampling programme is undertaken to improve levels of food safety and hygiene, particularly in relation to manufacturing establishments and a wide range of catering operations. Investigations of food complaints and outbreaks of food-borne disease and public water supply incidents are also undertaken. Occupational health & safety enforcement and food premises registration as functions are contained within this budget. However, these functions fall under the terms of reference of the Licensing Committee.

(2) Full Time Equivalent

The employees cost relates to the following numbers of full time equivalent employees:
 OE 2014/15 9.44 RE 2014/15 9.86 OE 2015/16 9.44

SAFER COMMUNITIES PORTFOLIO

Business Unit: Safer Communities (Environmental Protection)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Environmental & Regulatory Services:			
		Regulatory Services			
630,350	659,830	Environmental Protection	676,020	687,440	695,200 (1)
4,120	5,490	Pollution Prevention Control	9,950	9,060	9,450 (2)
		Movements on General Fund Balance			
0	-10,000	Transfers to/from(-) Reserves	0	0	0
634,470	655,320	GF Net Expenditure	685,970	696,500	704,650
		Subjective Analysis			
459,030	461,720	Employees	461,190	477,340	483,420 (3)
1,000	500	Premises	1,000	1,000	1,000
38,820	42,230	Supplies & Services	34,720	31,920	31,920
17,560	17,870	Transport	17,560	17,260	17,260
516,410	522,320	Total Controllable Expenditure	514,470	527,520	533,600
1,710	1,650	Employees	3,040	3,130	3,220
220	210	Premises	210	220	230
68,870	92,050	Supplies & Services	79,490	75,520	76,090
2,990	2,940	Transport	3,040	3,140	3,170
101,690	103,300	Support Services	105,700	108,950	110,320
2,080	2,350	Depreciation & Impairment Losses	41,120	41,120	41,120
177,560	202,500	Total Additional Expenditure	232,600	232,080	234,150
693,970	724,820	Total Service Expenditure	747,070	759,600	767,750
		Less Service Income			
26,000	26,000	Other Income	27,600	27,600	27,600
32,000	32,000	Sales, Fees & Charges	32,000	34,000	34,000
1,500	1,500	Internal Recharges	1,500	1,500	1,500
634,470	665,320	Net Cost of Service	685,970	696,500	704,650
		Movements on General Fund Balance			
0	-10,000	Transfers to/from(-) Reserves	0	0	0
634,470	655,320	Net Expenditure	685,970	696,500	704,650

Notes (1) - (3) - see page J8

SAFER COMMUNITIES PORTFOLIO

Business Unit: Safer Communities (Environmental Protection)

(1) **Environmental Protection**

The public health (including dog control) service investigates complaints of public health and other nuisances, including noise, odours, dust, rodent control, private drainage, and unauthorised encampments of gypsies and travellers on council-owned land; and protects public health by ensuring public awareness and enforcement of environmental protection legislation. The dog warden service is responsible for enforcing the Dogs (Fouling of Land) Act 1996, the collection of stray dogs (for which there is a fee) and responsible dog ownership.

(2) **Pollution Prevention Control**

The pollution control service protects public health and the environment by ensuring public awareness of pollution control issues and through enforcement of the Environmental Protection Act 1990, Environment Act 1995, and also the Pollution Prevention and Control Act 1999. The service issues permits to industrial premises (for which a fee is collected), undertakes air quality monitoring, provides a contaminated land service and monitors the quality of water supplies, including sampling of private water supplies (for which laboratory fees and administration costs are recoverable).

(3) **Full Time Equivalents**

The employees cost relates to the following number of full time equivalent employees:
OE 2014/15 12.20 RE 2014/15 12.15 OE 2015/16 12.15

SAFER COMMUNITIES PORTFOLIO

Business Unit: Safer Communities (Licensing)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Environmental & Regulatory Services:			
		Regulatory Services			
19,760	5,750	Licensing	2,770	8,330	11,080 (1)
-4,960	4,020	Hackney Carriages	-910	-1,940	-4,800 (2)
		Movements on General Fund Balance			
4,960	-4,020	Transfers to/from(-) Reserves	910	1,940	4,800
19,760	5,750	GF Net Expenditure	2,770	8,330	11,080
		Subjective Analysis			
225,420	222,660	Employees	229,930	237,790	240,820 (3)
200	200	Premises	200	200	200
47,200	51,320	Supplies & Services	53,050	53,050	53,050
1,520	1,810	Transport	1,810	1,520	1,520
274,340	275,990	Total Controllable Expenditure	284,990	292,560	295,590
790	820	Employees	1,520	1,570	1,620
100	110	Premises	110	110	110
30,870	34,760	Supplies & Services	30,060	28,580	28,790
85,670	82,960	Support Services	87,400	90,180	91,230
490	590	Depreciation and Impairment Losses	590	590	590
117,920	119,240	Total Additional Expenditure	119,680	121,030	122,340
392,260	395,230	Total Expenditure	404,670	413,590	417,930
		Less Service Income			
374,670	382,670	Sales, Fees & Charges	399,940	404,240	408,660
2,790	2,790	Internal Recharges	2,870	2,960	2,990
14,800	9,770	Net Cost of Service	1,860	6,390	6,280
		Movements on General Fund Balance			
4,960	-4,020	Transfers to/from(-) Reserves	910	1,940	4,800
19,760	5,750	Net Expenditure	2,770	8,330	11,080

Notes (1) - (3) - see page J10

SAFER COMMUNITIES PORTFOLIO

Business Unit: Safer Communities (Licensing)

(1) Licensing

The setting of policy and the issuing of various licences with responsibility split between the Council and the Executive. The licences include those relating to animals, trading, sexual entertainment venues and the administration and enforcement of personal and premises licences and permits, club premises certificates, and temporary events notices where alcohol is sold by retail or where gambling and other related activity takes place. Both the Licensing and Gambling Acts have stated objectives that the Council must address in its Licensing function. The Licensing Act must have regard to public nuisance, public safety, crime and disorder, and the protection of children, while the Gambling Act aims to prevent gambling being a source of crime and disorder, ensuring gambling is fair and open, and protecting vulnerable persons from exploitation. In some cases the fees are set by statute whilst in other cases the fees are set at the discretion of the Council through its Licensing Committee. A full list of licenses issued and fees charged is given in the Charges for Services booklet.

(2) Hackney Carriages

Responsibility is split between the Council and the Executive with the administration and enforcement of licences for Hackney Carriages and Private Hire Vehicles and drivers falling to the Council, and the setting of Hackney Carriage fares set by the Executive. The legislation requires the cost centre to break even financially.

(3) Full Time Equivalent

The employees cost relates to the following number of full time equivalent employees:
OE 2014/15 7.35 RE 2014/15 7.6 OE 2015/16 7.35

SAFER COMMUNITIES PORTFOLIO

Business Unit: Safer Communities (Community Safety)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Environmental & Regulatory Services: Community Safety			
136,680	183,820	Community Safety	171,500	142,200	143,970 (1)
36,900	22,460	CCTV	14,540	26,480	29,240 (2)
-4,870	-220	Radiolink	-2,190	-5,760	-5,640 (3)
		Movements on General Fund Balance			
230	-49,780	Transfers to/from(-) Reserves	-34,810	5,760	5,640
168,940	156,280	GF Net Expenditure	149,040	168,680	173,210
		Subjective Analysis			
353,960	367,980	Employees	373,710	359,150	363,650 (4)
73,680	79,900	Premises	68,720	68,820	68,920
17,510	103,530	Supplies & Services	67,360	8,280	8,280
470	770	Transport	620	470	470
445,620	552,180	Total Controllable Expenditure	510,410	436,720	441,320
16,170	12,930	Premises	10,290	10,600	10,920
38,010	56,190	Supplies & Services	49,460	47,350	47,650
59,820	59,550	Support Services	61,700	63,340	63,990
1,240	430	Depreciation & Impairment Losses	430	430	430
115,240	129,100	Total Additional Expenditure	121,880	121,720	122,990
560,860	681,280	Total Expenditure	632,290	558,440	564,310
		Less Income			
6,040	74,960	Other Income	52,930	0	0
350,080	362,050	Sales, Fees & Charges	356,050	354,880	354,880
36,030	38,210	Internal Recharges	39,460	40,640	41,860
168,710	206,060	Net Cost of Service	183,850	162,920	167,570
		Movement on General Fund Balance			
230	-49,780	Transfers to/from(-) Reserves	-34,810	5,760	5,640
168,940	156,280	Net Expenditure	149,040	168,680	173,210

Notes (1) - (4) - see page J12

SAFER COMMUNITIES PORTFOLIO

Business Unit: Safer Communities (Community Safety)

(1) **Community Safety**

The aim of the service is to secure sustainable reductions in crime and disorder, and the fear of crime, in local communities. Service delivery is based on the formulation of multi-agency partnerships between the public, private and voluntary sectors as set out in the Crime & Disorder Act as amended and the Police & Justice Act 2006.

The cost centre includes funds allocated to the community safety partnership via other agencies.

(2) **CCTV**

The Council provides Closed Circuit Television (CCTV) surveillance in the centres of Harrogate, Ripon, Knaresborough and Boroughbridge for the purposes of reducing, preventing and deterring crime as well as aiding detection and prosecution.

(3) **Radiolink**

Radiolink is a comprehensive radio communications package, which allows staff of licensed premises or shops to communicate with each other and the CCTV Control Room. It complies with Home Office and Police guidelines and is an important element of the Community Safety Strategy and Statement of Licensing Policy. Radiolink coordinates the Harrogate Business Crime Reduction Partnership.

(4) **Full Time Equivalent**

The employees cost relates to the following number of full time equivalent employees:

Community Safety:	OE 2014/15	2.20*	RE 2014/15	2.85*	OE 2015/16	2.85*
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CCTV:	OE 2014/15	9.50*	RE 2014/15	9.50*	OE 2015/16	9.31*
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Radiolink:	OE 2014/15	0.46*	RE 2014/15	0.46*	OE 2015/16	0.46*
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Civil Contingencies

* Note: The following number of employees are wholly externally funded:

OE 2014/15	0.5	RE 2014/15	1.55	OE 2015/16	1.55
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SAFER COMMUNITIES PORTFOLIO

Business Unit: Safer Communities (Civil Contingencies)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
191,430	146,100	Central Services to the Public: Civil Contingencies	180,080	148,250	149,820
-43,500	-7,000	Movements on General Fund Balance Transfers to/from(-) Reserves	-43,500	-8,500	-8,500
147,930	139,100	GF Net Expenditure	136,580	139,750	141,320
99,980	105,730	Subjective Analysis Employees	104,550	108,000	109,320
36,500	500	Premises	36,500	1,500	1,500
14,370	11,960	Supplies & Services	13,200	13,200	13,200
5,480	5,380	Transport	5,320	5,480	5,480
156,330	123,570	Total Controllable Expenditure	159,570	128,180	129,500
210	0	Employees	0	0	0
14,900	16,460	Supplies & Services	13,980	13,200	13,310
23,270	10,410	Support Services	10,870	11,210	11,350
1,720	660	Depreciation & Impairment Losses	660	660	660
40,100	27,530	Total Additional Expenditure	25,510	25,070	25,320
196,430	151,100	Total Expenditure	185,080	153,250	154,820
5,000	5,000	Less Service Income Sales, Fees & Charges	5,000	5,000	5,000
191,430	146,100	Net Cost of Service	180,080	148,250	149,820
-43,500	-7,000	Movements on General Fund Balance Transfers to/from(-) Reserves	-43,500	-8,500	-8,500
147,930	139,100	Net Expenditure	136,580	139,750	141,320

(1) Civil Contingencies

This cost centre's primary role is to manage the Council's civil contingencies and emergency planning statutory functions.

(2) Full Time Equivalents

The employees cost relates to the following number of full time equivalent employees:

OE 2014/15 2.0 RE 2014/15 2.0 OE 2015/16 2.0

**PARKS, ENVIRONMENT AND EXTERNAL AFFAIRS PORTFOLIO
REVENUE BUDGET 2015/16**

SUMMARY

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Business Unit	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
7,964,540	7,715,110	Parks & Environmental Services	7,631,190	7,899,560	7,705,570
156,890	183,170	Planning & Development (Environmental Strategy)	163,000	169,700	172,330
547,550	590,830	<i>Movement on General Fund Balance</i> Transfers to/from(-) Reserves	617,350	683,640	683,700
8,668,980	8,489,110	GF Net Expenditure	8,411,540	8,752,900	8,561,600
5,694,960	5,950,610	Subjective Analysis Employees	5,873,260	6,187,720	6,261,270
518,080	472,090	Premises	462,170	463,160	464,530
1,083,770	1,119,180	Supplies and Services	1,134,810	1,134,810	1,134,810
672,180	708,540	Transport	700,950	700,950	700,950
7,968,990	8,250,420	Total Controllable Expenditure	8,171,190	8,486,640	8,561,560
35,090	76,650	Employees	91,430	94,220	96,520
627,770	608,130	Premises	654,230	673,870	694,080
278,970	226,220	Supplies and Services	191,680	183,680	185,260
930,080	928,120	Transport	958,610	989,270	999,160
1,415,460	1,425,950	Support Services	1,438,070	1,483,830	1,319,800
1,730,990	1,609,300	Depreciation and Impairment Losses	1,520,780	1,520,780	1,520,780
5,018,360	4,874,370	Total Additional Expenditure	4,854,800	4,945,650	4,815,600
12,987,350	13,124,790	Total Service Expenditure	13,025,990	13,432,290	13,377,160
3,372,440	3,588,370	Less Service Income Sales, Fees and Charges	3,551,240	3,656,800	3,766,520
662,680	707,380	Internal Recharges	725,780	747,550	769,980
830,800	930,760	Other Income	954,780	958,680	962,760
8,121,430	7,898,280	Net Cost of Service	7,794,190	8,069,260	7,877,900
547,550	590,830	Movements on General Fund Balance Transfers to/from(-) Reserves	617,350	683,640	683,700
8,668,980	8,489,110	Net Expenditure	8,411,540	8,752,900	8,561,600

PARKS, ENVIRONMENT AND EXTERNAL AFFAIRS PORTFOLIO

Business Unit: Parks and Environmental Services

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
2,803,790	2,690,640	Parks	2,679,840	2,721,470	2,722,150
-326,080	-375,160	Bereavement & Markets	-379,400	-400,810	-434,410
5,486,830	5,399,630	Environmental Services	5,330,750	5,578,900	5,417,830
547,550	614,530	<i>Movement on General Fund Balance:</i> Transfers to/from(-) Reserves	617,350	683,640	683,700
8,512,090	8,329,640	GF Net Expenditure	8,248,540	8,583,200	8,389,270
		Subjective Analysis			
5,615,420	5,877,940	Employees	5,791,710	6,103,390	6,175,880
518,080	472,090	Premises	462,170	463,160	464,530
1,071,650	1,074,930	Supplies and Services	1,117,850	1,117,850	1,117,850
671,220	707,580	Transport	700,210	700,210	700,210
7,876,370	8,132,540	Total Controllable Expenditure	8,071,940	8,384,610	8,458,470
35,090	50,460	Employees	64,960	66,920	68,930
627,770	608,130	Premises	654,230	673,870	694,080
271,350	215,710	Supplies and Services	182,710	172,380	173,880
930,080	928,120	Transport	958,610	989,270	999,160
1,359,550	1,397,360	Support Services	1,409,760	1,454,760	1,289,530
1,730,250	1,609,300	Depreciation and Impairment Losses	1,520,780	1,520,780	1,520,780
4,954,090	4,809,080	Total Additional Expenditure	4,791,050	4,877,980	4,746,360
12,830,460	12,941,620	Total Service Expenditure	12,862,990	13,262,590	13,204,830
		Less Service Income			
3,372,440	3,588,370	Sales, Fees and Charges	3,551,240	3,656,800	3,766,520
662,680	707,380	Internal Recharges	725,780	747,550	769,980
830,800	930,760	Other Income	954,780	958,680	962,760
7,964,540	7,715,110	Net Cost of Service	7,631,190	7,899,560	7,705,570
		Movements on General Fund Balance			
547,550	614,530	Transfers to/from(-) Reserves	617,350	683,640	683,700
8,512,090	8,329,640	Net Expenditure	8,248,540	8,583,200	8,389,270

PARKS, ENVIRONMENT AND EXTERNAL AFFAIRS PORTFOLIO

Business Unit: Parks and Environmental Services

Variations between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	8,249	
Original Estimate 2014/15	8,512	
Increase/Decrease(-) in Net Expenditure	<u>-263</u>	
Explained by:		
	£'000	£'000
Controllable expenditure and external income		
2014/15 pension adjustments	-1	
Expected salary variances - increments, pay award, NI, pension etc	53	
Other salary movements (vacancies, contractual overtime)	7	
Increased staffing AWC (see increased income below)	60	
Correction of salary error in Street Cleansing budget	20	
Loader/Driver regrade	11	
Bank holiday pay (AWC recycling rounds)	17	
Democratic Representation (contra in Legal & Governance)	2	
Employee joining superannuation scheme	3	
Other minor employee variances (Driver training)	3	
Increased income trade waste bulk container hire/removal (2.5%)	-20	
Increased recycling credits	-10	
Increased sale of materials (2.5%)	-11	
Income- cremation fees (2.5%)	-27	
Increased recycling credits - to fund AWC staffing above	-60	
Bereavement expenditure efficiency saving	-12	
Increased income - efficiency saving	-161	
Bereavement medical referee fees (increased charge)	5	
Fuel increase (inflation)	29	
Rental income - Parks properties	-10	
Reduced contribution from Commuted Sums	12	
Other minor income variances (2.5%)	<u>-10</u>	-100
Internal Income		
Internal recharges to General Fund (GF)	-3	
Internal recharges to non-GF services- (HRA- real GF variance)	<u>-10</u>	-13
Additional expenditure		-163
Transfers to/from reserve		
York & NY Waste Management now in base budget	8	
Dragon Road cycleway cleaning now in base budget	<u>5</u>	13
		<u>-263</u>

PARKS, ENVIRONMENT AND EXTERNAL AFFAIRS PORTFOLIO

Business Unit: Parks and Environmental Services (Parks)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Cultural & Related Services:			
		Open Spaces			
-460	-460	Almsford Sports Ground	-460	-510	-570
474,980	476,500	Parks & Gardens	358,030	349,460	339,190 (1)
220,590	208,630	Arboriculture	219,410	225,740	227,410 (2)
179,200	179,470	Play Areas	198,100	199,340	199,740 (3)
-8,680	-8,890	Allotments	-9,760	-10,140	-10,530 (4)
29,210	28,990	Countryside Management	35,640	36,180	36,220 (5)
1,806,410	1,699,970	Grounds Maintenance	1,776,260	1,822,100	1,839,330 (6)
-44,830	-44,880	Service Charge to Markets	-45,460	-46,710	-49,770 (7)
153,170	150,180	Nursery	149,280	152,070	152,120 (8)
-1,370	5,540	Games in Parks	3,210	-1,170	-5,620 (9)
-4,430	-4,410	Band Concerts & Special Events	-4,410	-4,890	-5,370 (10)
		Movements on General Fund Balance			
-70,090	-44,160	Transfers to/from(-) Reserves	-12,660	12,630	12,690
2,733,700	2,646,480	GF Net Expenditure	2,667,180	2,734,100	2,734,840
		Subjective Analysis			
1,911,460	1,927,690	Employees	1,956,120	2,016,360	2,039,250 (11)
229,290	212,000	Premises	184,190	184,440	185,050
205,020	213,600	Supplies and Services	206,030	206,030	206,030
91,930	94,870	Transport	91,370	91,370	91,370
2,437,700	2,448,160	Total Controllable Expenditure	2,437,710	2,498,200	2,521,700
27,770	27,750	Employees	26,380	27,170	27,990
172,270	162,350	Premises	170,620	175,750	181,020
87,090	110,080	Supplies and Services	93,360	88,140	88,900
169,110	169,200	Transport	173,110	178,650	180,440
334,700	272,700	Support Services	275,920	284,640	288,130
681,530	612,390	Depreciation and Impairment Losses	637,600	637,600	637,600
1,472,470	1,354,470	Total Additional Expenditure	1,376,990	1,391,950	1,404,080
3,910,170	3,802,630	Total Service Expenditure	3,814,700	3,890,150	3,925,780
		Less Service Income			
356,910	358,040	Sales, Fees and Charges	367,520	378,420	389,770
638,870	638,870	Internal Recharges	652,350	671,920	692,080
110,600	115,080	Other Income	114,990	118,340	121,780
2,803,790	2,690,640	Net Cost of Service	2,679,840	2,721,470	2,722,150
		Movements on General Fund Balance			
-70,090	-44,160	Transfers to/from(-) Reserves	-12,660	12,630	12,690
2,733,700	2,646,480	Net Expenditure	2,667,180	2,734,100	2,734,840

Notes (1) - (11) see page K5

PARKS, ENVIRONMENT AND EXTERNAL AFFAIRS PORTFOLIO

Business Unit: Parks and Environmental Services (Parks)

- (1) **Parks & Gardens**
Provides Parks development, technical and horticultural advice, support and management. Also includes supporting role and partnership working with external agencies and volunteer groups.
- (2) **Arboriculture**
The provision of tree services on HBC & NYCC Highways Land throughout the District, including technical support to the Planning Division on tree related matters including Tree Preservation Orders etc.
- (3) **Play Areas**
Covers the cost of inspecting, repairing and maintaining the grounds and equipment of fifty nine play areas, two outdoor gyms and three skate parks throughout the district. Provides advice to Parishes.
- (4) **Allotments**
Manages three Council sites and advises on Council Policy, to the seven Council owned sites, on Self Administration Schemes.
- (5) **Countryside Management**
Provision of countryside stewardship on areas owned by HBC and support to local groups who have responsibility for specialised areas in a country environment.
- (6) **Grounds Maintenance**
Includes the Grounds Maintenance for the whole district on HBC land and currently highway verges for North Yorkshire County Council in Harrogate, Knaresborough, Ripon and Boroughbridge.
- (7) **Markets**
Maintenance of and provision of stalls at Ripon and Knaresborough weekly markets.
- (8) **Nursery**
The Nursery produces plants for the whole District (approx. 500,000 per annum) and also floral decorations.
- (9) **Games in Parks**
Responsibility for managing games in the various parks (Valley Gardens, Conyngham Hall etc).
- (10) **Band Concerts and Special Events**
Administration of a range of outdoor events including summer band concerts and fairs.
- (11) **Full Time Equivalentents**
The employees cost relates to the following number of full time equivalent employees:
Restated OE 2014/15 61.88 RE 2014/15 61.88 OE 2015/16 61.88

PARKS, ENVIRONMENT AND EXTERNAL AFFAIRS PORTFOLIO

RECHARGEABLE ACCOUNTS

Business Unit: Parks and Environmental Services (Parks)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate		
			Gross Expenditure	Gross Income	Net Expenditure
£	£		£	£	£
36,230	36,880	Winter Maintenance	37,440	0	37,440 (1)
-36,230	-36,880	Recharges to Services	0	37,440	-37,440
0	0	GF Net Expenditure	37,440	37,440	0
		Subjective Analysis			
10,130	130	Employees	0 (2)		
8,800	36,670	Supplies and Services	36,670		
1,500	0	Transport	0		
20,430	36,800	Total Controllable Expenditure	36,670		
80	80	Premises	770		
15,720	0	Transport	0		
15,800	80	Total Additional Expenditure	770		
36,230	36,880	Total Expenditure	37,440		
		Less Income			
36,230	36,880	Internal Recharges	37,440		
0	0	Net Expenditure	0		

(1) This is the cost of providing the internal winter maintenance service for the sites owned by HBC.

(2) These are estimated costs based on various assumptions as to how often employees will be required to undertake the duties. The employees are all volunteers and the costs are made up on an hourly basis hence there are no staff full time equivalent figures shown.

PARKS, ENVIRONMENT AND EXTERNAL AFFAIRS PORTFOLIO

RECHARGEABLE ACCOUNTS

Business Unit: Parks and Environmental Services (Parks)

Variiances between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	37	
Original Estimate 2014/15	<u>36</u>	
Increase/Decrease (-) in Net Expenditure Recharged to Services	<u>1</u>	
Explained by:		
	£'000	£'000
Controllable expenditure and external income		
Standby	-3	
Gritting	-7	
Payment to external contractors (includes £20k transfer from BMA)	37	
Materials	-9	
Fuel	<u>-2</u>	16
Additional expenditure		
Maintenance of winter vehicles no longer required	<u>-15</u>	<u>-15</u>
		<u>1</u>

PARKS, ENVIRONMENT AND EXTERNAL AFFAIRS PORTFOLIO

Business Unit: Parks and Environmental Services (Markets & Bereavement Services)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
-369,890	-415,660	Bereavement Services	-432,670	-454,230	-487,870
43,810	40,500	Markets	53,270	53,420	53,460
20,650	26,700	<i>Movements on General Fund Balance</i> Transfers to/from(-) Reserves	20,650	20,650	20,650
-305,430	-348,460	GF Net Expenditure	-358,750	-380,160	-413,760
		Subjective Analysis			
450,550	444,130	Employees	454,930	469,860	475,350
205,530	186,830	Premises	195,770	196,340	196,930
65,520	80,100	Supplies & Services	70,780	70,780	70,780
13,080	13,080	Transport	13,260	13,260	13,260
734,680	724,140	Total Controllable Expenditure	734,740	750,240	756,320
7,320	7,290	Employees	6,980	7,200	7,420
357,370	347,510	Premises	370,060	381,170	392,610
33,980	27,970	Supplies & Services	23,680	22,340	22,530
30,190	33,290	Transport	36,100	37,250	37,620
84,990	64,100	Support Services	64,240	66,290	66,940
73,870	73,850	Depreciation & Impairment Losses	85,890	85,890	85,890
587,720	554,010	Total Additional Expenditure	586,950	600,140	613,010
1,322,400	1,278,150	Total Expenditure	1,321,690	1,350,380	1,369,330
		Less Service Income			
		Government Grants			
1,632,210	1,636,630	Sales, Fees & Charges	1,684,090	1,733,760	1,785,790
16,270	16,680	Other Income	17,000	17,430	17,950
-326,080	-375,160	Net Cost of Service	-379,400	-400,810	-434,410
		<i>Movements on General Fund Balance</i>			
20,650	26,700	Transfers to/from(-) Reserves	20,650	20,650	20,650
-305,430	-348,460	Net Expenditure	-358,750	-380,160	-413,760

Full Time Equivalent

The employees cost relates to the following number of full time equivalent employees:

OE 2014/15 15.94 RE 2014/15 15.69 OE 2015/16 15.69

PARKS, ENVIRONMENT AND EXTERNAL AFFAIRS PORTFOLIO

Business Unit: Parks & Environmental Services (Bereavement Services)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Environmental Services:			
		Bereavement Services			
		Cemetery and Cremation Services			
-843,430	-847,580	Crematorium	-858,860	-887,170	-916,410 (1)
59,300	21,670	Cemeteries - Burials & Maintenance	31,230	31,210	25,250 (2)
20,460	20,460	Trading Account	20,970	21,600	22,250 (3)
-89,490	-88,850	Closed Churchyards	-90,060	-93,150	-96,340 (4)
483,270	478,640	Administration	464,050	473,280	477,380 (5)
		Movements on General Fund Balance			
18,240	24,290	Transfers to/from(-) Reserves	18,240	18,240	18,240
-351,650	-391,370	GF Net Expenditure	-414,430	-435,990	-469,630
		Subjective Analysis			
437,010	430,220	Employees	439,830	454,220	459,450 (6)
166,320	147,890	Premises	156,350	156,400	156,450
65,320	79,820	Supplies & Services	70,580	70,580	70,580
13,080	13,080	Transport	13,260	13,260	13,260
681,730	671,010	Total Controllable Expenditure	680,020	694,460	699,740
6,880	6,830	Employees	6,540	6,740	6,940
219,070	211,620	Premises	232,120	239,090	246,270
30,120	29,390	Transport	30,370	31,340	31,650
30,190	27,960	Supplies & Services	23,680	22,340	22,530
79,840	60,090	Support Services	60,220	62,140	62,760
65,260	65,250	Depreciation & Impairment Losses	69,970	69,970	69,970
431,360	401,140	Total Additional Expenditure	422,900	431,620	440,120
1,113,090	1,072,150	Total Service Expenditure	1,102,920	1,126,080	1,139,860
		Less Service Income			
1,466,710	1,471,130	Sales, Fees & Charges	1,518,590	1,562,880	1,609,780
16,270	16,680	Other Income	17,000	17,430	17,950
-369,890	-415,660	Net Cost of Service	-432,670	-454,230	-487,870
		Movements on General Fund Balance			
18,240	24,290	Transfers to/from (-) Reserves	18,240	18,240	18,240
-351,650	-391,370	Net Expenditure	-414,430	-435,990	-469,630

Notes (1) - (6) see page K10

PARKS, ENVIRONMENT AND EXTERNAL AFFAIRS PORTFOLIO

Business Unit: Bereavement Services & Markets

(1) Crematorium

Only the operating costs for Stonefall Crematorium are included (excluding labour, which are included in the Administration cost centre). Costs are those which relate to the meeting of statutory obligations.

(2) Cemeteries - Burials/Maintenance

The burials and grounds maintenance works are undertaken in-house. Works include for all burials and maintenance of Stonefall, 9 other cemeteries and the 14 closed churchyards.

The service is closely linked to Parks, with most of the cemeteries being maintained by the parks staff. This minimises travelling time and maximises operation workings, making the service as cost effective as possible.

(3) Trading Account

Provision of additional services over and above cremations and burials (i.e. sales of plaques, books of remembrance).

(4) Closed Churchyards

Covers 14 closed churchyards which the Council maintain as part of its statutory obligation.

(5) Administration

Costs cover the direct management and administration of the service.

(6) Full Time Equivalents

The employees cost relates to the following number of full time equivalent employees:

OE 2014/15 15.24 RE 2014/15 14.99 OE 2015/16 14.99

PARKS, ENVIRONMENT AND EXTERNAL AFFAIRS PORTFOLIO

Business Unit: Parks and Environmental Services (Markets)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
43,810	40,500	Planning Services: Markets Economic Development Market Undertakings	53,270	53,420	53,460 (1)
2,410	2,410	Movements on General Fund Balance Transfers to/from(-) Reserves	2,410	2,410	2,410
46,220	42,910	GF Net Expenditure	55,680	55,830	55,870
		Subjective Analysis			
13,540	13,910	Employees	15,100	15,640	15,900 (2)
39,210	38,940	Premises	39,420	39,940	40,480
200	280	Supplies & Services	200	200	200
52,950	53,130	Total Controllable Expenditure	54,720	55,780	56,580
440	460	Employees	440	460	480
138,300	135,890	Premises	137,940	142,080	146,340
3,860	3,900	Transport	5,730	5,910	5,970
0	10	Supplies and Services	0	0	0
5,150	4,010	Support Services	4,020	4,150	4,180
8,610	8,600	Depreciation & Impairment Losses	15,920	15,920	15,920
156,360	152,870	Total Additional Expenditure	164,050	168,520	172,890
209,310	206,000	Total Service Expenditure	218,770	224,300	229,470
165,500	165,500	Less Service Income Sales, Fees & Charges	165,500	170,880	176,010
43,810	40,500	Net Cost of Service	53,270	53,420	53,460
		Movements on General Fund Balance			
2,410	2,410	Transfers to/from (-) Reserves	2,410	2,410	2,410
46,220	42,910	Net Expenditure	55,680	55,830	55,870

(1) Ripon & Knaresborough Markets

The markets at Knaresborough (Wednesday) and Ripon (Thursday and Saturday) comprise a total of some 200 stalls provided by the Council. Stalls are let in such a way as to ensure a wide range of goods on offer to customers. The Saturday market comprises 3 stalls selling fresh fruit / vegetables and flowers and a charity stall. The Council also operate monthly farmers markets on Cambridge Street, Harrogate, which are managed by the Otley Partnership.

(2) Full Time Equivalent

The employees cost relates to the following number of full time equivalent employees:

OE 2014/15 0.70 RE 2014/15 0.70 OE 2015/16 0.70

PARKS, ENVIRONMENT AND EXTERNAL AFFAIRS PORTFOLIO

Business Unit: Parks and Environmental Services (Waste & Environmental Services Unit)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Environmental & Regulatory Services			
		Waste & Environmental Services Unit			
3,219,960	2,715,610	Waste Collection (incl Trade Waste)	2,956,230	3,053,750	2,875,850 (1)
1,016,940	1,406,370	Recycling	1,068,620	1,157,750	1,164,980 (2)
1,249,870	1,294,080	Street Cleansing	1,322,070	1,384,700	1,396,900 (3)
		Regulatory Services:			
60	-16,430	Pest Control	-16,170	-17,300	-19,900 (4)
		Movements on General Fund Balance			
-53,370	-18,370	Transfers to/from(-) Reserves	-41,000	0	0
5,433,460	5,381,260	GF Net Expenditure	5,289,750	5,578,900	5,417,830
		Subjective Analysis			
3,253,410	3,506,120	Employees	3,380,660	3,617,170	3,661,280 (5)
83,260	73,260	Premises	82,210	82,380	82,550
801,110	781,230	Supplies and Services	841,040	841,040	841,040
566,210	599,630	Transport	595,580	595,580	595,580
4,703,990	4,960,240	Total Controllable Expenditure	4,899,490	5,136,170	5,180,450
0	15,420	Employees	31,600	32,550	33,520
98,130	98,270	Premises	113,550	116,950	120,450
150,280	77,660	Supplies and Services	65,670	61,900	62,450
730,780	725,630	Transport	749,400	773,370	781,100
939,860	1,060,560	Support Services	1,069,600	1,103,830	934,460
974,850	923,060	Depreciation and Impairment Losses	797,290	797,290	797,290
2,893,900	2,900,600	Total Additional Expenditure	2,827,110	2,885,890	2,729,270
7,597,890	7,860,840	Total Service Expenditure	7,726,600	8,022,060	7,909,720
		Less Service Income			
1,383,320	1,593,700	Sales, Fees and Charges	1,499,630	1,544,620	1,590,960
23,810	68,510	Internal Recharges	73,430	75,630	77,900
703,930	799,000	Other Income	822,790	822,910	823,030
5,486,830	5,399,630	Net Cost of Service	5,330,750	5,578,900	5,417,830
		Movements on General Fund Balance			
-53,370	-18,370	Transfers to/from(-) Reserves	-41,000	0	0
5,433,460	5,381,260	Net Expenditure	5,289,750	5,578,900	5,417,830

Notes (1) - (5) - see page K13

PARKS, ENVIRONMENT AND EXTERNAL AFFAIRS PORTFOLIO

Business Unit: Parks and Environmental Services (Waste & Environmental Services Unit)

(1) Waste Collection

Domestic households throughout the district are provided with a collection service using a wheeled bin. The collection of the bin is alternated with a recycling collection.

A very small number of properties receive an alternative service (where it is not possible to use the standard method of collection). This service is paid for through the council tax charge.

The Council also offers a chargeable collection service for bulky household articles, including fridge/freezer units. A garden waste collection service is available to residents. The service will depend on a property's location. Currently the service may be either a 240 litre bin or via pre paid green garden waste sacks. Other options for the disposal of garden waste are also available to all residents. See website for further information.'

Business establishments and various commercial undertakings are offered a chargeable waste collection service by means of bulk containers or pre-paid blue waste sacks.

The service also covers the identification and recovery of abandoned cars, fly tipping and the safe collection of some clinical waste.

(2) Recycling

Domestic households in the district are provided with a collection of recyclates, using two reuse boxes and a reuse bag. Materials collected in the boxes include: glass bottles and jars, plastic bottles, cans, aerosols and foil; mixed papers are collected in the bag.

The collection of the recycling alternates with a waste collection.

A very small number of properties receive an alternative service (where it is not possible to use the standard method of collection).

The Council also collect green garden waste for composting, using wheeled bins. Currently 43,000 properties have access to this scheme.

The Council also manages an extensive network of 'Bring' recycling facilities, including supermarket and local village community sites. These sites provide a convenient service to supplement the kerbside scheme.

(3) Street Cleansing

The Environmental Protection Act 1990, and the associated Code of Practice on Litter and Refuse, lays down regulations and standards for street cleansing.

The Street Cleansing Service keeps the streets in the Harrogate district clear of litter, and helps tackle fly tipping, fly posting and graffiti.

(4) Pest Control

Provides a cost effective and chargeable service to the general public and business customers.

(5) Full Time Equivalents

The employees cost relates to the following number of full time equivalent employees:

OE 2014/15 131.00 RE 2014/15 133.00 OE 2015/16 133.00

PARKS, ENVIRONMENT AND EXTERNAL AFFAIRS PORTFOLIO

RECHARGEABLE ACCOUNTS

Business Unit: Parks and Environmental Services (Waste & Environmental Services Unit)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate		
			Gross Expenditure	Gross Income	Net Expenditure
£	£		£	£	£
		Service Management & Support Services			
118,100	102,290	Directorate	110,360	0	110,360 (1)
988,730	568,400	Environmental Services Support	584,900	0	584,900 (2)
1,106,830	670,690		695,260	0	695,260
-1,106,830	-670,690	Recharges to Services	0	695,260	695,260
0	0	GF Net Expenditure	695,260	695,260	0
		Subjective Analysis			
561,770	550,220	Employees	574,300 (3)		
2,390	2,340	Supplies and Services	2,390		
5,670	5,670	Transport	5,670		
569,830	558,230	Total Controllable Expenditure	582,360		
17,330	1,740	Employees	3,570		
7,710	8,110	Premises	13,090		
41,500	41,960	Supplies and Services	35,490		
467,400	57,520	Support Services	57,620		
3,060	3,130	Depreciation and Impairment Losses	3,130		
537,000	112,460	Total Additional Expenditure	112,900		
1,106,830	670,690	Total Service Expenditure	695,260		
		Less Service Income			
29,610	26,780	Public Protection	24,570		
4,610	4,190	Housing General Fund	7,680		
24,980	24,480	Housing Revenue Account	27,640		
29,610	26,790	Parks & Bereavement	27,640		
996,870	577,840	Environment	586,690		
61,740	16,400	Transport	16,620		
0	0	Corporate Projects	0		
-40,590	-5,790	Financial Management (MFI)	4,420		
1,106,830	670,690	Total Service Income	695,260		
0	0	Net Expenditure	0		

(1) **Directorate**

This budget contains the cost of the Director of Community.

(2) **Environmental Services Unit Support**

This includes the salaries and oncosts of all office staff and management, together with all costs for support provided to the Environmental Services Unit, which is based at Claro Road Depot, by services such as Human Resources, ICT, Legal Services and Accountancy.

(3) **Full Time Equivalents**

The employees cost relates to the following number of full time equivalent employees:

OE 2014/15 14.80 RE 2014/15 14.80 OE 2015/16 14.80

PARKS, ENVIRONMENT AND EXTERNAL AFFAIRS PORTFOLIO

RECHARGEABLE ACCOUNTS

Business Unit: Parks and Environmental Services (Waste & Environmental Services Unit)

Variations between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16		695
Original Estimate 2014/15		1,107
Increase/Decrease(-) in Net Expenditure Recharged to Services		<u>-412</u>
Explained by :		
	£'000	£'000
Controllable expenditure and external income		
2014/15 pension adjustments	1	
Expected salary variances - increments, pay award, NI, pension etc	13	
Other salary movements (maternity)	1	
Democratic Representation (contra in Legal & Governance)	<u>-3</u>	12
Additional expenditure		
Service Level Agreements charged direct to services	<u>-424</u>	<u>-424</u>
		<u>-412</u>

PARKS, ENVIRONMENT AND EXTERNAL AFFAIRS PORTFOLIO

Business Unit: Parks and Environmental Services (Central Transport)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Movements on General Fund Balance Vehicle Reserve			
650,360	650,360	Transfers to/from(-) Vehicle Reserve	650,360	650,360	650,360 (1)
650,360	650,360	GF Net Expenditure	650,360	650,360	650,360
		Subjective Analysis			
		Movements on General Fund Balance			
650,360	650,360	Transfers to/from(-) Reserves	650,360	650,360	650,360
650,360	650,360	Total Controllable Expenditure	650,360	650,360	650,360
650,360	650,360	Net Expenditure	650,360	650,360	650,360

(1) Vehicle Reserve

Funding for capital expenditure on replacement of vehicles is currently met from the revenue budget by an annual contribution to the Environment Vehicle Reserve. The capital expenditure on vehicles is now included in the total Capital Expenditure charged to Revenue shown in the Treasury Management Budget of the Resources Portfolio, which is matched by a transfer from the Vehicle Reserve.

PARKS, ENVIRONMENT AND EXTERNAL AFFAIRS PORTFOLIO

RECHARGEABLE ACCOUNTS

Business Unit: Parks and Environmental Services (Central Transport)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate		
			Gross Expenditure	Gross Income	Net Expenditure
£	£		£	£	£
967,310	953,830	Service Management & Support Services			
		Central Transport Organisation	1,018,340	31,650	986,690 (1)
-967,310	-953,830	Recharges to Services	0	986,690	-986,690
0	0	GF Net Expenditure	1,018,340	1,018,340	0
		Subjective Analysis			
353,580	350,710	Employees	362,190		(2)
6,900	6,900	Premises	6,900		
30,190	30,190	Supplies & Services	30,310		
476,710	470,630	Transport	492,130		
867,380	858,430	Total Controllable Expenditure	891,530		
0	1,390	Employees	2,850		
40,100	40,070	Premises	37,960		
22,880	16,840	Supplies & Services	14,710		
61,740	60,450	Support Services	60,790		
6,860	8,300	Depreciation & Impairment Losses	10,500		
131,580	127,050	Total Additional Expenditure	126,810		
998,960	985,480	Total Service Expenditure	1,018,340		
		Less Service Income			
31,000	31,000	Sales, Fees & Charges	31,000		
650	650	Other Income	650		
967,310	953,830	Internal Recharges	986,690		
998,960	985,480	Total Service Income	1,018,340		
0	0	Net Expenditure	0		

(1) Central Transport Organisation

The Central Transport Organisation provides a maintenance and repair service for all Council vehicles and plant. The Unit also co-ordinates the purchase of replacement and new vehicles & plant. Users are recharged for the service according to the total number of vehicle & plant in their cost centre. The Central Transport Organisation also provides a chargeable Class 4 and 7 MOT testing facility for external customers.

(2) Full Time Equivalents

The employees cost relates to the following number of full time equivalent employees:
OE 2014/15 11.54 RE 2014/15 11.54 OE 2015/16 11.54.

**PARKS, ENVIRONMENT AND EXTERNAL AFFAIRS PORTFOLIO
RECHARGEABLE ACCOUNTS**

Business Unit: Parks And Environmental Services (Central Transport)

Variances between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	987	
Original Estimate 2014/15	<u>967</u>	
Increase/Decrease(-) in Recharges to Services	<u>20</u>	
Explained by :		
	£'000	£'000
Controllable expenditure and external income		
Expected salary variances - increments, pay award, NI, pension etc	11	
Not paying superannuation	-3	
Maintenance of winter vehicles no longer required	-3	
Creditors/vehicle spares (increase due to AWC)	28	
Other minor variances (fuel, insurance, transport)	<u>-8</u>	25
Additional expenditure	<u>-5</u>	<u>-5</u>
		<u>20</u>

PARKS, ENVIRONMENT AND EXTERNAL AFFAIRS PORTFOLIO

Business Unit: Planning and Development (Environmental Strategy)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Planning & Development Services			
		Environmental Initiatives			
88,270	97,660	Environmental Strategy	100,530	103,190	104,890 (1)
68,620	79,890	Home Energy Management	56,850	60,890	61,820 (2)
0	5,620	Car Share Scheme	5,620	5,620	5,620 (3)
		Movements on General Fund Balance			
0	-23,700	Transfers to/from(-) Reserves	0	0	0
156,890	159,470	GF Net Expenditure	163,000	169,700	172,330
		Subjective Analysis			
79,540	72,670	Employees	81,550	84,330	85,390 (4)
12,120	44,250	Supplies and Services	16,960	16,960	16,960
960	960	Transport	740	740	740
92,620	117,880	Total Controllable Expenditure	99,250	102,030	103,090
0	26,190	Employees	26,470	27,300	27,590
7,620	10,510	Supplies and Services	8,970	11,300	11,380
55,910	28,590	Support Services	28,310	29,070	30,270
740	0	Depreciation and Impairment Losses	0	0	0
64,270	65,290	Total Additional Expenditure	63,750	67,670	69,240
156,890	183,170	Net Cost of Service	163,000	169,700	172,330
		Movements on General Fund Balance			
0	-23,700	Transfers to/from(-) Reserves	0	0	0
156,890	159,470	Net Expenditure	163,000	169,700	172,330

(1) Environmental Strategy

This cost centre covers the general work of the Environmental Strategy section, which leads on the Council's work on the implementation, monitoring and review of carbon reduction plans and implementation of the Council's environmental policy.

The work involves working to reduce the Council's carbon emissions and raising awareness and promoting environmental issues relating to the various strands of the strategy and working in partnership with local groups, organisations, residents and businesses.

(2) Home Energy Management

The promotion of improved energy efficiency in the residential sector of the district, to improve access to affordable warmth, reduce fuel poverty and reduce carbon dioxide emissions.

(3) Car Share Scheme

The introduction, promotion and monitoring of the Council's in-house car share project.

(4) Full Time Equivalents

The employees cost relates to the following numbers of full time equivalent employees:
OE 2014/15 2.04 RE 2014/15 1.79 OE 2015/16 2.04

PARKS, ENVIRONMENT AND EXTERNAL AFFAIRS PORTFOLIO

Business Unit: Planning and Development (Environmental Strategy)

Variances between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	163	
Original Estimate 2014/15	157	
Increase/Decrease(-) in Net Expenditure	<u>6</u>	
Explained by:		
	£'000	£'000
Controllable expenditure and external income		
Expected salary variances - increments, pay award, NI, pension etc.	2	
Car share scheme	6	
Cash savings	<u>-1</u>	7
Additional expenditure	<u>-1</u>	<u>-1</u>
		<u>6</u>

**HOUSING PORTFOLIO
REVENUE BUDGET 2015/16**

SUMMARY

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Business Unit/Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Housing and Property			
385,870	390,650	Private Sector Housing	328,130	334,970	338,780
63,740	110,400	Housing Development	57,560	60,200	60,740
271,700	235,230	Other Services	268,320	274,380	263,690
351,820	394,020	Homelessness	351,260	258,900	259,930
117,650	117,480	Contributions to HRA	121,060	125,050	129,180
198,300	211,580	Footway Lighting	231,430	218,470	218,510
		Finance			
872,820	756,700	Housing Benefits	768,750	860,950	896,590
17,830	2,780	Housing Act Advances	2,710	2,800	2,830
		Movements on General Fund Balance			
-76,610	-222,590	Transfers to/from(-) Reserves	-112,200	-44,000	-30,000
2,203,120	1,996,250	GF Net Expenditure	2,017,020	2,091,720	2,140,250
		Subjective Analysis			
558,770	567,260	Employees	581,540	601,650	609,400
444,100	392,300	Premises	452,410	423,710	423,710
357,810	444,170	Supplies and Services	404,350	336,910	330,710
8,070	6,590	Transport	8,070	8,070	8,070
33,788,780	32,522,880	Transfer Payments	33,341,020	34,282,020	35,260,020
35,157,530	33,933,200	Total Controllable Expenditure	34,787,390	35,652,360	36,631,910
21,940	20,430	Employees	21,220	21,370	21,520
6,990	5,150	Premises	3,730	3,730	3,730
836,520	792,210	Supplies and Services	782,860	858,130	881,330
152,610	97,630	Support Services	101,390	104,580	106,610
8,680	9,480	Depreciation and Impairment Losses	9,480	9,480	9,480
1,026,740	924,900	Total Additional Expenditure	918,680	997,290	1,022,670
36,184,270	34,858,100	Total Expenditure	35,706,070	36,649,650	37,654,580
		Less Service Income			
33,333,000	31,970,000	Government Grants	32,920,000	33,858,000	34,823,000
52,110	158,680	Other Income	54,920	55,500	56,580
269,500	260,650	Sales, Fees and Charges	275,930	274,430	278,750
249,930	249,930	Capital Grants REFCUS	326,000	326,000	326,000
2,279,730	2,218,840	Net Cost of Service	2,129,220	2,135,720	2,170,250
		Movements on General Fund Balance			
-76,610	-222,590	Transfers to/from(-) Reserves	-112,200	-44,000	-30,000
2,203,120	1,996,250	Net Expenditure	2,017,020	2,091,720	2,140,250

Full Time Equivalents

The employees cost relates to the following number of full time equivalent employees:

OE 2014/15 14.80 RE 2014/15 14.80 OE 2015/16 14.80

HOUSING PORTFOLIO

Business Units: Housing and Property & Finance

Variances between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	2,017	
Original Estimate 2014/15	2,203	
Increase/Decrease(-) in Net Expenditure	-186	
Explained by:		
	£'000	£'000
Controllable expenditure and external income		
2014/15 pension adjustments	3	
Expected salary variances - increments, pay award, NI, pension etc	21	
Saving in car park passes for Jubilee multi storey car park - efficiency saving	-7	
Temporary accommodation - efficiency saving	-17	
Reduction in Home Improvement Agency grant payment - efficiency saving	-8	
REFCUS - expend now funded from extra grant and reserve (contra in TMRA)	-106	
Contributions to HRA (re shared grounds maintenance etc)	3	
Dispersed alarms recharge from HRA	25	
Misc income - contribution to salary costs	-3	
Other minor variances	-1	
Net reduction in rent rebate payments	-18	
Net reduction in rent allowances	-12	
Nameplates budget transfer from Planning	14	
Nameplates employee cost reduction now work undertaken by the In House Maintenance Team	-3	
Increased spending on Christmas lights	21	
Contributions to NY housing staff not from reserves	10	-78
Additional expenditure		
Benefits admin recharge decrease	-74	
Other additional expenditure	-34	-108
	-186	

HOUSING PORTFOLIO

Business Unit: Housing & Property (Private Sector Housing)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection	
£	£		£	£	£	
		Housing Services:				
		Private Sector Housing Renewal				
279,800	299,580	Private Sector Housing	298,130	304,970	308,780	(1)
356,000	341,000	Grants from Capital By Statute	356,000	356,000	356,000	(2)
-249,930	-249,930	Transfer from Capital Grants	-326,000	-326,000	-326,000	(2)
		Movements on General Fund Balance				
0	-55,630	Transfers to/from(-) Reserve	-30,000	-30,000	-30,000	
385,870	335,020	GF Net Expenditure	298,130	304,970	308,780	
		Subjective Analysis				
204,050	207,450	Employees	211,970	219,240	222,040	(3)
3,650	19,100	Supplies and Services	16,100	16,100	16,100	
2,110	1,610	Transport	2,110	2,110	2,110	
356,000	341,000	Transfer Payments	356,000	356,000	356,000	(2)
565,810	569,160	Total Controllable Expenditure	586,180	593,450	596,250	
2,030	1,480	Employees	1,770	1,820	1,870	
14,360	34,010	Supplies and Services	28,830	27,190	27,430	
53,980	36,020	Support Services	37,440	38,620	39,360	
370	660	Depreciation & Impairment Losses	660	660	660	
70,740	72,170	Total Additional Expenditure	68,700	68,290	69,320	
636,550	641,330	Total Service Expenditure	654,880	661,740	665,570	
		Less Service Income:				
750	750	Sales, Fees and Charges	750	770	790	
249,930	249,930	Capital Grants REFCUS	326,000	326,000	326,000	(2)
385,870	390,650	Net Cost of Service	328,130	334,970	338,780	
		Movements on General Fund Balance				
0	-55,630	Transfers to/from(-) Reserve	-30,000	-30,000	-30,000	
385,870	335,020	Net Expenditure	298,130	304,970	308,780	

(1) **Private Sector Housing** - comprises two principal areas:

- a) Private Sector Housing - the identification, inspection and enforcement of the housing acts in relation to unfit and substandard private houses and the administration of disabled facilities grants and emergency repair fund loans where appropriate.
- b) Houses in Multiple Occupation (HMO) - the identification, inspection and enforcement of the housing acts in relation to substandard housing conditions in HMOs.

(2) **Revenue Expenditure Funded from Capital by Statute/Capital Grants REFCUS**

Grants funded from capital resources by statute is the gross cost of grants and loans included in transfer payments. Under accounting rules, this spending is treated as revenue expenditure instead of being capitalised. Where this expenditure is financed from government capital grant, there is a corresponding transfer from Capital Grants Unapplied to revenue included in Capital Grants REFCUS. The net revenue cost to housing services is allowed to be financed from capital resources under current legislation and is reversed out in the Resources Portfolio (Treasury Management Revenue Account) by a transfer from the Capital Adjustment Account.

(3) **Full Time Equivalents**

The employees cost relates to the following number of full time equivalent employees:

OE 2014/15 5.41 RE 2014/15 5.41 OE 2015/16 5.41

HOUSING PORTFOLIO

Business Unit: Housing and Property (Housing Development)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
63,740	110,400	Housing Services:	57,560	60,200	60,740
0	0	Registered Social Landlords	0	0	0
0	-49,350	Housing Association - Enabling Role Administration	0	0	0
		Movements on General Fund Balance			
		Transfers to/from(-) Reserve	0	0	0
63,740	61,050	GF Net Expenditure	57,560	60,200	60,740
		Subjective Analysis			
74,020	75,640	Employees	78,170	80,900	81,960
7,400	7,400	Premises	7,400	7,400	7,400
106,380	118,570	Supplies and Services	116,050	119,500	123,050
3,020	2,420	Transport	3,020	3,020	3,020
0	155,860	Transfer Payments	0	0	0
190,820	359,890	Total Controllable Expenditure	204,640	210,820	215,430
660	480	Employees	570	590	610
0	7,990	Supplies and Services	6,770	6,390	6,440
22,830	13,040	Support Services	13,840	14,280	14,540
120	210	Depreciation & Impairment Losses	210	210	210
23,610	21,720	Total Additional Expenditure	21,390	21,470	21,800
214,430	381,610	Total Service Expenditure	226,030	232,290	237,230
		Less Service Income:			
106,580	120,530	Sales, Fees and Charges	122,070	125,370	128,770
44,110	150,680	Other Income	46,400	46,720	47,720
63,740	110,400	Net Cost of Service	57,560	60,200	60,740
		Movements on General Fund Balance			
0	-49,350	Transfers to/from(-) Reserve	0	0	0
63,740	61,050	Net Expenditure	57,560	60,200	60,740

(1) Housing Association - Enabling Role

This account includes the cost to the general fund of staff time spent working with housing associations. It also reflects the joint commissioning arrangement the Council has with the Homes & Communities Agency and housing associations under which additional staff resources have been provided, paid for by housing association contributions.

(2) Administration

This includes the cost of time spent by Council officers on policy issues and on general monitoring.

(3) Full Time Equivalents

The employees cost relates to the following number of full time equivalent employees:

OE 2014/15 1.75 RE 2014/15 1.75 OE 2015/16 1.75

HOUSING PORTFOLIO

Business Unit: Housing & Property (Other Services)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Housing Services:			
		Other Services			
		Housing Advice			
96,740	126,250	Private Sector Aid & Advice	126,280	129,490	131,230 (1)
14,000	14,000	Arch Mediation Service	14,000	14,000	0 (2)
		Welfare Services			
20,370	0	Staying Put	0	0	0 (3)
-25,000	-25,000	Dispersed Alarm	0	0	0 (4)
11,660	11,660	Neighbourhood Officer	11,780	11,900	12,020 (5)
		Housing Strategy			
153,930	108,320	Housing Strategy Administration	116,260	118,990	120,440 (6)
		Movements on General Fund Balance			
-22,650	-22,150	Transfers to/from(-) Reserve	-14,000	-14,000	0
249,050	213,080	GF Net Expenditure	254,320	260,380	263,690
		Subjective Analysis			
177,060	176,150	Employees	184,070	190,450	192,910 (7)
17,600	11,490	Supplies and Services	38,610	38,730	24,850
1,730	1,300	Transport	1,730	1,730	1,730
14,780	20	Transfer Payments	20	20	20
211,170	188,960	Total Controllable Expenditure	224,430	230,930	219,510
1,730	1,260	Employees	1,510	1,560	1,610
34,340	23,790	Supplies and Services	20,190	19,040	19,200
31,340	28,010	Support Services	29,500	30,420	31,020
860	950	Depreciation & Impairment Losses	950	950	950
68,270	54,010	Total Additional Expenditure	52,150	51,970	52,780
279,440	242,970	Total Service Expenditure	276,580	282,900	272,290
		Less Service Income			
7,740	7,740	Other Income	8,260	8,520	8,600
271,700	235,230	Net Cost of Service	268,320	274,380	263,690
		Movements on General Fund Balance			
-22,650	-22,150	Transfers to/from(-) Reserve	-14,000	-14,000	0
249,050	213,080	Net Expenditure	254,320	260,380	263,690

Notes (1) - (7) - see page L6

HOUSING PORTFOLIO

Business Unit: Housing & Property (Other Services)

(1) **Private Sector Aid and Advice**

This service is concerned with the private sector, specifically in connection with the giving of general advice on housing matters and research issues to help decide future policy. The main element of the scheme is the cost of officers' time.

(2) **Arch Mediation Service**

This was externalised in 2014, so is no longer part of the Council, but funding will continue from reserves until 2017.

(3) **Stay Put**

The Harrogate Stay Put Scheme is a home improvement agency funded by the DCLG, which receives fee income via the Council's home improvement grant programme. The running costs of the scheme are also supported by the parent organisation, Yorkshire Housing, North Yorkshire County Council (Social Services) and North Yorkshire Health Authority. The scheme is targeted at helping vulnerable individuals to remain in their own homes by co-ordinating assistance to maintain the fabric of the dwelling or by providing small items of adaptation or improvement.

(4) **Dispersed Alarm**

The Dispersed Alarm Scheme is provided by the Housing Department for elderly people in Council housing and private occupiers. This charge represents the allocation to private occupiers only.

(5) **Neighbourhood Officer**

This contribution is towards the employment of a Neighbourhood Officer.

(6) **Housing Strategy Administration**

The main cost of these activities is officers' time.

(7) **Full Time Equivalents**

The employees cost relates to the following number of full time equivalent employees:
OE 2014/15 4.60 RE 2014/15 4.60 OE 2015/16 4.60

HOUSING PORTFOLIO

Business Unit: Housing and Property (Homelessness)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Housing Services: Homelessness			
16,580	14,220	Bed & Breakfast Accommodation	13,720	13,050	12,350 (1)
122,640	82,640	Private Sector Leasing	105,500	95,300	95,100 (2)
212,600	297,160	Administration	232,040	150,550	152,480 (3)
		Movements on General Fund Balance			
-43,960	-98,460	Transfers to/from(-) Reserve	-55,200	0	0
307,860	295,560	GF Net Expenditure	296,060	258,900	259,930
		Subjective Analysis			
103,640	105,020	Employees	107,330	111,060	112,490 (4)
262,560	199,760	Premises	235,870	220,170	220,170
112,530	177,530	Supplies and Services	112,530	37,530	37,530
1,210	1,260	Transport	1,210	1,210	1,210
0	10,000	Transfer Payments	10,000	0	0
479,940	493,570	Total Controllable Expenditure	466,940	369,970	371,400
1,140	830	Employees	990	1,020	1,050
0	15,720	Supplies and Services	13,320	12,560	12,670
26,630	16,990	Support Services	16,840	17,360	17,720
6,280	6,280	Depreciation & Impairment Losses	6,280	6,280	6,280
34,050	39,820	Total Additional Expenditure	37,430	37,220	37,720
513,990	533,390	Total Service Expenditure	504,370	407,190	409,120
		Less Service Income:			
162,170	139,370	Sales, Fees and Charges	153,110	148,290	149,190
351,820	394,020	Net Cost of Service	351,260	258,900	259,930
		Movements on General Fund Balance			
-43,960	-98,460	Transfers to/from(-) Reserve	-55,200	0	0
307,860	295,560	Net Expenditure	296,060	258,900	259,930

(1) Bed & Breakfast Accommodation

The service includes the direct costs of providing bed and breakfast accommodation, and income received from persons placed in the accommodation.

(2) Private Sector Leasing

The Private Sector Leasing Scheme comprises of contractual payments made to external providers of temporary accommodation for the homeless. This initiative is important in avoiding the use of bed & breakfast for homeless families.

(3) Administration

The main costs involved in administration are support costs directly relating to homelessness.

(4) Full Time Equivalents

The employees cost relates to the following number of full time equivalent employees:

OE 2014/15 3.04 RE 2014/15 3.04 OE 2015/16 3.04

HOUSING PORTFOLIO

Business Unit: Housing & Property (Contributions to HRA)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Housing Services: Contributions to HRA			
113,270	113,400	Horticultural Maintenance	116,710	120,700	124,830 (1)
560	430	Unadopted Estate Roads and Paths	570	570	570 (2)
3,820	3,650	Environmental Works to HRA Estates	3,780	3,780	3,780 (3)
117,650	117,480	GF Net Expenditure	121,060	125,050	129,180
		Subjective Analysis			
117,650	117,480	Supplies and Services	121,060	125,050	129,180
117,650	117,480	Total Controllable Expenditure	121,060	125,050	129,180
117,650	117,480	Net Expenditure	121,060	125,050	129,180

This section includes all contributions that are made from the General Fund to the Housing Revenue Account.

(1) Horticultural Maintenance

The contribution is calculated proportionately to the number of dwellings that have been sold under the Right to Buy legislation.

(2) Unadopted Estate Roads and Paths

The contribution is calculated in the same way as the Horticultural Maintenance contribution.

(3) Environmental Works to HRA Estates

The contribution is equivalent to a proportion of the notional revenue consequences of the schemes included in the Council's Housing Investment Programme.

HOUSING PORTFOLIO

Business Unit: Housing & Property (Footway Lighting)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Highways & Transport Services:			
		Street Lighting			
130,250	132,900	Parish Lighting	132,330	132,350	132,370 (1)
38,940	38,940	Christmas Lighting	62,940	49,940	49,940 (2)
20,110	16,000	Decorative Lighting	15,290	15,290	15,290 (3)
		Structural Maintenance/ Environmental, Safety & Routine Maintenance			
9,000	23,740	Street Furniture	20,870	20,890	20,910 (4)
0	0	Street Nameplates	0	0	0 (5)
		Movements on General Fund Balance			
-10,000	3,000	Transfers to/from(-) Reserves	-13,000	0	0
188,300	214,580	GF Net Expenditure	218,430	218,470	218,510
		Subjective Analysis			
0	3,000	Employees	0	0	0
174,140	185,140	Premises	209,140	196,140	196,140
174,140	188,140	Total Controllable Expenditure	209,140	196,140	196,140
16,380	16,380	Employees	16,380	16,380	16,380
6,990	5,150	Premises	3,730	3,730	3,730
0	790	Support Services	1,060	1,100	1,140
1,050	1,380	Depreciation & Impairment Losses	1,380	1,380	1,380
24,420	23,700	Total Additional Expenditure	22,550	22,590	22,630
198,560	211,840	Total Service Expenditure	231,690	218,730	218,770
		Less Service Income			
260	260	Other Income	260	260	260
198,300	211,580	Net Cost of Service	231,430	218,470	218,510
		Movements on General Fund Balance			
-10,000	3,000	Transfers to/from(-) Reserves	-13,000	0	0
188,300	214,580	Net Expenditure	218,430	218,470	218,510

- (1) This service provides and maintains street lights in the rural villages throughout the district.
- (2) This service is to operate and maintain lighting for Christmas trees and other Christmas lighting throughout the Borough.
- (3) This service is to operate and maintain the illumination of trees on the West Park Stray, lighting at High Bridge, Knaresborough, and trees in the market place and opposite the cathedral at Ripon.
- (4) This service is for the maintenance of street furniture in the Harrogate District
- (5) This service is for the maintenance of street nameplates in the Harrogate District, it was transferred from Planning at RE 2014/15.

HOUSING PORTFOLIO
RECHARGEABLE ACCOUNTS

Business Unit: Housing & Property

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate		
			Gross Expenditure	Gross Income	Net Expenditure
£	£		£	£	£
		Property Services & Building Cleaning Holding Accounts			
697,790	749,560	Salary Holding Account	783,010	0	783,010 (1)
202,210	179,820	Building Cleaning Account	188,950	0	188,950 (2)
900,000	929,380		971,960	0	971,960
-900,000	-929,380	Less Recharges to Services	0	971,960	-971,960
0	0	Net Expenditure	971,960	971,960	0
		Subjective Analysis			
596,650	569,830	Employees	610,140	(3)	
19,660	19,660	Supplies & Services	19,660		
25,100	25,100	Transport	25,100		
641,410	614,590	Total Controllable Expenditure	654,900		
7,500	13,790	Employees	16,010		
82,560	65,350	Supplies & Services	56,150		
1,100	1,090	Transport	1,120		
175,140	243,710	Support Services	253,390		
3,990	2,550	Depreciation & Impairment Losses	2,090		
270,290	326,490	Total Additional Expenditure	328,760		
911,700	941,080	Total Expenditure	983,660		
		Less Service Income			
11,700	11,700	External Income	11,700		
900,000	929,380	Internal Recharges	971,960		
0	0	Net Expenditure	0		

(1) **Salary Holding Account**

This includes the salaries and related on-costs of all staff providing repairs and maintenance and Premises Management Services to the Council's corporate estate.

(2) **Building Cleaning Account**

This includes the salaries and related on-costs of the team that cleans the Council's office accommodation buildings and some operational locations.

(3) **Employees**

The number of employees (full time equivalents) relating to Property Services are:

OE 2014/15 15.50 RE 2014/15 15.50 OE 2015/16 15.50

HOUSING PORTFOLIO
RECHARGEABLE ACCOUNTS
Business Unit: Housing and Property

Variations between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	972	
Original Estimate 2014/15	900	
Increase/Decrease(-) in Net Expenditure Recharged to Services	<u>72</u>	
Explained by:		
	£'000	£'000
Controllable expenditure and external income		
2014/15 pension adjustments	2	
Expected salary variances - increments, pay award, NI, pension etc	18	
Salary variances due to changes in hours and salary scale points	1	
Budget transfer to HIC (per RE)	-3	
Expenditure moved from controllable to additional	<u>-4</u>	14
Additional expenditure		
Additional expenditure	54	
Expenditure moved from controllable to additional	<u>4</u>	<u>58</u>
		<u><u>72</u></u>

HOUSING PORTFOLIO - GENERAL FUND

Business Unit: Finance (Benefits)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Housing Services: Benefits			
		Housing Benefits Payments			
66,000	40,000	Rent Allowances	48,000	59,000	71,000
19,000	6,000	Rent Rebates	7,000	9,000	10,000
		Housing Benefits Administration			
666,610	601,360	Rent Allowances Administration	603,940	670,960	690,110
121,210	109,340	Rent Rebates Administration	109,810	121,990	125,480
872,820	756,700		768,750	860,950	896,590
17,830	2,780	Housing Act Advances	2,710	2,800	2,830
890,650	759,480	GF Net Expenditure	771,460	863,750	899,420
		Subjective Analysis			
33,418,000	32,016,000	Transfer Payments	32,975,000	33,926,000	34,904,000
33,418,000	32,016,000	Total Controllable Expenditure	32,975,000	33,926,000	34,904,000
787,820	710,700	Supplies & Services	713,750	792,950	815,590
17,830	2,780	Support Services	2,710	2,800	2,830
805,650	713,480	Total Additional Expenditure	716,460	795,750	818,420
34,223,650	32,729,480	Total Service Expenditure	33,691,460	34,721,750	35,722,420
		Less Service Income:			
33,333,000	31,970,000	Government Grants	32,920,000	33,858,000	34,823,000
890,650	759,480	Net Expenditure	771,460	863,750	899,420

(1)

(2)

(3)

(1) Benefits

The Benefits service consists mainly of rent allowance payments to private sector tenants and rent rebates in respect of council tenants. Low numbers of rent rebates are granted in respect of homeless people placed in bed and breakfast accommodation or properties leased by the Council. Expenditure in this area is volatile, payments are subject to demand, and are influenced by economic factors such as employment levels.

(2) Housing Act Advances

This account is concerned with the administration costs of maintaining mortgages for advances, made in the past, to private individuals for the purchase of dwellings.

(3) Government Grants

This represents the Government's contribution in respect of rent allowances and rent rebates.

**CULTURE, TOURISM AND SPORTS PORTFOLIO
REVENUE BUDGET 2015/16**

SUMMARY

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
3,487,490	3,727,040	Recreation & Sport (Sport & Leisure)	3,259,250	3,258,660	3,221,200
559,110	495,390	Culture and Heritage (Museums)	581,740	593,470	599,470
768,980	797,760	Culture and Heritage (Arts)	98,880	100,270	101,710
441,410	435,170	Holiday Tourism	451,070	458,930	462,560
-661,250	-797,500	Movements on General Fund Balance Transfers to/from(-) Reserves	-21,800	-50	-50
4,595,740	4,657,860	GF Net Expenditure	4,369,140	4,411,280	4,384,890
4,763,790	4,857,940	Subjective Analysis Employees	4,642,600	4,743,000	4,800,430
354,050	314,910	Premises	255,410	255,570	255,740
1,557,020	1,685,800	Supplies and Services	893,200	893,200	893,200
33,220	101,090	Transport	14,370	14,370	14,370
6,708,080	6,959,740	Total Controllable Expenditure	5,805,580	5,906,140	5,963,740
18,010	18,180	Employees	20,370	20,980	21,610
1,809,610	1,802,300	Premises	1,838,660	1,893,840	1,950,520
523,180	434,550	Supplies and Services	367,940	348,650	351,480
1,153,770	1,122,890	Support Services	1,082,720	1,117,280	1,128,740
475,730	469,790	Depreciation and Impairment Losses	438,490	438,490	438,490
3,980,300	3,847,710	Total Additional Expenditure	3,748,180	3,819,240	3,890,840
10,688,380	10,807,450	Total Expenditure	9,553,760	9,725,380	9,854,580
97,830	81,040	Less Service Income Government Grants	0	0	0
153,850	181,360	Other Income	6,640	6,670	6,700
5,179,710	5,089,690	Sales, Fees and Charges	5,156,180	5,307,380	5,462,940
5,256,990	5,455,360	Net Cost of Service	4,390,940	4,411,330	4,384,940
-661,250	-797,500	Movements on General Fund Balance Transfers to/from(-) Reserves	-21,800	-50	-50
4,595,740	4,657,860	Net Expenditure	4,369,140	4,411,280	4,384,890

Full Time Equivalents

The employees cost relates to the following number of full time equivalent employees:

OE 2014/14 166.85 RE 2014/14 154.95 OE 2015/16 159.52

CULTURE, TOURISM AND SPORTS PORTFOLIO

Business Unit: Culture, Tourism and Sports

Variations between 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	4,369	
Original Estimate 2014/15	4,596	
Increase/Decrease (-) in Net Expenditure	<u>-227</u>	
Explained by:		
	£'000	£'000
Controllable expenditure and external income		
2014/15 pension adjustments	-8	
Expected salary variances – increments, pay award, NI etc	43	
2.2% pay award - Casuals	15	
n1 Cash savings in salaries & other employee costs	-20	
Charges to DRM (contra in Legal & Governance)	-12	
Transfer of post from OD&I	29	
Cash savings in transport, supplies & services	-12	
Other controllable expenditure variances <£10K	-10	
Expected increase in sales, fees & charges of 2.5%	-128	
Not achieved due to:		
Admission fees income	57	
Training, instruction, courses & coaching Income	-16	
Income from hire of facilities & equipment	-11	
Beauty & massage income	27	
Membership income (Brimhams)	16	
Other sales, fees & charges income < £10K	23	
Cash saving - additional income from Mercer Exhibition donations	-4	
Other external income variances < £10K	<u>-1</u>	-12
Additional expenditure		-215
		<u>-227</u>

n1 £5K Coppice Nursery restructure

£12K from revised working patterns (£8K Hydro Brimhams Casuals, £4K Community Centre Casuals)

£3K TIC training (now using central CTS training budget)

n2 Budget includes £63K transfer to Investment Reserve

CULTURE, TOURISM AND SPORTS PORTFOLIO

Business Unit: Culture, Tourism and Sports (Sport & Leisure)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		<i>Cultural & Related Services: Recreation and Sport (Sport & Leisure)</i>			
		<u>Sports Centres</u>			
398,760	375,540	Nidderdale Pool & Leisure Centre	356,510	361,200	360,620 (1)
366,230	357,260	Ripon Leisure Centre	306,380	310,200	308,670 (2)
0	43,330	Rossett Sports Centre	0	0	0 (1)
157,820	174,330	Sports Development	168,290	171,730	172,990
		<u>Community Centres</u>			
98,240	95,210	Jennyfield Styan Centre	94,600	96,770	97,630 (3)
67,150	62,500	Knaresborough Community Centre	79,560	81,480	82,360 (3)
73,970	91,350	Fairfax	85,830	87,550	88,100 (3)
		<u>Development</u>			
38,990	37,040	Play	1,800	1,870	1,870 (4)
0	0	Sports	0	0	0 (4)
57,950	57,530	Disabled	58,510	59,950	60,530 (4)
94,960	95,880	Swimming	93,750	94,620	92,370 (4)
24,300	7,010	Fit 4 Fun	40,000	0	0
0	0	NY Sport	0	0	0
		<u>Swimming Pools</u>			
670,830	758,720	Hydro	677,830	685,810	677,100
182,190	202,500	Starbeck Baths	172,380	174,720	173,720
297,920	255,270	Ripon Spa Baths	231,360	235,350	234,580
418,910	426,820	Knaresborough Pool	364,930	368,710	364,880
		<u>Other</u>			
9,320	93,210	Turkish Baths & Health Spa	52,790	47,830	29,060 (5)
110,750	89,360	Workplace Nursery	89,150	91,610	87,490 (6)
419,200	504,180	Sport & Leisure Admin	385,580	389,260	389,230 (7)
		<i>Movements on General Fund Balance</i>			
-6,100	-104,080	Transfers to/from(-) Reserves	-21,800	-50	-50 (8)
3,481,390	3,622,960	GF Net Expenditure	3,237,450	3,258,610	3,221,150

Notes (1) - (8) see page M5

CULTURE, TOURISM AND SPORTS PORTFOLIO

Business Unit: Culture, Tourism and Sports (Sport & Leisure)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Cultural & Related Services: Recreation and Sport (Sport & Leisure)			
		Subjective Analysis			
4,092,890	4,263,780	Employees	3,999,520	4,080,920	4,130,300
272,240	248,210	Premises	250,100	250,260	250,430
523,670	590,220	Supplies and Services	526,780	526,780	526,780
28,920	23,360	Transport	14,370	14,370	14,370
4,917,720	5,125,570	Total Controllable Expenditure	4,790,770	4,872,330	4,921,880
16,580	16,650	Employees	18,650	19,210	19,790
1,514,730	1,499,200	Premises	1,504,670	1,549,830	1,596,180
462,930	369,970	Supplies and Services	311,710	294,980	297,400
1,034,870	1,025,610	Support Services	988,960	1,020,550	1,031,050
433,250	427,010	Depreciation & Impairment Losses	395,700	395,700	395,700
3,462,360	3,338,440	Total Additional Expenditure	3,219,690	3,280,270	3,340,120
8,380,080	8,464,010	Total Service Expenditure	8,010,460	8,152,600	8,262,000
		Less Service Income			
97,830	81,040	Government Grants	0	0	0
0	8,780	Other Income	0	0	0
4,794,760	4,647,150	Sales, Fees & Charges	4,751,210	4,893,940	5,040,800
0	0	Internal Recharges	0	0	0
3,487,490	3,727,040	Net Cost of Service	3,259,250	3,258,660	3,221,200
		Movements on General Fund Balance			
-6,100	-104,080	Transfers to/from(-) Reserves	-21,800	-50	-50
3,481,390	3,622,960	Net Expenditure	3,237,450	3,258,610	3,221,150

Note (9) see page M5

CULTURAL SERVICES PORTFOLIO

Business Unit: Culture, Tourism and Sports (Sport & Leisure)

(1) **Sports Centres**

Joint Use Agreement operates with North Yorkshire County Council and Nidderdale High School. Nidderdale Pool and Fitness facility, opened in 2005, is directly managed by HBC.

(2) **Ripon Leisure Centre**

Ripon Leisure Centre is directly managed by Harrogate Borough Council.

(3) **Community Centres**

The Council directly manages Fairfax, Knaresborough and Jennyfield Styan Community Centres.

(4) **Development**

Sports Development across the District, includes performance swimming and diving development programmes. Targeted leisure development initiatives in partnership with sports clubs and other agencies.

(5) **Turkish Baths & Health Spa**

Operation of Turkish Baths & Health Spa, including range of health and beauty treatments.

(6) **Workplace Nursery**

The Workplace Nursery provides day care facilities for pre-school children aged three months and over. Registered for 30 children with childcare places available for Council employees. Corporate initiative operated by Culture, Tourism & Sports service.

(7) **Sport & Leisure Unit Admin**

Covers the central management and co-ordinating costs for the Culture, Tourism & Sports service including senior managers, marketing, training and central recharges.

(8) **Transfers to/from(-) Reserves**

Includes asset replacement provisions made for Hydro CHP Replacement (£7k), Turkish Baths (£21k), Gym Equipment (£30k), Ripon Gym Replacement (£18k), schemes funded from the CTS Investment Reserve (-£121k) and a contribution to the CTS Investment Reserve (£63k at OE only).

(9) **Full Time Equivalent**

The employees cost relates to the following number of full time equivalent employees:

OE 2014/15 149.64 RE 2014/15 140.09 OE 2015/16 141.30

CULTURE, TOURISM AND SPORTS PORTFOLIO

Business Unit: Culture, Tourism and Sports (Museums)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Cultural & Related Services: Culture and Heritage (Museums)			
107,340	98,480	Mercer Art Gallery	97,250	98,940	100,290 (1)
25,970	23,980	Pump Room Museum	26,080	25,660	24,820 (2)
44,410	44,790	Knaresborough Museum	58,130	59,210	59,920 (3)
14,460	18,210	Knaresborough Castle	52,610	54,030	55,500 (4)
27,560	26,940	Voluntary Museums	25,030	25,280	25,540 (5)
15,170	22,390	General	15,170	15,140	15,110 (6)
10,280	15,330	Development	10,050	9,750	9,450 (6)
10,150	11,480	Museums Collections & Exhibitions	10,150	10,150	10,150 (6)
10,660	24,470	Art Collections & Exhibitions	6,660	6,400	6,140 (6)
293,110	209,320	Administration	280,610	288,910	292,550 (7)
		Movements on General Fund Balance			
0	0	Transfers to/from(-) Reserves	0	0	0
559,110	495,390	GF Net Expenditure	581,740	593,470	599,470
		Subjective Analysis			
380,580	298,740	Employees	378,000	389,360	394,200 (8)
4,660	4,680	Premises	4,660	4,660	4,660
80,480	144,650	Supplies and Services	80,670	80,670	80,670
2,150	1,870	Transport	0	0	0
467,870	449,940	Total Controllable Expenditure	463,330	474,690	479,530
830	720	Employees	810	830	850
161,320	163,170	Premises	205,620	211,790	218,150
25,900	31,570	Supplies & Services	26,760	25,280	25,530
52,670	47,260	Support Services	45,540	46,970	47,430
32,130	32,700	Depreciation and Impairment Losses	32,700	32,700	32,700
272,850	275,420	Total Additional Expenditure	311,430	317,570	324,660
740,720	725,360	Total Service Expenditure	774,760	792,260	804,190
		Less Service Income			
4,550	4,950	Other Income	4,640	4,670	4,700
177,060	225,020	Sales, Fees and Charges	188,380	194,120	200,020
559,110	495,390	Net Cost of Service	581,740	593,470	599,470
		Movements on General Fund Balance			
0	0	Transfers to/from (-) Reserves	0	0	0
559,110	495,390	Net Expenditure	581,740	593,470	599,470

Notes (1) - (8) see page M7

CULTURE, TOURISM AND SPORTS PORTFOLIO

Business Unit: Culture, Tourism and Sports (Museums)

(1) **Mercer Art Gallery**

Listed building which includes 2 exhibition spaces and also houses all central museums and arts functions. Includes office accommodation, activity room and store for the district's fine art and human history collections.

(2) **Pump Room Museum**

A listed building and Harrogate's main museum facility operating seven days a week.

(3) **Knaresborough Museum**

Courthouse Museum on Knaresborough Castle site. Open for 6 month season (April - September).

(4) **Knaresborough Castle**

Scheduled Ancient Monument leased from the Duchy of Lancaster. Statutory maintenance required as part of heritage site. Lease of site is until 2032.

(5) **Voluntary Museums**

Grants are paid to Nidderdale Museum and Ripon Prison and Police Museum. They are equivalent to the lease rental on the properties. This Department is also responsible for building management costs at Nidderdale Museum.

(6) **General/Development/Museums Collections & Exhibitions/Art Collections & Exhibitions**

Includes all collection care, exhibitions and events, education, audience development, office and accommodation expenses which enables the service to provide a comprehensive programme throughout the district's facilities.

(7) **Administration**

Costs include professional and curatorial staff of the Museums Service, a requirement of the Museums Accreditation. Accreditation allows the Council to receive grants and technical assistance and to stage national and regional exhibitions.

(8) **Full Time Equivalent**

The employees cost relates to the following number of full time equivalent employees:
OE 2014/15 10.59 RE 2014/15 8.04 OE 2015/16 10.59

CULTURE, TOURISM AND SPORTS PORTFOLIO

Business Unit: Culture, Tourism and Sports (Arts)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Cultural & Related Services: Culture and Heritage (Arts)			
68,840	59,830	Harrogate White Rose Theatre Trust	53,890	55,280	56,720 (1)
655,150	692,940	Tour de France	0	0	0 (2)
24,000	24,000	Harrogate International Festival	24,000	24,000	24,000 (3)
20,990	20,990	Other Arts	20,990	20,990	20,990 (4)
		Movements on General Fund Balance			
-655,150	-692,940	Transfers to/from(-) Reserves	0	0	0
113,830	104,820	GF Net Expenditure	98,880	100,270	101,710
		Subjective Analysis			
57,650	53,690	Employees	0	0	0
76,500	61,370	Premises	0	0	0
838,000	823,990	Supplies & Services	170,880	170,880	170,880
0	73,830	Transport	0	0	0
972,150	1,012,880	Total Controllable Expenditure	170,880	170,880	170,880
56,600	55,930	Premises	46,500	47,890	49,330
7,270	7,270	Depreciation and Impairment Losses	7,270	7,270	7,270
63,870	63,200	Total Additional Expenditure	53,770	55,160	56,600
1,036,020	1,076,080	Total Service Expenditure	224,650	226,040	227,480
		Less Service Income			
119,290	129,260	Sales, Fees and Charges	125,770	125,770	125,770
147,750	149,060	Other Income	0	0	0
768,980	797,760	Net Cost of Service	98,880	100,270	101,710
		Movements on General Fund Balance			
-655,150	-692,940	Transfers to/from (-) Reserves	0	0	0
113,830	104,820	Net Expenditure	98,880	100,270	101,710

(1) Harrogate White Rose Theatre Trust

Funding towards the operating and building management costs of the theatre.

(2) Tour de France

The Council's contribution to delivery of the Tour de France in the Harrogate District.

(3) Harrogate International Festival

Funding towards costs of delivering Harrogate International Festival.

(4) Other Arts

This funds the Arts & Heritage Grants programme which benefits organisations across the district - annual allocation approved by Cabinet Member (Cultural Services).

CULTURE, TOURISM AND SPORTS PORTFOLIO

Business Unit: Culture, Tourism and Sports (Holiday Tourism & Tourist Information)

2014/15 Original Estimate Restated	2014/15 Revised Estimate	Cost Centre	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Cultural & Related Services: Holiday Tourism			
353,090	345,540	Tourist Information Centres	373,400	380,690	384,140 (1)
88,320	89,630	Holiday Tourism Marketing	77,670	78,240	78,420 (2)
		Movements on General Fund Balance			
0	-480	Transfers to/from(-) Reserves	0	0	0
441,410	434,690	GF Net Expenditure	451,070	458,930	462,560
		Subjective Analysis			
232,670	241,730	Employees	265,080	272,720	275,930 (3)
650	650	Premises	650	650	650
114,870	126,940	Supplies and Services	114,870	114,870	114,870
2,150	2,030	Transport	0	0	0
350,340	371,350	Total Controllable Expenditure	380,600	388,240	391,450
600	810	Employees	910	940	970
76,960	84,000	Premises	81,870	84,330	86,860
34,350	33,010	Supplies and Services	29,470	28,390	28,550
66,230	50,020	Support Services	48,220	49,760	50,260
3,080	2,810	Depreciation and Impairment Losses	2,820	2,820	2,820
181,220	170,650	Total Additional Expenditure	163,290	166,240	169,460
531,560	542,000	Total Service Expenditure	543,890	554,480	560,910
		Less Service Income			
88,600	88,260	Sales, Fees and Charges	90,820	93,550	96,350
1,550	18,570	Other Income	2,000	2,000	2,000
441,410	435,170	Net Cost of Service	451,070	458,930	462,560
		Movements on General Fund Balance			
0	-480	Transfers to/from (-) Reserves	0	0	0
441,410	434,690	Net Expenditure	451,070	458,930	462,560

(1) Tourist Information Centres

This budget incorporates all costs and income associated with the operation of the Tourist Information Centres in the district based in Harrogate, Knaresborough, Ripon and Pateley Bridge.

(2) Holiday Tourism Marketing

Grant to Visit Harrogate and costs associated with tourism development.

(3) Full Time Equivalent

The employees cost relates to the following number of full time equivalent employees:

OE 2014/15 6.62 RE 2014/15 6.81 OE 2015/16 7.62

HOUSING REVENUE ACCOUNT

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HOUSING REVENUE ACCOUNT

Service policy statement

The main responsibilities of the Housing Portfolio are:-

- (i) the provision of accommodation for rent and the promotion of other schemes designed to meet those needs;
- (ii) the allocation of tenancies within established priorities;
- (iii) the management of existing dwellings including repairs and maintenance, rent collection, arrears recovery and a range of tenancy matters.

The Housing Revenue Account (HRA) shows the expenditure and income associated with these responsibilities and is separate from the Council's General Fund accounts, which mainly deal with private sector housing, housing benefits and homelessness.

Main budget features

The 2015/16 Housing Revenue Account is prepared in accordance with the Local Government and Housing Act 1989, which created the ringfence and structure for the HRA .

- (a) RENT OF COUNCIL HOUSES - The 2015/16 budget provides for an average rent increase of 2.2%, which is based on the Government rent setting policy.
- (b) CHARGES FOR SERVICES AND FACILITIES - This income relates mainly to the wardens support service to tenants in sheltered housing and other Council houses and also income from leaseholders.
- (c) REPAIRS & MAINTENANCE - For 2015/16 the total estimated expenditure on repairs and maintenance included in the budget is £4,491,790, equivalent to about £1,150 per dwelling
- (d) TEMPORARY ACCOMMODATION - This is the operating cost of hostels used by the council as temporary accommodation for homeless families. Rents from the hostels are included within gross rents and any debt charges are included with the main capital financing costs
- (e) SPECIAL SERVICES - The main service is the provision of sheltered housing for the elderly, including warden supervised accommodation. The cost of this service is charged to the Housing Revenue Account, although General Fund shares the costs in the areas of visiting wardens and the wardens support service. The Leasehold Reform, Housing and Urban Development Act 1993 includes limited powers to allow welfare services to continue to be charged to the Housing Revenue Account. Grounds maintenance is also shown here and the General Fund makes a contribution towards this cost in proportion to the number of private sector dwellings in housing estates.
- (f) INVESTMENT INCOME - Income credited to the account arises from the interest received on the level of the HRA working balance, Major Repairs Reserve and capital receipts. It also includes interest charged on mortgages granted under the Right to Buy legislation.
- (g) REVENUE CONTRIBUTION TO CAPITAL EXPENDITURE - The budget for 2015/16 for a direct revenue contribution towards capital works is £2,412,970

HOUSING REVENUE ACCOUNT

Description of Terms

General Fund Contributions

The General Fund makes a contribution to the Housing Revenue Account for the cost of those services charged to the Housing Revenue Account that benefit the whole community.

Repairs and Maintenance

The Council is responsible for repairs and landlord's fixtures including water, sanitary, electrical and heating installations and external painting.

Supervision and Management

This relates to the costs of administering the Council's housing stock. The service is sub-divided into Tenancy Services, Housing Strategy (outlined below), Housing Needs (Temporary Accommodation) and Special Services, which are detailed on the previous page.

Tenancy Services

- * Office Administration - this shows employee costs not specifically allocated under other heads together with other costs such as office buildings, stationery and equipment.
- * Tenant Consultations - the cost of arranging the meetings and forums set up under the tenant participation provisions of the Housing Act 1985.
- * HIP Administration - the costs associated with implementing the part of the Council's Housing Investment Programme which relates to the improvement of the dwelling stock.
- * Management and Policy - the employee costs of general management, including consideration of policy matters.
- * Rent Collection and Accounting
- * Arrears Recovery
- * Lettings and Nominations to Housing Associations
- * Public Sector Aid & Advice - the employee costs of general advice given to existing or potential housing tenants.
- * Sale of Houses under Right to Buy - the costs of administration are charged against the capital receipts

Housing Strategy

- * HIP Policy - the costs associated with deciding the future policy of Council's Housing Investment Programme.
- * Systems Development.

Capital Financing

Depreciation:

Historically, the amount of Major Repairs Allowance (MRA) income under the subsidy system was charged here as a proxy for depreciation on dwellings, under government Resource Accounting regulations. Under self-financing from 1 April 2012, it is permissible to charge depreciation based on uprated MRA. An amount equivalent to the depreciation charge will be transferred to the Major Repairs Reserve and will be available to fund future capital spending.

Other Items

- (a) Gain or Loss on sale of HRA Assets (mortgage principal) of less than £10,000.
 - (b) Adjusting transfer to General Fund. This amount is an interest charge based on debt outstanding only.
 - (c) Revenue Contribution to Capital Expenditure
- This is a direct contribution to the Housing Investment Programme to support spending on Council dwelling improvements and planned maintenance together with housing officers' salaries relating to such schemes.

HOUSING REVENUE ACCOUNT

SUMMARY STATEMENT

RESTATED 2014/15 Original Estimate £	2014/15 Revised Estimate £	Description	2015/16 Original Estimate £	2016/17 Projection £	2017/18 Projection £
EXPENDITURE					
4,273,870	3,842,320	Repairs & Maintenance	4,491,790	4,570,350	4,621,310
		Supervision & Management			
1,320,510	1,177,630	Tenancy Services	1,231,380	1,238,110	1,220,960
101,490	157,060	Housing Strategy	113,170	88,510	88,550
778,660	756,360	Housing Needs (Hostels)	774,360	791,630	786,740
1,538,630	1,477,670	Special Services (Wardens etc)	1,511,310	1,552,970	1,581,240
<u>3,739,290</u>	<u>3,568,720</u>		<u>3,630,220</u>	<u>3,671,220</u>	<u>3,677,490</u>
3,846,870	3,847,440	Depreciation and Impairment Losses	3,968,440	4,092,440	4,291,190
35,100	33,130	Debt Management Costs	33,810	35,010	35,450
<u>3,881,970</u>	<u>3,880,570</u>		<u>4,002,250</u>	<u>4,127,450</u>	<u>4,326,640</u>
<u>11,895,130</u>	<u>11,291,610</u>	Total Expenditure	<u>12,124,260</u>	<u>12,369,020</u>	<u>12,625,440</u>
INCOME					
16,151,120	16,235,670	Rents from Council Houses and Hostels (Gross)	16,891,860	17,005,870	17,450,850
260,190	226,640	Non-dwelling Rents (Gross)	233,100	231,280	233,270
889,680	859,710	Charges for services and facilities	857,730	858,670	859,700
117,650	117,480	General Fund Contributions	121,060	125,050	129,180
107,790	90,550	Other Contributions towards expenditure (including Supporting People grant)	188,350	188,350	188,350
<u>17,526,430</u>	<u>17,530,050</u>	Total Income	<u>18,292,100</u>	<u>18,409,220</u>	<u>18,861,350</u>
-5,631,300	-6,238,440	Net Cost/Surplus (-) of HRA Services included in Comprehensive Income and Expenditure Statement	-6,167,840	-6,040,200	-6,235,910
63,720	62,160	HRA Share of Corporate & Democratic Core	62,420	62,850	63,280
-5,567,580	-6,176,280	NET COST/SURPLUS(-) OF HRA SERVICES	-6,105,420	-5,977,350	-6,172,630
HRA share of the operating income and expenditure included in the Comprehensive Income and Expenditure Statement					
1,774,060	1,794,180	External Interest Payments	1,746,050	1,790,030	1,742,230
-75,560	-140,770	Investment Income	-127,030	-243,030	-274,130
-3,869,080	-4,522,870	Surplus (-) or Deficit for the year on HRA Services	-4,486,400	-4,430,350	-4,704,530
MOVEMENT ON THE HOUSING REVENUE ACCOUNT STATEMENT					
-12,881,703	-15,042,850	Balance brought forward	-9,778,160	-11,851,590	-7,716,380
-3,869,080	-4,522,870	Surplus (-) or Deficit for the year on HRA Services	-4,486,400	-4,430,350	-4,704,530
Adjustments between accounting and funding basis under regulations					
516,070	1,787,560	Capital Expenditure funded by the HRA	2,412,970	1,565,560	483,770
8,000,000	8,000,000	Voluntary set aside to repay debt	0	7,000,000	0
4,646,990	5,264,690	Increase(-) or decrease in the year on the HRA	-2,073,430	4,135,210	-4,220,760
-8,234,713	-9,778,160	Balance on the HRA carried forward	-11,851,590	-7,716,380	-11,937,140

HOUSING REVENUE ACCOUNT

Variances between the 2014/15 and 2015/16 Original Estimates

	£'000	
Original Estimate 2015/16	-2,073	
Original Estimate 2014/15	4,647	
Increase/Decrease(-) in Net Expenditure	<u>-6,720</u>	
Explained By :		
	£'000	£'000
Controllable expenditure and external income		
Controllable expenditure		
2014/15 superannuation increased to 14.6% and pay award	92	
2015/16 pay award	54	
Other salary movements - increments, NI changes, vacancy provision etc	38	
Past superannuation	5	
Increase in temporary staff	22	
Inflationary increase in reactive repairs and maintenance	20	
Savings on payments to external contractors - offset by increase in materials	-115	
Increase in materials - offset by savings on external contractors	114	
Decrease in irrecoverable rent write off as Universal Credit being phased in more slowly	-100	
Increased rental income - 2.2% increase (CPI +1%) and 53-week year in 15/16	-741	
Decreased garage rental income - VAT element removed	25	
Decrease in contribution to General Fund for Dispersed Alarms	-25	
Decrease in Wardens services income due to changes in NYCC subsidy	42	
Decrease in Hostel subsidy from NYCC	24	
Domestic Renewable Heat Incentives income from Ofgem	-30	
Other variances	<u>11</u>	-564
Internal Income		
Internal recharge to General Fund for In House Maintenance Team works on GF building:	-48	
Internal recharge to General Fund for street name plates - contra in expenditure	-20	
Other variances	<u>-3</u>	-71
Additional Expenditure		
Increased depreciation (transferred to Major Repairs Reserve to support the HIP)	122	
Decrease In Departmental SLAs	-21	
Decrease in computer SLA	-18	
Other variances	<u>15</u>	98
HRA Share of Corporate & Democratic Core		
Decrease in contribution to General Fund	<u>-1</u>	-1
Other Operating Income and Expenditure		
Increased interest received on investment income due to higher interest rates	-51	
Decreased interest paid to General Fund - lower PWLB balance as £8m repaid in 2014/15 (-£59k), offset by higher interest rate on unfinanced borrowing (+£31k)	<u>-28</u>	-79
Other Movements on HRA Balance		
Increased contribution to capital expenditure - includes planned expenditure on Allhallowgate & garage site development	1,897	
HRA set aside to repay PWLB debt - first instalment of Self Financing loan paid in 14/15, with no corresponding cost in 15/16	<u>-8,000</u>	-6,103
		<u><u>-6,720</u></u>

HOUSING REVENUE ACCOUNT

ANALYSIS OF SERVICE EXPENDITURE

RESTATED

2014/15 Original Estimate £	2014/15 Revised Estimate £		2015/16 Original Estimate £	2016/17 Projection £	2017/18 Projection £
Repairs and maintenance (Summary)					
1,931,820	1,431,530	Repair and maintenance of dwellings	1,930,560	1,968,130	2,006,450
1,739,980	1,793,440	In House Maintenance Team (IHMT)	1,917,430	1,945,300	1,954,300
102,720	99,240	Administration	105,530	105,790	105,270
499,350	505,910	Property services HRA	538,270	551,130	555,290
0	12,200	Housing Recharges	0	0	0
4,273,870	3,842,320		4,491,790	4,570,350	4,621,310

Analysis of sub-headings

Repair and maintenance of dwellings

1,349,920	849,920	General reactive repairs	1,349,920	1,376,920	1,404,460
517,170	517,170	Heating appliances and other plant	517,170	527,510	538,060
53,270	52,980	Insurance	52,010	52,010	52,010
11,460	11,460	Supplies & services	11,460	11,690	11,920
1,931,820	1,431,530	Total	1,930,560	1,968,130	2,006,450

In House Maintenance Team (IHMT)

701,380	737,910	Employee costs	823,440	849,730	858,210
292,490	180,320	Premises	197,130	197,130	197,130
572,950	701,030	Supplies & services	711,210	712,790	713,310
173,160	174,180	Transport	185,650	185,650	185,650
1,739,980	1,793,440		1,917,430	1,945,300	1,954,300

Administration

29,170	30,230	Employee costs	36,670	37,840	38,210
69,800	65,590	Supplies & services	65,360	64,400	63,360
200	800	Transport	880	910	920
3,550	2,620	Support services	2,620	2,640	2,780
102,720	99,240	Total	105,530	105,790	105,270

Property Services HRA

342,900	320,580	Employee costs	359,070	370,220	373,820
50,840	62,730	Supplies & services	59,560	61,270	61,830
29,720	37,310	Transport	32,040	32,040	32,040
75,890	85,290	Support services	87,600	87,600	87,600
499,350	505,910		538,270	551,130	555,290

HOUSING REVENUE ACCOUNT

ANALYSIS OF SERVICE EXPENDITURE

RESTATED

2014/15 Original Estimate £	2014/15 Revised Estimate £		2015/16 Original Estimate £	2016/17 Projection £	2017/18 Projection £
Supervision & management (summary)					
1,320,510	1,177,630	Tenancy Services	1,231,380	1,238,110	1,220,960
101,490	157,060	Housing Strategy	113,170	88,510	88,550
778,660	756,360	Housing Needs (Temporary Accommodation)	774,360	791,630	786,740
1,538,630	1,477,670	Special Services (Wardens etc)	1,511,310	1,552,970	1,581,240
<u>3,739,290</u>	<u>3,568,720</u>		<u>3,630,220</u>	<u>3,671,220</u>	<u>3,677,490</u>
Analysis of sub-headings					
Tenancy Services					
Neighbourhood Services					
4,990	4,190	Marlborough House	4,360	4,480	4,610
470,000	432,800	Office administration	453,990	455,310	457,930
100,950	101,330	Tenant consultations	102,470	104,980	105,790
73,730	64,110	Management & policy	75,680	77,200	77,690
206,800	207,990	Rent accounting	214,210	216,690	217,480
81,660	76,670	Arrears recovery - current tenants	77,670	74,200	74,760
129,640	28,300	Arrears recovery - former tenants	28,720	29,110	29,240
131,170	120,380	Direct tenancy services	129,820	129,940	106,560
4,000	4,000	Annual housing report and consultation	4,000	4,000	4,000
29,870	45,190	Neighbourhood officer	46,020	47,330	47,750
Property General Management					
44,750	44,590	HIP - general administration - improvements	46,370	46,580	46,630
34,100	38,890	Sale of Council dwellings	38,810	39,030	39,260
410	640	Rents - other properties	730	730	730
8,440	8,550	Right to Buy	8,530	8,530	8,530
<u>1,320,510</u>	<u>1,177,630</u>	Total	<u>1,231,380</u>	<u>1,238,110</u>	<u>1,220,960</u>
Housing Strategy					
9,100	7,720	HIP policy	10,060	10,160	10,200
92,390	149,340	Systems development	103,110	78,350	78,350
<u>101,490</u>	<u>157,060</u>	Total	<u>113,170</u>	<u>88,510</u>	<u>88,550</u>
Housing Needs					
Hostels					
83,100	81,000	Robert Street	82,390	84,280	85,510
59,920	63,380	Stockwell Lane	65,020	66,640	67,630
63,730	62,520	Avondale	65,140	67,520	69,250
17,790	17,860	Ripon	18,310	18,640	18,980
150,220	153,220	Administration	154,130	157,760	159,230
<u>374,760</u>	<u>377,980</u>	Total	<u>384,990</u>	<u>394,840</u>	<u>400,600</u>
Temporary Accommodation					
207,080	190,560	Lettings & waiting lists	193,450	195,430	183,050
196,820	187,820	Public sector aid & advice	195,920	201,360	203,090
<u>403,900</u>	<u>378,380</u>	Total	<u>389,370</u>	<u>396,790</u>	<u>386,140</u>

HOUSING REVENUE ACCOUNT

ANALYSIS OF SERVICE EXPENDITURE

RESTATED

2014/15 Original Estimate £	2014/15 Revised Estimate £		2015/16 Original Estimate £	2016/17 Projection £	2017/18 Projection £
Special Services (Summary)					
37,610	38,270	Central Heating and Lighting of Staircases	40,130	42,400	44,810
1,081,760	1,020,140	Warden Supervised Accommodation	1,041,690	1,068,500	1,081,400
419,260	419,260	Grounds Maintenance	429,490	442,070	455,030
1,538,630	1,477,670		1,511,310	1,552,970	1,581,240
Analysis of sub-headings					
Central heating and lighting of staircases					
14,610	15,530	Maple Creek central heating	16,260	17,070	17,920
23,000	22,740	Bondgate Court central heating	23,870	25,330	26,890
37,610	38,270	Total	40,130	42,400	44,810
Warden supervised accommodation					
100		0 Woodfield Square	0	0	0
100		0 Wedderburn Road	0	0	0
100		100 Alder Road	110	120	130
3,310	2,930	Spa Mews	2,970	3,080	3,150
110		50 Dene Park No.2	50	50	50
26,400	25,720	Carlton Lodge	28,840	29,940	31,200
8,290	6,560	Station View	7,030	7,160	7,360
4,220	3,690	Charlton Manor	3,970	4,140	4,260
410		670 Manor Court	700	740	780
18,580	12,960	Collins Court	14,370	14,820	15,260
21,880	21,640	Hewitson Court	23,780	24,850	25,870
5,290	5,090	Bondgate Court	6,020	6,200	6,260
510		420 Russell Dixon Square	0	0	0
23,900	20,090	Blossomgate Court	22,260	23,280	24,290
170		170 Nidd Walk	180	200	220
4,680	4,140	Valley Road	4,820	4,980	5,140
11,440	11,380	Maple Creek	12,950	13,560	14,060
240		200 Springfield	240	260	280
160		160 Mowbray Crescent	160	170	190
526,860	434,470	Warden Schemes - general	431,350	441,740	446,100
425,010	469,700	Dispersed Alarm service	481,890	493,210	496,800
1,081,760	1,020,140	Total	1,041,690	1,068,500	1,081,400
Grounds maintenance					
419,260	419,260	Grounds maintenance	429,490	442,070	455,030
419,260	419,260	Total	429,490	442,070	455,030
Capital financing					
3,846,870	3,847,440	Depreciation and impairments of fixed assets	3,968,440	4,092,440	4,291,190
35,100	33,130	Debt management costs	33,810	35,010	35,450
3,881,970	3,880,570		4,002,250	4,127,450	4,326,640
63,720	62,160	HRA share of corporate & democratic core	62,420	62,850	63,280

HOUSING REVENUE ACCOUNT

ANALYSIS OF SERVICE INCOME

RESTATED					
2014/15	2014/15		2015/16	2016/17	2017/18
Original	Revised		Original	Projection	Projection
Estimate	Estimate		Estimate		
£	£		£	£	£
		Rents (Council dwellings & hostels)			
15,989,310	16,085,880	Dwellings	16,717,870	16,833,040	17,274,770
161,810	149,790	Hostels	173,990	172,830	176,080
16,151,120	16,235,670		16,891,860	17,005,870	17,450,850
		Income from other properties			
226,330	195,100	Garage rents	200,840	199,020	201,010
33,860	31,540	Rents from shops and other properties	32,260	32,260	32,260
260,190	226,640		233,100	231,280	233,270
		Charges for services and facilities			
774,200	752,510	Special services	749,410	750,160	751,470
25,240	32,400	Tenancy services	32,820	33,010	33,130
1,800	1,800	Temporary accommodation	1,800	1,800	1,400
88,440	73,000	Leaseholder service charges	73,700	73,700	73,700
889,680	859,710		857,730	858,670	859,700
117,650	117,480	General Fund contributions	121,060	125,050	129,180
		Other contributions towards expenditure			
5,450	-21,790	Miscellaneous Income	79,550	79,550	79,550
0	10,000	Domestic Renewable Heat Incentives	30,000	30,000	30,000
102,340	102,340	Supporting People grant	78,800	78,800	78,800
107,790	90,550		188,350	188,350	188,350
17,526,430	17,530,050	Total income	18,292,100	18,409,220	18,861,350
-5,567,580	-6,176,280	Net cost/surplus (-) of HRA services	-6,105,420	-5,977,350	-6,172,630

HOUSING REVENUE ACCOUNT

RESTATED 2014/15 Original Estimate £	2014/15 Revised Estimate £		2015/16 Original Estimate £	2016/17 Projection £	2017/18 Projection £
HRA share of the operating income and expenditure included in the Comprehensive Income and Expenditure Statement					
1,774,060	1,794,180	Interest payable to General Fund	1,746,050	1,790,030	1,742,230
-75,560	-140,770	Investment income	-127,030	-243,030	-274,130
<u>1,698,500</u>	<u>1,653,410</u>		<u>1,619,020</u>	<u>1,547,000</u>	<u>1,468,100</u>
-3,869,080	-4,522,870	Surplus (-) or deficit for the year on HRA services	-4,486,400	-4,430,350	-4,704,530
Movement on the Housing Revenue Account Statement					
-12,881,703	-15,042,850	Balance brought forward	-9,778,160	-11,851,590	-7,716,380
-3,869,080	-4,522,870	Surplus (-) or deficit for the year on HRA services	-4,486,400	-4,430,350	-4,704,530
Adjustments between accounting and funding basis under regulations					
516,070	1,787,560	Capital expenditure funded by the HRA	2,412,970	1,565,560	483,770
8,000,000	8,000,000	HRA set aside to repay PWLB debt	0	7,000,000	0
<u>8,516,070</u>	<u>9,787,560</u>		<u>2,412,970</u>	<u>8,565,560</u>	<u>483,770</u>
4,646,990	5,264,690	Increase(-) or decrease in the year on the HRA	-2,073,430	4,135,210	-4,220,760
-8,234,713	-9,778,160	Balance on the HRA carried forward	-11,851,590	-7,716,380	-11,937,140

HOUSING REVENUE ACCOUNT

SUBJECTIVE ANALYSIS

RESTATED			2015/16	2016/17	2017/18
2014/15	2014/15		Original	Projection	Projection
Original	Revised		Estimate		
Estimate	Estimate		Estimate	£	£
£	£		£	£	£
Expenditure					
2,733,900	2,714,430	Employees *	2,922,670	3,005,140	3,036,270
2,374,250	1,767,130	Premises	2,280,180	2,325,560	2,372,900
1,014,650	1,022,440	Supplies & Services	1,038,870	1,039,790	1,015,330
290,630	298,170	Transport	304,800	303,680	303,700
34,940	22,550	Transfer Payments	32,670	32,670	32,670
6,448,370	5,824,720	Controllable Expenditure	6,579,190	6,706,840	6,760,870
21,950	20,990	Employees	24,810	21,110	21,120
471,390	473,800	Premises	481,910	494,610	507,690
361,620	404,470	Supplies & Services	344,040	326,930	329,370
783,660	757,880	Support Services	760,660	762,310	750,850
24,990	24,470	Service Management	27,630	27,630	27,630
3,846,870	3,847,440	Depreciation & Impairment Losses	3,968,440	4,092,440	4,291,190
5,510,480	5,529,050	Additional Expenditure	5,607,490	5,725,030	5,927,850
11,958,850	11,353,770	Gross Expenditure	12,186,680	12,431,870	12,688,720
Income					
983,430	882,460	Sales, Fees and Charges	964,700	965,520	966,430
16,411,310	16,461,910	Rents	17,124,560	17,236,750	17,683,720
131,690	185,680	Internal Recharges	202,840	206,950	211,200
17,526,430	17,530,050	Total Income	18,292,100	18,409,220	18,861,350
-5,567,580	-6,176,280	Net Cost/Surplus (-) of HRA Services	-6,105,420	-5,977,350	-6,172,630
HRA share of the operating income and expenditure included in the Comprehensive Income and Expenditure Statement					
Financing & Investment Income & Expenditure					
1,774,060	1,794,180	External Interest Payments	1,746,050	1,790,030	1,742,230
-75,560	-140,770	Investment Income	-127,030	-243,030	-274,130
-3,869,080	-4,522,870	Surplus(-) or Deficit for the year on HRA Services	-4,486,400	-4,430,350	-4,704,530
8,516,070	9,787,560	Adjustments between accounting and funding basis under regulations	2,412,970	0	0
4,646,990	5,264,690	Transfer to(-) /from HRA Balance	-2,073,430	-4,430,350	-4,704,530

* The employees cost relates to the following number of full time equivalent employees:
 Restated OE 14/15 106.89 RE 14/15 107.89 OE 15/16 107.45

RESERVES

Revised Estimate 2014-15

Reserve	Balance 01/04/14	Increase in year	Decrease in year	Balance 31/03/15
	£	£	£	£
Business Unit Reserves	3,104,720	428,350	935,020	2,598,050
Capital Reserves	4,310,350	518,850	842,220	3,986,980
Business Rate Retention Reserve	0	586,770	0	586,770
Office Accommodation Reserve	0	1,867,965	0	1,867,965
Insurance Reserve	693,640	50,000	55,020	688,620
Corporate Projects Reserve	657,370	0	41,620	615,750
Vehicle Reserve	880,310	650,360	706,290	824,380
Housing Benefit Reserve	727,960	100,700	2,500	826,160
Innovate Reserve	394,970	370,000	299,620	465,350
Starbeck Development Reserve	488,620	0	3,960	484,660
Computer Reserve & Corporate Desktop PC Replacement Reserve	925,340	557,570	1,007,360	475,550
Bereavement Investment Reserve	446,240	135,690	205,990	375,940
Culture, Tourism & Sport Investment Reserve	536,200	0	204,546	331,654
Building Management Reserve	0	449,200	0	449,200
Traffic Reduction Measures Reserve	0	790,000	0	790,000
Other Earmarked Reserves	3,395,760	725,905	1,642,314	2,479,351
Total Reserves	16,561,480	7,231,360	5,946,460	17,846,380

Original Estimate 2015-16

Reserve	Balance 31/03/15	Increase in year	Decrease in year	Balance 31/03/16
	£	£	£	£
Business Unit Reserves	2,598,050	44,450	506,030	2,136,470
Capital Reserves	3,986,980	476,370	263,480	4,199,870
Business Rate Retention Reserve	586,770	0	435,600	151,170
Office Accommodation Reserve	1,867,965	0	0	1,867,965
Insurance Reserve	688,620	75,000	77,270	686,350
Corporate Projects Reserve	615,750	0	1,300	614,450
Vehicle Reserve	824,380	650,360	695,520	779,220
Housing Benefit Reserve	826,160	22,970	56,000	793,130
Innovate Reserve	465,350	150,000	257,920	357,430
Starbeck Development Reserve	484,660	0	0	484,660
Computer Reserve & Corporate Desktop PC Replacement Reserve	475,550	208,320	431,650	252,220
Bereavement Investment Reserve	375,940	135,690	15,000	496,630
Culture, Tourism & Sport Investment Reserve	331,654	63,400	121,500	273,554
Building Management Reserve	449,200	356,860	0	806,060
Traffic Reduction Measures Reserve	790,000	0	0	790,000
Other Earmarked Reserves	2,479,351	431,110	326,380	2,584,081
Total Reserves	17,846,380	2,614,530	3,187,650	17,273,260

CAPITAL

2014/15 Original Estimate	2014/15 Revised Estimate
£	£
4,102,720	5,499,490
0	
275,280	250,350
356,000	341,000
4,734,000	6,090,840
249,930	349,930
3,861,930	3,862,280
106,070	38,440
516,070	1,787,560
0	52,630
4,734,000	6,090,840

Housing Capital Investment Programme

Expenditure Summary

Improvements, Refurbishments and Adaptions, inc. Environmental Works
Replacement Lifeline Equipment
Capital Salaries
Private Sector Grants and Loans

Total Expenditure

Financing Summary

Specified Capital Grant
Major Repairs Reserve
Capital Receipts
Revenue Contributions(HRA)
Revenue Contributions(GF)

Total Resources

2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£	£
6,084,770	5,438,470	4,353,840
284,870	293,510	296,930
356,000	356,000	356,000
6,725,640	6,087,980	5,006,770
326,000	326,000	326,000
3,956,670	4,166,420	4,167,000
0	0	0
2,412,970	1,565,560	483,770
30,000	30,000	30,000
6,725,640	6,087,980	5,006,770

2014/15 Original Estimate	2014/15 Revised Estimate
£	£
165,000	438,430
0	92,000
866,700	1,350,510
0	0
25,000	58,810
1,056,700	1,939,750
0	248,460
806,700	1,435,330
250,000	255,960
0	0
1,056,700	1,939,750

General Fund Capital Investment Programme

Expenditure Summary

Portfolio

Leader , Finance & Resources
Safer Communities
Environment, Transport & External Affairs
Planning
Culture, Tourism & Sports

Total Expenditure

Financing Summary

Grants & Contributions
Revenue Contributions
Commuted Sums
Capital Receipts

Total Resources

See page P2 for individual scheme details

2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£	£
80,000	0	0
0	0	0
904,520	948,800	907,800
154,440	154,430	0
0	0	0
1,138,960	1,103,230	907,800
0	0	0
888,960	853,230	657,800
250,000	250,000	250,000
0	0	0
1,138,960	1,103,230	907,800

5,790,700	8,030,590
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Total Capital Spending

7,864,600	7,191,210	5,914,570
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CAPITAL

2014/15 Original Estimate	2014/15 Revised Estimate	General Fund Capital Investment Programme - Scheme Details	2015/16 Original Estimate	2016/17 Projection	2017/18 Projection
£	£		£	£	£
		Leader, Finance & Resources			
		Information, Communication and Technology & Customer Support			
165,000	282,000	Computer Hardware >£5k	80,000	0	0
0	156,430	Multi Functional Devices	0	0	0
165,000	438,430		80,000	0	0
		Safer Communities			
		Safer Communities (Non Parking)			
0	92,000	Electric Vehicle Chargers (2)	0	0	0
0	92,000		0	0	0
		Parks, Environment, & External Affairs			
		Parks & Environmental Services			
250,000	250,000	Open Space, Commuted Sum Schemes	250,000	250,000	250,000
0	17,800	Ripon Cemetery Extension	0	0	0
	62,500	Kirkby Malzeard Cemetery CP			
0	187,420	Ripon Skatepark	0	0	0
	74,000	Valley Gardens Play Area resurfacing	0	0	0
	12,500	New Potting Machine	0	0	0
		Central Transport			
576,700	706,290	Vehicle and Plant Replacement	654,520	698,800	657,800
40,000	40,000	Fuel Tank Replacement	0	0	0
0	0	New Recycling Vehicles and Plant	0	0	0
866,700	1,350,510		904,520	948,800	907,800
		Planning			
		Economic Development			
0	0	Leeds City Region Revolving Investment Fund	154,440	154,430	0
0	0		154,440	154,430	0
		Culture, Tourism & Sports			
0	35,000	Hydro and Ripon Leisure Centre Equipment	0	0	0
25,000	23,810	Ripon Tennis Courts Resurfacing	0	0	0
25,000	58,810		0	0	0
1,056,700	1,939,750	General Fund Total	1,138,960	1,103,230	907,800