



Revenue Budget

2008/2009

GENERAL INFORMATION

2008/2009

Introduction

1. Background

This document provides information about the Council's spending plans for the 2008/2009 financial year.

The figures included in this document are those considered by the Council at its meeting on 28 February 2008 to set the Council's capital and revenue expenditure and council tax for 2008/2009.

2. General Information

This section provides information relating to the Council as a whole and includes extracts from the Head of Finance's reports to Cabinet on 5 February 2008 and Council on 28 February 2008. These cover:

- an update on the Council's budget proposals for 2008/2009;
- Collection Fund and council tax calculations.

The section concludes with a summary of the Council's capital programme for the period 2007/2008 to 2010/2011.

3. Revenue Budget

The Council's detailed revenue budget figures are provided in relation to actual expenditure for 2006/2007, the original and revised budgets for 2007/2008, the proposed budget for 2008/2009 and indicative budgets for 2009/2010 and 2010/2011.

The grand summary contains the budget plans of each of the Council's strategic themes.

The budgets for Support Services are zero because the costs of these items are fully recharged to the services that they help to provide.

The structure of the budgets for the main Council strategies follows a common format. Page one provides a Strategy objective analysis - the net spending plans of each service or activity. Page two provides a Strategy subjective analysis, which shows the type of expenditure such as employee costs. For each main service two pages of information are shown. The left-hand page provides details of any significant expenditure and income changes between the original budget for 2007/2008 and the budget for 2008/2009. The right hand page provides a subjective analysis of expenditure, income and charges to/from other accounts.

4. Earmarked Reserves and Fund Balances

This section comprises an analysis of the Council's earmarked reserves and fund balances. The Council retains these as a means of meeting future expenditure and to ensure that resources are available to meet any unforeseen and unavoidable costs that may arise during the year.

5. Glossary

This section comprises a glossary that describes the individual items of expenditure, income and recharges included in the different categories of the revenue budget pages.

6. Further Queries

A range of financial information including the Statement of Accounts, Summary Accounts, the Management Letter issued by the Council's external auditors and council taxes for each parish/town council area is available on the Council's web-site at www.suffolkcoastal.gov.uk.

The Council's accounting system provides a more detailed analysis of the budget figures contained within this document. If you would like any further information about detailed budgets, or the Council's financial policy, contact David Lloyd (Chief Accountant) on 01394-444459 or by email to david.lloyd@suffolkcoastal.gov.uk.

FINANCIAL OVERVIEW BASED ON THE HEAD OF FINANCE'S REPORTS TO THE CABINET ON 5 FEBRUARY 2008 AND COUNCIL ON 28 FEBRUARY 2008.

BUDGET REQUIREMENT

- 1.1 Overall the Council's budget requirement, the net cost of services to be met from Government formula grant and council taxes, will be £14,929,900 in 2008/09. This represents a headline increase of £504,200 or 3.5% over the budget for 2007/08 of £14,425,700. The reasons for the increase are summarised below.

Analysis of Change	£000
Budget Requirement 2007/08	14,425.7
Pay and Price Increases	646.9
Statutory Requirements	84.2
Service Developments	780.2
Savings	-944.1
Additional Income	-573.2
Movements in reserves and other financial transactions	<u>510.2</u>
Budget Requirement 2008/09	<u>14,929.9</u>

- 1.2 After allowing for increases in Government grant, the council taxbase and the surplus on the council tax collection fund, the Council is able to set a band D council tax for 2008/09 at its planned level of £141.21.

Medium Term Financial Plan

- 1.3 During the preparation of the 2008/09 revenue budget, forecasts of expenditure and income in 2009/10 and 2010/11 have been made. As part of the grant settlement for 2008/09, as promised, Government also announced provisional figures for 2009/10 and 2010/11, thereby providing authorities with greater certainty to support their financial planning. After allowing for announced Government grant in 2009/10 and 2010/11 and council tax increases around 4% in those years, the budget gap is shown overleaf:

	2008/09	2009/10	2010/11
Cumulative Budget Gap	£0	£678,000	£1,259,000
Indicative Tax	£141.21	£146.88	£152.73
Annual tax change	£5.31	£5.67	£5.85

- 1.4 With the grant settlement for future years already known, work on aligning the Council's MTFS to the Council's priorities will need to continue early in 2008. This work will need to ensure that appropriate measures are taken to eliminate the budget gap for 2009/10 and extend the time frame to include a balanced budget forecast for 2011/12.

2. CAPITAL INVESTMENT PLANS

- 2.1 The capital investment plans for 2008/2009 detailed later in this section are summarised below net of specific grants where these are applicable:

	2007/08 Revised £000	2008/09 Budget £000	2009/10 Indicative £000	2010/11 Indicative £000
Capital Investment	1,779	2,376	1,432	836

Capital Financing

- 2.2 From 1 April 2004 local authorities are allowed to decide their own capital investment plans and borrowing limits, subject to compliance with the "Prudential Code". To comply with the Code an authority must consider the following information at least annually: -
- (a) the affordability of capital investment, including the implications for council tax; and
 - (b) the impact of the investment plans on external borrowing requirements; and
 - (c) the setting of prudential indicators to provide a basis for in-year monitoring and to aid decision-making; and
 - (d) the preparation of three year forecasts of capital investment and the revenue budget.
- 2.3 The table overleaf shows the proposed financing of the capital investment plans. It is based on the principles contained within the Capital Strategy that grants, capital receipts and earmarked reserves will be used first, with the balance being met by external borrowing. The forecast shows that the Council will have to enter into borrowing in the year 2008/09.

	2007/08 £000	2008/09 £000	2009/10 £000	2010/11 £000
Useable Capital Receipts	1,074	456	0	0
Earmarked Reserves	705	440	30	0
Borrowing	<u>0</u>	<u>1,480</u>	<u>1,402</u>	<u>836</u>
TOTAL CAPITAL FINANCING	<u>1,779</u>	<u>2,376</u>	<u>1,432</u>	<u>836</u>

Note 1 The use of capital receipts takes account of monies already received.

- 2.4 Further asset sales will occur in 2008/09 and subsequent years. Whilst it is considered prudent not to make assumptions about the use of future anticipated receipts, the generation of those receipts will give some scope to deal with emerging priorities and reduce the effects of borrowing.
- 2.5 The table below shows the impact of the proposed borrowing on the revenue budget and council tax. These amounts have been included in the revenue budget considered earlier.

	2007/08 £000	2008/09 £000	2009/10 £000	2010/11 £000	Full Year £000
In year Borrowing	0	1,480	1,402	826	N/A
Cumulative Borrowing	0	1,480	2,882	3,718	N/A
Cumulative Impact on Revenue Budget	0	100	228	315	334
Band D Council Tax	N/A	£2.04	£4.66	£6.43	£6.82

3. PRUDENTIAL INDICATORS

- 3.1 Under the provisions of The Local Government Act 2003, from 1 April 2004, local authorities can now make their own decisions about how much they wish to borrow to pay for capital investment providing they assess the borrowing to be affordable, prudent and sustainable. In addition to complying with the Act they must comply with:
- the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003; and
 - the Chartered Institute of Public Finance and Accountancy's (CIPFA's) Prudential Code for Capital Finance in Local Authorities.

- 3.2 The Code's objective is to ensure that when councils take decisions on capital investment proper consideration is given to the affordability of these plans in the light of the revenue budget position and future financial forecasts. To comply the Council must agree a number of targets and monitor performance against them. These targets are known as the "Prudential Indicators" and particular indicators will be used to separately assess the following areas:
- Management of capital expenditure
 - Affordability
 - Prudence
 - Management of external debt
 - Treasury Management
- 3.3 All of the above factors have been considered in the preparation of the revenue budget and an adequate provision has been made to support the borrowing required to fund the capital investment plans in 2008/09 and beyond. In addition, the Council's system of Business Case Appraisal provides a robust evaluation of investment proposals before they are formally approved.
- 3.4 The prudential indicators are designed to support and record local decision making. They are not designed or intended to be measures of comparative performance between one local authority and another. The indicators for 2008/2009 are shown later in this section.

4. RESERVES AND BALANCES

- 4.1 The Council's own annual expenditure is in excess of £55 million. On top of this it collects about £53 million of council taxes for other local authorities serving its residents and about £38 million of business rates for Government.
- 4.2 In order to manage its financial affairs soundly it needs to hold an appropriate level of reserves and balances. These allow it to:-
- (a) manage its cash flow economically and avoid borrowing pending receipt of income due during the year;
 - (b) deal promptly and efficiently with emergencies if they occur;
 - (c) take unforeseen opportunities to secure benefits that may arise during the year;
 - (d) set money aside for known events, but where the timing or precise amount required is not yet certain; and
 - (d) accumulate monies to meet costs which it would be unreasonable for taxpayers to meet in a single year.
- 4.3 The budget book shows the reserves and balances in hand at 1 April 2007 and how they will change based upon the revenue budget and capital investment plans set out in this report. Overall the position is shown overleaf: -

	April 2007 £000	April 2008 £000	April 2009 £000	April 2010 £000	April 2011 £000
Earmarked Reserves	5,508	5,133	5,214	5,280	5,387
General Fund Balance	<u>4,020</u>	<u>4,184</u>	<u>3,534</u>	<u>3,534</u>	<u>3,534</u>
TOTAL	<u>9,528</u>	<u>9,317</u>	<u>8,748</u>	<u>8,814</u>	<u>8,921</u>

Earmarked Reserves

- 4.4 A large part of the fall in earmarked reserves between April 2007 and April 2008 arises from their planned use to fund capital investment during 2007/08 and thus avoid the need to enter into external borrowing.

General Fund Balances

- 4.6 The Council's General Fund Balance provides the resources necessary to meet unforeseen events and to avoid the costs of short-term borrowing pending receipt of income. Given the Council's overall level of spending it is considered that a sum of approximately £2.75 million, about 5% of its gross turnover, would be a prudent balance to maintain in the long term.

5. REPORT BY THE CHIEF FINANCIAL OFFICER

- 5.1 The Local Government Act 2003 places a personal duty on an authority's "Chief Financial Officer" to make a report to Council about the robustness of the estimates made for the purposes of the council tax calculations and the adequacy of financial reserves and balances.
- 5.2 The Act also requires the Council to have regard to the report when it makes its budget and council tax decisions. The Chief Financial Officer considers that the estimates are robust and that the reserves and balances held are adequate.

6. COUNCIL TAXES

- 6.1 The council tax requirement is the amount to be raised from council tax to finance the Council's budget proposals after allowing for all income including Government formula grant and the surplus on the council tax collection fund. The amount required from taxpayers for 2008/09 is £6,915,400, equivalent to a band D council tax of £141.21. This represents an annual household increase of £5.31 or 3.9% for the year.
- 6.2 To the Council's own tax the taxes of the Suffolk County Council, the Suffolk Police Authority and the Town and Parish Councils have to be added to arrive at the total tax in each Town or Parish area.
- 6.3 Council taxes for each parish/town council area are available on the Council's web-site at:- <http://www.suffolkcoastal.gov.uk>

PRUDENTIAL INDICATORS

1. Background

- 1.1 Under the provisions of The Local Government Act 2003, local authorities are able to make their own decisions about how much they wish to borrow to pay for capital investment providing they assess the borrowing to be affordable, prudent and sustainable. In addition to complying with the Act they must comply with:
- (a) the Local Authorities (Capital Finance and Accounting) (England) Regulations 2003; and
 - (b) the Chartered Institute of Public Finance and Accountancy's (CIPFA's) Prudential Code for Capital Finance in Local Authorities.
- 1.2 The Code's objective is to ensure that when councils take decisions on capital investment proper consideration is given to the affordability of these plans in the light of the revenue budget position and future financial forecasts. To comply the Council must agree a number of targets and monitor performance against them. These targets are known as the "Prudential Indicators" and particular indicators will be used to separately assess the following areas:
- Management of capital expenditure
 - Affordability
 - Prudence
 - Management of external debt
 - Treasury Management
- 1.2 All of the above factors have been considered in the preparation of the revenue budget and an adequate provision has been made to support the borrowing required to fund the capital investment plans in 2008/09 and beyond. In addition, the Council's system of Business Case Appraisal provides a robust evaluation of investment proposals before they are formally approved.
- 1.3 The prudential indicators are designed to support and record local decision making. They are not designed or intended to be measures of comparative performance between one local authority and another. The indicators for 2008/09 are shown below.

2. MANAGEMENT OF CAPITAL EXPENDITURE

- 2.1 In order to ensure that its capital investment plans are affordable the Council needs to be satisfied that it makes reasonable estimates of the level of capital expenditure to be incurred. The following indicator is an assessment of the forward capital programme.

Indicator 1	2008/09 Budget £000	2009/10 Indicative £000	2010/11 Indicative £000
Capital Investment	5,387	9,939	1,350
Less: Grant	<u>-3,011</u>	<u>-8,507</u>	<u>-514</u>
Net Cost	<u>2,376</u>	<u>1,432</u>	<u>836</u>
Financed By:			
Capital Receipts	456	0	0
Reserves	440	30	0
Borrowing	<u>1,480</u>	<u>1,402</u>	<u>836</u>
	<u>2,376</u>	<u>1,402</u>	<u>836</u>

- 2.2 The future development of the Council's Medium Term Financial Strategy later this year will include a review of capital investment requirements. This will need to take into account any new

investment essential to deliver the Council's priorities including for example measures to support improved environmental management in the district. This and other issues may result in changes to the approved programme, and may also affect the indicators set out below. If they do, the position will need to be reconsidered by Cabinet and Council.

3. AFFORDABILITY

- 3.1 The fundamental objective in the consideration of affordability of the capital investment plans is to ensure that the proposed investment is sustainable throughout the period under review, which must cover at least three years from 2008/09 onwards. Indeed, the capital investment plans have been drafted through to and including 2012/13 for the purposes of strengthening the robustness and planning of the revenue budget. Affordability can be judged by the impact of the capital investment plans on the revenue budget and on Council Tax levels.
- 3.2 In considering the affordability of the plans it is necessary to consider all of the resources currently available, together with those estimated to be available during the programme period.
- 3.3 The net revenue stream within the following indicator comes directly from the Income & Expenditure Account of the Council and represents the amount to be met from Central Government and Local Taxpayers. The indicator, as prescribed, produces a negative figure for the Council because over the period under consideration investment income exceeds borrowing costs. In order to make the indicator more meaningful a second indicator has been produced which excludes the effect of investment income.

Estimate of ratio of financing costs to net revenue stream

Indicator 2	2008/09 Budget %	2009/10 Indicative %	2010/11 Indicative %
Estimate of ratio of Financing costs to net revenue stream (net of investment income)	-4.52	-3.00	-2.35
Estimate of ratio of Financing costs to net revenue stream (excluding investment income)	0.67	1.48	1.98

- 3.4 The costs of temporary borrowing are included within the figures below.

Estimate of Incremental Impact of Capital Investment Decisions on Council Tax

Indicator 3	2008/09 Budget £000	2009/10 Indicative £000	2010/11 Indicative £000
Estimate of the incremental impact of capital investment on Council Tax	100	228	315
Expressed as a proportion of tax on Band D property	£2.04	£4.66	£6.43

- 3.5 With effect from 1 April 2008 the Council will be afforded greater flexibility as to how it calculates its minimum provision for debt repayments (MRP). It is proposed that this Council adopts a prudent approach whereby the calculation of this provision is matched to the asset lives of the items within the capital programme. This will ensure that sufficient monies have been set aside to repay that debt when the asset reaches the end of its useful life.

4. PRUDENCE

- 4.1 The Council is required to use a prescribed formula to calculate a **Capital Financing Requirement**. This equates to the underlying need to borrow for a capital purpose. In accordance with best professional practice the Council does not associate borrowing with particular items or types of expenditure. At any given point in time there are a number of different cashflows, both capital and revenue which can be either positive or negative which make up the overall cashflow position of the Council. As a consequence external borrowing may arise because of the overall financial transactions of the Council and not merely capital expenditure.
- 4.2 The estimates below represent the underlying end of year capital financing requirement of the Council for future years. It takes account of both the borrowing requirement and the minimum revenue provision for debt repayment:

Indicator 4	2008/09 Budget £000	2009/10 Indicative £000	2010/11 Indicative £000
Capital Financing Requirement	1,421	2,710	3,404

5. MANAGEMENT OF EXTERNAL DEBT

- 5.1 It is recommended that the Council approve the following **Authorised Limits** for its total external debt gross of investments for the next three financial years. The limits proposed are consistent with current commitments, existing plans and the previously approved capital investment plans. In assessing these limits, risk analysis has been undertaken together with estimates of the overall cashflow requirements of the Council. The limits include both the amounts necessary to fund the Capital Financing Requirement and any temporary borrowing pending receipt of income such as council tax or business rate instalments.

Indicator 5	2008/09 Budget £000	2009/10 Indicative £000	2010/11 Indicative £000
Authorised Limit for External Debt	8,800	11,000	12,200

- 5.2 The Council is also required to specify an **Operational Boundary** for external debt which should be based on the most likely scenario, but not a worst case scenario as is the case with the Authorised Limit. It is recognised within the guidance that this limit may be breached occasionally due to variations in cashflow. However, a regular trend above this limit would not be acceptable and would lead to further investigation and further action as appropriate.

Indicator 6	2008/09 Budget £000	2009/10 Indicative £000	2010/11 Indicative £000
Operational Boundary	2,000	3,400	4,200

6. TREASURY MANAGEMENT

- 6.1 As the Council makes the transition from being debt-free it will initially have a relatively small debt. As a consequence it is recommended that the Council sets an **Upper Limit on Fixed Interest Rate Exposures** for the coming 3 years which allows all debt to be at a fixed rate especially if long term rates are attractive.

Indicator 7	2008/09 Budget	2009/10 Indicative	2010/11 Indicative

Upper percentage limit on debt outstanding at fixed rates	100%	100%	100%
---	------	------	------

6.2 The Council is also required to set an **Upper Limit on Variable Interest Rate Exposures** and to retain flexibility it is considered prudent to set a limit which allows all of the Authorised Limit to be borrowed at a variable rate. Although it is likely that borrowings will be at fixed rates there is a danger that with such limited borrowings market conditions may not be attractive when borrowing is considered necessary and a short term variable rate may be the preferred option.

Indicator 8	2008/09 Budget	2009/10 Indicative	2010/11 Indicative
Upper percentage limit on debt outstanding at variable rates	100%	100%	100%

6.3 Any organisation undertaking borrowing needs to ensure that the **maturity structure of its borrowings** is both prudent and affordable. As the Council will soon beginning to borrow in a limited way it is likely that 100% of its borrowings will mature in the periods specified below. As debt increases over the coming years the Council will need to have regard to the maturity profile of its borrowings.

Indicator 9		
Amount of projected borrowing at fixed interest rates maturing in each period as a percentage of total borrowing at fixed interest rates		
Maturity Profile	Lower Limit	Upper Limit
Under 12 months	0%	100%
Over 12 months and within 24 months	0%	100%
Over 24 months and within 5 years	0%	100%
Over 5 years and within 10 years	0%	100%
10 years and above	0%	100%

6.4 For many years the Council has benefited enormously by taking a long term view on interest rates and **invested sums for periods longer than 364 days** which has subsequently proven to be a sound judgement in the overall management of the Council's finances. Where appropriate the Council may wish to continue investing sums beyond one year but as the sums available for investment reduce, opportunities will become less and less.

Indicator 10	2008/09 Budget £000	2009/10 Indicative £000	2010/11 Indicative £000
Total principal sums invested for periods longer than 364 days	2,000	2,000	2,000

**CAPITAL INVESTMENT PROGRAMME
2007/08 TO 2012/13**

SUMMARY

Theme	2007/08 Revised £'000	2008/09 Original £'000	2008/09 Revised £'000	2009/10 Indicative £'000	2009/10 Revised £'000	2010/11 Indicative £'000	2011/12 Indicative £'000	2012/13 Indicative £'000
Community Well-Being	675	643	1,001	423	419	368	831	177
Economy	0	5	5	9	9	0	10	0
Housing	103	509	509	339	439	348	359	366
Natural And Built Environment	298	0	355	0	5	0	0	0
Fiscal And Democratic Services								
ICT And E-Government	269	160	347	210	240	70	90	0
Corporate Activities	434	322	159	179	320	50	93	162
Summary - Total	1,779	1,639	2,376	1,160	1,432	836	1,383	705

Note: All proposals are subject to business case appraisal with proposals costing £10,000 and over being considered by Cabinet Member.

Items marked with an asterisk are supported by external grants / contributions.

COMMUNITY WELL-BEING

Theme	2007/08 Revised £'000	2008/09 Original £'000	2008/09 Revised £'000	2009/10 Indicative £'000	2009/10 Revised £'000	2010/11 Indicative £'000	2011/12 Indicative £'000	2012/13 Indicative £'000
Public Conveniences								
- Riverside, Woodbridge	9	0	0	0	0	0	0	0
- Crescent Rd, Felixstowe	0	0	120	0	0	0	0	0
- Ranelagh Rd, Felixstowe	12	0	0	0	0	0	0	0
- Crown & Anchor, Framlingham	0	0	0	0	0	0	0	0
- Sizewell Rd, Leiston	7	0	0	0	0	5	0	0
- Felixstowe (Demolition)	4	0	0	0	0	0	0	0
- Dunwich Heath	0	0	30	109	109	0	0	0
- The Dip, Felixstowe	0	0	20	0	0	0	105	0
- Ferry, Felixstowe	0	7	7	0	0	105	0	0
- Beach Station Rd, Felixstowe	0	0	0	0	0	11	0	0
- Langer Park, Felixstowe	0	0	0	8	8	0	0	0
- Manor Rd, Felixstowe	0	0	0	4	4	0	0	0
- West Lane, Aldeburgh	69	69	0	0	0	0	0	0
- Fort Green, Aldeburgh	0	0	0	0	0	0	0	5
- Town Hall, Felixstowe	0	0	0	0	0	0	0	95
- Maybush, Waldringfield	<u>46</u>	<u>46</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	147	122	177	121	121	121	105	100
Play Areas/Sports Grounds								
- Cluster Bus *	0	0	50	0	0	0	0	0
- Less: grant aid			<u>-50</u>					
			0					
- Equipment (Various)	75	60	60	0	0	0	0	0
- Rendlesham Trail *	0	0	75	0	0	0	0	0
- Less: grant aid			<u>-75</u>					
			0					
- Dellwood Avenue	0	0	10	88	80	0	70	0
- Langer Park, Felixstowe *	0	0	75	0	0	0	0	0
- Less: grant aid			<u>-75</u>					
			0					
- Castle Street, Woodbridge*	40	0	0	0	0	0	0	0
- Less: grant aid	<u>-20</u>							
	20							
- Coronation Ground Changing Rooms	0	0	0	0	0	105	0	0

Theme	2007/08 Revised £'000	2008/09 Original £'000	2008/09 Revised £'000	2009/10 Indicative £'000	2009/10 Revised £'000	2010/11 Indicative £'000	2011/12 Indicative £'000	2012/13 Indicative £'000
- Band Stand, Woodbridge	13	0	0	0	0	0	0	0
- Fort Green, Aldeburgh, Demolition	6	0	0	0	0	0	8	0
- Manwick Rd, Felixstowe	0	16	0	0	17	0	8	0
- Arwela Rd, Felixstowe	0	16	0	0	17	0	11	0
- Jubilee, Felixstowe	0	0	0	0	0	0	28	0
- Orford Rd, Felixstowe	0	0	0	0	0	0	0	0
- Long Shelter, Felixstowe	1	0	76	0	0	0	0	0
- Arcade, Felixstowe	0	0	0	8	8	0	0	0
- The Cage, Walton	0	4	4	0	0	0	0	0
- Jeffresons Well, Framlingham	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>36</u>	<u>0</u>	<u>0</u>
	20	36	80	8	42	36	55	0

Scheme	2007/08 Revised £'000	2008/09 Original £'000	2008/09 Revised £'000	2009/10 Indicative £'000	2009/10 Revised £'000	2010/11 Indicative £'000	2011/12 Indicative £'000	2012/13 Indicative £'000
Cemeteries								
- New Provision	0	226	386	0	0	0	0	0
- Boundaries	0	0	17	0	0	0	0	0
- Leiston	7	0	44	0	0	0	0	0
- Chapel, Woodbridge	0	0	0	10	10	0	0	0
- Mortuary, Woodbridge	0	0	0	10	10	0	0	0
- Cemetery, Woodbridge	<u>5</u>	<u>0</u>	<u>18</u>	<u>10</u>	<u>10</u>	<u>0</u>	<u>0</u>	<u>0</u>
	12	226	465	30	30	0	0	0
Footpaths	0	10	10	0	0	0	0	0
Spa Pavilion								
- Pre contract works	24	0	0	0	0	0	0	0
- Windows & Doors	0	0	0	0	0	15	0	0
- Roof	<u>0</u>	<u>0</u>	<u>0</u>	<u>17</u>	<u>17</u>	<u>0</u>	<u>68</u>	<u>0</u>
	24	0	0	17	17	15	68	0
Beach Huts / Chalets								
- Bath Tap Electrics	10	0	0	0	0	0	0	0
- Bath Tap Stabilisation	0	50	0	0	0	0	50	0
- Bath Tap Roofs/ Balconies	0	0	0	37	0	0	59	0
- Bath Tap Windows	0	0	0	20	0	0	20	0
- Cliff House Electrics	10	0	0	0	0	0	0	0
- Cliff House Stabilisation	0	0	0	0	0	0	50	0
- Cliff House Roofs/ Balconies	0	0	0	34	0	0	60	0
- Sizewell Huts	<u>0</u>	<u>5</u>	<u>5</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	20	55	5	91	0	0	239	0
Cliff House								
- Balcony	6	0	0	0	0	0	0	0
- Basement	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>15</u>	<u>0</u>	<u>0</u>
	6	0	0	0	0	15	0	0
Total - Community Well-Being	675	643	1,001	423	419	368	831	177

ECONOMY

Scheme	2007/08 Revised £'000	2008/09 Original £'000	2008/09 Revised £'000	2009/10 Indicative £'000	2009/10 Revised £'000	2010/11 Indicative £'000	2011/12 Indicative £'000	2012/13 Indicative £'000
Woodbridge Tourist Information Centre	0	5	5	0	0	0	10	0
Sizewell Beach Cafe	0	0	0	9	9	0	0	0
Total - Economy	0	5	5	9	9	0	10	0

HOUSING

Scheme	2007/08 Revised £'000	2008/09 Original £'000	2008/09 Revised £'000	2009/10 Indicative £'000	2009/10 Revised £'000	2010/11 Indicative £'000	2011/12 Indicative £'000	2012/13 Indicative £'000
Private Sector Renewal *	250	413	413	240	340	246	253	260
Less: repayments	-5	-30	-30	-30	-30	-30	-30	-30
Less: grant aid	<u>-204</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	41	383	383	210	310	216	223	230
Disabled Facilities *	404	404	404	404	404	404	404	404
Less: contributions	-100	-36	-36	-33	-33	-30	-26	-26
Less: grant aid	<u>-242</u>	<u>-242</u>	<u>-242</u>	<u>-242</u>	<u>-242</u>	<u>-242</u>	<u>-242</u>	<u>-242</u>
	62	126	126	129	129	132	136	136
Total - Housing	103	509	509	339	439	348	359	366

NATURAL AND BUILT ENVIRONMENT

Scheme	2007/08 Revised £'000	2008/09 Original £'000	2008/09 Revised £'000	2009/10 Indicative £'000	2009/10 Revised £'000	2010/11 Indicative £'000	2011/12 Indicative £'000	2012/13 Indicative £'000
Coast Protection								
- Felixstowe Emergency Works *	62	0	0	0	0	0	0	0
- Less: grant aid	<u>-62</u>							
	0							
- Cobbolds to Landguard Point *	14	0	0	0	0	0	0	0
- Less: grant aid	<u>-14</u>							
	0							
- Thorpeness to Hollesley Study *	4	0	0	0	0	0	0	0
- Less: grant aid	<u>-4</u>							
	0							
- Thorpeness to Hollesley Phase 2 Study *	22	0	65	0	0	0	0	0
- Less: grant aid	<u>-22</u>	0	<u>-65</u>	0	0	0	0	0
	0		0					
- Dunwich *	56	0	5	0	5	5	0	0
- Less: grant aid	<u>-29</u>	0	<u>0</u>	0	0	<u>-5</u>	0	0
	27		5			0		
- Brackenbury / Dip Enhancement *	0	0	50	0	677	17	0	0
- Less: grant aid	0	0	<u>-50</u>	0	<u>-677</u>	<u>-17</u>	0	0
			0		0	0		
- Central Felixstowe Groyne Replacement *	60	0	100	8,370	7,520	190	0	0
- Less: grant aid	<u>-60</u>		<u>-100</u>	<u>-8,370</u>	<u>-7,520</u>	<u>-190</u>		
			0	0	0	0		
- East Lane, Bawdsey*	101	0	2,200	0	0	0	0	0
- Less: private contributions	<u>-101</u>		<u>-2,200</u>					
	0		0					
- Shoreline Management Plan Reviews *	120	0	88	0	5	0	0	0
- Less: grant aid	<u>-120</u>		<u>-88</u>		<u>-5</u>			
	0		0		0			
Net costs of Coast Protection Works	27	0	5	0	5	0	0	0
Recycling Vehicles and Equipment *	321	0	350	0	0	0	0	0
Less grant aid	<u>-50</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	271	0	350	0	0	0	0	0
Total - Natural And Built Environment	298	0	355	0	5	0	0	0

FISCAL AND DEMOCRATIC SERVICES - ICT AND E-GOVERNMENT

Scheme	2007/08 Revised £'000	2008/09 Original £'000	2008/09 Revised £'000	2009/10 Indicative £'000	2009/10 Revised £'000	2010/11 Indicative £'000	2011/12 Indicative £'000	2012/13 Indicative £'000
ICT Hardware Replacement Programme	33	70	70	70	70	70	70	0
Document Image Processing	20	0	0	0	0	0	0	0
GGP Migration	5	0	0	0	0	0	0	0
Less: grant aid	<u>-5</u>							
	0							
E-Government Developments	21	0	0	0	0	0	0	0
Content Management System	0	0	40	0	0	0	0	0
Infrastructure Improvements	30	0	90	0	30	0	0	0
CRM	60	40	40	40	40	0	0	0
Minor System Improvements	86	50	50	0	0	0	0	0
Less: grant aid	<u>-12</u>							
	74							
Members Services	10	0	0	0	0	0	0	0
Academy Server	2	0	0	0	0	0	0	0
Navision Upgrade	0	0	16	0	0	0	20	0
Licensing Software	9	0	0	0	0	0	0	0
Port Heath IMS	10	0	0	0	0	0	0	0
Port Health Recovery	0	0	0	0	0	0	0	0
Housing Choice Based Lettings	0	0	41	0	0	0	0	0
Server Replacements	0	0	0	100	100	0	0	0
Total – F&DS - ICT and E-Government	269	160	347	210	240	70	90	0

FISCAL AND DEMOCRATIC SERVICES - CORPORATE ACTIVITIES

Scheme	2007/08 Revised £'000	2008/09 Original £'000	2008/09 Revised £'000	2009/10 Indicative £'000	2009/10 Revised £'000	2010/11 Indicative £'000	2011/12 Indicative £'000	2012/13 Indicative £'000
Property Efficiency Review	56	50	50	0	0	0	0	0
Disability Discrimination Act Works/ Access	95	0	0	0	0	0	0	0
Design Fees / Feasibility Studies	10	10	10	10	10	10	10	10
Replacement of Equipment								
- Microfilm Scanners	0	0	3	0	0	0	5	0
- Enveloping Machine	60	0	0	0	0	0	0	0
- Folding Machine	0	0	0	0	10	0	0	0
- Perforator	0	5	10	0	0	0	0	0
- Photocopiers	10	0	0	0	0	0	0	0
- Guillotine	15	0	0	0	0	0	0	0
- Vending Machines	10	0	0	0	0	0	0	0
Melton Hill Works								
- Eastholme Structural	0	5	0	0	5	0	0	0
- Lift Upgrade	0	25	0	0	27	0	0	0
- Water Supplies	10	10	10	0	0	0	0	0
- Heating Plant	0	0	0	46	46	0	0	0
- Car Park	0	0	0	31	30	0	0	0
- Roofs	0	0	0	30	31	0	0	0
- Alterations	30	30	30	30	30	30	30	30
- Fire Safety	15	0	0	0	0	0	0	0
- Circulation Works	82	0	0	0	0	0	0	0
- Lighting	3	0	0	0	0	0	0	0
- Electrical Circuits	0	0	0	0	10	0	0	0
- Windows	0	0	0	0	30	0	0	31
- Air Conditioning	0	0	15	0	0	0	0	0
Felixstowe Reporting Centre	0	130	0	0	0	0	0	0
Ufford Depot	130	10	0	0	0	0	0	0
Less: Contribution	-130	0	0	0	0	0	0	0
Leiston Offices	8	0	0	22	22	0	0	0

Scheme	2007/08 Revised £'000	2008/09 Original £'000	2008/09 Revised £'000	2009/10 Indicative £'000	2009/10 Revised £'000	2010/11 Indicative £'000	2011/12 Indicative £'000	2012/13 Indicative £'000
Asbestos Safety	10	10	10	10	10	10	10	0
Water Hygiene Management	20	0	21	0	0	0	0	0
Garages								
- Edwin Avenue, Woodbridge	0	0	0	0	0	0	14	0
- Hall Farm Rd, Melton	0	0	0	0	0	0	8	0
- Asbestos	0	0	0	0	0	0	8	0
- King Georges Ave, Leiston	0	0	0	0	0	0	8	0
- Eastwood Ho, Leiston - Demolition	0	0	0	0	0	0	0	60
Laydens, Felixstowe	0	15	0	0	0	0	0	0
91 Undercliff Rd - Flat Roof	0	22	0	0	22	0	0	0
- Windows	0	0	0	0	28	0	0	0
Sizewell Café	0	0	0	0	9	0	0	0
Builders Yard, Leiston – Demolition	0	0	0	0	0	0	0	13
Town Steps, Aldeburgh	0	0	0	0	0	0	0	18
Total – F&DS - Corporate Activities	434	322	159	179	320	50	93	162

GRAND SUMMARY

2008/2009

Budget Book - BVPP Strategy Analysis



Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
5,005,445	Community Well Being	4,922,100	5,031,700	5,077,100	5,206,900	5,354,200
230,822	Economy	129,900	263,300	117,700	69,900	94,900
1,649,827	Housing	2,384,500	1,686,700	2,296,700	2,283,800	2,256,000
5,277,171	Natural and Built Environment	6,183,700	5,650,900	6,061,500	6,553,300	7,196,000
1,739,334	Fiscal and Democratic Services	805,500	1,793,100	1,376,900	1,958,300	2,278,400
0	Support Services	0	0	0	0	0
13,902,600	Suffolk Coastal District Council	14,425,700	14,425,700	14,929,900	16,072,200	17,179,500

COMMUNITY WELL BEING SERVICE BUDGETS

2008/2009



Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Community Well Being					
81,673	Community Safety	87,000	82,800	122,900	124,100	127,500
52,931	Emergency Planning	50,200	57,600	57,900	58,800	59,800
-10,676	Licensing	55,700	52,300	57,800	67,200	68,800
709,864	Concessionary Travel	836,400	932,300	954,500	970,500	988,200
47,330	Revenue Grants	69,600	92,200	69,600	69,600	69,600
411,361	Food and Safety	444,500	397,500	403,600	440,400	475,900
528,582	Port Health	262,300	268,000	295,700	310,400	322,200
132,696	Street Furniture	194,300	137,800	129,800	132,400	135,200
404,947	Public Conveniences	422,000	416,100	412,700	421,800	430,200
1,124,347	Indoor Leisure	1,052,700	1,095,900	1,119,500	1,140,300	1,162,300
146,388	Leisure Development	175,600	178,400	181,800	184,200	188,300
859,202	Outdoor Leisure	787,300	696,300	766,100	775,900	806,200
401,573	Theatre/Arts	384,500	404,500	405,200	411,300	420,000
115,229	Capital Grants	100,000	220,000	100,000	100,000	100,000
5,005,445	Community Well Being	4,922,100	5,031,700	5,077,100	5,206,900	5,354,200



Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Community Well Being					
	Direct Expenditure and Income					
	Expenditure					
2,163,031	Employee Expenses	2,266,000	2,577,500	2,759,300	2,808,100	2,888,800
234,525	Premises Expenses	207,700	215,500	221,200	225,500	231,100
59,663	Transport Expenses	61,100	72,100	68,900	69,600	70,600
1,177,330	Supplies and Services	814,000	1,727,600	1,251,700	1,351,300	1,302,000
2,230,165	Third Party Payments	2,261,000	2,262,400	2,286,800	2,328,400	2,395,100
672,773	Transfer Payments	807,300	895,500	1,043,000	1,067,000	1,091,000
6,537,488	Expenditure	6,417,100	7,750,600	7,630,900	7,849,900	7,978,600
	Income					
-2,668,167	Customer & Client Receipts	-2,520,600	-3,151,700	-3,176,400	-3,277,100	-3,255,500
-411,903	Grants & Contributions	-138,500	-697,300	-498,100	-497,200	-508,700
-29,222	Recharges	-25,100	-25,700	-22,800	-21,600	-21,600
-3,109,292	Income	-2,684,200	-3,874,700	-3,697,300	-3,795,900	-3,785,800
3,428,196	Direct Expenditure and Income	3,732,900	3,875,900	3,933,600	4,054,000	4,192,800
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
73,559	Direct Support Services	95,800	73,200	79,000	76,800	75,300
124,382	Departmental Support Services	126,000	130,000	137,500	141,700	145,000
82,611	Financial Support Services	85,100	84,400	86,200	87,700	90,100
160,200	Professional Support Services	169,700	147,800	134,200	139,900	144,600
144,474	Office Support Services	47,900	63,000	61,400	61,400	61,800
144,200	Corporate Support Services	176,400	160,000	144,800	145,000	147,300
0	DSO Support Services	0	0	0	0	0
729,425	Charges from/to Other Services	700,900	658,400	643,100	652,500	664,100
729,425	Overheads	700,900	658,400	643,100	652,500	664,100
4,157,621	Direct Expenditure & Overheads	4,433,800	4,534,300	4,576,700	4,706,500	4,856,900
	Notional Capital Charges					
847,824	Capital Financing	488,300	497,400	500,400	500,400	497,300
847,824	Notional Capital Charges	488,300	497,400	500,400	500,400	497,300
5,005,445	Community Well Being	4,922,100	5,031,700	5,077,100	5,206,900	5,354,200

COMMUNITY SAFETY

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	56,200
Provision for pay awards, changes in other employee expenses and price increases.	3,700
Fund Substance Mis-Use Officer's post (split 50% with Babergh and funded through CDRP) due to uncertainty regarding CDRP funding.	32,600
	<hr/>
Direct Expenditure and Income 2008/2009	<u>92,500</u>

Budget Book - Division/Group Analysis



COM
COM A

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Community Well Being					
	Community Safety					
	Direct Expenditure and Income					
	Expenditure					
105,627	Employee Expenses	86,700	84,600	90,600	90,800	93,100
0	Premises Expenses	0	0	0	0	0
7,805	Transport Expenses	5,600	6,100	6,000	6,000	6,000
147,212	Supplies and Services	20,900	73,700	20,900	20,900	20,900
260,644	Expenditure	113,200	164,400	117,500	117,700	120,000
	Income					
-330	Customer & Client Receipts	0	0	0	0	0
-168,986	Grants & Contributions	-57,000	-112,800	-25,000	-25,000	-25,000
-169,316	Income	-57,000	-112,800	-25,000	-25,000	-25,000
91,328	Direct Expenditure and Income	56,200	51,600	92,500	92,700	95,000
	Overheads					
	Charges from/to Other Services					
1,400	Direct Support Services	1,800	1,600	1,800	2,100	2,200
10,400	Departmental Support Services	10,000	8,600	8,900	9,200	9,500
1,500	Financial Support Services	2,400	2,000	2,000	2,100	2,200
9,600	Professional Support Services	9,600	9,600	9,800	10,000	10,400
914	Office Support Services	300	1,800	1,800	1,900	1,900
7,800	Corporate Support Services	6,700	7,600	6,100	6,100	6,300
31,614	Charges from/to Other Services	30,800	31,200	30,400	31,400	32,500
31,614	Overheads	30,800	31,200	30,400	31,400	32,500
122,943	Direct Expenditure & Overheads	87,000	82,800	122,900	124,100	127,500
122,943	Community Safety	87,000	82,800	122,900	124,100	127,500

EMERGENCY PLANNING

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	43,000
Provision for pay awards, changes in other employee expenses and price increases.	4,400
	<hr/>
Direct Expenditure and Income 2008/2009	<u>47,400</u>

Budget Book - Division/Group Analysis



COM
COM B

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Community Well Being					
	Emergency Planning					
	Direct Expenditure and Income					
	Expenditure					
9,972	Employee Expenses	7,400	7,400	7,500	7,600	7,600
0	Premises Expenses	0	0	0	0	0
0	Transport Expenses	0	0	0	0	0
849	Supplies and Services	600	600	600	600	600
72,233	Third Party Payments	35,000	38,500	39,300	40,100	40,900
83,053	Expenditure	43,000	46,500	47,400	48,300	49,100
	Income					
-933	Customer & Client Receipts	0	0	0	0	0
0	Grants & Contributions	0	0	0	0	0
-933	Income	0	0	0	0	0
82,120	Direct Expenditure and Income	43,000	46,500	47,400	48,300	49,100
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
700	Direct Support Services	700	600	700	700	700
100	Departmental Support Services	0	0	0	0	0
6,200	Financial Support Services	5,600	5,300	5,300	5,300	5,400
0	Professional Support Services	0	0	0	0	0
602	Office Support Services	900	400	400	400	400
4,100	Corporate Support Services	0	4,800	4,100	4,100	4,200
11,703	Charges from/to Other Services	7,200	11,100	10,500	10,500	10,700
11,703	Overheads	7,200	11,100	10,500	10,500	10,700
93,823	Direct Expenditure & Overheads	50,200	57,600	57,900	58,800	59,800
	Notional Capital Charges					
0	Capital Financing	0	0	0	0	0
0	Notional Capital Charges	0	0	0	0	0
93,823	Emergency Planning	50,200	57,600	57,900	58,800	59,800

LICENSING

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008.	-35,000
Provision for pay awards, changes in other employee expenses and price increases.	4,000
Transfer of staff from Central Services.	26,200
.Additional income over and above increase in 2007/08 impact assessments following increase in Licensing activity including new responsibilities under the Gambling Act 2005.	-35,800
Qualification in Licensing Law Training for Licensing Manager.	2,000
Transfer of maintenance budget for Boat store to Resort Activities.	-600
Reduction in taxi inspection costs following review of operational requirements.	-1,300

Direct Expenditure and Income 2008/2009.	<u>-40,500</u>

Budget Book - Division/Group Analysis



COM
COM C

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Community Well Being					
	Licensing					
	Direct Expenditure and Income					
	Expenditure					
45,165	Employee Expenses	101,300	128,800	132,600	139,000	142,800
0	Premises Expenses	0	0	0	0	0
515	Transport Expenses	1,000	1,500	1,500	1,400	1,400
9,611	Supplies and Services	7,400	19,000	9,300	8,700	8,700
2,300	Third Party Payments	3,300	1,300	1,400	1,500	1,600
57,591	Expenditure	113,000	150,600	144,800	150,600	154,500
	Income					
-222,283	Customer & Client Receipts	-148,000	-191,800	-185,300	-185,300	-185,300
0	Grants & Contributions	0	0	0	0	0
-222,283	Income	-148,000	-191,800	-185,300	-185,300	-185,300
-164,692	Direct Expenditure and Income	-35,000	-41,200	-40,500	-34,700	-30,800
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
19,700	Direct Support Services	21,400	22,400	20,100	20,900	21,600
6,200	Departmental Support Services	8,000	8,800	9,600	10,000	10,100
18,200	Financial Support Services	14,600	13,900	14,200	14,400	14,600
10,200	Professional Support Services	11,400	15,900	11,700	14,500	14,900
90,329	Office Support Services	9,400	15,400	10,800	10,700	11,000
0	Corporate Support Services	22,400	12,800	24,500	24,000	23,400
144,629	Charges from/to Other Services	87,200	89,200	90,900	94,500	95,600
144,629	Overheads	87,200	89,200	90,900	94,500	95,600
-20,064	Direct Expenditure & Overheads	52,200	48,000	50,400	59,800	64,800
	Notional Capital Charges					
3,559	Capital Financing	3,500	4,300	7,400	7,400	4,000
3,559	Notional Capital Charges	3,500	4,300	7,400	7,400	4,000
-16,504	Licensing	55,700	52,300	57,800	67,200	68,800

CONCESSIONARY TRAVEL

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008.	791,700
Additional net costs of free travel scheme following results of usage data together with extension of scheme to national travel.	115,700
	<hr/>
Direct Expenditure and Income 2008/2009.	<u>907,400</u>

Budget Book - Division/Group Analysis



COM
COM D

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Community Well Being					
	Concessionary Travel					
	Direct Expenditure and Income					
	Expenditure					
4	Transport Expenses	0	0	0	0	0
1,340	Supplies and Services	600	91,600	180,600	180,600	180,600
0	Third Party Payments	0	0	0	0	0
1,039,693	Transfer Payments	807,300	894,000	1,043,000	1,067,000	1,091,000
1,041,038	Expenditure	807,900	985,600	1,223,600	1,247,600	1,271,600
	Income					
-13,199	Customer & Client Receipts	-16,200	-8,400	-10,200	-10,200	-10,200
0	Grants & Contributions	0	-91,600	-306,000	-313,000	-322,000
-13,199	Income	-16,200	-100,000	-316,200	-323,200	-332,200
1,027,838	Direct Expenditure and Income	791,700	885,600	907,400	924,400	939,400
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
40,859	Direct Support Services	40,700	41,100	41,100	40,100	42,800
1,300	Departmental Support Services	4,000	5,600	6,000	6,000	6,000
0	Financial Support Services	0	0	0	0	0
0	Professional Support Services	0	0	0	0	0
3,541	Office Support Services	0	0	0	0	0
45,700	Charges from/to Other Services	44,700	46,700	47,100	46,100	48,800
45,700	Overheads	44,700	46,700	47,100	46,100	48,800
1,073,538	Direct Expenditure & Overheads	836,400	932,300	954,500	970,500	988,200
1,073,538	Concessionary Travel	836,400	932,300	954,500	970,500	988,200

REVENUE GRANTS

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008.	69,600
	—
Direct Expenditure and Income 2008/2009.	<u>69,600</u>

Budget Book - Division/Group Analysis



COM
COM E

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Community Well Being					
	Revenue Grants					
	Direct Expenditure and Income					
	Expenditure					
77,566	Supplies and Services	69,600	92,200	69,600	69,600	69,600
77,566	Expenditure	69,600	92,200	69,600	69,600	69,600
	Income					
0	Grants & Contributions	0	0	0	0	0
0	Income	0	0	0	0	0
77,566	Direct Expenditure and Income	69,600	92,200	69,600	69,600	69,600
	Overheads					
	Charges from/to Other Services					
0	Departmental Support Services	0	0	0	0	0
0	Financial Support Services	0	0	0	0	0
0	Charges from/to Other Services	0	0	0	0	0
0	Overheads	0	0	0	0	0
77,566	Direct Expenditure & Overheads	69,600	92,200	69,600	69,600	69,600
77,566	Revenue Grants	69,600	92,200	69,600	69,600	69,600

FOOD AND SAFETY

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008.	334,900
Provision for pay awards, changes in other employee expenses and price increases.	34,000
Additional income derived from training of Port Health Assistants.	-12,000
Reduction in contract staff provision due to operational efficiencies within Food & Safety team.	-4,600
	<hr/>
Direct Expenditure and Income 2008/2009.	<u>352,300</u>

Budget Book - Division/Group Analysis



COM
COM F

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Community Well Being					
	Food and Safety					
	Direct Expenditure and Income					
	Expenditure					
454,377	Employee Expenses	329,600	367,300	356,300	372,300	381,900
5,137	Premises Expenses	0	1,200	0	0	0
24,659	Transport Expenses	18,700	18,900	19,300	19,500	19,800
129,931	Supplies and Services	21,400	127,500	23,100	22,000	22,500
0	Third Party Payments	0	0	0	0	0
614,104	Expenditure	369,700	514,900	398,700	413,800	424,200
	Income					
-19,969	Customer & Client Receipts	-11,700	-12,900	-11,900	-12,100	10,000
-309,728	Grants & Contributions	-23,100	-171,000	-34,500	-24,000	-23,500
-329,698	Income	-34,800	-183,900	-46,400	-36,100	-13,500
284,407	Direct Expenditure and Income	334,900	331,000	352,300	377,700	410,700
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
-6,300	Direct Support Services	16,100	-17,900	-27,400	-16,500	-15,900
16,082	Departmental Support Services	15,000	16,100	18,100	18,700	19,200
4,667	Financial Support Services	4,600	4,200	4,400	4,300	4,500
13,600	Professional Support Services	15,800	11,100	9,900	10,100	10,300
11,550	Office Support Services	7,400	7,700	8,400	8,100	8,200
42,200	Corporate Support Services	50,700	45,300	37,900	38,000	38,900
81,799	Charges from/to Other Services	109,600	66,500	51,300	62,700	65,200
81,799	Overheads	109,600	66,500	51,300	62,700	65,200
366,206	Direct Expenditure & Overheads	444,500	397,500	403,600	440,400	475,900
366,206	Food and Safety	444,500	397,500	403,600	440,400	475,900

PORT HEALTH

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008.	47,400
Provision for pay awards, changes in other employee expenses and price increases.	23,300
Increased income from organic food inspections over and above the increase in 2007/08.	-35,000
Increased income for recovery of costs for testing high risk non-animal origin products over and above the increase in 2007/08.	-25,000
Additional analyst and vets fees and equipment due to increased throughput at the Port.	37,300
Increase in contribution to Products of Animal Origin reserve.	29,000
	<hr/>
Direct Expenditure and Income 2008/2009.	<u>94,000</u>

Budget Book - Division/Group Analysis



COM
COM G

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Community Well Being					
	Port Health					
	Direct Expenditure and Income					
	Expenditure					
2,121,079	Employee Expenses	1,607,900	1,754,300	1,929,300	1,950,400	2,009,000
165,264	Premises Expenses	97,300	105,700	108,000	110,100	112,600
42,516	Transport Expenses	30,000	34,000	30,600	31,200	31,900
943,905	Supplies and Services	541,400	969,600	795,300	897,600	849,800
2,663	Third Party Payments	2,700	2,200	2,100	2,000	2,100
3,275,427	Expenditure	2,279,300	2,865,800	2,865,300	2,991,300	3,005,400
	Income					
-3,249,975	Customer & Client Receipts	-2,182,900	-2,677,200	-2,768,300	-2,868,700	-2,869,100
-131,877	Grants & Contributions	-49,000	-134,600	-3,000	-3,000	-3,000
-3,381,852	Income	-2,231,900	-2,811,800	-2,771,300	-2,871,700	-2,872,100
-106,425	Direct Expenditure and Income	47,400	54,000	94,000	119,600	133,300
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
8,800	Direct Support Services	6,000	16,100	33,000	19,100	13,100
60,600	Departmental Support Services	59,000	64,900	66,500	68,500	70,100
24,828	Financial Support Services	27,900	26,400	26,400	26,700	27,300
29,000	Professional Support Services	31,900	11,700	10,600	10,800	11,100
8,025	Office Support Services	6,100	7,800	8,100	8,200	8,300
83,100	Corporate Support Services	84,000	77,500	57,100	57,500	59,000
214,354	Charges from/to Other Services	214,900	204,400	201,700	190,800	188,900
214,354	Overheads	214,900	204,400	201,700	190,800	188,900
107,928	Direct Expenditure & Overheads	262,300	258,400	295,700	310,400	322,200
	Notional Capital Charges					
259,243	Capital Financing	0	9,600	0	0	0
259,243	Notional Capital Charges	0	9,600	0	0	0
367,171	Port Health	262,300	268,000	295,700	310,400	322,200

STREET FURNITURE

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008.	188,800
Price increases.	2,400
Fall-out of one-off proposed budget in 2007/08 to purchase and install Photo-Electric Cell Units to reduce energy costs (matched by reserve release).	-90,000
Fall-out of savings on energy costs following installation of Photo-Electric Cell Units.	23,400
	<hr/>
Direct Expenditure and Income 2008/2009.	<u>124,600</u>

Budget Book - Division/Group Analysis



COM
COM H

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Community Well Being					
	Street Furniture					
	Direct Expenditure and Income					
	Expenditure					
0	Premises Expenses	0	0	0	0	0
127,498	Third Party Payments	188,800	132,600	124,600	127,200	130,000
127,498	Expenditure	188,800	132,600	124,600	127,200	130,000
	Income					
0	Grants & Contributions	0	0	0	0	0
0	Income	0	0	0	0	0
127,498	Direct Expenditure and Income	188,800	132,600	124,600	127,200	130,000
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
0	Financial Support Services	0	0	0	0	0
0	Professional Support Services	0	0	0	0	0
0	Charges from/to Other Services	0	0	0	0	0
0	Overheads	0	0	0	0	0
127,498	Direct Expenditure & Overheads	188,800	132,600	124,600	127,200	130,000
	Notional Capital Charges					
5,198	Capital Financing	5,500	5,200	5,200	5,200	5,200
5,198	Notional Capital Charges	5,500	5,200	5,200	5,200	5,200
132,696	Street Furniture	194,300	137,800	129,800	132,400	135,200

PUBLIC CONVENIENCES

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008.	375,300
Price decreases following operational review within SCS.	-10,400
	<hr/>
Direct Expenditure and Income 2008/2009.	<u>364,900</u>

Budget Book - Division/Group Analysis



COM
COM I

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Community Well Being					
	Public Conveniences					
	Direct Expenditure and Income					
	Expenditure					
0	Employee Expenses	0	0	0	0	0
84,053	Premises Expenses	48,600	45,000	46,200	47,400	48,700
0	Transport Expenses	0	0	0	0	0
1,474	Supplies and Services	0	0	0	0	0
304,264	Third Party Payments	326,800	322,700	318,700	326,400	333,500
389,792	Expenditure	375,400	367,700	364,900	373,800	382,200
	Income					
-122	Customer & Client Receipts	-100	-100	0	0	0
-30	Grants & Contributions	0	0	0	0	0
-152	Income	-100	-100	0	0	0
389,640	Direct Expenditure and Income	375,300	367,600	364,900	373,800	382,200
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
0	Direct Support Services	0	0	0	0	0
704	Financial Support Services	1,000	1,000	1,100	1,200	1,200
800	Professional Support Services	1,700	2,000	1,700	1,800	1,800
1,504	Charges from/to Other Services	2,700	3,000	2,800	3,000	3,000
1,504	Overheads	2,700	3,000	2,800	3,000	3,000
391,143	Direct Expenditure & Overheads	378,000	370,600	367,700	376,800	385,200
	Notional Capital Charges					
53,431	Capital Financing	44,000	45,500	45,000	45,000	45,000
53,431	Notional Capital Charges	44,000	45,500	45,000	45,000	45,000
444,575	Public Conveniences	422,000	416,100	412,700	421,800	430,200

INDOOR LEISURE

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008.	740,600
Provision for pay awards, changes in other employee expenses and price increases.	50,300

Direct Expenditure and Income 2008/2009.	<u>790,900</u>

Budget Book - Division/Group Analysis



COM
COM J

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Community Well Being					
	Indoor Leisure					
	Direct Expenditure and Income					
	Expenditure					
0	Employee Expenses	0	0	0	0	0
30,787	Premises Expenses	32,400	32,900	36,000	36,400	37,700
0	Transport Expenses	0	0	0	0	0
27,392	Supplies and Services	16,900	16,900	17,200	17,500	17,800
901,669	Third Party Payments	692,500	720,500	739,500	758,900	777,800
959,848	Expenditure	741,800	770,300	792,700	812,800	833,300
	Income					
-1,060	Customer & Client Receipts	0	-500	-500	-500	-500
-3,023	Grants & Contributions	-1,200	-1,300	-1,300	-1,300	-1,300
-4,083	Income	-1,200	-1,800	-1,800	-1,800	-1,800
955,765	Direct Expenditure and Income	740,600	768,500	790,900	811,000	831,500
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
0	Direct Support Services	0	0	0	0	0
3,900	Departmental Support Services	4,400	4,200	4,400	4,500	4,700
9,159	Financial Support Services	10,500	10,600	11,500	11,800	12,200
14,700	Professional Support Services	12,600	11,400	11,500	11,800	12,400
0	Office Support Services	0	0	0	0	0
0	Corporate Support Services	0	0	0	0	0
0	DSO Support Services	0	0	0	0	0
27,759	Charges from/to Other Services	27,500	26,200	27,400	28,100	29,300
27,759	Overheads	27,500	26,200	27,400	28,100	29,300
983,524	Direct Expenditure & Overheads	768,100	794,700	818,300	839,100	860,800
	Notional Capital Charges					
439,035	Capital Financing	284,600	301,200	301,200	301,200	301,500
439,035	Notional Capital Charges	284,600	301,200	301,200	301,200	301,500
1,422,559	Indoor Leisure	1,052,700	1,095,900	1,119,500	1,140,300	1,162,300

LEISURE DEVELOPMENT

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008.	114,400
Provision for pay awards, changes in other employee expenses and price increases.	6,100
Contribution to central overheads by County Sports Partnership.	-10,900
Fall out of 2007/08 Community Sports Network contribution.	-3,000
	<hr/>
Direct Expenditure and Income 2008/2009.	<u>106,600</u>

Budget Book - Division/Group Analysis



COM
COM K

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Community Well Being					
	Leisure Development					
	Direct Expenditure and Income					
	Expenditure					
155,991	Employee Expenses	100,400	203,500	209,000	213,200	218,700
0	Premises Expenses	0	0	0	0	0
6,767	Transport Expenses	3,800	9,600	9,500	9,500	9,500
19,871	Supplies and Services	13,300	25,500	10,200	9,000	9,000
10,455	Third Party Payments	10,900	11,000	11,000	11,100	11,600
193,084	Expenditure	128,400	249,600	239,700	242,800	248,800
	Income					
-12,089	Customer & Client Receipts	-5,800	-10,100	-4,800	-4,800	-4,800
-21,250	Grants & Contributions	-8,200	-129,900	-128,300	-130,900	-133,900
-33,338	Income	-14,000	-140,000	-133,100	-135,700	-138,700
159,746	Direct Expenditure and Income	114,400	109,600	106,600	107,100	110,100
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
1,600	Direct Support Services	1,800	1,600	1,800	2,100	2,200
9,000	Departmental Support Services	10,400	8,900	9,500	9,900	10,100
4,169	Financial Support Services	4,300	6,300	6,300	6,500	6,700
19,500	Professional Support Services	19,800	17,800	18,400	19,000	19,500
21,905	Office Support Services	13,900	23,500	25,100	25,300	25,200
5,700	Corporate Support Services	11,000	10,700	14,100	14,300	14,500
61,874	Charges from/to Other Services	61,200	68,800	75,200	77,100	78,200
61,874	Overheads	61,200	68,800	75,200	77,100	78,200
221,619	Direct Expenditure & Overheads	175,600	178,400	181,800	184,200	188,300
	Notional Capital Charges					
0	Capital Financing	0	0	0	0	0
0	Notional Capital Charges	0	0	0	0	0
221,619	Leisure Development	175,600	178,400	181,800	184,200	188,300

OUTDOOR LEISURE

The reasons for change in direct expenditure and income between the estimate for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008.	635,900
Provision for pay awards, changes in other employee expenses and price increases.	37,400
Improved levels of productivity in grounds maintenance operations through more effective and efficient machinery.	-37,000
Reallocation of management and cleansing apportionments, partly offset by additional grounds contracts income.	23,500
Additional rental income following renegotiation of lease partly offset by other minor changes.	-37,200
	<hr/>
Direct Expenditure and Income 2008/2009.	<u>622,300</u>

Budget Book - Division/Group Analysis



COM
COM L

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Community Well Being					
	Outdoor Leisure					
	Direct Expenditure and Income					
	Expenditure					
0	Employee Expenses	0	0	0	0	0
28,141	Premises Expenses	22,500	21,800	23,400	23,800	24,000
0	Transport Expenses	0	0	0	0	0
3,321	Supplies and Services	0	8,000	0	2,500	0
869,977	Third Party Payments	794,400	807,100	817,400	822,000	852,500
0	Transfer Payments	0	0	0	0	0
901,439	Expenditure	816,900	836,900	840,800	848,300	876,500
	Income					
-198,418	Customer & Client Receipts	-155,900	-250,200	-195,400	-195,500	-195,600
0	Grants & Contributions	0	-3,000	0	0	0
-29,222	Recharges	-25,100	-25,700	-22,800	-21,600	-21,600
-227,640	Income	-181,000	-278,900	-218,200	-217,100	-217,200
673,799	Direct Expenditure and Income	635,900	558,000	622,600	631,200	659,300
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
5,900	Direct Support Services	6,100	6,600	6,700	6,900	7,100
12,400	Departmental Support Services	10,200	7,900	9,000	9,200	9,500
7,790	Financial Support Services	8,000	8,300	8,500	8,700	9,000
39,500	Professional Support Services	44,400	46,600	40,300	41,000	42,400
5,800	Office Support Services	0	300	400	300	300
0	Corporate Support Services	0	0	0	0	0
71,390	Charges from/to Other Services	68,700	69,700	64,900	66,100	68,300
71,390	Overheads	68,700	69,700	64,900	66,100	68,300
745,189	Direct Expenditure & Overheads	704,600	627,700	687,500	697,300	727,600
	Notional Capital Charges					
75,338	Capital Financing	82,700	68,600	78,600	78,600	78,600
75,338	Notional Capital Charges	82,700	68,600	78,600	78,600	78,600
820,527	Outdoor Leisure	787,300	696,300	766,100	775,900	806,200

THEATRE AND ARTS

The reasons for change in direct expenditure and income between the estimate for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	270,100
Provision for pay awards, changes in other employee expenses and price increases.	11,200
Re-apportionment of Norfolk Property Services management costs.	20,000
	<hr/>
Direct Expenditure and Income 2008/2009.	<u>301,300</u>

Budget Book - Division/Group Analysis



COM
COM M

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Community Well Being					
	Theatre/Arts					
	Direct Expenditure and Income					
	Expenditure					
44,455	Employee Expenses	32,700	31,600	34,000	34,800	35,700
28,761	Premises Expenses	6,900	8,900	7,600	7,800	8,100
2,331	Transport Expenses	2,000	2,000	2,000	2,000	2,000
41,200	Supplies and Services	21,900	83,000	24,900	22,300	22,500
254,368	Third Party Payments	206,600	226,500	232,800	239,200	245,100
0	Transfer Payments	0	1,500	0	0	0
371,113	Expenditure	270,100	353,500	301,300	306,100	313,400
	Income					
-20,231	Customer & Client Receipts	0	-500	0	0	0
-43,517	Grants & Contributions	0	-53,100	0	0	0
-63,748	Income	0	-53,600	0	0	0
307,366	Direct Expenditure and Income	270,100	299,900	301,300	306,100	313,400
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
900	Direct Support Services	1,200	1,100	1,200	1,400	1,500
4,400	Departmental Support Services	5,000	5,000	5,500	5,700	5,800
5,393	Financial Support Services	6,200	6,400	6,500	6,700	7,000
23,300	Professional Support Services	22,500	21,700	20,300	20,900	21,800
14,493	Office Support Services	9,900	6,100	6,400	6,500	6,500
1,300	Corporate Support Services	1,600	1,300	1,000	1,000	1,000
49,786	Charges from/to Other Services	46,400	41,600	40,900	42,200	43,600
49,786	Overheads	46,400	41,600	40,900	42,200	43,600
357,152	Direct Expenditure & Overheads	316,500	341,500	342,200	348,300	357,000
	Notional Capital Charges					
93,464	Capital Financing	68,000	63,000	63,000	63,000	63,000
93,464	Notional Capital Charges	68,000	63,000	63,000	63,000	63,000
450,615	Theatre/Arts	384,500	404,500	405,200	411,300	420,000

CAPITAL GRANTS

The reasons for change in direct expenditure and income between the estimate for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	100,000
	—————
Direct Expenditure and Income 2008/2009	<u>100,000</u>

Budget Book - Division/Group Analysis



COM
COM N

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Community Well Being					
	Capital Grants					
	Direct Expenditure and Income					
	Expenditure					
115,229	Supplies and Services	100,000	220,000	100,000	100,000	100,000
115,229	Expenditure	100,000	220,000	100,000	100,000	100,000
	Income					
0	Grants & Contributions	0	0	0	0	0
0	Income	0	0	0	0	0
115,229	Direct Expenditure and Income	100,000	220,000	100,000	100,000	100,000
115,229	Capital Grants	100,000	220,000	100,000	100,000	100,000

**ECONOMY
SERVICE BUDGETS**

2008/2009

Budget Book - Strategy/Division Analysis



ECO

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Economy					
280,792	Economic Development	295,600	309,500	456,700	368,400	377,200
-445,482	Car Parks	-532,200	-480,200	-784,400	-760,900	-760,100
-212,913	Beach Huts and Chalets	-234,900	-200,000	-201,400	-217,500	-223,000
240,132	Resort Activities	206,200	233,000	227,200	247,400	256,300
368,292	Tourism Promotion	395,200	401,000	419,600	432,500	444,500
230,822	Economy	129,900	263,300	117,700	69,900	94,900



Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Economy					
	Direct Expenditure and Income					
	Expenditure					
305,989	Employee Expenses	306,600	345,500	402,200	416,900	429,000
199,298	Premises Expenses	116,000	117,400	123,800	126,400	129,000
7,407	Transport Expenses	7,700	8,000	8,400	7,800	7,800
563,501	Supplies and Services	483,100	772,800	560,600	458,700	461,900
597,749	Third Party Payments	558,400	618,500	568,700	598,600	602,100
130	Transfer Payments	0	0	0	0	0
1,674,074	Expenditure	1,471,800	1,862,200	1,663,700	1,608,400	1,629,800
	Income					
-1,664,805	Customer & Client Receipts	-1,750,900	-1,723,700	-2,002,700	-2,011,200	-2,019,200
-249,492	Grants & Contributions	-41,800	-329,900	-1,100	-1,100	-1,100
-1,914,298	Income	-1,792,700	-2,053,600	-2,003,800	-2,012,300	-2,020,300
-240,224	Direct Expenditure and Income	-320,900	-191,400	-340,100	-403,900	-390,500
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
66,400	Direct Support Services	42,300	39,600	36,000	41,800	43,100
52,193	Departmental Support Services	57,700	50,300	53,800	55,700	57,300
111,163	Financial Support Services	99,300	115,100	111,600	113,700	116,100
154,300	Professional Support Services	165,900	164,600	175,600	182,000	188,400
8,063	Office Support Services	5,500	9,900	10,400	10,200	10,100
32,900	Corporate Support Services	32,700	29,200	24,400	24,400	25,000
425,019	Charges from/to Other Services	403,400	408,700	411,800	427,800	440,000
425,019	Overheads	403,400	408,700	411,800	427,800	440,000
184,794	Direct Expenditure & Overheads	82,500	217,300	71,700	23,900	49,500
	Notional Capital Charges					
46,028	Capital Financing	47,400	46,000	46,000	46,000	45,400
46,028	Notional Capital Charges	47,400	46,000	46,000	46,000	45,400
230,822	Economy	129,900	263,300	117,700	69,900	94,900

ECONOMIC DEVELOPMENT

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008.	231,100
Provision for pay awards, changes in other employee expenses and price increases.	10,000
Withdrawal of subscription to IPSENTA and Suffolk Chamber of Commerce as alternative sources of business contacts have been utilised.	-4,000
Increase in Economic Development staffing hours to support Car Parks management function.	7,500
Removal of LSP funding due to uncertainty of grant award.	28,500
Cessation of temporary Young People Co-ordinator post (£12,600) fully-funded by CDRP.	0
Creation of 3 year Felixstowe Regeneration Officer post (funded by LAGBI monies).	45,900
Funding of the facilitation and delivery of LSP outcomes (funded from LSP Reward Grant).	100,000
Transfer of Marketing and Communications Officer from Community and Economic Services.	31,300
	—————
Direct Expenditure and Income 2008/2009.	<u>450,300</u>



Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Economy					
	Economic Development					
	Direct Expenditure and Income					
	Expenditure					
205,034	Employee Expenses	149,700	186,600	231,300	239,400	247,000
0	Premises Expenses	0	0	0	0	0
8,475	Transport Expenses	6,900	6,800	7,200	7,200	7,200
298,960	Supplies and Services	115,200	401,800	211,800	112,700	113,700
0	Third Party Payments	0	0	0	0	0
512,469	Expenditure	271,800	595,200	450,300	359,300	367,900
	Income					
0	Customer & Client Receipts	0	0	0	0	0
-442,095	Grants & Contributions	-40,700	-328,800	0	0	0
-442,095	Income	-40,700	-328,800	0	0	0
70,374	Direct Expenditure and Income	231,100	266,400	450,300	359,300	367,900
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
-20,300	Direct Support Services	-43,900	-58,100	-96,400	-97,600	-100,700
22,000	Departmental Support Services	24,400	24,000	25,000	25,800	26,400
4,407	Financial Support Services	6,500	4,400	4,400	4,400	4,500
54,500	Professional Support Services	57,400	52,700	55,600	58,800	61,000
3,546	Office Support Services	500	1,500	1,500	1,500	1,500
18,000	Corporate Support Services	18,600	17,600	15,300	15,200	15,600
82,153	Charges from/to Other Services	63,500	42,100	5,400	8,100	8,300
82,153	Overheads	63,500	42,100	5,400	8,100	8,300
152,527	Direct Expenditure & Overheads	294,600	308,500	455,700	367,400	376,200
	Notional Capital Charges					
1,051	Capital Financing	1,000	1,000	1,000	1,000	1,000
1,051	Notional Capital Charges	1,000	1,000	1,000	1,000	1,000
153,578	Economic Development	295,600	309,500	456,700	368,400	377,200

CAR PARKS

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008.	-619,000
Provision for pay awards, changes in other employee expenses and price increases.	12,100
Improved levels of productivity in grounds maintenance operations through more efficient and efficient machinery.	-1,000
Additional income following proposed price and usage rises with effect from 1 April 2008.	-250,000
Reduction in payment to third party following renegotiation of agreement re: The Station car park at Woodbridge.	-14,400
Net reduction in cyclical maintenance budget following condition survey.	-29,500
	<hr/>
Direct Expenditure and Income 2008/2009.	<u>-901,800</u>

Budget Book - Division/Group Analysis



ECO
ECO B

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Economy					
	Car Parks					
	Direct Expenditure and Income					
	Expenditure					
360	Employee Expenses	0	400	0	0	0
148,908	Premises Expenses	78,700	78,500	81,100	83,500	85,700
0	Transport Expenses	0	0	0	0	0
121,942	Supplies and Services	126,000	130,600	110,500	110,500	110,500
388,585	Third Party Payments	395,600	404,400	376,100	393,400	389,300
30	Transfer Payments	0	0	0	0	0
659,825	Expenditure	600,300	613,900	567,700	587,400	585,500
	Income					
-1,523,828	Customer & Client Receipts	-1,218,200	-1,194,900	-1,468,400	-1,468,200	-1,468,200
-1,418	Grants & Contributions	-1,100	-1,100	-1,100	-1,100	-1,100
-1,525,246	Income	-1,219,300	-1,196,000	-1,469,500	-1,469,300	-1,469,300
-865,421	Direct Expenditure and Income	-619,000	-582,100	-901,800	-881,900	-883,800
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
16,800	Direct Support Services	10,400	11,000	29,100	30,300	31,100
3,500	Departmental Support Services	3,900	3,900	4,100	4,300	4,400
70,025	Financial Support Services	57,100	74,800	72,200	74,000	75,400
14,200	Professional Support Services	12,900	12,200	12,000	12,400	12,800
78	Office Support Services	0	0	0	0	0
0	Corporate Support Services	0	0	0	0	0
104,603	Charges from/to Other Services	84,300	101,900	117,400	121,000	123,700
104,603	Overheads	84,300	101,900	117,400	121,000	123,700
-760,818	Direct Expenditure & Overheads	-534,700	-480,200	-784,400	-760,900	-760,100
	Notional Capital Charges					
5	Capital Financing	2,500	0	0	0	0
5	Notional Capital Charges	2,500	0	0	0	0
-760,813	Car Parks	-532,200	-480,200	-784,400	-760,900	-760,100

BEACH HUTS & CHALETS

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008.	-282,600
Price Increases.	16,500
Changes arising from the review of beach hut charges (-£15,000) partly offset by loss of income due to removal of huts at Manor End as part of Felixstowe South Seafront development (£12,700).	-2,300
	<hr/>
Direct Expenditure and Income 2008/2009.	<u>-268,400</u>

Budget Book - Division/Group Analysis



ECO
ECO C

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Economy					
	Beach Huts and Chalets					
	Direct Expenditure and Income					
	Expenditure					
91,971	Premises Expenses	1,700	2,700	2,200	2,300	2,300
11,836	Supplies and Services	5,000	8,900	8,000	5,000	5,000
11,010	Third Party Payments	14,000	31,500	27,500	20,300	20,900
100	Transfer Payments	0	0	0	0	0
114,918	Expenditure	20,700	43,100	37,700	27,600	28,200
	Income					
-602,456	Customer & Client Receipts	-303,300	-301,400	-306,100	-313,800	-321,800
-79,117	Grants & Contributions	0	0	0	0	0
-681,573	Income	-303,300	-301,400	-306,100	-313,800	-321,800
-566,655	Direct Expenditure and Income	-282,600	-258,300	-268,400	-286,200	-293,600
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
17,000	Direct Support Services	10,000	20,800	29,200	30,200	31,200
3,700	Departmental Support Services	4,100	3,200	3,300	3,400	3,600
15,914	Financial Support Services	15,900	16,500	17,100	17,400	17,800
7,400	Professional Support Services	8,400	8,300	7,900	8,200	8,500
44,014	Charges from/to Other Services	38,400	48,800	57,500	59,200	61,100
44,014	Overheads	38,400	48,800	57,500	59,200	61,100
-522,641	Direct Expenditure & Overheads	-244,200	-209,500	-210,900	-227,000	-232,500
	Notional Capital Charges					
9,550	Capital Financing	9,300	9,500	9,500	9,500	9,500
9,550	Notional Capital Charges	9,300	9,500	9,500	9,500	9,500
-513,091	Beach Huts and Chalets	-234,900	-200,000	-201,400	-217,500	-223,000

RESORT ACTIVITIES

The reasons for change in direct expenditure and income between the estimate for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008.	126,100
Provision for pay awards, changes in other employee expenses and price increases.	22,100
Transfer of maintenance budget for Boat store from Licensing to Resort Activities.	600
Decorative Lighting spend for 2008/09 brought forward into 2007/08 to complete replacement project.	-10,600
	<hr/>
Direct Expenditure and Income 2008/2009.	<u>138,200</u>

Budget Book - Division/Group Analysis



ECO
ECO D

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Economy					
	Resort Activities					
	Direct Expenditure and Income					
	Expenditure					
15,318	Employee Expenses	16,600	11,600	17,100	17,600	17,900
19,907	Premises Expenses	11,300	11,300	11,900	12,100	12,400
490	Transport Expenses	0	500	500	0	0
14,189	Supplies and Services	7,400	7,600	7,600	7,600	7,600
194,801	Third Party Payments	148,200	175,700	160,000	175,900	181,900
244,704	Expenditure	183,500	206,700	197,100	213,200	219,800
	Income					
-114,852	Customer & Client Receipts	-57,400	-58,900	-58,900	-58,900	-58,900
-177	Grants & Contributions	0	0	0	0	0
-115,029	Income	-57,400	-58,900	-58,900	-58,900	-58,900
129,675	Direct Expenditure and Income	126,100	147,800	138,200	154,300	160,900
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
29,200	Direct Support Services	29,100	34,500	38,200	41,500	42,900
1,600	Departmental Support Services	1,900	1,500	1,800	2,000	2,000
3,503	Financial Support Services	2,800	2,700	2,700	2,700	2,800
20,800	Professional Support Services	22,300	20,700	20,500	21,100	21,900
0	Office Support Services	0	0	0	0	0
55,103	Charges from/to Other Services	56,100	59,400	63,200	67,300	69,600
55,103	Overheads	56,100	59,400	63,200	67,300	69,600
184,779	Direct Expenditure & Overheads	182,200	207,200	201,400	221,600	230,500
	Notional Capital Charges					
25,745	Capital Financing	24,000	25,800	25,800	25,800	25,800
25,745	Notional Capital Charges	24,000	25,800	25,800	25,800	25,800
210,523	Resort Activities	206,200	233,000	227,200	247,400	256,300

TOURISM PROMOTION

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008.	223,500
Provision for pay awards, changes in other employee expenses and price increases.	24,700
Additional income from advertising and reduced production costs of the Tourist Guide.	-11,000
Increase in Norfolk Property Services charges to Tourist Information Centres.	4,400
	<hr/>
Direct Expenditure and Income 2008/2009.	<u>241,600</u>

Budget Book - Division/Group Analysis



ECO
ECO E

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Economy					
	Tourism Promotion					
	Direct Expenditure and Income					
	Expenditure					
192,660	Employee Expenses	140,300	146,900	153,800	159,900	164,100
27,901	Premises Expenses	24,300	24,900	28,600	28,500	28,600
741	Transport Expenses	800	700	700	600	600
240,923	Supplies and Services	229,500	223,900	222,700	222,900	225,100
3,352	Third Party Payments	600	6,900	5,100	9,000	10,000
465,577	Expenditure	395,500	403,300	410,900	420,900	428,400
	Income					
-243,549	Customer & Client Receipts	-172,000	-168,500	-169,300	-170,300	-170,300
-900	Grants & Contributions	0	0	0	0	0
-244,449	Income	-172,000	-168,500	-169,300	-170,300	-170,300
221,128	Direct Expenditure and Income	223,500	234,800	241,600	250,600	258,100
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
23,700	Direct Support Services	36,700	31,400	35,900	37,400	38,600
21,393	Departmental Support Services	23,400	17,700	19,600	20,200	20,900
17,314	Financial Support Services	17,000	16,700	15,200	15,200	15,600
57,400	Professional Support Services	64,900	70,700	79,600	81,500	84,200
5,103	Office Support Services	5,000	8,400	8,900	8,700	8,600
14,900	Corporate Support Services	14,100	11,600	9,100	9,200	9,400
139,809	Charges from/to Other Services	161,100	156,500	168,300	172,200	177,300
139,809	Overheads	161,100	156,500	168,300	172,200	177,300
360,937	Direct Expenditure & Overheads	384,600	391,300	409,900	422,800	435,400
	Notional Capital Charges					
11,495	Capital Financing	10,600	9,700	9,700	9,700	9,100
11,495	Notional Capital Charges	10,600	9,700	9,700	9,700	9,100
372,433	Tourism Promotion	395,200	401,000	419,600	432,500	444,500

HOUSING SERVICE BUDGETS

2008/2009

Budget Book - Strategy/Division Analysis



HOU

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Housing					
596,060	Housing Benefits	789,400	638,000	810,600	853,300	904,400
136,030	Citizen Advice Bureaux	139,900	139,500	143,000	146,600	150,200
515,267	Homelessness	516,200	473,500	490,800	495,400	493,200
-174	Housing Advances	300	300	500	700	800
73,075	Housing Enabling	73,700	84,000	85,800	87,600	89,500
288,269	Private Sector Housing	204,900	206,200	212,700	217,300	224,800
41,300	Renovation Grants	660,100	145,200	553,300	482,900	393,100
1,649,827	Housing	2,384,500	1,686,700	2,296,700	2,283,800	2,256,000



Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Housing					
	Direct Expenditure and Income					
	Expenditure					
1,358,780	Employee Expenses	1,312,700	1,338,900	1,392,900	1,424,300	1,460,800
85,408	Premises Expenses	16,100	69,300	31,100	27,300	16,100
43,777	Transport Expenses	45,600	44,300	44,300	44,400	44,700
471,486	Supplies and Services	389,100	532,800	415,300	403,800	411,000
41,163	Third Party Payments	16,500	13,800	0	0	0
23,154,396	Transfer Payments	21,997,000	25,462,800	26,277,000	27,129,000	27,900,000
25,155,010	Expenditure	23,777,000	27,461,900	28,160,600	29,028,800	29,832,600
	Income					
-502,432	Customer & Client Receipts	-465,300	-595,900	-488,100	-483,800	-494,700
-24,501,126	Grants & Contributions	-22,447,800	-26,723,000	-27,024,600	-27,844,800	-28,590,000
-25,003,558	Income	-22,913,100	-27,318,900	-27,512,700	-28,328,600	-29,084,700
151,452	Direct Expenditure and Income	863,900	143,000	647,900	700,200	747,900
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
201,744	Direct Support Services	206,100	196,200	193,000	195,300	200,400
167,000	Departmental Support Services	166,000	220,900	233,200	237,800	243,100
86,442	Financial Support Services	103,600	105,400	97,000	104,300	107,900
38,298	Professional Support Services	39,000	24,900	25,100	26,000	26,600
80,463	Office Support Services	57,900	51,100	56,000	53,100	54,400
282,300	Corporate Support Services	309,200	251,200	206,500	202,100	203,100
856,246	Charges from/to Other Services	881,800	849,700	810,800	818,600	835,500
856,246	Overheads	881,800	849,700	810,800	818,600	835,500
1,007,698	Direct Expenditure & Overheads	1,745,700	992,700	1,458,700	1,518,800	1,583,400
	Notional Capital Charges					
642,129	Capital Financing	638,800	694,000	838,000	765,000	672,600
642,129	Notional Capital Charges	638,800	694,000	838,000	765,000	672,600
1,649,827	Housing	2,384,500	1,686,700	2,296,700	2,283,800	2,256,000

HOUSING BENEFITS

The reasons for change in direct expenditure and income between the estimate for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008.	54,300
Provision for pay awards, changes in other employee expenses and price increases.	47,900
Operational efficiencies within Housing Benefits team and restructure following retirement of one member of staff.	-21,300
Efficiency savings arising from operational review.	-4,000
Transfer of data maintenance charges to Revenues Administration.	-4,600
Reduction in Administration Grant from Government.	50,000
Operational efficiencies within Counter Fraud Unit due to new Fraud system which is integrated with Benefits system.	-3,000
Specialist Financial Investigation Training for Counter Fraud Officer which should lead to future income generation.	4,000
	<hr/>
Direct Expenditure and Income 2008/2009.	<u>123,300</u>

Budget Book - Division/Group Analysis



HOU
HOU A

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Housing					
	Housing Benefits					
	Direct Expenditure and Income					
	Expenditure					
1,025,464	Employee Expenses	762,000	758,200	787,100	801,000	819,600
0	Premises Expenses	0	0	0	0	0
21,123	Transport Expenses	14,900	15,700	15,500	15,600	15,700
107,704	Supplies and Services	74,400	197,700	69,700	70,100	71,400
636	Third Party Payments	0	0	0	0	0
29,553,594	Transfer Payments	21,807,000	25,342,800	26,127,000	26,979,000	27,750,000
30,708,522	Expenditure	22,658,300	26,314,400	26,999,300	27,865,700	28,656,700
	Income					
-538,677	Customer & Client Receipts	-380,500	-455,400	-391,000	-401,000	-411,000
-23,956,063	Grants & Contributions	-22,223,500	-25,931,300	-26,485,000	-27,305,000	-28,050,000
-24,494,740	Income	-22,604,000	-26,386,700	-26,876,000	-27,706,000	-28,461,000
6,213,782	Direct Expenditure and Income	54,300	-72,300	123,300	159,700	195,700
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
215,900	Direct Support Services	222,400	216,200	214,700	217,200	223,100
129,700	Departmental Support Services	129,700	152,800	162,300	165,300	169,000
60,150	Financial Support Services	67,200	80,300	79,900	86,700	89,700
19,900	Professional Support Services	21,800	13,300	13,500	14,300	14,600
62,012	Office Support Services	44,800	37,800	41,600	39,200	40,100
213,200	Corporate Support Services	226,400	188,900	154,300	149,900	149,600
700,862	Charges from/to Other Services	712,300	689,300	666,300	672,600	686,100
700,862	Overheads	712,300	689,300	666,300	672,600	686,100
6,914,643	Direct Expenditure & Overheads	766,600	617,000	789,600	832,300	881,800
	Notional Capital Charges					
20,960	Capital Financing	22,800	21,000	21,000	21,000	22,600
20,960	Notional Capital Charges	22,800	21,000	21,000	21,000	22,600
6,935,603	Housing Benefits	789,400	638,000	810,600	853,300	904,400

PAYMENTS TO CITIZEN ADVICE BUREAUX

The reasons for change in direct expenditure and income between the estimate for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008.	139,900
Price and volume changes.	3,100
	<hr/>
Direct Expenditure and Income 2008/2009.	<u>143,000</u>

Budget Book - Division/Group Analysis



HOU
HOU B

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Housing					
	Citizen Advice Bureaux					
	Direct Expenditure and Income					
	Expenditure					
401,453	Supplies and Services	203,900	203,500	208,600	213,800	219,100
401,453	Expenditure	203,900	203,500	208,600	213,800	219,100
	Income					
-125,966	Grants & Contributions	-64,000	-64,000	-65,600	-67,200	-68,900
-125,966	Income	-64,000	-64,000	-65,600	-67,200	-68,900
275,487	Direct Expenditure and Income	139,900	139,500	143,000	146,600	150,200
275,487	Citizen Advice Bureaux	139,900	139,500	143,000	146,600	150,200

HOMELESSNESS

The reasons for change in direct expenditure and income between the estimate for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	397,200
Provision for pay awards, changes in other employee expenses and price increases.	16,000
Reduced income levels arising from reduced numbers in bed and breakfast accommodation.	2,000
Deletion of one-off technical training requirement.	-2,000
Reduced travelling requirement.	-1,800
Subscription to advisor service.	1,300
Reduction in bed and breakfast payments (£40,000) partially offset by increased rent guarantees (£25,000).	-15,000
Fall-out of service charges in respect of cleaning and maintenance of properties now transferred to Housing Associations.	-16,500

Direct Expenditure and Income 2008/2009	<u>381,200</u>

Budget Book - Division/Group Analysis



HOU
HOU C

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Housing					
	Homelessness					
	Direct Expenditure and Income					
	Expenditure					
317,460	Employee Expenses	222,100	229,200	239,000	246,400	252,600
95,363	Premises Expenses	16,000	69,200	31,000	27,200	16,000
14,552	Transport Expenses	13,100	11,100	11,200	11,400	11,600
91,335	Supplies and Services	71,000	71,700	82,500	82,400	83,000
33,297	Third Party Payments	16,500	13,800	0	0	0
143,269	Transfer Payments	190,000	120,000	150,000	150,000	150,000
695,275	Expenditure	528,700	515,000	513,700	517,400	513,200
	Income					
-85,244	Customer & Client Receipts	-13,300	-50,100	-8,500	-8,600	-8,700
-162,076	Grants & Contributions	-118,200	-127,000	-124,000	-124,800	-125,600
-247,320	Income	-131,500	-177,100	-132,500	-133,400	-134,300
447,955	Direct Expenditure and Income	397,200	337,900	381,200	384,000	378,900
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
42,100	Direct Support Services	42,400	41,000	42,800	43,900	45,100
19,100	Departmental Support Services	18,500	33,000	34,300	35,100	35,900
15,960	Financial Support Services	19,200	14,100	6,000	6,200	6,400
3,600	Professional Support Services	3,700	600	700	700	700
10,196	Office Support Services	6,500	5,800	6,300	6,000	6,300
27,000	Corporate Support Services	28,700	22,100	19,500	19,500	19,900
117,955	Charges from/to Other Services	119,000	116,600	109,600	111,400	114,300
117,955	Overheads	119,000	116,600	109,600	111,400	114,300
565,911	Direct Expenditure & Overheads	516,200	454,500	490,800	495,400	643,400
	Notional Capital Charges					
32,487	Capital Financing	0	19,000	0	0	0
32,487	Notional Capital Charges	0	19,000	0	0	0
598,398	Homelessness	516,200	473,500	490,800	495,400	493,200

HOUSING ADVANCES

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	-2,000
	—————
Direct Expenditure and Income 2008/2009	<u>-2,000</u>

Budget Book - Division/Group Analysis



HOU
HOU D

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Housing					
	Housing Advances					
	Direct Expenditure and Income					
	Expenditure					
235	Supplies and Services	0	0	0	0	0
235	Expenditure	0	0	0	0	0
	Income					
-2,506	Customer & Client Receipts	-2,000	-2,100	-2,000	-1,800	-1,800
0	Grants & Contributions	0	0	0	0	0
-2,506	Income	-2,000	-2,100	-2,000	-1,800	-1,800
-2,272	Direct Expenditure and Income	-2,000	-2,100	-2,000	-1,800	-1,800
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
2,100	Financial Support Services	2,300	2,400	2,500	2,500	2,600
0	Professional Support Services	0	0	0	0	0
2,100	Charges from/to Other Services	2,300	2,400	2,500	2,500	2,600
2,100	Overheads	2,300	2,400	2,500	2,500	2,600
-172	Direct Expenditure & Overheads	300	300	500	700	800
-172	Housing Advances	300	300	500	700	800

HOUSING ENABLING AND ADVICE

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	52,100
Provision for pay awards, changes in other employee expenses and price increases.	2,800
	—————
Direct Expenditure and Income 2008/2009	<u>54,900</u>

Budget Book - Division/Group Analysis



HOU
HOU E

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Housing					
	Housing Enabling					
	Direct Expenditure and Income					
	Expenditure					
57,869	Employee Expenses	42,000	42,500	44,900	46,000	47,100
3,010	Transport Expenses	2,400	2,300	2,300	2,300	2,300
7,618	Supplies and Services	7,700	7,700	7,700	7,700	7,700
0	Transfer Payments	0	0	0	0	0
68,497	Expenditure	52,100	52,500	54,900	56,000	57,100
	Income					
0	Customer & Client Receipts	0	0	0	0	0
0	Income	0	0	0	0	0
68,497	Direct Expenditure and Income	52,100	52,500	54,900	56,000	57,100
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
0	Direct Support Services	0	0	0	0	0
10,500	Departmental Support Services	9,900	20,400	21,200	21,700	22,200
2,850	Financial Support Services	7,200	3,500	3,400	3,500	3,600
5,134	Professional Support Services	4,500	5,300	4,600	4,700	4,800
298	Office Support Services	0	0	0	0	0
0	Corporate Support Services	0	2,300	1,700	1,700	1,800
18,782	Charges from/to Other Services	21,600	31,500	30,900	31,600	32,400
18,782	Overheads	21,600	31,500	30,900	31,600	32,400
87,279	Direct Expenditure & Overheads	73,700	84,000	85,800	87,600	89,500
87,279	Housing Enabling	73,700	84,000	85,800	87,600	89,500

PRIVATE SECTOR HOUSING

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	222,400
Provision for pay awards, changes in other employee expenses and price increases.	17,500
Declining level of income from SEAL scheme following utilisation of one-off grant from Energy Savings Trust. (The scheme is being reviewed in conjunction with CRED and all costs are met by additional use of grant within Financial Transactions).	6,000
Additional staffing resource to administer Disabled Facilities Grants (£15,400) partly funded by external grant (£12,500).	2,900
Reduced income from Helping Hand agency due to constraints on type of work that can be undertaken.	5,200

Direct Expenditure and Income 2008/2009	<u>254,000</u>

Budget Book - Division/Group Analysis



HOU
HOU F

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Housing					
	Private Sector Housing					
	Direct Expenditure and Income					
	Expenditure					
387,788	Employee Expenses	286,600	309,000	321,900	330,900	341,500
92	Premises Expenses	100	100	100	100	100
20,369	Transport Expenses	15,200	15,200	15,300	15,100	15,100
129,065	Supplies and Services	32,100	50,900	45,300	29,800	29,800
7,230	Third Party Payments	0	0	0	0	0
50	Transfer Payments	0	0	0	0	0
544,594	Expenditure	334,000	375,200	382,600	375,900	386,500
	Income					
-113,949	Customer & Client Receipts	-69,500	-88,300	-86,600	-72,400	-73,200
-41,236	Grants & Contributions	-42,100	-49,700	-42,000	-42,800	-43,500
-155,185	Income	-111,600	-138,000	-128,600	-115,200	-116,700
389,409	Direct Expenditure and Income	222,400	237,200	254,000	260,700	269,800
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
-96,456	Direct Support Services	-99,700	-100,500	-105,900	-108,200	-111,300
7,700	Departmental Support Services	7,900	14,700	15,400	15,700	16,000
4,282	Financial Support Services	4,600	3,700	3,800	3,900	4,000
9,664	Professional Support Services	9,000	5,700	6,300	6,300	6,500
12,451	Office Support Services	6,600	7,500	8,100	7,900	8,000
42,100	Corporate Support Services	54,100	37,900	31,000	31,000	31,800
-20,259	Charges from/to Other Services	-17,500	-31,000	-41,300	-43,400	-45,000
-20,259	Overheads	-17,500	-31,000	-41,300	-43,400	-45,000
369,150	Direct Expenditure & Overheads	204,900	206,200	212,700	217,300	224,800
	Notional Capital Charges					
12	Capital Financing	0	0	0	0	0
12	Notional Capital Charges	0	0	0	0	0
369,163	Private Sector Housing	204,900	206,200	212,700	217,300	224,800

RENOVATION GRANTS

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	0
Provision for pay awards, changes in other employee expenses and price increases.	1,500
Income for Renovation Grants (taken out of the Revenue Account through Financial Transactions).	-308,000

Direct Expenditure and Income 2008/2009	<u>306,500</u>

Budget Book - Division/Group Analysis



HOU
HOU G

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Housing					
	Renovation Grants					
	Direct Expenditure and Income					
	Expenditure					
0	Supplies and Services	0	1,300	1,500	0	0
0	Expenditure	0	1,300	1,500	0	0
	Income					
0	Customer & Client Receipts	0	0	0	0	0
-588,670	Grants & Contributions	0	-551,000	-308,000	-305,000	-302,000
-588,670	Income	0	-551,000	-308,000	-305,000	-302,000
-588,670	Direct Expenditure and Income	0	-549,700	-306,500	-305,000	-302,000
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
40,200	Direct Support Services	41,000	39,500	41,400	42,400	43,500
1,100	Financial Support Services	3,100	1,400	1,400	1,500	1,600
0	Professional Support Services	0	0	0	0	0
41,300	Charges from/to Other Services	44,100	40,900	42,800	43,900	45,100
41,300	Overheads	44,100	40,900	42,800	43,900	45,100
-547,370	Direct Expenditure & Overheads	44,100	-508,800	-263,700	-261,100	-256,900
	Notional Capital Charges					
588,670	Capital Financing	616,000	654,000	817,000	744,000	650,000
588,670	Notional Capital Charges	616,000	654,000	817,000	744,000	650,000
41,300	Renovation Grants	660,100	145,200	553,300	482,900	393,100

**NATURAL AND BUILT
ENVIRONMENT
SERVICE BUDGETS**

2008/2009

Budget Book - Strategy/Division Analysis



NAT

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Natural and Built Environment					
126,132	Building Control	87,400	112,300	106,000	106,400	110,500
451,459	Development Control	621,200	417,700	640,200	638,400	676,000
443,179	Planning Development & Policy	572,100	681,900	525,900	531,500	546,500
752,107	Coast Protection	741,400	540,600	592,700	609,100	603,700
48,300	Rights of Way	41,000	49,300	47,400	49,000	50,700
740,320	Environmental Protection	829,400	820,900	845,500	862,300	893,800
2,320,597	Waste Management	2,895,600	2,621,100	2,881,600	3,318,900	3,862,200
269,572	Countryside Management	277,400	284,200	299,900	305,300	315,200
125,506	Highway Services	118,200	122,900	122,300	132,400	137,400
5,277,171	Natural and Built Environment	6,183,700	5,650,900	6,061,500	6,553,300	7,196,000



Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Natural and Built Environment					
	Direct Expenditure and Income					
	Expenditure					
2,176,901	Employee Expenses	1,989,100	1,989,500	2,133,000	2,169,800	2,233,000
36,377	Premises Expenses	32,200	290,500	31,500	31,600	31,900
85,971	Transport Expenses	92,300	92,500	93,600	94,700	95,900
517,174	Supplies and Services	663,400	744,200	404,500	472,600	522,000
3,808,546	Third Party Payments	4,302,400	4,292,900	4,541,500	5,129,400	5,811,900
294	Transfer Payments	1,000	1,000	1,000	1,000	1,000
6,625,262	Expenditure	7,080,400	7,410,600	7,205,100	7,899,100	8,695,700
	Income					
-1,293,699	Customer & Client Receipts	-1,383,400	-1,531,900	-1,490,900	-1,522,600	-1,534,300
-1,329,026	Grants & Contributions	-1,301,400	-1,820,700	-1,212,800	-1,348,000	-1,475,000
-5,500	Recharges	-4,000	-3,900	-4,100	-3,100	-3,100
-2,628,225	Income	-2,688,800	-3,356,500	-2,707,800	-2,873,700	-3,012,400
3,997,038	Direct Expenditure and Income	4,391,600	4,054,100	4,497,300	5,025,400	5,683,300
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
-152,100	Direct Support Services	-117,500	-109,100	-111,500	-127,400	-125,100
163,300	Departmental Support Services	445,500	429,200	473,600	484,900	495,800
67,870	Financial Support Services	61,500	63,300	61,900	63,100	65,000
244,585	Professional Support Services	237,000	265,500	249,300	257,500	264,700
182,892	Office Support Services	166,000	178,600	194,100	194,000	198,700
274,400	Corporate Support Services	299,500	280,800	222,900	223,500	229,100
0	DSO Support Services	0	0	0	0	0
780,945	Charges from/to Other Services	1,092,000	1,108,300	1,090,300	1,095,600	1,128,200
780,945	Overheads	1,092,000	1,108,300	1,090,300	1,095,600	1,128,200
4,777,983	Direct Expenditure & Overheads	5,483,600	5,162,400	5,587,600	6,121,000	6,811,500
	Notional Capital Charges					
499,188	Capital Financing	700,100	488,500	473,900	432,300	384,500
499,188	Notional Capital Charges	700,100	488,500	473,900	432,300	384,500
5,277,171	Natural and Built Environment	6,183,700	5,650,900	6,061,500	6,553,300	7,196,000

BUILDING CONTROL

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008.	-129,200
Provision for pay awards, changes in other employee expenses and price increases.	21,400
Operational efficiencies arising from increasing the Building Control partnership with Ipswich BC to include Babergh DC.	-9,100
Net additional monies arising from review of charges.	-5,100
	<hr/>
Direct Expenditure and Income 2008/2009.	<u>-122,000</u>

Budget Book - Division/Group Analysis



NAT
NAT A

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Natural and Built Environment					
	Building Control					
	Direct Expenditure and Income					
	Expenditure					
526,020	Employee Expenses	354,300	340,000	372,400	381,900	391,500
84	Premises Expenses	0	0	0	0	0
35,569	Transport Expenses	25,500	25,500	26,000	26,500	27,000
64,697	Supplies and Services	34,900	63,600	37,700	35,100	35,300
27,109	Third Party Payments	50,200	45,600	41,100	41,900	42,700
653,479	Expenditure	464,900	474,700	477,200	485,400	496,500
	Income					
-711,828	Customer & Client Receipts	-594,100	-588,700	-599,200	-610,700	-622,200
-711,828	Income	-594,100	-588,700	-599,200	-610,700	-622,200
-58,349	Direct Expenditure and Income	-129,200	-114,000	-122,000	-125,300	-125,700
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
-8,319	Direct Support Services	-11,300	6,200	6,100	6,200	6,300
17,600	Departmental Support Services	111,800	101,700	115,100	117,500	119,100
19,287	Financial Support Services	17,300	19,000	18,300	18,600	19,100
15,000	Professional Support Services	13,100	3,800	4,200	4,200	4,300
32,936	Office Support Services	24,300	34,400	37,300	38,000	39,100
59,800	Corporate Support Services	61,400	61,200	47,000	47,200	48,300
136,304	Charges from/to Other Services	216,600	226,300	228,000	231,700	236,200
136,304	Overheads	216,600	226,300	228,000	231,700	236,200
77,955	Direct Expenditure & Overheads	87,400	112,300	106,000	106,400	110,500
	Notional Capital Charges					
0	Capital Financing	0	0	0	0	0
0	Notional Capital Charges	0	0	0	0	0
77,955	Building Control	87,400	112,300	106,000	106,400	110,500

DEVELOPMENT CONTROL

The reasons for change in direct expenditure and income between the estimate for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008.	-56,800
Provision for pay awards, changes in other employee expenses and price increases.	37,100
Increased income as a result of review of planning fees.	-100,000
Reduction in Planning Delivery Grant (grant is transferred to a reserve).	59,600
Increase in legal fees.	9,800
	<hr/>
Direct Expenditure and Income 2008/2009.	<u>-50,300</u>

Budget Book - Division/Group Analysis



NAT
NAT B

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Natural and Built Environment					
	Development Control					
	Direct Expenditure and Income					
	Expenditure					
1,019,351	Employee Expenses	644,900	654,700	672,000	676,400	695,500
999	Premises Expenses	0	1,000	0	0	0
35,353	Transport Expenses	31,100	31,500	31,800	32,200	32,700
148,771	Supplies and Services	187,400	309,600	54,300	52,700	53,600
257	Third Party Payments	0	0	0	0	0
644	Transfer Payments	1,000	1,000	1,000	1,000	1,000
1,205,374	Expenditure	864,400	997,800	759,100	762,300	782,800
	Income					
-920,618	Customer & Client Receipts	-710,400	-835,400	-809,400	-829,400	-829,400
-562,430	Grants & Contributions	-210,800	-428,500	0	0	0
-1,483,048	Income	-921,200	-1,263,900	-809,400	-829,400	-829,400
-277,674	Direct Expenditure and Income	-56,800	-266,100	-50,300	-67,100	-46,600
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
138,618	Direct Support Services	117,100	126,000	133,400	139,300	144,600
65,400	Departmental Support Services	244,400	239,300	266,000	272,000	276,900
18,841	Financial Support Services	16,700	17,700	16,700	17,100	17,500
90,826	Professional Support Services	83,800	96,600	83,500	87,600	89,700
110,934	Office Support Services	107,100	100,000	109,300	107,600	109,900
103,600	Corporate Support Services	108,900	104,200	81,600	81,900	84,000
528,219	Charges from/to Other Services	678,000	683,800	690,500	705,500	722,600
528,219	Overheads	678,000	683,800	690,500	705,500	722,600
250,545	Direct Expenditure & Overheads	621,200	417,700	640,200	638,400	676,000
	Notional Capital Charges					
501	Capital Financing	0	0	0	0	0
501	Notional Capital Charges	0	0	0	0	0
251,046	Development Control	621,200	417,700	640,200	638,400	676,000

PLANNING DEVELOPMENT AND POLICY

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008.	481,600
Provision for pay awards, changes in other employee expenses and price increases.	13,300
Additional Planning Assistant due to operational requirements.	13,500
Fall-out of one-off service improvement project funded from Planning Delivery Grant.	-40,000
Decrease in training budget following qualification of planning officer (funded from Planning Delivery Grant).	-3,000
Income from sales of development plans.	-1,000
	<hr/>
Direct Expenditure and Income 2008/2009.	<u>461,400</u>

Budget Book - Division/Group Analysis



NAT
NAT C

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Natural and Built Environment					
	Planning Development & Policy					
	Direct Expenditure and Income					
	Expenditure					
468,066	Employee Expenses	354,900	343,900	374,100	390,200	401,000
156,363	Premises Expenses	0	256,100	0	0	0
9,057	Transport Expenses	6,600	7,000	6,700	6,900	7,000
143,429	Supplies and Services	130,200	174,000	91,900	93,500	95,700
400	Third Party Payments	0	0	0	0	0
0	Transfer Payments	0	0	0	0	0
777,314	Expenditure	491,700	781,000	472,700	490,600	503,700
	Income					
-47,830	Customer & Client Receipts	-10,100	-39,200	-11,300	-11,500	-11,700
-64,047	Grants & Contributions	0	-137,300	0	0	0
-111,877	Income	-10,100	-176,500	-11,300	-11,500	-11,700
665,437	Direct Expenditure and Income	481,600	604,500	461,400	479,100	492,000
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
-161,147	Direct Support Services	-95,300	-102,600	-107,200	-122,400	-125,800
52,200	Departmental Support Services	59,300	60,600	62,900	65,100	68,500
5,852	Financial Support Services	5,900	5,600	5,700	5,900	6,200
31,757	Professional Support Services	29,500	39,700	37,700	38,100	39,000
23,477	Office Support Services	19,200	10,300	11,100	11,300	11,500
43,000	Corporate Support Services	48,500	40,200	30,700	30,800	31,500
-4,861	Charges from/to Other Services	67,100	53,800	40,900	28,800	30,900
-4,861	Overheads	67,100	53,800	40,900	28,800	30,900
660,575	Direct Expenditure & Overheads	548,700	658,300	502,300	507,900	522,900
	Notional Capital Charges					
23,617	Capital Financing	23,400	23,600	23,600	23,600	23,600
23,617	Notional Capital Charges	23,400	23,600	23,600	23,600	23,600
684,192	Planning Development & Policy	572,100	681,900	525,900	531,500	546,500

COAST PROTECTION

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	287,800
Price increases.	700
	<hr/>
Direct Expenditure and Income 2008/2009	<u>288,500</u>

Budget Book - Division/Group Analysis



NAT
NAT D

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Natural and Built Environment					
	Coast Protection					
	Direct Expenditure and Income					
	Expenditure					
99	Employee Expenses	0	0	0	0	0
4,984	Premises Expenses	4,500	0	0	0	0
135	Supplies and Services	2,000	7,600	4,700	4,800	4,900
377,820	Third Party Payments	281,300	281,300	283,800	289,700	275,000
0	Transfer Payments	0	0	0	0	0
383,039	Expenditure	287,800	288,900	288,500	294,500	279,900
	Income					
0	Grants & Contributions	0	0	0	0	0
0	Income	0	0	0	0	0
383,039	Direct Expenditure and Income	287,800	288,900	288,500	294,500	279,900
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
0	Departmental Support Services	0	0	0	0	0
2,800	Financial Support Services	4,400	2,400	2,400	2,400	2,500
15,900	Professional Support Services	19,200	21,900	19,400	19,800	20,400
0	Office Support Services	0	0	0	0	0
18,700	Charges from/to Other Services	23,600	24,300	21,800	22,200	22,900
18,700	Overheads	23,600	24,300	21,800	22,200	22,900
401,739	Direct Expenditure & Overheads	311,400	313,200	310,300	316,700	302,800
	Notional Capital Charges					
332,972	Capital Financing	430,000	227,400	282,400	292,400	300,900
332,972	Notional Capital Charges	430,000	227,400	282,400	292,400	300,900
734,711	Coast Protection	741,400	540,600	592,700	609,100	603,700

RIGHTS OF WAY

The reasons for change in direct expenditure and income between the estimate for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	16,100
Provision for pay awards, changes in other employee expenses and price decreases.	-500

Direct Expenditure and Income 2008/2009	<u>15,600</u>

Budget Book - Division/Group Analysis



NAT
NAT E

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Natural and Built Environment					
	Rights of Way					
	Direct Expenditure and Income					
	Expenditure					
22,426	Employee Expenses	16,500	15,000	16,400	17,300	18,200
0	Premises Expenses	0	0	0	0	0
249	Transport Expenses	500	200	200	200	200
331	Supplies and Services	9,100	600	9,000	9,000	9,000
23,006	Expenditure	26,100	15,800	25,600	26,500	27,400
	Income					
0	Customer & Client Receipts	-10,000	-1,100	-10,000	-10,000	-10,000
0	Income	-10,000	-1,100	-10,000	-10,000	-10,000
23,006	Direct Expenditure and Income	16,100	14,700	15,600	16,500	17,400
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
-746	Direct Support Services	-1,100	-900	-1,100	-1,100	-1,300
2,100	Departmental Support Services	2,100	2,100	2,200	2,200	2,300
3,221	Financial Support Services	0	1,400	1,400	1,500	1,600
15,100	Professional Support Services	17,000	22,400	21,100	21,700	22,300
1,779	Office Support Services	400	600	600	600	600
8,600	Corporate Support Services	6,500	9,000	7,600	7,600	7,800
30,054	Charges from/to Other Services	24,900	34,600	31,800	32,500	33,300
30,054	Overheads	24,900	34,600	31,800	32,500	33,300
53,060	Direct Expenditure & Overheads	41,000	49,300	47,400	49,000	50,700
53,060	Rights of Way	41,000	49,300	47,400	49,000	50,700

ENVIRONMENTAL PROTECTION

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	773,900
Provision for pay awards, changes in other employee expenses and price increases.	26,100
Increase in costs as a result of transfer of responsibility for dog control from Suffolk Police Authority.	6,200
Decrease in SCS costs following review of management costs allocation.	-15,900
Income from joint-appointment of student Environmental Health Officer with Ipswich Borough Council.	-7,400
Additional income derived from training of Port Health Assistants.	-8,000
Increase in analyst and vet fees.	12,700
	<hr/>
Direct Expenditure and Income 2008/2009	<u>787,600</u>

Budget Book - Division/Group Analysis



NAT
NAT F

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Natural and Built Environment					
	Environmental Protection					
	Direct Expenditure and Income					
	Expenditure					
507,817	Employee Expenses	430,900	439,500	449,500	464,000	477,500
0	Premises Expenses	0	0	0	0	0
25,515	Transport Expenses	21,300	21,200	21,600	21,600	21,700
81,268	Supplies and Services	99,700	62,800	68,900	68,200	63,500
293,912	Third Party Payments	293,700	290,600	287,900	284,100	294,800
0	Transfer Payments	0	0	0	0	0
908,513	Expenditure	845,600	814,100	827,900	837,900	857,500
	Income					
-41,093	Customer & Client Receipts	-17,600	-23,000	-18,700	-18,700	-18,700
-81,705	Grants & Contributions	-54,100	-35,500	-21,600	-18,600	-13,600
-122,797	Income	-71,700	-58,500	-40,300	-37,300	-32,300
785,715	Direct Expenditure and Income	773,900	755,600	787,600	800,600	825,200
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
-27,400	Direct Support Services	-30,700	-34,800	-38,800	-35,600	-31,500
10,200	Departmental Support Services	9,800	10,500	10,700	11,000	11,300
5,514	Financial Support Services	5,500	5,800	6,000	6,100	6,300
8,258	Professional Support Services	7,000	19,000	20,400	20,800	21,300
16,845	Office Support Services	13,900	21,400	23,200	23,500	24,300
41,400	Corporate Support Services	49,300	41,900	35,000	35,100	36,100
54,817	Charges from/to Other Services	54,800	63,800	56,500	60,900	67,800
54,817	Overheads	54,800	63,800	56,500	60,900	67,800
840,532	Direct Expenditure & Overheads	828,700	819,400	844,100	861,500	893,000
	Notional Capital Charges					
1,376	Capital Financing	700	1,500	1,400	800	800
1,376	Notional Capital Charges	700	1,500	1,400	800	800
841,908	Environmental Protection	829,400	820,900	845,500	862,300	893,800

WASTE MANAGEMENT

The reasons for change in direct expenditure and income between the estimate for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	2,629,900
Price increases.	98,100
Year 3 of phased waste rollout of twin bin recycling initiatives.	250,000
Scheduled vehicle replacement.	42,100
Effect of household growth and additional SCC adopted areas to clean.	24,600
Operational efficiencies arising from SCS review.	-9,600
Reallocation of management and cleansing apportionments.	-30,500
Benefits from implementation of Council's new recycling and refuse collection service.	-126,200
Net additional income from recycling initiatives.	-234,300
Waste Efficiency Grant now paid as part of Revenue Support Grant.	50,600
	<hr/>
Direct Expenditure and Income 2008/2009	<u>2,694,700</u>

Budget Book - Division/Group Analysis



NAT
NAT G

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Natural and Built Environment					
	Waste Management					
	Direct Expenditure and Income					
	Expenditure					
0	Employee Expenses	0	0	0	0	0
0	Premises Expenses	0	0	0	0	0
0	Transport Expenses	0	0	0	0	0
8,738	Supplies and Services	121,300	43,200	56,800	127,700	177,000
2,860,400	Third Party Payments	3,464,200	3,460,900	3,711,800	4,286,300	4,966,500
2,869,138	Expenditure	3,585,500	3,504,100	3,768,600	4,414,000	5,143,500
	Income					
474	Customer & Client Receipts	0	-100	-100	-100	-100
-921,581	Grants & Contributions	-955,600	-1,138,500	-1,073,800	-1,227,900	-1,358,600
0	Recharges	0	0	0	0	0
-921,108	Income	-955,600	-1,138,600	-1,073,900	-1,228,000	-1,358,700
1,948,031	Direct Expenditure and Income	2,629,900	2,365,500	2,694,700	3,186,000	3,784,800
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
6,300	Direct Support Services	9,300	9,000	9,300	6,200	6,500
400	Departmental Support Services	200	200	700	700	700
8,900	Financial Support Services	8,600	8,800	8,800	8,900	9,100
1,900	Professional Support Services	2,100	2,000	2,000	2,000	2,100
0	Office Support Services	0	0	0	0	0
0	Corporate Support Services	0	0	0	0	0
0	DSO Support Services	0	0	0	0	0
17,500	Charges from/to Other Services	20,200	20,000	20,800	17,800	18,400
17,500	Overheads	20,200	20,000	20,800	17,800	18,400
1,965,531	Direct Expenditure & Overheads	2,650,100	2,385,500	2,715,500	3,203,800	3,803,200
	Notional Capital Charges					
157,504	Capital Financing	245,500	235,600	166,100	115,100	59,000
157,504	Notional Capital Charges	245,500	235,600	166,100	115,100	59,000
2,123,035	Waste Management	2,895,600	2,621,100	2,881,600	3,318,900	3,862,200

COUNTRYSIDE MANAGEMENT

The reasons for change in direct expenditure and income between the estimate for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	270,100
Provision for pay awards, changes in other employee expenses and price increases.	16,200
3 year Integrated Coastal Zone Management post (£36,300) partly offset by contributions from other bodies (-£23,100) with SCDC share to be funded by LABGI monies.	13,200
1 year temporary Landguard Ranger (£16,900) with effect from 1 February 2007 offset by external funding (£16,900).	0
	<hr/>
Direct Expenditure and Income 2008/2009.	<u>299,500</u>

Budget Book - Division/Group Analysis



NAT
NAT H

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Natural and Built Environment					
	Countryside Management					
	Direct Expenditure and Income					
	Expenditure					
253,610	Employee Expenses	187,600	196,400	248,600	240,000	249,300
36,191	Premises Expenses	27,400	33,100	31,200	31,300	31,600
8,539	Transport Expenses	7,300	7,100	7,300	7,300	7,300
78,959	Supplies and Services	78,800	82,800	81,200	81,600	83,000
7,037	Third Party Payments	14,200	14,500	17,500	17,900	18,400
384,336	Expenditure	315,300	333,900	385,800	378,100	389,600
	Income					
-47,767	Customer & Client Receipts	-41,200	-44,400	-42,200	-42,200	-42,200
0	Grants & Contributions	0	-3,500	-40,000	-24,100	-25,400
-5,500	Recharges	-4,000	-3,900	-4,100	-3,100	-3,100
-53,267	Income	-45,200	-51,800	-86,300	-69,400	-70,700
331,070	Direct Expenditure and Income	270,100	282,100	299,500	308,700	318,900
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
-99,406	Direct Support Services	-105,500	-112,000	-113,200	-120,000	-123,900
15,400	Departmental Support Services	17,900	14,800	16,000	16,400	17,000
3,454	Financial Support Services	3,100	2,600	2,600	2,600	2,700
65,844	Professional Support Services	65,300	60,100	61,000	63,300	65,600
1,248	Office Support Services	1,100	11,900	12,600	13,000	13,300
18,000	Corporate Support Services	24,900	24,300	21,000	20,900	21,400
4,540	Charges from/to Other Services	6,800	1,700	0	-3,800	-3,900
4,540	Overheads	6,800	1,700	0	-3,800	-3,900
335,610	Direct Expenditure & Overheads	276,900	283,800	299,500	304,900	315,000
	Notional Capital Charges					
373	Capital Financing	500	400	400	400	200
373	Notional Capital Charges	500	400	400	400	200
335,983	Countryside Management	277,400	284,200	299,900	305,300	315,200

HIGHWAY SERVICES

The reasons for change in direct expenditure and income between the estimate for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	118,200
Price changes.	13,100
Improved levels of productivity in grounds maintenance operations through more efficient and efficient machinery.	-9,000
	<hr/>
Direct Expenditure and Income 2008/2009	<u>122,300</u>

Budget Book - Division/Group Analysis



NAT
NAT I

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Natural and Built Environment					
	Highway Services					
	Direct Expenditure and Income					
	Expenditure					
258	Premises Expenses	300	300	300	300	300
0	Supplies and Services	0	0	0	0	0
213,181	Third Party Payments	198,800	200,000	199,400	209,500	214,500
213,439	Expenditure	199,100	200,300	199,700	209,800	214,800
	Income					
-101,217	Grants & Contributions	-80,900	-77,400	-77,400	-77,400	-77,400
-101,217	Income	-80,900	-77,400	-77,400	-77,400	-77,400
112,222	Direct Expenditure and Income	118,200	122,900	122,300	132,400	137,400
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
0	Direct Support Services	0	0	0	0	0
0	Departmental Support Services	0	0	0	0	0
0	Financial Support Services	0	0	0	0	0
0	Professional Support Services	0	0	0	0	0
0	Charges from/to Other Services	0	0	0	0	0
0	Overheads	0	0	0	0	0
112,222	Direct Expenditure & Overheads	118,200	122,900	122,300	132,400	137,400
112,222	Highway Services	118,200	122,900	122,300	132,400	137,400

**FISCAL AND
DEMOCRATIC SERVICES
SERVICE BUDGETS**

2008/2009



Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Fiscal and Democratic Services					
1,083,905	Tax Collection	1,022,800	989,200	940,100	943,100	963,700
2,403,464	Corporate & Democratic Management	2,355,100	2,430,700	2,334,300	2,372,500	2,421,000
90,642	Electoral Registration	82,300	134,300	164,500	149,700	153,100
72,730	Communications	60,800	62,900	61,300	65,400	66,600
-168,601	Land Charges	-185,000	-136,300	-138,100	-137,900	-131,500
499,236	Miscellaneous Property	392,700	490,500	413,500	439,400	368,800
16,176	Other Miscellaneous Services	12,200	11,400	10,000	9,800	10,000
-2,258,217	Other Financial Transactions	-2,935,400	-2,189,600	-2,408,700	-1,883,700	-1,573,300
1,739,334	Fiscal and Democratic Services	805,500	1,793,100	1,376,900	1,958,300	2,278,400



Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Fiscal and Democratic Services					
	Direct Expenditure and Income					
	Expenditure					
944,565	Employee Expenses	1,463,200	1,576,000	1,399,900	1,386,900	1,412,400
47,325	Premises Expenses	49,900	56,500	44,200	41,400	42,600
23,361	Transport Expenses	27,900	26,300	24,800	24,700	24,700
2,485,936	Supplies and Services	1,329,400	2,184,400	1,780,700	1,740,000	1,708,300
310,500	Third Party Payments	285,200	284,200	305,000	287,400	294,500
33,359	Transfer Payments	0	0	0	0	0
3,845,046	Expenditure	3,155,600	4,127,400	3,554,600	3,480,400	3,482,500
	Income					
-1,336,409	Customer & Client Receipts	-1,232,300	-1,578,100	-1,305,800	-1,222,500	-1,225,200
-2,827,536	Grants & Contributions	-1,477,500	-1,884,500	-1,650,400	-758,500	-638,500
-207,708	Recharges	-261,100	-311,800	-290,100	-362,900	-309,800
-4,371,653	Income	-2,970,900	-3,774,400	-3,246,300	-2,343,900	-2,173,500
-526,607	Direct Expenditure and Income	184,700	353,000	308,300	1,136,500	1,309,000
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
136,957	Direct Support Services	130,100	134,100	131,900	142,800	145,000
825,583	Departmental Support Services	788,800	860,900	853,300	875,300	900,300
320,714	Financial Support Services	326,200	309,000	266,800	269,100	278,100
202,590	Professional Support Services	176,100	64,100	47,900	41,500	42,600
350,645	Office Support Services	280,400	288,400	286,000	296,700	301,900
817,218	Corporate Support Services	1,017,300	934,000	851,700	845,000	852,700
0	DSO Support Services	0	0	0	0	0
2,653,706	Charges from/to Other Services	2,718,900	2,590,500	2,437,600	2,470,400	2,520,600
2,653,706	Overheads	2,718,900	2,590,500	2,437,600	2,470,400	2,520,600
2,127,098	Direct Expenditure & Overheads	2,903,600	2,943,500	2,745,900	3,606,900	3,829,600
	Notional Capital Charges					
-387,764	Capital Financing	-2,098,100	-1,150,400	-1,369,000	-1,648,600	-1,551,200
-387,764	Notional Capital Charges	-2,098,100	-1,150,400	-1,369,000	-1,648,600	-1,551,200
1,739,334	Fiscal and Democratic Services	805,500	1,793,100	1,376,900	1,958,300	2,278,400

TAX COLLECTION

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	337,800
Provision for pay awards, changes in other employee expenses and other price increases.	19,000
Lower transaction costs arising from customer acceptance of cheaper e-payment access channels.	-600
Savings arising from printing of Council Tax booklet	-400
Transfer of budgets to Revenues Administration associated with secure destruction of waste and data storage systems.	-5,600
	<hr/>
Direct Expenditure and Income 2008/2009	<u>350,200</u>



Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Fiscal and Democratic Services					
	Tax Collection					
	Direct Expenditure and Income					
	Expenditure					
610,430	Employee Expenses	449,600	454,900	468,700	481,900	494,800
0	Premises Expenses	0	0	0	0	0
4,277	Transport Expenses	2,500	3,400	2,800	2,800	2,800
238,875	Supplies and Services	191,900	195,900	188,600	190,100	191,900
2,700	Third Party Payments	4,700	4,700	4,200	4,500	4,500
359	Transfer Payments	0	0	0	0	0
856,642	Expenditure	648,700	658,900	664,300	679,300	694,000
	Income					
-77,771	Customer & Client Receipts	-86,900	-87,500	-89,600	-91,700	-93,800
-221,733	Grants & Contributions	-224,000	-224,100	-224,500	-227,000	-229,500
0	Recharges	0	0	0	0	0
-299,504	Income	-310,900	-311,600	-314,100	-318,700	-323,300
557,137	Direct Expenditure and Income	337,800	347,300	350,200	360,600	370,700
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
33,400	Direct Support Services	32,300	32,700	32,600	33,200	34,100
75,200	Departmental Support Services	75,000	98,600	105,500	107,300	109,700
178,222	Financial Support Services	177,800	177,500	135,100	140,800	146,500
12,900	Professional Support Services	13,000	1,400	1,400	1,500	1,500
160,975	Office Support Services	147,000	133,700	149,100	140,200	143,700
235,600	Corporate Support Services	239,900	198,000	166,200	159,500	157,500
696,297	Charges from/to Other Services	685,000	641,900	589,900	582,500	593,000
696,297	Overheads	685,000	641,900	589,900	582,500	593,000
1,253,434	Direct Expenditure & Overheads	1,022,800	989,200	940,100	943,100	963,700
	Notional Capital Charges					
1,500	Capital Financing	0	0	0	0	0
1,500	Notional Capital Charges	0	0	0	0	0
1,254,934	Tax Collection	1,022,800	989,200	940,100	943,100	963,700

CORPORATE & DEMOCRATIC MANAGEMENT

The reasons for change in direct expenditure and income between the estimate for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	650,200
Provision for pay awards, changes in employee expenses and price increases.	83,000
Reduction in banking charges due to switch to new authorisation system for repayments.	-6,000
Committee Servicing - Operational efficiencies identified lower resource requirement	-800
One-off cost of cross-over of current Democratic & Election Services Manager with replacement.	7,400
Transfer of consultancy budget to Performance Management.	-10,000
Fall-out of costs for District Election in May 2007 (funded by reserve)	-50,800
Changes to the provision relating to staff turnover.	6,100
Operational efficiencies identified to reduced budget to current levels of spend	-3,500
Members allowances review	50,000
	<hr/>
Direct Expenditure and Income 2008/2009	<u>725,600</u>

Budget Book - Division/Group Analysis



SFD
SFD B

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Fiscal and Democratic Services					
	Corporate & Democratic Management					
	Direct Expenditure and Income					
	Expenditure					
546,984	Employee Expenses	165,500	265,500	195,800	163,200	169,100
10,256	Premises Expenses	10,500	10,200	0	0	0
23,406	Transport Expenses	22,500	19,500	18,700	18,700	18,700
609,937	Supplies and Services	486,800	450,400	517,100	526,900	536,700
0	Third Party Payments	0	0	0	0	0
33,000	Transfer Payments	0	0	0	0	0
1,223,583	Expenditure	685,300	745,600	731,600	708,800	724,500
	Income					
0	Customer & Client Receipts	0	0	0	0	0
-22,287	Grants & Contributions	-35,100	-32,400	-6,000	-6,000	-6,000
-22,287	Income	-35,100	-32,400	-6,000	-6,000	-6,000
1,201,296	Direct Expenditure and Income	650,200	713,200	725,600	702,800	718,500
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
167,095	Direct Support Services	173,500	157,100	164,400	175,200	179,600
719,883	Departmental Support Services	686,200	716,700	709,000	730,500	749,700
91,952	Financial Support Services	99,100	88,700	90,300	86,000	88,200
126,647	Professional Support Services	124,900	10,700	-36,100	-23,100	-23,600
114,366	Office Support Services	72,800	75,900	52,500	72,600	71,800
511,218	Corporate Support Services	548,400	668,400	628,600	628,500	636,800
0	DSO Support Services	0	0	0	0	0
1,731,161	Charges from/to Other Services	1,704,900	1,717,500	1,608,700	1,669,700	1,702,500
1,731,161	Overheads	1,704,900	1,717,500	1,608,700	1,669,700	1,702,500
2,932,457	Direct Expenditure & Overheads	2,355,100	2,430,700	2,334,300	2,372,500	2,421,000
	Notional Capital Charges					
0	Capital Financing	0	0	0	0	0
0	Notional Capital Charges	0	0	0	0	0
2,932,457	Corporate & Democratic Management	2,355,100	2,430,700	2,334,300	2,372,500	2,421,000

ELECTORAL REGISTRATION

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	51,500
Provision for pay awards, changes in other employee expenses and price increases.	4,700
One-off microfilming.	1,000
	<hr/>
Direct Expenditure and Income 2008/2009	<u>57,200</u>

Budget Book - Division/Group Analysis



SFD
SFD C

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Fiscal and Democratic Services					
	Electoral Registration					
	Direct Expenditure and Income					
	Expenditure					
25,206	Employee Expenses	44,400	46,900	48,400	49,300	50,200
2,562	Transport Expenses	1,500	1,600	1,600	1,500	1,500
48,961	Supplies and Services	7,600	8,200	9,200	8,100	8,100
76,729	Expenditure	53,500	56,700	59,200	58,900	59,800
	Income					
-2,789	Customer & Client Receipts	-2,000	-2,000	-2,000	-2,000	-2,000
-39,317	Grants & Contributions	0	0	0	0	0
-42,106	Income	-2,000	-2,000	-2,000	-2,000	-2,000
34,623	Direct Expenditure and Income	51,500	54,700	57,200	56,900	57,800
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
8,500	Direct Support Services	7,900	7,800	7,900	7,200	7,300
3,500	Departmental Support Services	1,300	3,500	3,200	3,300	3,400
6,416	Financial Support Services	4,500	2,700	2,700	2,700	2,700
0	Professional Support Services	0	16,400	41,300	28,800	29,600
52,505	Office Support Services	17,100	49,200	52,200	50,800	52,300
70,921	Charges from/to Other Services	30,800	79,600	107,300	92,800	95,300
70,921	Overheads	30,800	79,600	107,300	92,800	95,300
105,545	Direct Expenditure & Overheads	82,300	134,300	164,500	149,700	153,100
	Notional Capital Charges					
0	Capital Financing	0	0	0	0	0
0	Notional Capital Charges	0	0	0	0	0
105,545	Electoral Registration	82,300	134,300	164,500	149,700	153,100

COMMUNICATIONS

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	143,900
Provision for pay awards, changes in other employee expenses and other price increases.	5,800
Savings in office running expenses.	-1,100
	<hr/>
Direct Expenditure and Income 2008/2009	<u>148,600</u>

Budget Book - Division/Group Analysis



SFD
SFD D

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Fiscal and Democratic Services					
	Communications					
	Direct Expenditure and Income					
	Expenditure					
111,743	Employee Expenses	88,500	80,100	93,500	97,800	102,300
0	Premises Expenses	0	0	0	0	0
1,544	Transport Expenses	1,400	1,200	1,200	1,300	1,300
70,418	Supplies and Services	54,000	57,000	53,700	53,800	54,200
0	Third Party Payments	0	0	0	0	0
183,705	Expenditure	143,900	138,300	148,400	152,900	157,800
	Income					
0	Customer & Client Receipts	0	0	0	0	0
0	Grants & Contributions	0	0	0	0	0
0	Income	0	0	0	0	0
183,705	Direct Expenditure and Income	143,900	138,300	148,400	152,900	157,800
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
-96,993	Direct Support Services	-110,600	-106,000	-117,000	-117,700	-121,900
4,700	Departmental Support Services	5,000	5,600	6,000	6,200	6,300
506	Financial Support Services	500	700	700	700	700
2,400	Professional Support Services	2,500	8,600	9,500	9,600	9,800
2,697	Office Support Services	1,600	2,700	2,800	2,800	2,800
13,000	Corporate Support Services	17,900	13,000	10,900	10,900	11,100
-73,689	Charges from/to Other Services	-83,100	-75,400	-87,100	-87,500	-91,200
-73,689	Overheads	-83,100	-75,400	-87,100	-87,500	-91,200
110,016	Direct Expenditure & Overheads	60,800	62,900	61,300	65,400	66,600
	Notional Capital Charges					
0	Capital Financing	0	0	0	0	0
0	Notional Capital Charges	0	0	0	0	0
110,016	Communications	60,800	62,900	61,300	65,400	66,600

LAND CHARGES

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	-276,900
Provision for pay awards, changes in other employee expenses and price increases.	300
Reduced income from search fees reflecting current uncertainty in housing market and the extension to the introduction of Home Improvement Packs.	62,000
Reduction in fees from Suffolk County Council for responses to land charge searches.	-20,000

Direct Expenditure and Income 2008/2009	<u>-234,600</u>

Budget Book - Division/Group Analysis



SFD
SFD E

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Fiscal and Democratic Services					
	Land Charges					
	Direct Expenditure and Income					
	Expenditure					
66,810	Employee Expenses	49,200	62,600	51,500	52,700	54,000
301	Transport Expenses	0	600	500	400	400
111,081	Supplies and Services	85,900	59,600	63,400	63,500	63,500
178,193	Expenditure	135,100	122,800	115,400	116,600	117,900
	Income					
-534,896	Customer & Client Receipts	-412,000	-361,200	-350,000	-350,000	-350,000
-534,896	Income	-412,000	-361,200	-350,000	-350,000	-350,000
-356,703	Direct Expenditure and Income	-276,900	-238,400	-234,600	-233,400	-232,100
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
2,454	Direct Support Services	5,800	23,300	23,700	23,900	24,400
4,600	Departmental Support Services	4,300	13,400	9,100	6,700	9,500
10,824	Financial Support Services	10,800	9,400	8,500	8,800	9,100
5,500	Professional Support Services	5,200	1,000	1,000	1,000	1,000
36,512	Office Support Services	41,900	26,900	29,400	30,300	31,300
31,000	Corporate Support Services	23,900	28,100	24,800	24,800	25,300
90,890	Charges from/to Other Services	91,900	102,100	96,500	95,500	100,600
90,890	Overheads	91,900	102,100	96,500	95,500	100,600
-265,813	Direct Expenditure & Overheads	-185,000	-136,300	-138,100	-137,900	-131,500
-265,813	Land Charges	-185,000	-136,300	-138,100	-137,900	-131,500

MISCELLANEOUS PROPERTY

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	192,800
Provision for pay awards, changes in other employee expenses and price increases.	7,600
Net increase in rental income from other land and property portfolio.	-14,600
Provision for legionella management costs.	30,000
Transfer of specific income budget to Outdoor Leisure service.	40,000
Provision for revenue costs associated with South Seafront.	30,000
Re-apportionment of Norfolk Property Services.	-13,900

Direct Expenditure and Income 2008/2009	<u>271,900</u>

Budget Book - Division/Group Analysis



SFD
SFD F

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Fiscal and Democratic Services					
	Miscellaneous Property					
	Direct Expenditure and Income					
	Expenditure					
0	Employee Expenses	0	0	0	0	0
93,943	Premises Expenses	39,400	46,300	44,200	41,400	42,600
0	Transport Expenses	0	0	0	0	0
18,826	Supplies and Services	3,200	31,100	32,000	82,000	2,000
282,656	Third Party Payments	260,300	261,700	282,900	264,800	271,500
395,424	Expenditure	302,900	339,100	359,100	388,200	316,100
	Income					
-109,127	Customer & Client Receipts	-95,100	-86,600	-74,300	-73,700	-74,000
-25,556	Grants & Contributions	-15,000	-16,300	-12,900	-12,900	-12,900
-134,683	Income	-110,100	-102,900	-87,200	-86,600	-86,900
260,741	Direct Expenditure and Income	192,800	236,200	271,900	301,600	229,200
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
22,500	Direct Support Services	21,200	19,200	20,300	21,000	21,500
17,700	Departmental Support Services	17,000	23,100	20,500	21,300	21,700
10,298	Financial Support Services	12,800	9,800	10,400	10,500	10,800
55,142	Professional Support Services	30,500	26,000	30,800	23,700	24,300
0	Office Support Services	0	0	0	0	0
0	DSO Support Services	0	0	0	0	0
105,640	Charges from/to Other Services	81,500	78,100	82,000	76,500	78,300
105,640	Overheads	81,500	78,100	82,000	76,500	78,300
366,381	Direct Expenditure & Overheads	274,300	314,300	353,900	378,100	307,500
	Notional Capital Charges					
142,144	Capital Financing	118,400	176,200	59,600	61,300	61,300
142,144	Notional Capital Charges	118,400	176,200	59,600	61,300	61,300
508,525	Miscellaneous Property	392,700	490,500	413,500	439,400	368,800

OTHER MISCELLANEOUS SERVICES

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	12,100
Provision for pay awards, changes in other employee expenses and price increases.	1,200
Reduction in general purchases budget following review of operational requirements.	-1,000
Reduction in property maintenance budget following review of operational requirements.	-2,400

Direct Expenditure and Income 2008/2009	<u>9,900</u>

Budget Book - Division/Group Analysis



SFD
SFD G

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Fiscal and Democratic Services					
	Other Miscellaneous Services					
	Direct Expenditure and Income					
	Expenditure					
20	Employee Expenses	0	0	0	0	0
0	Premises Expenses	0	0	0	0	0
6,037	Supplies and Services	7,200	5,300	6,100	6,100	6,200
25,144	Third Party Payments	20,200	17,800	17,900	18,100	18,500
31,202	Expenditure	27,400	23,100	24,000	24,200	24,700
	Income					
-13,240	Customer & Client Receipts	-15,300	-11,800	-14,100	-14,500	-14,800
0	Grants & Contributions	0	0	0	0	0
-13,240	Income	-15,300	-11,800	-14,100	-14,500	-14,800
17,962	Direct Expenditure and Income	12,100	11,300	9,900	9,700	9,900
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
0	Departmental Support Services	0	0	0	0	0
97	Financial Support Services	100	100	100	100	100
0	Professional Support Services	0	0	0	0	0
0	Corporate Support Services	0	0	0	0	0
97	Charges from/to Other Services	100	100	100	100	100
97	Overheads	100	100	100	100	100
18,059	Direct Expenditure & Overheads	12,200	11,400	10,000	9,800	10,000
18,059	Other Miscellaneous Services	12,200	11,400	10,000	9,800	10,000

Budget Book - Division/Group Analysis



SFD
SFD H

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Fiscal and Democratic Services					
	Other Financial Transactions					
	Direct Expenditure and Income					
	Expenditure					
125,389	Employee Expenses	666,000	666,000	542,000	542,000	542,000
1,711,487	Supplies and Services	492,800	1,376,900	910,600	809,500	845,700
0	Third Party Payments	0	0	0	0	0
1,836,877	Expenditure	1,158,800	2,042,900	1,452,600	1,351,500	1,387,700
	Income					
-989,910	Customer & Client Receipts	-621,000	-1,029,000	-775,800	-690,600	-690,600
-2,648,759	Grants & Contributions	-1,203,400	-1,611,700	-1,407,000	-512,600	-390,100
-207,708	Recharges	-261,100	-311,800	-290,100	-362,900	-309,800
-3,846,377	Income	-2,085,500	-2,952,500	-2,472,900	-1,566,100	-1,390,500
-2,009,500	Direct Expenditure and Income	-926,700	-909,600	-1,020,300	-214,600	-2,800
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
0	Departmental Support Services	0	0	0	0	0
22,400	Financial Support Services	20,600	20,100	19,000	19,500	20,000
26,400	Corporate Support Services	187,200	26,500	21,200	21,300	22,000
48,800	Charges from/to Other Services	207,800	46,600	40,200	40,800	42,000
48,800	Overheads	207,800	46,600	40,200	40,800	42,000
-1,960,700	Direct Expenditure & Overheads	-718,900	-863,000	-980,100	-173,800	39,200
	Notional Capital Charges					
-521,423	Capital Financing	-2,216,500	-1,326,600	-1,428,600	-1,709,900	-1,612,500
-521,423	Notional Capital Charges	-2,216,500	-1,326,600	-1,428,600	-1,709,900	-1,612,500
-2,482,123	Other Financial Transactions	-2,935,400	-2,189,600	-2,408,700	-1,883,700	-1,573,300

SUMMARY OF EARMARKED RESERVES AND FUND BALANCES

	BALANCE	IN	OUT	BALANCE	IN	OUT	BALANCE	IN	OUT	BALANCE	IN	OUT	BALANCE
	1.4.07			1.4.08			1.4.09			1.4.10			1.4.11
<u>EARMARKED RESERVES</u>													
ACTUARIAL CONTRIBUTION	1,301			1,301			1,301			1,301			1,301
CAPITAL	271	80	301	50	60	90	20	30	30	20			20
COAST PROTECTION	200		100	100		100	0			0			0
CONTRACT RENEWAL	65	10		75	10		85	10		95	10		105
CRIME PARTNERSHIP	2		2	0			0			0			0
EFFICIENCY	483	62		545		100	445			445			445
ELECTION	62	16	72	6	16		22	16		38	16		54
GRANTS	351	60	220	191	60	100	151	60	100	111	60	100	71
HOUSING BENEFIT SUBSIDY	260			260			260			260			260
HOUSING CONDITION SURVEY	42	20	10	52	20		72	20		92	20		112
LABGI	284	101		385		62	323		58	265		51	214
LOCAL DEV. FRAMEWORK	425		118	307		51	256		90	166			166
PLANNING DELIVERY	477	277	236	518		167	351		155	196		158	38
PORT HEALTH	955	312		1,267	290		1,557	363		1,920	309.8		2,230
POSITIVE PLANNING	128		57	71			71			71			71
SEAL	13		8	5		5	0			0			0
STRUCTURAL CHANGE	0	0		0	300		300			300			300
VAT	189	96	285	0			0			0			0
TOTAL EARMARKED RESERVES	5,508	1,034	1,409	5,133	756	675	5,214	499	433	5,280	416	309	5,387
GENERAL FUND	4,020	164		4,184		650	3,534			3,534		0	3,534
COLLECTION FUND	97			97			97			97			97
TOTAL FUND BALANCES	4,117	164	0	4,281	0	650	3,631	0	0	3,631	0	0	3,631

SUPPORT SERVICES SERVICE BUDGETS

2008/2009

Budget Book - Strategy/Division Analysis



SPT

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
0	Central Support Services	0	0	0	0	0
0	Management and Admin Support	0	0	0	0	0
0	Redundant Support Structure	0	0	0	0	0
0	Support Services	0	0	0	0	0



Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Direct Expenditure and Income					
	Expenditure					
3,337,395	Employee Expenses	3,311,600	3,366,900	3,657,900	3,763,600	3,874,700
154,435	Premises Expenses	160,000	161,900	167,600	171,200	175,700
34,989	Transport Expenses	35,400	38,000	37,200	36,700	36,700
812,170	Supplies and Services	977,200	991,600	1,042,200	1,056,000	1,070,600
890,513	Third Party Payments	995,200	894,800	334,500	327,100	334,200
0	Transfer Payments	0	0	0	0	0
5,229,503	Expenditure	5,479,400	5,453,200	5,239,400	5,354,600	5,491,900
	Income					
-179,538	Customer & Client Receipts	-181,900	-168,400	-168,000	-168,000	-166,200
-34	Grants & Contributions	0	-30,600	0	0	0
0	Recharges	0	0	0	0	0
-179,572	Income	-181,900	-199,000	-168,000	-168,000	-166,200
5,049,931	Direct Expenditure and Income	5,297,500	5,254,200	5,071,400	5,186,600	5,325,700
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
-326,559	Direct Support Services	-356,800	-334,000	-328,400	-329,300	-338,700
-1,332,457	Departmental Support Services	-1,586,300	-1,693,600	-1,753,900	-1,797,900	-1,844,000
-670,799	Financial Support Services	-668,400	-670,000	-617,500	-627,000	-645,400
-799,972	Professional Support Services	-787,700	-666,900	-632,100	-646,900	-666,900
-766,613	Office Support Services	-557,700	-591,000	-607,900	-615,400	-626,900
-1,560,018	Corporate Support Services	-1,835,100	-1,655,200	-1,450,300	-1,440,000	-1,457,200
0	DSO Support Services	0	0	0	0	0
-5,456,417	Charges from/to Other Services	-5,792,000	-5,610,700	-5,390,100	-5,456,500	-5,579,100
-5,456,417	Overheads	-5,792,000	-5,610,700	-5,390,100	-5,456,500	-5,579,100
-406,486	Direct Expenditure & Overheads	-494,500	-356,500	-318,700	-269,900	-253,400
	Notional Capital Charges					
406,486	Capital Financing	494,500	356,500	318,700	269,900	253,400
406,486	Notional Capital Charges	494,500	356,500	318,700	269,900	253,400
0	Support Services	0	0	0	0	0

ADMINISTRATIVE BUILDINGS

This budget includes the net costs of the Melton Hill offices, including caretaking and cleaning services.

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	490,400
Provision for pay awards, changes in other employee expenses and price increases.	16,200
Re-apportionment of SCS / NPS recharges.	-30,800
Improved levels of productivity in grounds maintenance operations through more efficient and efficient machinery	-1,000
Implementation of Energy Policy and Action Plan to deliver a reduction in energy consumption at Melton Hill	-4,000
Reduction in income from external bodies in respect of use of office space.	16,500
	<hr/>
Direct Expenditure and Income 2008/2009	<u>487,300</u>

Budget Book - Service/Group Analysis



SPT
SPT A

SPT AC

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Central Support Services					
	Administrative Buildings					
	Direct Expenditure and Income					
	Expenditure					
0	Employee Expenses	0	0	0	0	0
140,098	Premises Expenses	145,900	148,400	153,300	156,700	161,000
0	Transport Expenses	0	0	0	0	0
-45	Supplies and Services	0	2,200	0	0	0
291,895	Third Party Payments	361,300	368,700	334,500	327,100	334,200
431,947	Expenditure	507,200	519,300	487,800	483,800	495,200
	Income					
-450	Customer & Client Receipts	-16,800	-1,000	-500	-500	-500
0	Grants & Contributions	0	0	0	0	0
-450	Income	-16,800	-1,000	-500	-500	-500
431,497	Direct Expenditure and Income	490,400	518,300	487,300	483,300	494,700
	Overheads					
	Charges from/to Other Services					
0	Direct Support Services	0	0	0	0	0
3,497	Financial Support Services	4,600	4,800	5,300	5,500	5,600
0	Professional Support Services	0	0	0	0	0
0	Office Support Services	0	0	0	0	0
-507,655	Corporate Support Services	-570,000	-598,100	-567,600	-563,800	-575,300
-504,158	Charges from/to Other Services	-565,400	-593,300	-562,300	-558,300	-569,700
-504,158	Overheads	-565,400	-593,300	-562,300	-558,300	-569,700
-72,661	Direct Expenditure & Overheads	-75,000	-75,000	-75,000	-75,000	-75,000
	Notional Capital Charges					
72,661	Capital Financing	75,000	75,000	75,000	75,000	75,000
72,661	Notional Capital Charges	75,000	75,000	75,000	75,000	75,000
0	Administrative Buildings	0	0	0	0	0

ACCOUNTANCY

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	182,000
Provision for pay awards, changes in other employee expenses and price increases.	9,300
	<hr/>
Direct Expenditure and Income 2008/2009	<u>191,300</u>

Budget Book - Service/Group Analysis



SPT	SPT AF
SPT A	

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Central Support Services					
	Accountancy					
	Direct Expenditure and Income					
	Expenditure					
181,409	Employee Expenses	174,000	178,400	182,400	182,600	188,200
690	Transport Expenses	500	400	500	500	500
7,867	Supplies and Services	7,500	10,500	8,400	7,900	7,900
189,966	Expenditure	182,000	189,300	191,300	191,000	196,600
	Income					
0	Customer & Client Receipts	0	0	0	0	0
0	Grants & Contributions	0	0	0	0	0
0	Income	0	0	0	0	0
189,966	Direct Expenditure and Income	182,000	189,300	191,300	191,000	196,600
	Overheads					
	Charges from/to Other Services					
4,900	Direct Support Services	4,800	3,900	3,800	3,900	4,000
22,300	Departmental Support Services	19,600	19,800	19,500	19,900	20,400
-266,185	Financial Support Services	-255,800	-256,700	-254,200	-254,500	-261,700
7,500	Professional Support Services	3,500	5,300	5,800	5,900	6,000
11,556	Office Support Services	10,700	5,900	6,400	6,400	6,700
26,200	Corporate Support Services	35,200	32,500	27,400	27,400	28,000
-193,729	Charges from/to Other Services	-182,000	-189,300	-191,300	-191,000	-196,600
-193,729	Overheads	-182,000	-189,300	-191,300	-191,000	-196,600
-3,763	Direct Expenditure & Overheads	0	0	0	0	0
	Notional Capital Charges					
3,763	Capital Financing	0	0	0	0	0
3,763	Notional Capital Charges	0	0	0	0	0
0	Accountancy	0	0	0	0	0

ACCOUNTS

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	99,700
Provision for pay awards, changes in other employee expenses and price increases.	-1,400
Operational efficiencies arising from customer acceptance of e-payment technology.	-700
	<hr/>
Direct Expenditure and Income 2008/2009	<u>97,600</u>

Budget Book - Service/Group Analysis



SPT	SPT AG
SPT A	

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Central Support Services					
	Accounts					
	Direct Expenditure and Income					
	Expenditure					
102,253	Employee Expenses	96,200	94,200	94,800	97,500	100,300
45	Transport Expenses	100	100	100	100	100
3,728	Supplies and Services	3,500	2,800	2,800	2,800	2,000
0	Transfer Payments	0	0	0	0	0
106,025	Expenditure	99,800	97,100	97,700	100,400	102,400
	Income					
-70	Customer & Client Receipts	-100	-100	-100	-100	-100
0	Grants & Contributions	0	0	0	0	0
-70	Income	-100	-100	-100	-100	-100
105,955	Direct Expenditure and Income	99,700	97,000	97,600	100,300	102,300
	Overheads					
	Charges from/to Other Services					
2,000	Direct Support Services	2,000	2,100	2,000	2,100	2,100
9,600	Departmental Support Services	9,200	5,300	5,600	5,700	5,800
-159,273	Financial Support Services	-155,100	-143,400	-140,900	-143,600	-146,600
4,700	Professional Support Services	7,500	6,500	5,800	5,900	6,100
11,880	Office Support Services	8,500	5,300	5,900	5,600	5,700
23,200	Corporate Support Services	28,200	27,200	24,000	24,000	24,600
-107,892	Charges from/to Other Services	-99,700	-97,000	-97,600	-100,300	-102,300
-107,892	Overheads	-99,700	-97,000	-97,600	-100,300	-102,300
-1,937	Direct Expenditure & Overheads	0	0	0	0	0
	Notional Capital Charges					
1,937	Capital Financing	0	0	0	0	0
1,937	Notional Capital Charges	0	0	0	0	0
0	Accounts	0	0	0	0	0

INTERNAL AUDIT

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	175,800
Provision for pay awards, changes in other employee expenses and price increases.	18,800
Additional part-time member of staff to accommodate increase in both internal and external workload	10,900
Increase in income from sale of professional services to other local authorities.	-4,000
Review of minor budgets.	-1,700
	<hr/>
Direct Expenditure and Income 2008/2009	<u>199,800</u>

Budget Book - Service/Group Analysis



SPT	SPT AH
SPT A	

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Central Support Services					
	Internal Audit					
	Direct Expenditure and Income					
	Expenditure					
158,203	Employee Expenses	153,700	176,300	183,400	189,400	194,100
0	Premises Expenses	0	0	0	0	0
2,003	Transport Expenses	2,300	2,300	2,300	2,300	2,300
23,809	Supplies and Services	32,300	30,600	30,600	30,600	30,600
0	Third Party Payments	0	0	0	0	0
184,015	Expenditure	188,300	209,200	216,300	222,300	227,000
	Income					
-15,662	Customer & Client Receipts	-12,500	-17,500	-16,500	-17,000	-17,000
-15,662	Income	-12,500	-17,500	-16,500	-17,000	-17,000
168,352	Direct Expenditure and Income	175,800	191,700	199,800	205,300	210,000
	Overheads					
	Charges from/to Other Services					
2,200	Direct Support Services	2,200	2,100	2,000	2,100	2,100
20,000	Departmental Support Services	18,000	21,800	24,500	25,400	26,500
-237,562	Financial Support Services	-240,200	-263,300	-268,300	-274,900	-281,800
16,200	Professional Support Services	16,100	17,300	15,400	15,900	16,300
8,110	Office Support Services	5,700	6,900	7,500	7,200	7,300
22,700	Corporate Support Services	22,400	23,500	19,100	19,000	19,600
-168,352	Charges from/to Other Services	-175,800	-191,700	-199,800	-205,300	-210,000
-168,352	Overheads	-175,800	-191,700	-199,800	-205,300	-210,000
0	Direct Expenditure & Overheads	0	0	0	0	0
0	Internal Audit	0	0	0	0	0

CASHIER SERVICES

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	106,800
Provision for pay awards, changes in other employee expenses and price increases.	5,000
Closure of Cash Office following operational requirement review.	-55,000

Direct Expenditure and Income 2008/2009	<u>56,800</u>

Budget Book - Service/Group Analysis



SPT
SPT A

SPT AI

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Central Support Services					
	Cashier Services					
	Direct Expenditure and Income					
	Expenditure					
99,161	Employee Expenses	94,600	95,000	43,700	46,300	49,100
0	Premises Expenses	0	0	0	0	0
0	Transport Expenses	0	0	0	0	0
13,853	Supplies and Services	14,500	14,400	15,400	16,200	17,000
0	Transfer Payments	0	0	0	0	0
113,015	Expenditure	109,100	109,400	59,100	62,500	66,100
	Income					
-2,529	Customer & Client Receipts	-2,300	-2,000	-2,300	-2,300	-2,000
-2,529	Income	-2,300	-2,000	-2,300	-2,300	-2,000
110,486	Direct Expenditure and Income	106,800	107,400	56,800	60,200	64,100
	Overheads					
	Charges from/to Other Services					
3,000	Direct Support Services	3,000	2,100	2,000	2,100	2,100
10,100	Departmental Support Services	10,900	8,400	8,800	9,000	9,200
-152,063	Financial Support Services	-149,300	-145,000	-92,600	-96,100	-100,500
3,000	Professional Support Services	3,100	2,500	2,700	2,700	2,800
6,623	Office Support Services	4,900	3,400	3,700	3,500	3,500
18,200	Corporate Support Services	19,800	20,400	17,800	17,800	18,000
-111,140	Charges from/to Other Services	-107,600	-108,200	-57,600	-61,000	-64,900
-111,140	Overheads	-107,600	-108,200	-57,600	-61,000	-64,900
-654	Direct Expenditure & Overheads	-800	-800	-800	-800	-800
	Notional Capital Charges					
654	Capital Financing	800	800	800	800	800
654	Notional Capital Charges	800	800	800	800	800
0	Cashier Services	0	0	0	0	0

INFORMATION SYSTEMS

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	1,162,900
Provision for pay awards, changes in other employee expenses and price increases.	29,100
Additional fee-paying work on behalf of partners.	-7,200
Increased revenue costs associated with new licensing system.	12,200
Saving arising from in-house provision of IT services.	-298,600
	<hr/>
Direct Expenditure and Income 2008/2009	<u>898,400</u>

Budget Book - Service/Group Analysis



SPT	SPT AL
SPT A	

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Central Support Services					
	I.T. Client Services					
	Direct Expenditure and Income					
	Expenditure					
153,581	Employee Expenses	126,500	205,900	427,400	437,100	450,100
10,721	Premises Expenses	10,800	10,800	11,000	11,200	11,400
1,255	Transport Expenses	2,000	2,500	2,600	2,700	2,700
267,021	Supplies and Services	419,700	368,600	495,400	511,200	521,000
598,495	Third Party Payments	633,900	526,100	0	0	0
1,031,072	Expenditure	1,192,900	1,113,900	936,400	962,200	985,200
	Income					
-38,488	Customer & Client Receipts	-30,000	-38,000	-38,000	-38,000	-38,000
0	Grants & Contributions	0	0	0	0	0
0	Recharges	0	0	0	0	0
-38,488	Income	-30,000	-38,000	-38,000	-38,000	-38,000
992,584	Direct Expenditure and Income	1,162,900	1,075,900	898,400	924,200	947,200
	Overheads					
	Charges from/to Other Services					
3,300	Direct Support Services	3,200	2,100	2,000	2,100	2,100
3,400	Departmental Support Services	2,900	3,100	3,200	3,300	3,400
20,683	Financial Support Services	11,100	18,700	19,100	19,100	19,300
5,500	Professional Support Services	6,200	10,800	10,500	10,700	11,000
3,989	Office Support Services	2,400	2,800	3,300	2,900	3,400
-1,342,917	Corporate Support Services	-1,592,000	-1,377,900	-1,157,300	-1,141,700	-1,149,300
-1,306,045	Charges from/to Other Services	-1,566,200	-1,340,400	-1,119,200	-1,103,600	-1,110,100
-1,306,045	Overheads	-1,566,200	-1,340,400	-1,119,200	-1,103,600	-1,110,100
-313,461	Direct Expenditure & Overheads	-403,300	-264,500	-220,800	-179,400	-162,900
	Notional Capital Charges					
313,461	Capital Financing	403,300	264,500	220,800	179,400	162,900
313,461	Notional Capital Charges	403,300	264,500	220,800	179,400	162,900
0	I.T. Client Services	0	0	0	0	0

LEGAL SERVICES

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	187,300
Provision for pay awards, changes in other employee expenses and price increases.	8,100
Reduction in publication costs following more electronic updates.	-6,500
Fall out of consultants for Doing Business Better project.	-9,000
Reduction in legal S106 income.	7,000
	<hr/>
Direct Expenditure and Income 2008/2009	<u>186,900</u>

Budget Book - Service/Group Analysis



SPT
SPT A

SPT AM

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Central Support Services					
	Legal Services					
	Direct Expenditure and Income					
	Expenditure					
177,063	Employee Expenses	166,200	171,800	173,100	177,300	181,700
395	Transport Expenses	400	700	600	400	400
43,306	Supplies and Services	49,800	62,500	35,200	35,100	35,100
0	Transfer Payments	0	0	0	0	0
220,764	Expenditure	216,400	235,000	208,900	212,800	217,200
	Income					
-28,402	Customer & Client Receipts	-29,100	-18,100	-22,000	-22,000	-22,000
0	Grants & Contributions	0	0	0	0	0
-28,402	Income	-29,100	-18,100	-22,000	-22,000	-22,000
192,362	Direct Expenditure and Income	187,300	216,900	186,900	190,800	195,200
	Overheads					
	Charges from/to Other Services					
3,700	Direct Support Services	3,600	2,600	2,600	2,800	2,800
29,200	Departmental Support Services	23,800	35,400	31,200	32,300	33,100
4,700	Financial Support Services	3,700	6,000	6,100	6,400	6,600
-266,262	Professional Support Services	-248,900	-289,400	-252,500	-257,800	-264,000
12,701	Office Support Services	4,800	4,100	4,400	4,200	4,400
23,600	Corporate Support Services	25,700	24,400	21,300	21,300	21,900
-192,362	Charges from/to Other Services	-187,300	-216,900	-186,900	-190,800	-195,200
-192,362	Overheads	-187,300	-216,900	-186,900	-190,800	-195,200
0	Direct Expenditure & Overheads	0	0	0	0	0
0	Legal Services	0	0	0	0	0

HUMAN RESOURCES

The budget includes the cost of providing a Human Resources service to the Council including recruitment and training.

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	271,300
Provision for pay awards, changes in other employee expenses and price increases.	9,000

Direct Expenditure and Income 2008/2009	<u>280,300</u>

Budget Book - Service/Group Analysis



SPT
SPT A

SPT AN

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Central Support Services					
	Personnel/Management					
	Direct Expenditure and Income					
	Expenditure					
219,070	Employee Expenses	250,000	215,200	257,900	262,300	268,300
940	Transport Expenses	500	900	900	700	700
13,773	Supplies and Services	20,800	31,500	21,500	21,500	21,600
0	Third Party Payments	0	0	0	0	0
233,783	Expenditure	271,300	247,600	280,300	284,500	290,600
	Income					
0	Customer & Client Receipts	0	0	0	0	0
-34	Grants & Contributions	0	-400	0	0	0
-34	Income	0	-400	0	0	0
233,749	Direct Expenditure and Income	271,300	247,200	280,300	284,500	290,600
	Overheads					
	Charges from/to Other Services					
31,600	Direct Support Services	9,000	31,600	32,400	33,500	34,400
8,400	Departmental Support Services	3,300	5,900	2,600	2,700	2,800
7,818	Financial Support Services	8,900	8,300	8,300	8,400	8,500
-313,047	Professional Support Services	-322,100	-315,700	-343,700	-349,100	-356,800
7,980	Office Support Services	6,800	6,500	6,800	6,700	6,900
23,500	Corporate Support Services	22,800	16,200	13,300	13,300	13,600
-233,749	Charges from/to Other Services	-271,300	-247,200	-280,300	-284,500	-290,600
-233,749	Overheads	-271,300	-247,200	-280,300	-284,500	-290,600
0	Direct Expenditure & Overheads	0	0	0	0	0
	Notional Capital Charges					
0	Capital Financing	0	0	0	0	0
0	Notional Capital Charges	0	0	0	0	0
0	Personnel/Management	0	0	0	0	0

PRINT UNIT

The budget includes the cost providing an in-house printing service to the Council.

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	147,500
Provision for pay awards, changes in other employee expenses and price increases.	1,000
Increase income from third-party printing, in particular from an increase in demand from partners.	-3,000
Removal of photography budget as surplus to requirements.	-2,000
Operational efficiencies as a result of the investment in more efficient printers.	-1,500
	<hr/>
Direct Expenditure and Income 2008/2009	<u>142,000</u>

Budget Book - Service/Group Analysis



SPT
SPT A

SPT AO

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Central Support Services					
	Print Unit					
	Direct Expenditure and Income					
	Expenditure					
56,897	Employee Expenses	57,400	56,900	58,200	61,000	61,300
3,444	Premises Expenses	3,100	2,500	3,100	3,100	3,100
280	Transport Expenses	200	400	400	400	100
108,407	Supplies and Services	109,300	111,300	105,800	105,800	105,800
0	Third Party Payments	0	0	0	0	0
169,029	Expenditure	170,000	171,100	167,500	170,300	170,300
	Income					
-22,062	Customer & Client Receipts	-22,500	-25,000	-25,500	-26,000	-26,500
-22,062	Income	-22,500	-25,000	-25,500	-26,000	-26,500
146,966	Direct Expenditure and Income	147,500	146,100	142,000	144,300	143,800
	Overheads					
	Charges from/to Other Services					
4,100	Direct Support Services	4,000	4,100	4,100	4,100	4,200
800	Departmental Support Services	1,700	4,500	7,600	7,800	8,000
2,068	Financial Support Services	2,700	2,400	2,500	2,500	2,500
1,200	Professional Support Services	1,200	11,100	12,200	12,400	12,600
-170,298	Office Support Services	-175,100	-183,900	-184,200	-186,800	-187,000
13,100	Corporate Support Services	14,900	14,700	13,800	13,700	13,900
-149,031	Charges from/to Other Services	-150,600	-147,100	-144,000	-146,300	-145,800
-149,031	Overheads	-150,600	-147,100	-144,000	-146,300	-145,800
-2,065	Direct Expenditure & Overheads	-3,100	-1,000	-2,000	-2,000	-2,000
	Notional Capital Charges					
2,065	Capital Financing	3,100	1,000	2,000	2,000	2,000
2,065	Notional Capital Charges	3,100	1,000	2,000	2,000	2,000
0	Print Unit	0	0	0	0	0

CENTRAL SERVICES

The budget includes the cost of the staff refreshment area, general purchasing, mailing, and telecommunications services.

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	204,500
Provision for pay awards, changes in other employee expenses and price increases.	1,700
Transfer of staff to Licensing.	-26,200
Fall-out of one-off costs for increase in postage due to District Election in May 2007 (met from reserves).	-17,000
Transfer of recharging postage costs to Strategic Partners to Customer Services team.	2,400
Review of anticipated reduction in postage costs through joint procurement as a result of actual performance.	21,100

Direct Expenditure and Income 2008/2009	<u>186,500</u>

Budget Book - Service/Group Analysis



SPT
SPT A

SPT AP

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Central Support Services					
	Central Services					
	Direct Expenditure and Income					
	Expenditure					
316,058	Employee Expenses	26,300	800	300	300	300
0	Premises Expenses	0	0	0	0	0
1,441	Transport Expenses	200	200	0	0	0
281,098	Supplies and Services	183,500	199,900	189,000	189,200	194,300
598,597	Expenditure	210,000	200,900	189,300	189,500	194,600
	Income					
-9,167	Customer & Client Receipts	-5,500	-2,800	-2,800	-2,800	-2,800
0	Grants & Contributions	0	-30,300	0	0	0
-9,167	Income	-5,500	-33,100	-2,800	-2,800	-2,800
589,430	Direct Expenditure and Income	204,500	167,800	186,500	186,700	191,800
	Overheads					
	Charges from/to Other Services					
0	Direct Support Services	0	6,200	6,100	6,200	6,300
11,600	Departmental Support Services	11,800	6,800	7,900	8,400	8,400
7,789	Financial Support Services	9,700	8,400	8,600	8,900	9,100
7,100	Professional Support Services	3,000	9,000	9,800	10,000	10,200
-696,592	Office Support Services	-276,100	-256,100	-268,500	-262,600	-269,100
70,500	Corporate Support Services	37,500	48,400	38,200	38,400	39,300
-599,602	Charges from/to Other Services	-214,100	-177,300	-197,900	-190,700	-195,800
-599,602	Overheads	-214,100	-177,300	-197,900	-190,700	-195,800
-10,172	Direct Expenditure & Overheads	-9,600	-9,500	-11,400	-4,000	-4,000
	Notional Capital Charges					
10,172	Capital Financing	9,600	9,500	11,400	4,000	4,000
10,172	Notional Capital Charges	9,600	9,500	11,400	4,000	4,000
0	Central Services	0	0	0	0	0

PROCUREMENT

This account collates the initial costs associated with the development of a corporate procurement and purchasing function.

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	42,800
Provision for pay awards, changes in other employee expenses and price increases.	1,800
Operational efficiencies and increased collaboration with other Suffolk authorities.	-5,300

Direct Expenditure and Income 2008/2009	<u>39,300</u>

Budget Book - Service/Group Analysis



SPT
SPT A

SPT AQ

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Central Support Services					
	Procurement					
	Direct Expenditure and Income					
	Expenditure					
39,075	Employee Expenses	37,400	37,400	38,900	39,800	40,900
162	Transport Expenses	100	400	400	400	400
0	Supplies and Services	5,300	0	0	0	0
39,237	Expenditure	42,800	37,800	39,300	40,200	41,300
39,237	Direct Expenditure and Income	42,800	37,800	39,300	40,200	41,300
	Overheads					
	Charges from/to Other Services					
12,100	Departmental Support Services	12,200	13,200	11,800	12,200	12,600
10,646	Financial Support Services	4,500	4,500	4,500	4,600	4,700
600	Professional Support Services	600	4,300	4,700	4,800	4,900
-64,082	Office Support Services	-61,700	-61,100	-61,300	-62,800	-64,500
1,500	Corporate Support Services	1,600	1,300	1,000	1,000	1,000
-39,237	Charges from/to Other Services	-42,800	-37,800	-39,300	-40,200	-41,300
-39,237	Overheads	-42,800	-37,800	-39,300	-40,200	-41,300
0	Direct Expenditure & Overheads	0	0	0	0	0
0	Procurement	0	0	0	0	0

CUSTOMER SERVICES STAFFING

The budget includes all the costs of the Customer Service Team.

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	316,000
Provision for pay awards, changes in other employee expenses and price increases.	7,200
Reduction in income from the sale of green sacks following roll-out of twin-bin scheme across the district (£3,000) partly offset by reduced purchases £2,000.	1,000
Fall-out of one-off furniture costs associated with reception.	-11,000
	<hr/>
Direct Expenditure and Income 2008/2009	<u>313,200</u>

Budget Book - Service/Group Analysis



SPT	SPT AR
SPT A	

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Central Support Services					
	Customer Services					
	Direct Expenditure and Income					
	Expenditure					
275,306	Employee Expenses	252,600	253,600	259,700	264,400	272,800
0	Premises Expenses	0	0	0	0	0
3,152	Transport Expenses	2,400	2,900	2,500	2,500	2,500
13,687	Supplies and Services	68,000	68,400	55,000	53,000	52,500
292,145	Expenditure	323,000	324,900	317,200	319,900	327,800
	Income					
-6,828	Customer & Client Receipts	-7,000	-6,800	-4,000	-3,000	-1,000
0	Grants & Contributions	0	-100	0	0	0
-6,828	Income	-7,000	-6,900	-4,000	-3,000	-1,000
285,317	Direct Expenditure and Income	316,000	318,000	313,200	316,900	326,800
	Overheads					
	Charges from/to Other Services					
-403,459	Direct Support Services	-408,900	-411,500	-406,800	-410,900	-422,200
3,100	Departmental Support Services	3,000	2,600	3,000	3,100	3,100
2,935	Financial Support Services	4,100	3,900	3,800	4,100	4,200
9,600	Professional Support Services	9,900	6,800	7,400	7,600	7,700
13,207	Office Support Services	15,700	8,400	8,900	9,100	9,300
89,300	Corporate Support Services	60,200	71,800	70,500	70,100	71,100
-285,317	Charges from/to Other Services	-316,000	-318,000	-313,200	-316,900	-326,800
-285,317	Overheads	-316,000	-318,000	-313,200	-316,900	-326,800
0	Direct Expenditure & Overheads	0	0	0	0	0
0	Customer Services	0	0	0	0	0

PROPERTY INFORMATION SERVICES

This account collates the costs associated with the geographical information services.

	£
Direct Expenditure and Income 2007/2008	146,600
Provision for pay awards, changes in other employee expenses and price increases.	2,500
	<hr/>
Direct Expenditure and Income 2008/2009	<u>149,100</u>

Budget Book - Service/Group Analysis



SPT
SPT A

SPT AS

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Central Support Services					
	Property Information Services					
	Direct Expenditure and Income					
	Expenditure					
0	Employee Expenses	122,400	121,300	128,500	135,300	142,100
0	Transport Expenses	300	300	200	200	200
0	Supplies and Services	23,900	31,200	20,400	20,400	20,400
0	Expenditure	146,600	152,800	149,100	155,900	162,700
	Income					
0	Customer & Client Receipts	0	-100	0	0	0
0	Income	0	-100	0	0	0
0	Direct Expenditure and Income	146,600	152,700	149,100	155,900	162,700
	Overheads					
	Charges from/to Other Services					
0	Departmental Support Services	3,100	5,400	6,500	6,700	6,800
0	Financial Support Services	200	200	200	200	200
0	Professional Support Services	1,600	1,600	1,800	1,800	1,800
0	Office Support Services	-175,300	-174,000	-184,500	-190,800	-197,100
0	Corporate Support Services	23,800	14,100	26,900	26,200	25,600
0	Charges from/to Other Services	-146,600	-152,700	-149,100	-155,900	-162,700
0	Overheads	-146,600	-152,700	-149,100	-155,900	-162,700
0	Direct Expenditure & Overheads	0	0	0	0	0
0	Property Information Services	0	0	0	0	0

STRATEGIC DIRECTORS

The budget includes the Chief Executive, Strategic Directors and Secretarial Support.

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	386,400
Provision for pay awards, changes in other employee expenses and price increases.	16,800
	<hr/>
Direct Expenditure and Income 2008/2009	<u>403,200</u>

Budget Book - Service/Group Analysis



SPT
SPT B

SPT BA

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Management and Admin Support					
	Strategic Directors					
	Direct Expenditure and Income					
	Expenditure					
395,952	Employee Expenses	370,300	380,700	385,400	397,000	407,000
173	Premises Expenses	200	200	200	200	200
4,984	Transport Expenses	5,100	5,400	5,200	5,300	5,500
16,995	Supplies and Services	10,800	12,300	12,400	12,600	12,700
418,104	Expenditure	386,400	398,600	403,200	415,100	425,400
	Income					
-33	Customer & Client Receipts	0	0	0	0	0
0	Grants & Contributions	0	200	0	0	0
-33	Income	0	200	0	0	0
418,071	Direct Expenditure and Income	386,400	398,800	403,200	415,100	425,400
	Overheads					
	Charges from/to Other Services					
0	Direct Support Services	0	0	0	0	0
-470,297	Departmental Support Services	-446,800	-456,200	-454,900	-467,900	-479,700
8,835	Financial Support Services	8,500	9,200	9,100	9,600	9,800
9,000	Professional Support Services	13,200	11,700	9,800	10,700	10,900
4,291	Office Support Services	4,600	5,300	5,500	5,200	5,600
30,100	Corporate Support Services	34,100	31,200	27,300	27,300	28,000
-418,071	Charges from/to Other Services	-386,400	-398,800	-403,200	-415,100	-425,400
-418,071	Overheads	-386,400	-398,800	-403,200	-415,100	-425,400
0	Direct Expenditure & Overheads	0	0	0	0	0
0	Strategic Directors	0	0	0	0	0

HEADS OF SERVICE

The budget includes the Heads of Service.

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	513,700
Provision for pay awards, changes in other employee expenses and price increases.	24,100
	<hr/>
Direct Expenditure and Income 2008/2009	<u>537,800</u>

Budget Book - Service/Group Analysis



SPT
SPT B

SPT BB

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Management and Admin Support					
	Heads of Service					
	Direct Expenditure and Income					
	Expenditure					
548,910	Employee Expenses	533,800	554,300	555,100	573,900	589,800
11,220	Transport Expenses	12,500	12,400	13,300	13,000	13,100
9,303	Supplies and Services	8,200	11,500	10,400	9,600	9,600
569,433	Expenditure	554,500	578,200	578,800	596,500	612,500
	Income					
-41,094	Customer & Client Receipts	-40,800	-40,900	-41,000	-41,000	-41,000
-41,094	Income	-40,800	-40,900	-41,000	-41,000	-41,000
528,339	Direct Expenditure and Income	513,700	537,300	537,800	555,500	571,500
	Overheads					
	Charges from/to Other Services					
4,700	Direct Support Services	5,100	4,800	5,300	6,000	6,300
-661,760	Departmental Support Services	-649,600	-772,100	-783,100	-805,700	-828,000
64,326	Financial Support Services	56,400	59,500	58,400	60,200	62,000
22,800	Professional Support Services	29,800	138,200	153,000	155,500	159,300
14,421	Office Support Services	13,400	2,400	2,500	2,500	2,700
25,400	Corporate Support Services	28,500	27,200	23,400	23,300	23,500
-530,113	Charges from/to Other Services	-516,400	-540,000	-540,500	-558,200	-574,200
-530,113	Overheads	-516,400	-540,000	-540,500	-558,200	-574,200
-1,774	Direct Expenditure & Overheads	-2,700	-2,700	-2,700	-2,700	-2,700
	Notional Capital Charges					
1,774	Capital Financing	2,700	2,700	2,700	2,700	2,700
1,774	Notional Capital Charges	2,700	2,700	2,700	2,700	2,700
0	Heads of Service	0	0	0	0	0

PERFORMANCE MANAGEMENT

The budget includes the costs associated with risk management and performance monitoring.

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	141,300
Provision for pay awards, changes in other employee expenses and price increases.	6,400
Saving arising from reduction in staffing levels.	-9,900
Transfer of consultancy budget from Best Value.	10,000
	<hr/>
Direct Expenditure and Income 2008/2009	<u>147,800</u>

Budget Book - Service/Group Analysis



SPT
SPT B

SPT BG

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Management and Admin Support					
	Performance Management					
	Direct Expenditure and Income					
	Expenditure					
148,340	Employee Expenses	138,200	120,000	134,400	141,400	146,200
1,353	Transport Expenses	1,000	1,400	1,400	1,400	1,400
2,685	Supplies and Services	2,100	13,600	12,000	12,000	12,000
123	Third Party Payments	0	0	0	0	0
152,501	Expenditure	141,300	135,000	147,800	154,800	159,600
	Income					
0	Grants & Contributions	0	0	0	0	0
0	Income	0	0	0	0	0
152,501	Direct Expenditure and Income	141,300	135,000	147,800	154,800	159,600
	Overheads					
	Charges from/to Other Services					
1,500	Direct Support Services	1,200	1,100	1,200	1,400	1,500
2,500	Departmental Support Services	2,600	1,200	1,200	1,200	1,300
7,400	Financial Support Services	10,400	7,600	7,600	7,600	7,600
4,800	Professional Support Services	4,900	2,900	3,100	3,300	3,300
2,245	Office Support Services	700	800	800	800	900
-170,946	Corporate Support Services	-161,100	-148,600	-161,700	-169,100	-174,200
-152,501	Charges from/to Other Services	-141,300	-135,000	-147,800	-154,800	-159,600
-152,501	Overheads	-141,300	-135,000	-147,800	-154,800	-159,600
0	Direct Expenditure & Overheads	0	0	0	0	0
0	Performance Management	0	0	0	0	0

COMMUNITY & ECONOMIC SERVICES

The budget includes the support provided to economic and community services, previously named Leisure and Tourism.

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	216,400
Provision for pay awards, changes in other employee expenses and price increases.	14,300
Transfer of Marketing and Communications Officer to Economic Development.	-31,300
	<hr/>
Direct Expenditure and Income 2008/2009	<u>199,400</u>

Budget Book - Service/Group Analysis



SPT
SPT B

SPT BI

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Management and Admin Support					
	Community & Economic Services					
	Direct Expenditure and Income					
	Expenditure					
202,283	Employee Expenses	214,300	205,100	196,500	205,500	215,000
0	Premises Expenses	0	0	0	0	0
7,058	Transport Expenses	7,600	7,600	6,800	6,800	6,800
5,177	Supplies and Services	9,800	12,000	11,400	11,400	11,400
0	Third Party Payments	0	0	0	0	0
214,519	Expenditure	231,700	224,700	214,700	223,700	233,200
	Income					
-14,751	Customer & Client Receipts	-15,300	-15,300	-15,300	-15,300	-15,300
-14,751	Income	-15,300	-15,300	-15,300	-15,300	-15,300
199,767	Direct Expenditure and Income	216,400	209,400	199,400	208,400	217,900
	Overheads					
	Charges from/to Other Services					
0	Member Support Services	0	0	0	0	0
12,900	Direct Support Services	11,000	12,700	12,900	13,200	13,500
27,600	Departmental Support Services	29,700	28,400	30,900	32,000	32,900
2,460	Financial Support Services	5,600	2,900	3,000	3,000	3,100
-320,463	Professional Support Services	-329,200	-302,300	-291,700	-301,100	-313,200
53,935	Office Support Services	42,100	21,000	22,900	21,900	22,700
23,800	Corporate Support Services	24,400	27,900	22,600	22,600	23,100
-199,767	Charges from/to Other Services	-216,400	-209,400	-199,400	-208,400	-217,900
-199,767	Overheads	-216,400	-209,400	-199,400	-208,400	-217,900
0	Direct Expenditure & Overheads	0	0	0	0	0
0	Community & Economic Services	0	0	0	0	0

ADMIN & MANAGEMENT SUPPORT

The budget includes the provision of administrative support to all sections across the Council (previously known as Legal and Democratic Admin & management Support).

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	143,700
Provision for pay awards, changes in other employee expenses and price increases.	15,200
Further reduction in microfilming requirement over and above those identified in the 2007/08 budget.	-1,000
Minor operational efficiencies.	-400
	<hr/>
Direct Expenditure and Income 2008/2009	<u>157,500</u>

Budget Book - Service/Group Analysis



SPT	SPT BL
SPT B	

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Management and Admin Support					
	LADS Admin & Management Support					
	Direct Expenditure and Income					
	Expenditure					
146,240	Employee Expenses	141,200	147,800	156,400	162,200	168,400
0	Premises Expenses	0	0	0	0	0
12	Transport Expenses	100	100	0	0	0
521	Supplies and Services	2,400	2,200	1,100	1,100	1,100
146,773	Expenditure	143,700	150,100	157,500	163,300	169,500
	Income					
0	Customer & Client Receipts	0	-800	0	0	0
0	Income	0	-800	0	0	0
146,773	Direct Expenditure and Income	143,700	149,300	157,500	163,300	169,500
	Overheads					
	Charges from/to Other Services					
0	Direct Support Services	0	0	0	0	0
-192,393	Departmental Support Services	-193,800	-196,500	-200,900	-206,400	-213,700
572	Financial Support Services	600	800	800	800	800
3,600	Professional Support Services	3,700	3,100	3,400	3,400	3,500
7,048	Office Support Services	5,000	6,400	6,700	6,500	6,600
34,400	Corporate Support Services	40,800	36,900	32,500	32,400	33,300
-146,773	Charges from/to Other Services	-143,700	-149,300	-157,500	-163,300	-169,500
-146,773	Overheads	-143,700	-149,300	-157,500	-163,300	-169,500
0	Direct Expenditure & Overheads	0	0	0	0	0
	Notional Capital Charges					
0	Capital Financing	0	0	0	0	0
0	Notional Capital Charges	0	0	0	0	0
0	LADS Admin & Management Support	0	0	0	0	0

REVENUES ADMINISTRATION

The budget includes the provision of administrative support to the Housing and Benefits service area.

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2008/2009	116,600
Provision for pay awards, changes in other employee expenses and price increases.	3,400
Reduced requirement for overtime following efficiencies across the service area.	-4,000
Transfer of budgets from Housing Benefits/Tax Collection associated with secure destruction of waste and enveloping machine.	10,200
	<hr/>
Direct Expenditure and Income 2008/2009	<u>126,200</u>

Budget Book - Service/Group Analysis



SPT
SPT B

SPT BO

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Management and Admin Support					
	Revenues Admin					
	Direct Expenditure and Income					
	Expenditure					
117,594	Employee Expenses	114,900	109,800	115,000	117,800	120,800
0	Transport Expenses	100	0	0	0	0
984	Supplies and Services	1,600	1,800	11,200	11,200	11,200
118,578	Expenditure	116,600	111,600	126,200	129,000	132,000
	Income					
0	Customer & Client Receipts	0	0	0	0	0
0	Income	0	0	0	0	0
118,578	Direct Expenditure and Income	116,600	111,600	126,200	129,000	132,000
	Overheads					
	Charges from/to Other Services					
3,000	Direct Support Services	3,000	2,100	2,000	2,100	2,100
-168,707	Departmental Support Services	-173,200	-168,100	-182,000	-184,800	-188,700
555	Financial Support Services	600	800	800	800	800
4,200	Professional Support Services	4,300	5,500	6,100	6,200	6,300
6,374	Office Support Services	5,200	4,900	5,300	5,100	5,100
36,000	Corporate Support Services	43,500	40,200	35,600	35,600	36,400
-118,578	Charges from/to Other Services	-116,600	-114,600	-132,200	-135,000	-138,000
-118,578	Overheads	-116,600	-114,600	-132,200	-135,000	-138,000
0	Direct Expenditure & Overheads	0	-3,000	-6,000	-6,000	-6,000
	Notional Capital Charges					
0	Capital Financing	0	3,000	6,000	6,000	6,000
0	Notional Capital Charges	0	3,000	6,000	6,000	6,000
0	Revenues Admin	0	0	0	0	0

PLANNING SERVICES SUPPORT

The budget includes the provision of administrative support to the Planning Section.

The reasons for the change in direct expenditure and income between the estimates for 2007/2008 and 2008/2009 are set out below.

	£
Direct Expenditure and Income 2007/2008	245,800
Provision for pay awards, changes in other employee expenses and price increases.	25,200
	<hr/>
Direct Expenditure and Income 2008/2009	<u>271,000</u>

Budget Book - Service/Group Analysis



SPT
SPT B

SPT BQ

Actual 2006/2007	Description	Original 2007/2008	Revised 2007/2008	Original 2008/2009	Forecast 2009/2010	Planned 2010/2011
	Support Services					
	Management and Admin Support					
	Planning Services					
	Direct Expenditure and Income					
	Expenditure					
0	Employee Expenses	241,600	242,400	266,800	272,500	278,300
0	Transport Expenses	0	0	0	0	0
0	Supplies and Services	4,200	4,300	4,200	4,400	4,400
0	Expenditure	245,800	246,700	271,000	276,900	282,700
0	Direct Expenditure and Income	245,800	246,700	271,000	276,900	282,700
	Overheads					
	Charges from/to Other Services					
0	Departmental Support Services	-274,700	-262,500	-297,300	-302,800	-308,200
0	Financial Support Services	400	400	400	400	400
0	Professional Support Services	3,900	3,900	4,300	4,300	4,400
0	Office Support Services	0	0	0	0	0
0	Corporate Support Services	24,600	11,500	21,600	21,200	20,700
0	Charges from/to Other Services	-245,800	-246,700	-271,000	-276,900	-282,700
0	Overheads	-245,800	-246,700	-271,000	-276,900	-282,700
0	Direct Expenditure & Overheads	0	0	0	0	0
0	Planning Services	0	0	0	0	0

GLOSSARY

GLOSSARY OF TERMS

The following definitions have been provided to help explain the subjective headings used within the budget papers.

Employee Related Expenses (A00)

Expenditure comprises salaries, wages, employers' national insurance and pension contributions, and indirect employee expenses such as compensation for loss of office, redundancy payments, professional fees, employee insurance, relocation expenses and training.

Premises Related Expenses (B00)

Expenditure includes costs relating to the following:

- (a) Repairs, alterations and maintenance of buildings, fixed plant, and grounds.
- (b) Energy costs.
- (c) Rents, Rates and Water Charges.
- (d) Fixtures and fittings.
- (e) Cleaning and materials.

Transport Related Expenses (C00)

Expenditure comprises all costs associated with the provision, hire or use of transport. It therefore includes travelling allowances and car leasing/contract hire contributions.

Supplies and Services (D00)

Comprises expenditure on the following:

- (a) Equipment, furniture and materials.
- (b) Clothing, uniforms and laundry.
- (c) Printing, stationery and general office expenses.
- (d) Communications, including postage, telephones, telex and radio, and computing.
- (e) Grants, contributions and subscriptions.
- (f) Advertising, hospitality and other promotional expenses.
- (g) Externally provided advice/services.
- (h) Contributions to revenue reserves.

Third Party Payments (E00)

This includes services that are provided externally by a contractor or are carried out by the Council's Operational Services Department.

Transfer Payments (F00)

Expenditure includes costs relating to:

- (a) Benefit payments granted in respect of Housing and Council Tax.
- (b) Concessionary Fares.
- (c) Bed and breakfast payments.
- (d) Settlement of complaints.

Capital Financing (H00)

Expenditure includes:

- (a) Capital accounting charges represent the use of capital assets. The charges consist of depreciation and interest on the capital value of the asset.
- (b) Contributions to capital reserves.

Income (I00, J00, K00)

This standard grouping includes all income received by the service in the form of sales, fees and charges, grants and contributions, and costs recharged.

Changes From/To Other Services

This classification provides analysis of the support costs allocations from and to service accounts as follows:

- (a) Member Support Services (S01)
Includes the cost of Members allowances and the costs of supporting cabinet/committees.
- (b) Direct Support Services (S02)
Covers staff and associated costs directly associated with service provision.
- (c) Departmental Support Services (S03)
Covers Directors and support together with departmental administration.
- (d) Finance Support Services (S04)
Comprising:
 - Accountancy Services
 - Audit Services
 - Cashier Services
 - Accounts Section
- (e) Professional Support Services (S05)
Comprising:
 - Committee Services
 - Legal Services
 - Human Resources
 - Asset Management
 - Community and Economic Services
- (f) Office Support Services (S06)
Comprising:
 - Print Unit
 - Central Services
 - Procurement
- (g) Corporate Support Services (S07)
Comprising:
 - Information Technology
 - Administrative Buildings
 - Corporate Expenses
- (h) Contract Services (S08)
Covering the administrative and operational structure of the Operational Services Department.

SUFFOLK COASTAL DISTRICT COUNCIL

1. Introduction

- 1.1. Moving into the period where the budgets of the Council for the forward year are assembled it is necessary to update the Medium Term Financial Plan. This plan covers the period from April 2009 to March 2012. However, it should be noted that the assumptions about future events are less certain over time and the final year of the plan should be seen as indicative only.
- 1.2. The development of a medium term plan allows the impact of spending decisions to be viewed over a period of time considerably longer than a year. It will also be possible to model a number of differing pressures to determine the optimum resources available to support changing priorities and pressures.

2. Need for a Medium Term Financial Plan

2.1. Requirements

- 2.1.1. Setting out a model of the various pressures on the Council over the medium term gives life to our Corporate Plan and Strategic Objectives in an environment which is becoming more complex.
- Increasing access to housing to meet local needs.
 - Improved waste management (greater recycling and reduced proportions of waste going to landfill).
 - Coast and estuary management that will enable key assets to be retained.
 - Strengthening the economy through facilitating key investments.
 - Feeling Safe/ being safe from crime.
 - Develop and promote Green Policies and improved environmental management in the District
 - Deliver well performing, efficient and accessible services to all.
- 2.1.2. The main financial inputs and drivers of the Council need to be assessed and understood especially in service areas that are demand led and where expectations are at a national as well as a local level (e.g. Housing Benefits and Concessionary Fares). In a similar way the Council is not immune to external pressures by way of price increases, employment conditions and interest rates.
- 2.1.3. The development of services needs to be sustainable and the plan helps to ensure that, over the medium term, this can be demonstrated.

2.2. National position

- 2.2.1. Local Government spends in excess of £55billion per annum financed through Government Grant, National Non Domestic Rates and Council Tax. The control exerted on this level of spend by Central Government has shifted in recent years.
- 2.2.2. The new Formula Grant provides a mechanism to distribute grant funding to local authorities. With “floors” and “ceilings” to protect individual Councils from the effects of recalibrated data and thereby guaranteeing a minimum grant increase. This guarantee is paid for by damping the level of grant paid to the “winners” as a result of the same changes.

	2008/09 £000	2009/10 £000	2010/11 £000	2011-12 £000	2012-13 £000
Government Formula Grant	7,945	8,100	8,261	8426	8595
Cash Change	221	156	161	165	169
% Change	2.86%	1.96%	1.99%	1.99%	2.00%

Medium Term Financial Plan 2009-10 to 2011-12

- 2.2.3. The size and distribution of the Formula Grant makes assumptions about inflation, for example, which may no longer be accurate. Any growth beyond these assumptions falls wholly onto the Council Tax payer. This gearing effect can distort the headline increase in council tax year on year.
- 2.2.4. Government Grant is a significant component of the income for the Council. The current three year settlement gives greater certainty in financial planning terms.
- 2.2.5. However, there is no indication that the Government will dispense with the capping powers it has available to it. Indeed the Prudential Framework on the capital account is predicated on this capping arrangement.
- 2.2.6. Nationally too we need to be aware of the continuing efficiency agenda with a Government requirement to deliver a 3% cash efficiency already factored into the settlement base.

2.3. The local position

- 2.3.1. The 2008/09 budget is balanced and a Council Tax of £141.21 levied being an increase of 3.9% on 2007-08.
- 2.3.2. Substantial pressure remains on the General Fund revenue account for the medium term.
- 2.3.3. The Community Strategy is the overarching vision for Suffolk Coastal. The allocation of scarce resources in developing this vision is underpinned by a number of interrelated strategies and plans. Significantly the Corporate Plan, Best Value Performance Plan and Balanced Scorecard provide a foundation on which standards and targets can be set, services developed and performance reviewed.
- 2.3.4. The Corporate Plan 2005-15 outlines the main priorities of the Council which it will pursue in concert with its partners both through the Suffolk Coastal Local Strategic Partnership and Local Area Agreement. The Suffolk LAA set out the priorities for Suffolk in defined areas of service provision by pooling and aligning funds where appropriate.
- 2.3.5. The Medium Term Financial Plan is one of a number of related documents which set out the Council's priorities and objectives. The MTFP is a key component in setting out the future direction of the Council in quantitative terms.

3. Financial forecast

- 3.1. The financial forecast for the next three years is attached at annex A (section 3) and the constituent assumptions are attached at annex A (section 4) . The forecast builds on the 2008-09 base budget established in February 2008.
- 3.2. The main elements used throughout the financial planning process are to ensure
 - 3.2.1. Service level outputs are reviewed rigorously.
 - 3.2.2. Service priorities identified by Members and by consultation are reflected in service plans and associated budgets.
 - 3.2.3. Corporate working reflects the views of SMT and Service Heads.
- 3.3. The main purposes of the MTFP are as follows:
 - 3.3.1. Ensure that the Council is in a position to set a balanced and sustainable budget within the resources available.
 - 3.3.2. Plan for a level of Council Tax that the Council, its residents and Central Government see as necessary, acceptable and affordable to ensure the financial capacity to deliver the Council's policies and objectives.
 - 3.3.3. To identify and direct resources to support the priorities of the Community and the Council.
 - 3.3.4. To maintain sufficient reserves to ensure that the Council's long term financial health remains sound.

3.4. Financial principles

3.4.1. In establishing the framework for delivering the Medium Term Financial Plan the Council will require that a number of principles are adhered to. These principles together provide a framework which addresses both the revenue and capital budgets of the Council alongside the maintenance of reserves and the general arrangements for managing the financial progress of the Council.

3.4.2. Revenue budgets – as noted elsewhere the budget is the result of the various forward planning cycles of the Council covering, for example, Human Resources, Asset Management, Risk Management and Equality and Diversity Policies.

3.4.3. It is important that the revenue budget reduces its dependency on reserves and is sustainable from the on-going funds available to the Council from Council Tax, Fees and Charges and Central Government support. The table below illustrates the planned (Budget) use of reserves and the use or contribution(-) actually achieved.

Year	Budget £'000	Actual £'000
2006-2007	117	41
2007-2008	150	-1,040
2008-2009	650*	

* Includes establishment of new earmarked reserves

3.4.4. In addition the efficiency agenda requires that there is continuing pressure on all services to identify annual savings. The Council has a number of mechanisms to deliver these from Impact Statements to Business Process Improvement and partnering arrangements.

3.4.5. It is also important that fees and charges reflect, where appropriate, market forces whilst having regard to the Council's policies and objectives. Increases in line with inflation should be the minimum starting point for most increases in income for services. In particular services the budget will reflect the changes in demand as patterns of behaviour become apparent.

3.4.6. The Council Tax level set must be seen as necessary, acceptable and affordable by the Council, its residents and Central Government.

3.4.7. Capital budgets – the present capital programme relies heavily on generating capital receipts to support planned investments. In addition there are specific grants, earmarked reserves and revenue contributions which also have a place in delivering an active capital programme.

3.4.8. However, as these sources of capital funding become more difficult to secure there is a need for the Council to address the issue of borrowing to sustain a capital programme.

3.4.9. The Capital Strategy and Asset Management Plan underpin the allocation of capital resources, although it has to be recognised that other priorities may require that these plans are amended and the resources diverted elsewhere in the capital programme.

3.4.10. In developing capital plans it is vital that each scheme is the subject of a rigorous approval system that focuses on a business case, asset planning and affordability in line with the Prudential Framework.

3.4.11. Reserves and balances – The current policy in respect of the General Fund balance has served the Council well in the past. The Council has agreed that a prudent level of General Fund balances is approximately 5% of budget gross expenditure.

Medium Term Financial Plan 2009-10 to 2011-12

- 3.4.12. Earmarked reserves are established to meet future liabilities and during the budget process, as well as at the end of the financial year, these reserves are reviewed to ensure they are still appropriate and necessary.
- 3.4.13. Financial management – the Council is obliged to maintain its financial records in accordance with approved Accounting Standards. In addition the Constitution also sets a framework for financial management in its Financial Procedure Rules.
- 3.4.14. In setting the forward budget the Council consults with staff, residents and partners on its strategy for the medium term. The Policy Development Task Group, Scrutiny and Cabinet are also involved in this process.
- 3.4.15. While the Corporate Management Team reviews the budget proposals prior to budget setting the Council will analyse the potential risks and ensure these are minimised in line with the Risk Management Strategy.
- 3.4.16. Once set the budget will be monitored by Members and Officers on both the revenue and capital accounts so that variations from planned spending can be identified as quickly as possible and recovery action taken as appropriate.

4. Objectives

- 4.1. Base line assumptions – As a publicly funded organisation the Council must ensure transparency in all its financial affairs coupled with effective stewardship and accountability for its financial dealings.
- 4.2. Generally – The Council is required to set a revenue budget that is sustainable against the current increase in inflation (by whatever measure is used) and the assumptions implicit in the three year grant settlement delivered last year. The difficulties in the housing market are also impacting on the Councils budgets from building control to land charges as well as the value of land in generating capital receipts. Some commentators are predicting increased pressure for wage increases in line with inflation as well as an increase in unemployment in the short to medium term.
- 4.3. Also on the horizon is the Local Government Review agenda. The consultation period is set to finish at the end of September 2008 with an announcement from the Secretary of State in the Spring of 2009. At the time of writing any proposed new authorities in Suffolk will begin to deliver services in April 2010. While this is half way through the Medium Term Financial Plan period it is impossible to model such changes. The plan therefore provides for Suffolk Coastal District Council as a “going concern”.
- 4.4. Income – The three main income sources to the Council are from Central Government grants, fees and charges and Council Tax. In respect of the Formula Grant 2008-09 is the first year of a three year settlement period. It is unlikely that there will be a significant adjustment to the levels of grant already announced. However towards the end of the Medium Term Financial Plan period there is much less certainty. A cautious view of the possible grant in the final year of the Plan reflects the LGR position as well as the fact that it is some way into the future.
- 4.5. Fees and charges make up a significant part of the Council's income. In reviewing these for the Plan period the differentiation needs to be made between statutory and discretionary service fees. However, where possible the minimum increase in fees and charges should reflect the inflationary pressure as measured by the relevant price index.
- 4.6. Council Tax increases need to recognise the capping limit of 5% as well as the growth in the Council Tax base.
- 4.7. Expenditure – In revising the expenditures of the Council a number of matters need to be taken into account. The out turn position for 2007-08 is the starting point for this together with a review of the current financial year. These two elements should identify budget “hot spots” which need to be addressed.

Medium Term Financial Plan 2009-10 to 2011-12

- 4.8. Service pressures and the delivery of efficiencies as identified at this time last year also need to be reviewed to see that they are on course.
- 4.9. Impact statements combined with a detailed revision of the major areas of the budget also provide a more detailed picture of the forward period and their findings need to be assimilated into the proposed expenditures of the Council.
- 4.10. Prioritisation of Council Services will continue to inform the level and extent of service provision. The Council will, however, need to respond to additional service requirements laid upon it by Central Government. In many cases these additional pressures are not fully funded by increases in Central Government support and the nature of the algorithms used from Central Government do not necessarily accord with the experience of a District Council.

5. Base line forecasts 2009-10 to 2012-13

- 5.1. The current forecast for the period of the Medium Term Financial Plan is set out below:

	2009-10 £'000	2010-11 £'000	2012-13 £'000	2013-14 £'000
Cumulative budget gap	£512	£505	£485	£434

- 5.2. The model also assumes a council tax increase of 3% as a working hypothesis which based on the present tax base would give a council tax of approximately £146 at band D.
- 5.3. Other assumptions included in the model need to be worked on to achieve a greater understanding of their impact. For example, energy costs need to be assessed, not only as part of the Councils direct spend but also, recognising those embedded in contracts with our partners. The proposals for "Swimming for all" from Central Government also require further work.
- 5.4. The impact of the revenue costs of the developments at South Felixstowe Seafront will also need to be more closely evaluated as will the SCS vehicle replacement programme and the changes to cyclical maintenance.
- 5.5. In addition the efficiency agenda is looking for a further £500k tranche of savings.
- 5.6. However, there is a budget gap to address to achieve a balanced budget and a number of initiatives that can be employed to achieve a balanced budget.
- 5.6.1. Generate more income from fees and charges and explore new charging opportunities
- 5.6.2. pursue the partnership working agenda
- 5.6.3. Continue the service review agenda to continue to deliver services more efficiently.

6. Risk Assessment

- 6.1. A risk analysis is attached for information at Annex B to focus attention on key areas of risk and develop actions in mitigation.

7. Recommendations

- 7.1. The Committee is recommended to:

- 7.1.1. Review the Medium Term Financial Plan and the assumptions it contains relating to the base line forecast.

1. Capital Financing

1.1 If the Council enters into borrowing there will be an incremental impact on its revenue budgets. The forecast below is based on the Council's existing approved and indicative programmes:

	2008-09 £000	2009-10 £000	2010-11 £000	2011-12 £000
Approved programme	5,387	9,939	1,350	1,681
Slippage from previous years	999			
Cost changes	99			
Slippage to future years	-506	506		
Revised expenditure total	5,979	10,445	1,350	1,681
Grants and contributions	3,953	8,507	514	0
Borrowing	376	1,908	836	1,681
Other capital resources	1,650	30	0	0
Funding total	5,979	10,445	1,350	1,681

1.2 The effect of borrowing on the revenue budget is shown below, and in line with the strategy principles, assumes no further capital receipts:

	2008-09 £000	2009-10 £000	2010-11 £000	2011-12 £000
2008-09	0	34	34	34
2009-10		86	172	172
2010-11			38	75
2011-12				76
Total annual debt repayment costs	0	120	244	357
Incremental budget change	0	120	124	113

1.3 This forecast is based on the indicative programme, approved as part of the budget for 2008-09. It assumes that the Council will be able to avoid the need to enter into borrowing in the current financial year 2008-09 based on the temporary use of reserves or additional capital receipts.

2. Balances, Reserves and Provisions for Bad Debts

2.1 At the end of March 2008, the Council has General Fund Balances of some £5.0 million. This amounts to £2.0 million above the minimum amount considered necessary to finance unforeseen expenditure. This sum will afford the Council greater flexibility as part of its forward planning.

2.2 The Council's Earmarked Reserves at the end of 2007-08 are slightly higher than forecast through a combination of lower than anticipated spending and additional monies it has received through two Government initiatives, Local Authority Business Growth Incentive and Planning Delivery Grant.

2.3 Following a review of bad debt provisions as part of the final accounts process and as part of 1st quarter monitoring, no further adjustments to the levels of these provisions is required at this stage that would impact on the baseline forecast.

















Medium Term Financial Plan 2009-10 to 2011-12















3. Other Identified Changes

	2009-10 £000	2010-11 £000	2011-12 £000
Impact of pension fund actuarial valuation	130	130	130
Increased energy costs	3	6	9
Fuel costs	100	100	100
Cyclical maintenance	20	30	20
Provision for Felixstowe South Seafront	50	50	50
Other growth excluding South Seafront	50	100	150
SCS - vehicle replacement etc	95	95	95
Waste recycling initiatives	250	250	250
NPS - cyclical maintenance changes	-20	20	30
Fees and charges review –	-259	-267	-275
ICT provision in-house	-10	0	0

4. Key Assumptions

1. Pay Increases - 2.5% assumed increase from April 2009 and a small allowance for incremental growth.
2. Pension Payments - Provision for longevity and other changes following triennial review.
3. Price Inflation - Account has been made for specific commitments. Absorb if possible. There is no base provision for inflation in expenditure cash limited to 2008-09 level. (Not payroll costs and contracts with inflation provision)
4. Capital Financing - provision for interest charges and debt repayments based upon an indicative programme which reflects current service priorities. It is anticipated that the Council will commence borrowing during 2009/10.
5. Investment Income - recognition of interest rate changes and falling interest receipts following use of reserves.
6. Use of Reserves - reductions in planned use of reserves in line with falling amounts held in reserves.
- LABGI and PDG to be used in part to support initiatives arising from the LSP, Felixstowe regeneration and Haven Gateway Growth Point status.
7. Government Grant - Settlement provided for 2009-11. 2% per annum increase thereafter.
8. Council Taxbase - 1% per annum increase resulting from property growth. This increase is inbuilt to formula grant calculations based on historical growth.
9. Council Tax - annual increase to stay within capping limit. Current increase for modelling only 3%
10. Efficiency target - 3% cashable per annum

RISKS	PROBABILITY HIGH  MEDIUM  LOW 	IMPACT HIGH  MEDIUM  LOW 	MITIGATING ACTIONS
<p align="center">Strategic Risks</p> <p>The absence of a robust Medium Term Financial Strategy could adversely affect budget and resource planning and projections.</p> <p>Failure to understand changing community needs and customer expectations can result in the Council providing levels of service which are higher than necessary or services which do not closely enough meet the needs of communities and customers.</p> <p>Budget pressures arising from household growth and other demographic changes.</p> <p align="center">Financial</p> <p>Budget pressures arising from the review of the Local Government Pension scheme and the triennial review</p> <p>Volatility in interest rates.</p> <p align="center">Information</p> <p>The Council itself has no influence over the outcome of some of the other bigger assumptions such as national pay awards, interest rates, inflation and statutory fees and charges.</p>	<p align="center"></p> <p align="center"></p> <p align="center"></p> <p align="center"></p> <p align="center"></p>	<p align="center"></p> <p align="center"></p> <p align="center"></p> <p align="center"></p> <p align="center"></p>	<p>Continually monitor and refine the strategy in line with changing influences. Update Corporate Management Team and Cabinet.</p> <p>Build upon past practice to develop more robust consultation methodologies. Continue to more closely align service levels to demand and need.</p> <p>Ensure investment is made in new technologies and ways of working to achieve efficient cost-effective services. Maximise income opportunities to reduce the net unit cost of services.</p> <p>Review and monitor information from Government and actuaries. Update forecasts as necessary.</p> <p>As the Council enters into borrowing, ensure it has a flexible and forward looking debt management policy, and avoid fixed term borrowing if rates are high.</p> <p>Key assumptions made are regularly reviewed from a variety of sources. Update forecasts as necessary.</p>

RISKS	PROBABILITY HIGH  MEDIUM  LOW 	IMPACT HIGH  MEDIUM  LOW 	MITIGATING ACTIONS
<p style="text-align: center;">Operational</p> <p>The Council has increasingly entered into a number of strategic partnerships and contracts and is therefore susceptible to price changes.</p> <p style="text-align: center;">People</p> <p>Loss of key resources arising from uncertainty surrounding the key change programmes.</p> <p style="text-align: center;">Regulatory</p> <p>Changes of responsibility from Government can adversely impact on service priorities and objectives.</p> <p style="text-align: center;">Reputation</p> <p>Loss of reputation if unforeseen resource constraints result in unplanned service reductions.</p>	<p style="text-align: center;"></p> <p style="text-align: center;"></p> <p style="text-align: center;"></p> <p style="text-align: center;"></p>	<p style="text-align: center;"></p> <p style="text-align: center;"></p> <p style="text-align: center;"></p> <p style="text-align: center;"></p>	<p>Effective negotiation in relationship renewals.</p> <p>Keep staff consulted and informed. Ensure employment terms and conditions are competitive and development needs identified through PPAD are satisfied.</p> <p>Sound system of service and financial planning in place. Lobby as appropriate.</p> <p>Identify and implement robust solutions in response to changes. Consult widely. Maintain a prudent level of balances and reserves.</p>