

## Budget 2009-10

### Resources Portfolio

Actual 2007-8	Service	Original Estimate 2008-9	Revised Estimate 2008-9	Estimates 2009-10	Notes
£		£	£	£	
	<b>Summary of Estimates</b>				
	<b>Revenue Estimates</b>				
	<b>Services</b>				
1127864	Corporate Costs	1056120	1157770	1084820	
528728	Committee and Member Costs	525250	522690	517640	
115587	Elections	86260	55320	49900	
80787	Registration of Electors	76990	74570	77190	
410042	Cost of Local Taxation Collection	328040	391590	384480	
255158	Benefits	302710	355510	362360	
6403	Land Charges	-44310	84030	78900	
263443	Land Management	100200	-15880	-107850	
254263	Miscellaneous	14250	25200	24950	
3056	Insurance	0	0	0	
0	Administrative Buildings	0	0	0	
3045331	Service Expenditure	2445510	2650800	2472390	
-840186	Treasury Management / Interest	-609750	-670120	-305820	
	<b>Business Units</b>				
267081	Legal and Committee Services	289620	274860	268240	
566217	Corporate Services	587170	624810	665870	
64754	Human Resources	68560	76710	72560	
562249	Information Technology	538510	552220	539620	
302626	Financial Services	308520	324020	288710	
777499	Revenues and Benefits	796340	800730	811840	
132852	Central Expenses	144240	144820	151540	
-2673278	Less: Recharge to Services	-2732960	-2798170	-2798380	
0		0	0	0	
	<b>Memo Note: Change in Controllable Expenditure</b>				
2205145	Total Net Expenditure (as above)	1835760	1980680	2166570	
2811482	Less: Support Services	2430170	2742200	2714910	
348199	Capital Charges	214750	304820	180740	
3220023	Add: Internal Recharges	3148010	3347210	3222260	
2265487	Net Controllable Expenditure	2338850	2280870	2493180	

## Budget 2009-10

### Resources Portfolio

Actual 2007-8	Service	Original Estimate 2008-9	Revised Estimate 2008-9	Estimates 2009-10	Notes
£		£	£	£	
	<b>Corporate Costs Expenditure</b>				
976792	Support Services	771860	899800	890800	
33189	Supplies and Services	4950	3060	2900	
127029	Audit Fees	133350	116010	118330	1
35750	Bank Charges	38000	38000	38760	
24493	Local Government Re-Organisation	0	0	0	
15326	Leisure Management Contract	17000	17000	0	2
0	Improvement and Transformation Resource	10000	0	0	3
0	Service Contract Tendering	50000	50000	0	4
	Subscriptions:				
13218	Local Government Association	13630	13490	13630	
813	North West Regional Assembly	820	820	820	
0	Collaborative Procurement	4000	4000	1000	
-83616	Capital Charges	19510	19590	19580	
<u>1142994</u>	<b>Net Charge to Committee Summary</b>	<u>1063120</u>	<u>1161770</u>	<u>1085820</u>	
	<b>Income</b>				
15130	Grants : Second Homes	7000	4000	1000	
<u>1127864</u>	<b>Net Charge to Portfolio Summary</b>	<u>1056120</u>	<u>1157770</u>	<u>1084820</u>	

#### Notes

- 1 Reduced fees for grant claims.
- 2 2008-9 estimates includes non-recurring cost for review of contract.
- 3 Budget moved to Performance and Improvement Portfolio.
- 4 This was for preparatory work on the blue collar contracts.

## Budget 2009-10

### Resources Portfolio

Actual 2007-8	Service	Original Estimate 2008-9	Revised Estimate 2008-9	Estimates 2009-10	Notes
£		£	£	£	
<b>Committee and Member Costs</b>					
<b>Expenditure</b>					
164164	Members' Allowances	163450	168720	173370	1
4187	Other Democratic and Member Costs	6250	600	1070	2
14771	Member IT Costs	10390	10390	10390	
52771	Accommodation	58850	40880	40880	3
2659	Scrutiny Costs	2650	6950	5150	
26014	Members Travel	23230	26050	26050	
750	Independent Remuneration Panel	920	920	920	
258622	Support Services	254720	262430	259810	
4790	Capital Charges	4790	5750	0	
528728	Net Charge to Portfolio Summary	525250	522690	517640	

#### Notes

- 1 Scheme of Members' Allowances approved by Council on 1 May 2008. This is annually uplifted by an agreed inflation index.
- 2 Member training development transferred to Performance and Improvement Portfolio.
- 3 This is the recharge for Council Chamber, Committee Room and Executive Office from the Administrative Buildings budget head.

## Budget 2009-10

### Resources Portfolio

Actual 2007-8	Service	Original Estimate 2008-9	Revised Estimate 2008-9	Estimates 2009-10	Notes
£		£	£	£	
	<b>Elections</b>				1
	<b>EDC Elections</b>				
	<b>Expenditure</b>				
22337	Employee Expenses	3220	3220	3220	
6782	Premises Related Expenses	1000	1000	1000	
50427	Supplies and Services	8660	8660	3660	2
20816	Support Services	24790	19040	18850	
<u>100362</u>		<u>37670</u>	<u>31920</u>	<u>26730</u>	
	<b>Income</b>				
16000	Government Grants	0	0	0	
<u>84362</u>		<u>37670</u>	<u>31920</u>	<u>26730</u>	
	<b>Non-Eden District Council Elections</b>				
31225	Support Services	48590	23400	23170	
<u>31225</u>		<u>48590</u>	<u>23400</u>	<u>23170</u>	
<u>115587</u>	Net Charge to Portfolio Summary	<u>86260</u>	<u>55320</u>	<u>49900</u>	

#### Notes

- 1 In years where there are not all-out elections, this covers the cost of by-elections. There were all-out elections in May 2007. The next are in May 2011.
- 2 Fall-out of non-recurring expenditure that was budgeted for in 2008-9.

## Budget 2009-10

### Resources Portfolio

Actual 2007-8	Service	Original Estimate 2008-9	Revised Estimate 2008-9	Estimates 2009-10	Notes
£		£	£	£	
<b>Registration of Electors</b>					
<b>Expenditure</b>					
22347	Employee Related Expenses	21120	19170	21120	
24244	Supplies and Services	16410	18360	19410	1
35409	Support Services	40480	38060	37680	
<u>82000</u>		<u>78010</u>	<u>75590</u>	<u>78210</u>	
<b>Income</b>					
1213	Fees and Charges	1020	1020	1020	
<u>80787</u>	Net Charge to Portfolio Summary	<u>76990</u>	<u>74570</u>	<u>77190</u>	

#### **Notes**

- 1 This includes £3,000 for the statutory Absent Voter Personal identifier exercise: this is a triennial exercise.

## Budget 2009-10

### Resources Portfolio

Actual 2007-8	Service	Original Estimate 2008-9	Revised Estimate 2008-9	Estimates 2009-10	Notes
£		£	£	£	
	<b>Collection of Local Taxation</b>				
	<b>Costs of Collection</b>				
	<b>Expenditure</b>				
31170	Supplies and Services	34810	31010	27860	
52541	Business Rates: Discretionary Reliefs	56680	56680	57810	
519370	Support Services	435090	504360	499520	
<u>603081</u>		<u>526580</u>	<u>592050</u>	<u>585190</u>	
	<b>Income</b>				
	Business Rates: Costs of Collection				
123145	Allowance	123150	126370	128900	
69894	Penalties and Court Costs Recovery	75390	74090	71810	
<u>193039</u>		<u>198540</u>	<u>200460</u>	<u>200710</u>	
<u>410042</u>	Net Charge to portfolio Summary	<u>328040</u>	<u>391590</u>	<u>384480</u>	

#### Notes

- 1 This comprises Council Tax and Business Rates.

## Budget 2009-10

### Resources Portfolio

Actual 2007-8	Service	Original Estimate 2008-9	Revised Estimate 2008-9	Estimates 2009-10	Notes
£		£	£	£	
	<b>Benefits</b>				1
	<b>Expenditure</b>				
9158881	Benefits Paid	9430420	9550650	9741670	
-85961	Reclaim of Benefit	-87320	-54000	-55080	2
9072920	Net Benefit Paid	9343100	9496650	9686590	
52730	Supplies and Services	57530	49870	50450	
591505	Support Services	573230	604670	598620	
9158881	Benefits Paid	9430420	9550650	9741670	
9717155		9973860	10151190	10335660	
	<b>Income</b>				
	Government Subsidy:				
9141840	Benefit Reimbursement	9365010	9496870	9686810	
284781	Administration Grant	306140	278810	266490	3
34366	Specific Non-Recurring Grants	0	20000	20000	4
1010	Grants: Second Homes	0	0	0	
9461997		9671150	9795680	9973300	
255158	Net Charge to Portfolio Summary	302710	355510	362360	

#### Note

- 1 Benefits includes both Housing Benefits and Council Tax Benefits.
- 2 This is the amount of benefit reclaimed by invoicing former claimants. This often relates to fraudulent claims.
- 3 The original estimate included Local Housing Allowance grant (see note 4), which is now shown separately. It also included Discretionary Housing Payment grant which is now shown in Benefit Reimbursement. The Department of Work and Pensions is reducing the administration grant paid to local authorities as part of its 'efficiency' savings.
- 4 This is the Local Housing Allowance grant. In the original estimate this was included within the administration grant. It is to assist with the introduction of this change to the Housing Benefit scheme.

## Budget 2009-10

### Resources Portfolio

Actual 2007-8	Service	Original Estimate 2008-9	Revised Estimate 2008-9	Estimates 2009-10	Notes
£		£	£	£	
	<b>Land Charges</b>				
	<b>Expenditure</b>				
32469	Supplies and Services	37290	37290	37290	
111479	Support Services	71400	112740	111610	1
<u>143948</u>		<u>108690</u>	<u>150030</u>	<u>148900</u>	
	<b>Income</b>				
137545	Fees and Charges	153000	66000	70000	2
<u>6403</u>	Net Charge to Portfolio Summary	<u>-44310</u>	<u>84030</u>	<u>78900</u>	

#### Notes

- 1 This level of income has reduced, partly due to the downturn in the housing market and the increase in personal searches. The impact of the new regulations on fees is currently being assessed. However, it is unlikely to increase fee levels.
- 2 Staff time has decreased to some degree but not in line with the fall in income. This is currently being reviewed.



## Budget 2009-10

### Resources Portfolio

Actual 2007-8	Service	Original Estimate 2008-9	Revised Estimate 2008-9	Estimates 2009-10	Notes
£		£	£	£	
	<b>Land Management Expenditure</b>				
30161	Premises Related Expenses	24370	41640	16370	1
48062	Supplies and Services	60330	56030	31670	2
142782	Support Services	122590	164110	162410	
177767	Capital Charges	22670	22670	22670	
398772		229960	284450	233120	
	<b>Income</b>				
9965	Sales	0	0	0	
125364	Rents and Lettings	129760	300330	340970	3
135329		129760	300330	340970	
263443	Net Charge to Portfolio Summary	100200	-15880	-107850	

#### Notes

- 1 There is fall-out of non-recurring growth in 2008-9. The revised estimate also includes a carry-forward from 2007-8.
- 2 This is a fall-out of non-recurring growth in 2008-9.
- 3 This includes the rental income from Penrith New Squares in lieu of car parking income. This is £212,840 per annum.

**Budget 2009-10**

**Resources Portfolio**

<b>Actual</b>	<b>Service</b>	<b>Original Estimate</b>	<b>Revised Estimate</b>	<b>Estimates</b>	<b>Notes</b>
<b>2007-8</b>		<b>2008-9</b>	<b>2008-9</b>	<b>2009-10</b>	
<b>£</b>		<b>£</b>	<b>£</b>	<b>£</b>	
	<b>Miscellaneous Expenditure</b>				
25999	Support Services	14300	25250	25000	
231000	Pension Costs	0	0	0	
-2736	Miscellaneous	-50	-50	-50	
<u>254263</u>		<u>14250</u>	<u>25200</u>	<u>24950</u>	
<u>254263</u>	Net Charge to Portfolio Summary	<u>14250</u>	<u>25200</u>	<u>24950</u>	

## Budget 2009-10

### Resources Portfolio

Actual 2007-8	Service	Original Estimate 2008-9	Revised Estimate 2008-9	Estimates 2009-10	Notes
£		£	£	£	
	<b>Treasury Management Internally Managed Funds Expenditure</b>				1
5200	Supplies and Services	5400	5400	5510	
44926	Support Services	33930	44530	44080	
<u>50126</u>		<u>39330</u>	<u>49930</u>	<u>49590</u>	
890312	Interest Received	649080	720050	355410	1
<u>-840186</u>	Net Credit to Portfolio Summary	<u>-609750</u>	<u>-670120</u>	<u>-305820</u>	

#### Notes

- 1 Projected interest receipts in 2009-10 are currently based on average returns of just over 2%. This is a significant reduction of the estimated average return of 5% in the 2008-9 original estimate. This reflects the dramatic falls in base rates in November 2008. This estimate will be reviewed again before the budget is finalised.

## Budget 2009-10

### Resources Portfolio

Actual 2007-8	Service	Original Estimate 2008-9	Revised Estimate 2008-9	Estimates 2009-10	Notes
£		£	£	£	
	<b>Insurance Expenditure</b>				
114706	Premiums	116620	87000	92000	1
5995	Supplies and Services	6170	2600	2650	2
19850	Support Services	14550	19130	18940	
<u>140551</u>		<u>137340</u>	<u>108730</u>	<u>113590</u>	
 137495	Recharge to Services	 137340	 108730	 113590	
<u>3056</u>	Net Charge to Portfolio Summary	<u>0</u>	<u>0</u>	<u>0</u>	

#### Notes

- 1 The tender exercise in January 2008 reduced insurance premiums. In the original estimation the reduction was accounted for in the central contingency.
- 2 The original estimate was over-stated.

## Budget 2009-10

### Resources Portfolio

Actual 2007-8	Service	Original Estimate 2008-9	Revised Estimate 2008-9	Estimates 2009-10	Notes
£		£	£	£	
	<b>Administrative Buildings Expenditure</b>				1
328930	Premises	274470	314940	268850	
32707	Support Services	24640	24680	24420	
102294	Capital Charges	28640	109640	28640	
<u>463931</u>		<u>327750</u>	<u>449260</u>	<u>321910</u>	
	<b>Recharges</b>				
54681	To Committee and Members Costs	50040	38570	38570	
409250	To Business Units	277710	410690	283340	
<u>463931</u>		<u>327750</u>	<u>449260</u>	<u>321910</u>	
<u>0</u>	Net Charge to Portfolio Summary	<u>0</u>	<u>0</u>	<u>0</u>	

#### Notes

- 1 This includes the Mansion House and the Town Hall site.

## Budget 2009-10

### Resources Portfolio

Actual 2007-8	Service	Original Estimate 2008-9	Revised Estimate 2008-9	Estimates 2009-10	Notes
£		£	£	£	
	<b>Legal and Committee Services Business Unit</b>				1
	<b>Expenditure</b>				
219475	Employees	240290	226350	239580	2
4352	Transport	4160	4420	4420	
43286	Supplies and Services	46340	45260	25410	3
<u>267113</u>		<u>290790</u>	<u>276030</u>	<u>269410</u>	
	<b>Income</b>				
32	Sales	1170	1170	1170	
<u>32</u>		<u>1170</u>	<u>1170</u>	<u>1170</u>	
<u>267081</u>		<u>289620</u>	<u>274860</u>	<u>268240</u>	
	<b>Staff Numbers</b>	<b>Permanent</b>	<b>Temporary</b>	<b>Total</b>	
	As at 1 September 2008	8.20	0.70	8.90	

#### Notes

- 1 Each Business Unit includes the direct cost of relevant staff (salaries, national insurance) and associated overheads (eg travel). The costs of each Business Unit are charged out on the basis of timesheets to other Business Units or services: such costs are shown as support services costs.
- 2 The original estimate was reduced for the Budget Efficiency Review savings from the Licensing Review: these totalled £10,960.
- 3 For 2009-10, £20,000 of professional fees falls out: this was a two year non-recurring item.

## Budget 2009-10

### Resources Portfolio

Actual 2007-8	Service	Original Estimate 2008-9	Revised Estimate 2008-9	Estimates 2009-10	Notes
£		£	£	£	
	<b>Corporate Services Business Unit</b>				1
	<b>Expenditure</b>				
542773	Employees	559740	623980	644500	2
371	Transport	400	810	810	
23073	Supplies and Services	29270	23120	20560	
<u>566217</u>		<u>589410</u>	<u>647910</u>	<u>665870</u>	
	<b>Income</b>				
0	Sales	2240	0	0	
<u>0</u>	Grants: Second Homes	<u>0</u>	<u>23100</u>	<u>0</u>	
<u>0</u>		<u>2240</u>	<u>23100</u>	<u>0</u>	
<u>566217</u>		<u>587170</u>	<u>624810</u>	<u>665870</u>	

#### Staff Numbers

As at 1 September 2008

Permanent	Temporary	Total
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29.9	0	29.9
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#### Notes

- 1 Each Business Unit includes the direct cost of relevant staff (salaries, national insurance) and associated overheads (eg travel). The costs of each Business Unit are charged out on the basis of timesheets to other Business Units or services: such costs are shown as support services costs.
- 2 The 2009-10 estimate includes Alston TIC staff who now work in the Alston Local Links: this is subject to concluding the agreement with Cumbria County Council. Charge for Alston TIC also in Economic Development and Tourism Business Unit.

## Budget 2009-10

### Resources Portfolio

Actual 2007-8	Service	Original Estimate 2008-9	Revised Estimate 2008-9	Estimates 2009-10	Notes
£		£	£	£	
	<b>Human Resources Business Unit Expenditure</b>				1
61341	Employees	65150	73860	69630	2
57	Transport	170	170	170	
3356	Supplies and Services	3240	2680	2760	
<u>64754</u>		<u>68560</u>	<u>76710</u>	<u>72560</u>	
	<b>Staff Numbers</b>	<b>Permanent</b>	<b>Temporary</b>	<b>Total</b>	
	As at 1 September 2008	2.0	0	2.0	

#### Notes

- 1 Each Business Unit includes the direct cost of relevant staff (salaries, national insurance) and associated overheads (eg travel). The costs of each Business Unit are charged out on the basis of timesheets to other Business Units or services: such costs are shown as support services costs.
- 2 Reflects cost of maternity leave.



## Budget 2009-10

### Resources Portfolio

Actual 2007-8	Service	Original Estimate 2008-9	Revised Estimate 2008-9	Estimates 2009-10	Notes
£		£	£	£	
	<b>Information Technology Business Unit Expenditure</b>				1
282545	Employees	277360	280210	285260	
4885	Transport	5190	4670	4390	
192230	Supplies and Services	175530	195710	176080	2
82589	Capital Charges	80430	71630	73890	
<u>562249</u>		<u>538510</u>	<u>552220</u>	<u>539620</u>	
	<b>Staff Numbers</b>	<b>Permanent</b>	<b>Temporary</b>	<b>Total</b>	
	As at 1 September 2008	7.86	0	7.86	

#### Notes

- 1 Each Business Unit includes the direct cost of relevant staff (salaries, national insurance) and associated overheads (eg travel). The costs of each Business Unit are charged out on the basis of timesheets to other Business Units or services: such costs are shown as support services costs.
- 2 The revised estimates include a Supplementary Estimate for Government Connect.

## Budget 2009-10

### Resources Portfolio

Actual 2007-8	Service	Original Estimate 2008-9	Revised Estimate 2008-9	Estimates 2009-10	Notes
£		£	£	£	
	<b>Financial Services Business Unit Expenditure</b>				1
201405	Employees	206170	208620	215690	2
6004	Transport	9580	7590	6220	
30842	Supplies and Services	34060	32270	30840	
64375	Capital Charges	58710	75540	35960	
302626		308520	324020	288710	
	<b>Staff Numbers</b>	<b>Permanent</b>	<b>Temporary</b>	<b>Total</b>	
	As at 1 September 2008	6.29	0	6.29	

#### Notes

- 1 Each Business Unit includes the direct cost of relevant staff (salaries, national insurance) and associated overheads (eg travel). The costs of each Business Unit are charged out on the basis of timesheets to other Business Units or services: such costs are shown as support services costs.
- 2 One member of staff exercised their right to join the Pension Scheme during 2008-9.

## Budget 2009-10

### Resources Portfolio

Actual 2007-8	Service	Original Estimate 2008-9	Revised Estimate 2008-9	Estimates 2009-10	Notes
£		£	£	£	
	<b>Revenues and Benefits Business Unit</b>				1
	<b>Expenditure</b>				
696985	Employees	705270	712480	723800	
17608	Transport	16780	19770	18850	
62906	Supplies and Services	74290	68480	69190	
<u>777499</u>		<u>796340</u>	<u>800730</u>	<u>811840</u>	
	<b>Staff Numbers</b>	<b>Permanent</b>	<b>Temporary</b>	<b>Total</b>	
	As at 1 September 2008	25.64	0	25.64	

#### Notes

- Each Business Unit includes the direct cost of relevant staff (salaries, national insurance) and associated overheads (eg travel). The costs of each Business Unit are charged out on the basis of timesheets to other Business Units or services: such costs are shown as support services costs.

## Budget 2009-10

### Resources Portfolio

Actual 2007-8	Service	Original Estimate 2008-9	Revised Estimate 2008-9	Estimates 2009-10	Notes
£		£	£	£	
	<b>Central Expenses</b>				
	<b>Expenditure</b>				
59373	Staff Recruitment	71010	71010	72430	
6332	Employer Body Levies	3760	3420	3790	
19123	Ordnance Survey Licence Fee	18900	18490	22630	1
9522	Safety Training	11910	11910	12150	
4241	Staff Welfare	3480	3480	3540	
1622	Plan Copier	1040	1600	1630	
1582	Archiving	1600	1600	1600	
32361	Printing	35080	35080	35540	
134156		146780	146590	153310	
	<b>Income</b>				
1304	Sales	2540	1770	1770	
132852		144240	144820	151540	

#### Notes

- 1 This reflects the cost increase by Ordnance Survey.

## Budget 2009-10

### Resources Portfolio Renewals Fund

Actual 2007-8 £		Original 2008-9 £	Revised 2008-9 £	Estimate 2009-10 £
	<b>Payments</b>			
	<b>Vehicles and Plant</b>			
0	Car Park Ticket Machines	8900	0	8900
14938	Recycling Containers	17000	24000	24000
0	Penrith Leisure Centre Car Parking	0	15000	0
0	Fire Alarm Replacement	0	34160	0
	<b>Department of Finance</b>			
73168	Computer Equipment	64000	64000	64000
33504	Integrated Financial System	0	7050	0
	Cash Receipting System Upgrade	0	31420	0
	<b>Department of Customer and Legal Services</b>			
9000	Contact Eden System Upgrade	0	0	0
130610		89900	175630	96900
	<b>Receipts</b>			
217137	Repayment from Services	156950	165430	134010
217137		156950	165430	134010
239529	Balance 1 April	295360	326060	315860
86527	Net (Expenditure) / Surplus	67050	-10200	37110
326056	Balance 31 March	362410	315860	352970

\*The renewals fund is the mechanism by which the Council funds the purchase of major items of equipment. An annual charge is made to the relevant service: this is set so that, at the end of the life of each piece of equipment, enough has been 'saved' in the fund to renew the asset. Such charges appear as part of the capital charges in the service budgets. Unlike the other elements of capital charges, these are a real cost, not notional.