

REVENUE BUDGET SUMMARY 2006/07

	Original Estimate 2005/2006 £	Estimate 2006/2007 £	Variance £
<u>NON EXECUTIVE</u>			
Licensing	19,900	95,900	76,000
Planning & Environment Admin	0	0	0
Development Control	16,400	38,300	21,900
Local Plans	355,200	378,400	23,200
Building Control - Fee Earning A/C	0	0	0
Building Control - Non Fee Earning A/C	95,700	94,200	(1,500)
Cabinet Office	0	0	0
Personnel Services	0	0	0
Health & Safety	0	0	0
TOTAL NON-EXECUTIVE	487,200	606,800	119,600
<u>CORPORATE</u>			
Democratic Mgt & Representation	543,300	632,500	89,200
Corporate Management	683,300	940,200	256,900
Emergency Planning	34,700	49,400	14,700
Scrutiny Officer	74,600	59,800	(14,800)
Legal & Admin	0	0	0
Central Print Room	0	0	0
Postages	0	0	0
Land Charges	(23,400)	(21,500)	1,900
Estates & Valuation	0	0	0
Public Land & Buildings	35,500	359,200	323,700
Registration Of Electors	91,500	101,700	10,200
Elections	68,500	70,200	1,700
TOTAL CORPORATE	1,508,000	2,191,500	683,500
PORTFOLIO TOTAL	1,995,200	2,798,300	803,100

Major Variances

NON EXECUTIVE

Licences

The variance is mainly due to employee expenses for a Licensing Enforcement Officer (P&ER4) and increased Central Support costs in Legal Services and Food, Health and Safety on liquor licensing

Development Control

Additional Consultancy Fees for Tree Conservation and Central Support Charges for Admin Buildings, Legal Services, I.T and One Stop Shop have been partly offset by an increase in Planning Delivery Grant and Planning Fees.

Local Plans

The variance is mainly due to Bids for Local Dev Framework Consultant (P&ER5) and CAPS - Local Development Framework Module (P&EC3).

Building Control - fee earning a/c

Employee Expenses have increased due to pay award and increase in superannuation rates. This has been offset by a reduction in Miscellaneous Insurance expenses and Central Support reductions for I.T. and Planning & Environment. This is a statutory ringfenced trading account and any balances are transferred to or from the Building Control Reserve and do not impact on Council Tax.

Cabinet Office

Increased expenditure mainly due to pay award and increase in superannuation rates and a Resource Development bid for A-Z of services (CR1). Central Support recharges have increased for IT and Admin Buildings following full year effect of new growth.

Personnel Services

Increased expenditure due to pay award and increase in superannuation rates, appointment of Procurement Officer and Investors In People expenses. In addition the costs of recruitment advertising (£50k) which were previously charged direct to departments are now held within Personnel and are to be recharged Central Support charges are increased due to implementation of Personnel IT systems, planned internal audit work and additional departmental service administration.

CORPORATE

Democratic Mgt & Representation

Members allowances have increased due to pay award. Central Support recharges have increased for Committee Services, Legal, Admin Buildings and Central Print Room.

Corporate Management

Employee Expenses have increased due to pay award, increments and increase in superannuation rates partly offset by a reduction in audit fees and insurance. Central Support has increased due to the recharge for Monitoring Officer and S151 Officer in the new structure and also Legal for Freedom of Information Act tasks and Cabinet Office.

Emergency Planning

Employee expenses for business continuity/risk management have been transferred to audit. Central Support charges have increased mainly due to recharge from Technical Services.

Scrutiny Officer

The variance is mainly due to a review of the Personnel Service Administration allocation and a reduction in the budget for Project and Activities.

Legal & Admin

Employee Expenses have increased due to pay award and increase in superannuation rates. A one off scheme with Nottinghamshire County Council to review recycling centres in 2005/06 has been taken out effecting supplies and services and income. Central Support costs have reduced mainly due to a change in the basis for Legal & Secretarial allocations.

Central Print Room

Additional expenditure due to pay award and increase in superannuation rates and increased supplies and maintenance costs due to increased capacity of the new copiers which has been partly offset by an increase in feed and charges. Central Support has increased, mainly due to the change in recharge method for Committee Services and Legal and Admin. Capital Financing costs have increased as the copiers have been purchased and have been depreciated where in previous years they were leased.

Land Charges

Employee expenses have reduced due to support for implementing new system now complete. The number of land search requests are predicted to reduce resulting in lower income partially offset by a lower budget estimate for costs paid to Nottinghamshire County Council and NLIS. Central Support costs have reduced, mainly due to the change in recharge method for Committee Services and Legal and Admin and reduced IT support for the new system.

Public Land & Buildings

Expenditure has reduced as the 2005/06 resource development bid for consultancy fees was a one off. Central Support has increased mainly due to Estates recharge. Asset rental charges have increased due to the inclusion in the asset register of additional non-operational development land sites.

Registration of Electors

Employee Expenses have increased due to pay award and increase in superannuation rates. Supplies and Services expenses have increased due to initiative to improve accuracy of data held through election awareness.

Elections

Direct expenditure and income budgets have been taken out as there are no elections due in the forthcoming year.

AGENDA 21, CRIME & COMMUNITY DEVELOPMENT PORTFOLIO**REVENUE BUDGET SUMMARY 2006/07**

Division	Original Estimate 2005/2006 £	Estimate 2006/2007 £	Variance £
Environmental Protection	378,000	417,400	39,400
Food,Health & Safety	302,400	299,400	(3,000)
Crime Reduction	585,400	669,500	84,100
TOTAL AGENDA 21, CRIME & COMM.DEVELOPMENT	<u>1,265,800</u>	<u>1,386,300</u>	<u>120,500</u>

Major Variances**Environmental Protection**

Variance is mainly due to Asset rental (Amortisation charges)and Laboratory Equipment Maintenance. Salary pay award and increased rate of superannuation have also contributed to the increase. Also increase in Central Support Charges in the following areas - Admin Buildings Exp, Legal Services & I.T.

Food Health & Safety

Additional expenditure is mainly due an increase in employee expenses and I.T charges and a reduction of income for Butchers Licences. Also, a secondment of an employee to the Environment Agency has increased employee expenses due to back filling but this has been offset by income received from the Environment Agency to cover the costs.

Crime Reduction

Variance is mainly due to resource development bids for Area Based Initiatives, Domestic Violence Coordinator and CCTV Operatives. Salary pay award and increased rate of superannuation have also contributed to the increase.

E - GOVERNMENT & MEMBER SERVICES PORTFOLIO**REVENUE BUDGET SUMMARY 2006/07**

	Original Estimate 2005/2006 £	Estimate 2006/2007 £	Variance £
Information Technology	0	0	0
TOTAL E - GOVERNMENT SERVICES	0	0	0

Major Variances

Savings on supplies and services mainly due to the termination of Northgate contract and the ongoing maintenance and licence costs of the replacement system being significantly lower. One off resource bids from previous year have dropped out (for example Network Security) or have been postponed (for example Customer Relationship Manager Software).

Capital Financing has increased for depreciation of assets acquired in 2005/06.

Central Support costs have increased for Procurement Officer, Legal, Admin Buildings and Central Reception.

The net savings are reallocated out to service departments through central support recharges.

DEVELOPMENT & ECONOMIC REGENERATION**REVENUE BUDGET SUMMARY 2006/07**

Division	Original Estimate 2005/2006 £	Estimate 2006/2007 £	Variance £
Economic & Community Development	116,600	129,800	13,200
Business Units	(3,500)	11,600	15,100
Community Grants	204,800	220,800	16,000
PORTFOLIO TOTAL	317,900	362,200	44,300

Major Variances**Economic & Community Development**

Additional expenditure due to resource development bid for Town Centres Action Plan partly offset by the deletion of the 2005/06 one off bid of Town Centre Manager (match funding for which has ceased)

Business Units

Variance due to an estimated reduction in income base on current occupancy levels and and increase in central support charges from Legal.

Community Grants

Increase in grant payments is mainly due to resource development bid for Netherfield Intermediary Support, with a small inflationary increase in CVS Grant and NNDR Relief.

DIRECT SERVICES & PROPERTY PORTFOLIO**REVENUE BUDGET SUMMARY 2006/2007**

<u>Division</u>	Original Estimate 2005/2006 £	Estimate 2006/2007 £	Variance £
Waste Management	2,644,800	2,990,800	346,000
Public Conveniences	108,500	95,500	(13,000)
Landscape	1,284,900	1,469,600	184,700
Depot	(400)	0	400
Technical Services	73,400	12,100	(61,300)
Residual Highway Maintenance	168,700	37,600	(131,100)
Car Parks	196,200	221,900	25,700
Programmed Maintenance	103,900	114,900	11,000
Land Drainage	15,800	12,300	(3,500)
Building Services	0	0	0
Engineering & Property Admin	13,000	900	(12,100)
Energy Management	18,600	9,100	(9,500)
Public Offices	0	0	0
Fleet Management	0	0	0
Direct Services Admin	0	0	0
PORTFOLIO TOTAL	4,627,400	4,964,700	337,300

Major Variances**Waste Management**

Employee expenses, Transport and Supplies and Services costs which were previously charged to trading accounts are now being charged direct to revenue accounts. The increase has been matched by corresponding reductions in Third Party Payments and Surplus/Deficits budgets.

Increased expenditure mainly due to pay award and superannuation rates, additional transport costs including depreciation of vehicles (offset within Finance Portfolio), additional cost due to the amended waste disposal contractual arrangements.

Central Support has increased mainly due to Depot charges which had previously been charged as internal letting and Direct Services Admin, Payroll and Personnel previously charged via the trading accounts.

Capital Financing charges have increased due to depreciation of items purchased in the capital programme e.g. kerbside collection boxes and bin weighing equipment.

Additional expenditure is also expected due to the higher take up of the Green Waste scheme which is offset by additional income.

DIRECT SERVICES & PROPERTY PORTFOLIO**REVENUE BUDGET SUMMARY 2006/2007****Public Conveniences**

Employee expenses, Transport and Supplies and Services costs which were previously charged to trading accounts are now being charged direct to revenue accounts. The increase has been matched by corresponding reductions in Third Party Payments and Surplus/Deficits budgets.

Landscape

Employee expenses, Transport and Supplies and Services and income which were previously charged to trading accounts are now being charged direct to revenue accounts. The increase has been matched by corresponding reductions in Third Party Payments and Surplus/Deficits budgets.

Increased expenditure mainly due to pay award and superannuation rates, additional transport costs including depreciation of vehicles (offset within Finance Portfolio)

Provision has been made for and extension to the Highways grass cutting (non agency) works affecting both expenditure and income.

Central Support has increased mainly due to Depot charges which had previously been charged as internal letting and Direct Services Admin, Payroll and Personnel previously charged via the trading accounts.

Capital Financing charges have increased due to depreciation of new community assets in the capital programme e.g fencing

Depot

Increased employee expenses mainly due to transfer of Stores Caretaker from the trading accounts and increased Central Support costs mainly due to Direct Services departmental recharges.

Capital Financing charges have also increased due introduction of depreciation following asset revaluation as required by capital accounting guidance.

Income has reduced due to Nottinghamshire County Council vacating the Depot and internal letting income is now being charged through central support.

Technical Services

Employee expenses have increased due to effect of pay award and superannuation costs.

Central Support has increased for Admin Buildings and for IT due to expected support levels for next year.

Central Support recharges have been set up to apportion costs to other departments.

Residual Highway Maintenance

Service has been transferred to Nottinghamshire County Council. Residual costs are for insurance claims and vehicles that did not transfer to the County or relocate to other services and remain under existing lease contracts.

Car Parks

Expenditure and income have reduced due to the delayed introduction of car park charges.

Programmed Maintenance

The merging of a Technical services and Street sweeping post has increased employee expenses and materials.

This has led to a reduction in Central Support charges from these areas as charges are being made directly.

Fees and charges budgets have been increased as the maintenance work carried out will generate income.

Recharges are being made to other departments for internal maintenance.

Land Drainage

Expenditure has moved from a direct charge from Direct Services trading accounts to a recharge through central support.

DIRECT SERVICES & PROPERTY PORTFOLIO**REVENUE BUDGET SUMMARY 2006/2007****Engineering & Property Admin**

Service has been transferred to Nottinghamshire County Council. Residual capital financing costs remain.

Building Services

Employee expenses have increased due to effect of pay award and superannuation costs.

Central Support costs have increased mainly due to recharges from Technical Services section.

Energy Management

Central Support costs have reduced due to a reduction in Building Services allocation.

Public Offices

One off Resource Development bid from 2005/06 for Interview Room in Civic Centre has been deleted.

Stores charges and Direct services charges are now charged through central support.

Capital Financing charges have also increased due introduction of depreciation following asset revaluation as required by capital accounting guidance.

Fleet Management

Increasing capital financing costs due to depreciation of vehicles that had previously been leased.

Central Support has increased mainly due to Depot charges which had previously been charged as internal letting.

Direct Services Admin

Central Support has increased mainly due to a change in chargeout method for Admin Buildings.

HOUSING PORTFOLIO**REVENUE BUDGET SUMMARY 2006/07**

	2005/2006 Original £	2006/2007 Estimate £	Variance £
Renovation Grants	657,700	674,200	16,500
Other General Fund Housing Services	(322,800)	51,700	374,500
Homeless Admin/ Housing Advice	187,500	254,800	67,300
Essential Care Services	0	0	0
TOTAL HOUSING	522,400	980,700	458,300

Major Variances**Renovation Grants**

Salary inflation, including effect of superannuation backfunding and additional Housing service administration recharges.

Other General Fund Housing Services

Consultancy fees for implementing outcome of housing stock option appraisal, reduction in PRC grant and additional Housing service administration recharges.

Homelessness Administration

Salary inflation, including effect of superannuation backfunding. Increased use of B. & B. accommodation, not fully reimbursed through H.B. income. Increased charges from I.T. and Housing service administration recharges

LEISURE PORTFOLIO

APPENDIX 3

REVENUE BUDGET SUMMARY 2006/07

	Original Estimate 2005/2006 £	Estimate 2006/2007 £	Variance £
Leisure Services Division	0	0	0
Miscellaneous Expenses/Contributions	232,600	278,800	46,200
Twining, Tourism & Events	224,600	243,900	19,300
Landscape Section	503,000	515,800	12,800
Leisure Development	192,500	207,000	14,500
Arnold & Richard Herrod Leisure Centre	799,500	826,600	27,100
Community Centres	345,200	339,000	(6,200)
Calverton Leisure Centre	270,700	260,600	(10,100)
Carlton Forum Leisure Centre	218,000	123,100	(94,900)
Redhill Leisure Centre	49,500	99,700	50,200
TOTAL LEISURE	2,835,600	2,894,500	58,900

Major Variances**Leisure Services Division**

Increased employee costs due to the pay award and superannuation costs. Additional cost of the Quest management system implementation, increased depreciation costs and admin building expenses have been offset by reduced central support recharges from Information Technology and Legal Services.

These charges are fully reallocated out to service departments through central support recharges.

Miscellaneous Expenses/Contributions

The increase is due to the £40,000 yearly contribution towards the ongoing maintenance of Gedling Colliery and a £5,000 yearly contribution towards the ongoing management and maintenance costs of Bestwood Country Park.

Twining, Tourism and Events

Increase mainly due to higher Leisure departmental admin recharges and increased central support recharges from the Depot, Finance, Procurement Officer and Central Postages.

Landscape Section**Recreation**

Increase mainly due to the effects of the capital / revenue bids LC12/LR8&9 for a Park Ranger and Development Officer and to obtain the Green Flag Award for Arnot Hill Park. This has been offset by reduced asset rental recharges.

Cemeteries

The underspend is due to increased income mainly on regular graves and the purchase of lawn plots and the effects of inflationary increase on fees and charges. This has been offset by higher central support recharges from Debtors and Information Technology.

Leisure Development

Increase mainly due to the Grant Finder software licence renewal, increased admin building expenses and increased central support recharges from Personnel and Information Technology.

Arnold and Richard Herrod Leisure Centres**Arnold Leisure Centre**

Increase due to the revenue effects of capital bid LC25 to replace the pool tiling. This has been offset by a reduction in employee expenses, reduced asset rental recharges and increased income mainly due to inflation.

Richard Herrod Leisure Centre

Increased employee expenses due to pay award and superannuation costs. Increased central support recharges from Accountancy, Personnel and Estates and higher Leisure departmental admin costs. These have been offset by additional income mainly from the hire of the main hall and meeting room.

Community Centres

Reduced asset rental and property depreciation costs and increased income from the hire of halls, has been offset by increased Leisure departmental admin recharges and Building Services recharges.

Calverton Leisure Centre

Reduced employee expenses as a result of the new staffing structure and increased income mainly due to inflation.

Carlton Forum Leisure Centre

Increased employee expenses due to pay award, superannuation costs and staffing costs in respect of Capital bid LC18/19 Fitness Suite. This has been offset by increased income from the Fitness Suite owing to increased capacity.

The Gas budget has been reduced following the conclusion of discussions with Notts County Council and Wheldon School regarding previous years charges. Amortisation charges have also been reduced. Additional income is expected from the DNA scheme together with inflation on fees and charges, offset by a reduction in the Notts County Council contribution.

Redhill Leisure Centre

Overspend mainly due to increased depreciation and asset rental charges, the removal of the squash court income budget, reduced fitness room income and the reduced Notts County Council contribution. This has been offset by an increase in fees and charges mainly due to inflation.

FINANCE PORTFOLIO**REVENUE BUDGET SUMMARY 2006/07**

Division	Original Estimate 2005/2006 £	Estimate 2006/2007 £	Variance £
One Stop Shop	0	0	0
Finance Department Admin	0	0	0
Parish Aid	231,500	273,500	42,000
Policy Initiatives	41,300	54,400	13,100
Miscellaneous Policy Expenses	52,700	28,000	(24,700)
Central Unapportioned Overheads	452,100	140,700	(311,400)
Financing Budgets	(2,224,900)	(2,953,500)	(728,600)
Corporate Finance	0	0	0
Financial Services	0	0	0
Banking	0	0	0
Revenues - Incomes	75,700	27,900	(47,800)
Local Taxation	877,300	737,100	(140,200)
Elderly & Disabled Welfare	346,400	983,100	636,700
Housing Benefit Administration	514,200	517,400	3,200
Council Tax Benefit	(25,000)	(31,500)	(6,500)
Rent Allowances	10,700	(6,700)	(17,400)
Rent Rebates	0	38,800	38,800
Insurance Premiums	(30,000)	0	30,000
Provisions	144,500	204,500	60,000
TOTAL FINANCE	466,500	13,700	(452,800)

FINANCE PORTFOLIO**Major Variances****Parish Aid**

Increased revenue aid to parishes and amortisation charges in respect of parish aid capital grant.

Policy Initiatives

Recharge from Technical Services for christmas lighting.

Miscellaneous Policy expenses

Reappraisal of Admin Buildings allocations.

Central Unapportioned Overhead

Superannuation backfunding now contained within departmental employee budgets, plus reduced pension strain payments.

Central Capital Financing

Interest on loan repayments increased due to level of PWLB debt offset by an increase in interest on investments. Additional provision for anticipated borrowing and reverse accounting entries for capital financing charges (ammortisation, asset rentals, depreciation).

Corporate Finance

Salary inflation, including effect of superannuation backfunding and transfer of post from Direct Services to deal with insurance issues.

Financial Services

Salary inflation, including effect of superannuation backfunding.

Revenues - Incomes

Salary inflation, including effect of superannuation backfunding and payment to Rushcliffe for management of Debtors services offset by reduced IT recharges for discontinuation of Debtors system and one-off IT development costs in 2005/06.

Local Taxation

Salary inflation, including effect of superannuation backfunding, offset by additional summons cost income and removal of one-off IT development recharges for replacement system in 2005/06.

Elderly and Disabled welfare

Implementation of new countywide free bus pass scheme for elderly residents.

Rent Allowances

Additional rent allowance overpayment recoveries.

Rent Rebates

Rent Rebates were transferred from the HRA in 2004/05 and a 2 year transitional period allowing a transfer from the HRA for unrecoverable benefit e.g. write offs and overpayments, ends in 2006/07 and the cost now falls on the General Fund.

Insurance Premiums

Insurance premiums are fully recharged to service budgets in 2006/07.

Provisions

Increase in general contingency provision.