

LEADERS PORTFOLIO

ESTIMATES 2008/09

Leaders

Revenue Budget 2008/09

Introduction

The Portfolio is responsible for the following services.

Elections and Electoral Registration
Corporate Activities
Civic and Members Activities
Local Council Liaison
Democratic Services

Further detail of the services and the related CSB growth and DDF items are shown on the appropriate budget page.

Capital Charges

Accounting standards require that local authority fixed assets are accounted for on a consistent basis whereby proper provision for depreciation is made within service revenue accounts to reflect the cost of fixed assets used in the provision of services. The depreciation charge is based on the valuation of each asset, which is updated as necessary, or the historic cost of the asset as appropriate and the period over which each asset is depreciated is based on the useful life of the asset. Impairment charges would also be chargeable in the event of an asset suffering damage and/or the loss of economic benefits (eg storm damage). No impairment charges, however, are anticipated within the budgets. To ensure that capital charges do not impact on the level of Council Tax, these charges are reversed out in the Revenue Expenditure, Income and Financing Summary after the net operating expenditure is calculated.

Compliance with CIPFA Standards

The budget has been prepared in accordance with the latest CIPFA guidance, in particular the Best Value Accounting Code of Practice 2007. The code of practice has the status of statutory "proper practice". It is also expected that members of CIPFA will comply with all the requirements of the Code as it defines best professional practice in terms of financial reporting. The only divergence from the code in these budget papers occurs where the portfolio service groupings differ from those required by the Code of Practice. The portfolio groupings are given precedence in these papers.

Budget format

The format of the attached budget papers is the same as last year. The summary page is split into three groups: Direct Services, Regulatory Services and Support & Trading Services. Not all portfolios will have all three types of service grouping.

Direct Services – these are self-explanatory and reflect the headline services provided by the portfolio.

Regulatory Services –The Cabinet has no part to play in the exercise of regulatory functions such as planning and licensing. However the Cabinet is responsible for the totality of the Council's budget. The costs of the regulatory functions therefore have been included in the appropriate portfolio budgets.

Support and Trading Services - Responsibility for support services and trading type arrangements has been split across a number of portfolios. In order to be transparent about the costs associated with these areas, they have been included in the relevant portfolios. However the net cost of these services is recharged to the direct and regulatory functions, either within the same portfolio or across a number of portfolios. Therefore to avoid double counting the costs are reversed out so as to arrive back at the true net cost of the portfolio.

The summary page includes the traditional re-analysis of the budget in terms of its' opening Continuing Services Budget, CSB growth and savings, and District Development Fund expenditure and savings.

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General Fund Estimate Summary

2006/07		2007/08		2008/09		
Actual	Original	Revised		Gross	Gross	Net
£000	Estimate	Estimate		Expend	Income	Expend
	£000	£000		£000	£000	£000
Direct Services						
304	317	308	Elections	348	22	326
1,471	1,524	1,511	Corporate Activities	1,424	0	1,424
891	894	844	Member Activities	932	0	932
30	34	41	Other Activities	46	0	46
176	168	150	Customer Services	154	0	154
2,872	2,937	2,854	Total (Transferred to GF Summary)	2,904	22	2,882
Support and Trading Services						
320	350	354	Democratic Services	363	0	363
306	365	334	Public Relations and Information	382	0	382
(183)	(209)	(201)	Recharged to this Portfolio	(218)	0	(218)
(443)	(506)	(487)	Recharged to other Portfolio's	(527)	0	(527)
0	0	0	Total	0	0	0
2,872	2,937	2,854	Portfolio Total	2,904	22	2,882
2,920	2,896	2,795	Continuing Services Budget			2,916
42	10	10	Continuing Services Budget - Growth			65
(79)	(12)	(96)	Continuing Services Budget - Savings			(134)
2,883	2,894	2,709	Total Continuing Services Budget			2,847
25	43	145	District Development Fund - Expenditure			35
(36)	0	0	District Development Fund - Savings			0
(11)	43	145	Total District Development Fund			35
2,872	2,937	2,854	Portfolio Total			2,882

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Development Fund & Growth Items

		Original 2007/08 £000's	Revised 2007/08 £000's	Original 2008/09 £000's
CSB Growth Items				
Corporate Policy Making	Top management restructure salary savings		(78)	(128)
Corporate Policy Making	Development of Community Strategy			10
	Disbanding of the Essex Local Government Association		(6)	(6)
Subscriptions	Member Electronic Services	(12)	(12)	
Civic and Member	Webcasting Project			25
Civic and Member	Members Allowances			30
Civic Ceremonial	Car Hire/Civic Awards	2	2	
Civic and Member	Additional officer support for Chairman	5	5	
Elections	Running costs for new software	3	3	
		(2)	(86)	(69)
		Original 2007/08 £000's	Revised 2007/08 £000's	Original 2008/09 £000's
Development Fund Items				
Corporate Policy Making	Retirement of Joint Chief Executive (Community)		130	
Corporate Policy Making	Development of Community Strategy	10	10	
Elections	By-Election Alderton Ward		4	
Civic and Member	Audit & Governance Cttee Training	2	1	
Civic and Member	Webcasting Project			4
Public Relations	Improvements to Main Reception Area	31		31
		43	145	35

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Elections

Electoral Registration

There are no significant variations other than inflation.

Elections

The future funding of elections is a matter currently being considered by Central Government and it is possible that future funding will be controlled centrally rather than locally. The current year budget includes CSB Growth of £3,000 for additional running costs for the postal vote identifier software, brought about by the new legislative requirements relating to postal voting.

A DDF item of £4,400 is included in the current year for the by-election at Loughton Alderton ward.

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Elections

<i>2006/07</i>		<i>2007/08</i>		<i>2008/09</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
127	149	148	Electoral Registration	154	1	153
177	168	160	Elections	194	21	173
304	317	308	Total (Transferred to Summary)	348	22	326
330	314	301	Continuing Services Budget			326
10	3	3	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
340	317	304	Total Continuing Services Budget			326
0	0	4	District Development Fund - Expenditure			0
(36)	0	0	District Development Fund - Savings			0
(36)	0	4	Total District Development Fund			0
304	317	308	Portfolio Total			326

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Corporate Activities

Corporate Policy Making

The current year includes a DDF item of £163,000 (less £33,000 to HRA) for costs relating to the retirement of the Joint Chief Executive (Community), and £10,000 for continuation of the Development of the Community Strategy. CSB savings of £78,000 in the current year and £128,000 for 2008/09 are included for the top management structure review, and £10,000 for continuation of the Development of the Community Strategy, which will now continue annually.

Corporate Public Accountability

The reduction in the budget for the current year and 2008/09 relates to the saving made as a result of the retirement of the Joint Chief Executive (Community).

Subscriptions

This heading relates to the Council subscriptions that are paid to various organisations including the Local Government Association, Association of Essex Councils, CIPFA Best Value advisory service and East of England Regional Assembly.

A CSB saving of £6,000 is included in the current year and a further £6,000 in 2008/2009 arising from the disbanding of the Essex Local Government Association in September 2007.

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Corporate Activities

<i>2006/07</i>	<i>2007/08</i>			<i>2008/09</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
1,229	1,288	1,309	Corporate Policy Making	1,232	0	1,232
209	203	175	Corporate Public Accountability	171	0	171
33	33	27	Subscriptions	21	0	21
1,471	1,524	1,511	Total (Transferred to Summary)	1,424	0	1,424
1,525	1,514	1,455	Continuing Services Budget			1,548
0	0	0	Continuing Services Budget - Growth			10
(79)	0	(84)	Continuing Services Budget - Savings			(134)
1,446	1,514	1,371	Total Continuing Services Budget			1,424
25	10	140	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
25	10	140	Total District Development Fund			0
1,471	1,524	1,511	Portfolio Total			1,424

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Member Activities

Civic Ceremonial

The budget for the current year includes CSB Growth of £2,000 for the increased cost of holding the Civic Awards evening. CSB Growth of £5,000 is also included for additional officer support for the Chairman of Council.

Other reductions in the budget for the current year and 2008/09 relates to the saving made as a result of the retirement of the Joint Chief Executive (Community).

Civic and Member

A CSB saving of £12,000 is included in the current year relating to a reduction in allowances paid to Member's for electronic services support. A DDF item of £1,000 is included in the current year for member training relating to the new Audit and Governance Committee.

Webcasting

CSB Growth of £25,000 is included in 2008/09 for the Webcasting project.

A DDF item of £4,000 is included for 2008/09 relating to the Webcasting project.

Members Allowances

CSB Growth is included in 2008/09 for an increase in allowances of £30,000.

Overview and Scrutiny Committee Operations

There are no significant changes.

Standards Committee Operations

There is no change to this budget which was approved to meet any costs incurred in respect of local adjudication on complaints against councillors by the Standards Committee.

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Member Activities

<i>2006/07</i>	<i>2007/08</i>			<i>2008/09</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
82	86	78	Civic Ceremonial	81	0	81
616	603	563	Civic & Member	591	0	591
0	0	0	Webcasting	29	0	29
183	191	191	Members Allowances	219	0	219
5	7	6	O & S Cttee Operational Budget	6	0	6
5	7	6	Standards Cttee Operational Budget	6	0	6
891	894	844	Total (Transferred to Summary)	932	0	932
859	897	848	Continuing Services Budget			873
32	7	7	Continuing Services Budget - Growth			55
0	(12)	(12)	Continuing Services Budget - Savings			0
891	892	843	Total Continuing Services Budget			928
0	2	1	District Development Fund - Expenditure			4
0	0	0	District Development Fund - Savings			0
0	2	1	Total District Development Fund			4
891	894	844	Portfolio Total			932

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Other Activities

Local Council Liaison

The increase in this budget relates to a slightly higher central overhead recharge from Legal Services for advice and liaison in respect of the transfer of functions to the South of the District Parishes and Town Councils.

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Other Activities

<i>2006/07</i>	<i>2007/08</i>			<i>2008/09</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
30	34	41	Local Council Liaison	46	0	46
30	34	41	Total (Transferred to Summary)	46	0	46
30	34	41	Continuing Services Budget			46
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
30	34	41	Total Continuing Services Budget			46
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
30	34	41	Portfolio Total			46

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Customer Services

Customer Services

This budget relates to general liaison with the public, the reduction in the budget for both revised 2007/08 and 2008/09 relates to a reallocation of overhead charges for computers and the website.

Compliments & Complaints

The budget relates to the operation of the compliments and complaints procedure to which there are no significant changes.

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Customer Services

<i>2006/07</i>	<i>2007/08</i>			<i>2008/09</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
112	105	88	Customer Services	92	0	92
64	63	62	Compliments & Complaints	62	0	62
176	168	150	Total (Transferred to Summary)	154	0	154
176	168	150	Continuing Services Budget			154
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
176	168	150	Total Continuing Services Budget			154
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
176	168	150	Portfolio Total			154

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Support Services

Democratic Services

There are no significant changes to this budget.

Public relations and Information

The current year original estimate included a DDF item for £31,000 relating to improvements to the main reception area. This has been re-phased into 2008/2009.

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Support Services

<i>2006/07</i>		<i>2007/08</i>		<i>2008/09</i>		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		<i>Gross</i>	<i>Gross</i>	<i>Net</i>
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		<i>Expend</i>	<i>Income</i>	<i>Expend</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
320	350	354	Democratic Services	363	0	363
306	365	334	Public Relations and Information	382	0	382
626	715	688	Total (Transferred to Summary)	745	0	745
626	684	688	Continuing Services Budget			714
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
626	684	688	Total Continuing Services Budget			714
0	31	0	District Development Fund - Expenditure			31
0	0	0	District Development Fund - Savings			0
0	31	0	Total District Development Fund			31
626	715	688	Portfolio Total			745

LEADERS
SUBJECTIVE ANALYSIS 2008/09

Cost Centre	Employees	Premises Related Expenses	Transport	Supplies Related Expenses	Third Party	Support Services	Depreciation Charges	(Internally Recharged)	Gross Expenditure	INTERNAL RECHARGES	Summary Gross Expenditure	Fees & Charges	Other Income	Gross Income	Net Expenditure
	£	£	£	£	£	£	£	£	£			£	£	£	£
Electoral Registration	53,440		960	63,650		36,320			154,370		118,050	1,040		1,040	153,330
Elections	38,260		990	102,490		51,820			193,560		141,740		20,500	20,500	173,060
Corporate Policy Making	423,140		14,130	95,700		1,115,130		(416,200)	1,231,900		532,970			-	1,231,900
Corporate Public Accountability	51,510		1,500	2,600		163,090		(48,120)	170,580		55,610			-	170,580
Subscriptions				19,940		1,370			21,310		19,940			-	21,310
Civic Ceremonial			3,720	32,370		68,100		(22,920)	81,270		36,090			-	81,270
Civic and Member	25,680		650	52,780		678,260		(166,610)	590,760		79,110			-	590,760
Webcasting				29,000					29,000		29,000			-	29,000
Members Allowances	2,130			267,370		11,830		(61,890)	219,440		269,500			-	219,440
O & S Cttee Operational Budget				5,260		1,020			6,280		5,260			-	6,280
Standards Cttee Operational Budget				5,260		1,020			6,280		5,260			-	6,280
Local Council Liaison	14,030		680	220		31,120			46,050		14,930			-	46,050
									-		-			-	-
Customer Services	21,670		880	9,110		59,850			91,510		31,660			-	91,510
Compliments & Complaints	43,890		1,770	4,150		11,800			61,610		49,810			-	61,610
TOTAL (Transferred to GF Summary)	673,750	-	25,280	689,900	-	2,230,730	-	(715,740)	2,903,920			1,040	20,500	21,540	2,882,380
Support Services															
Democratic Services	295,070	1,260	5,620	63,280		106,680		(471,860)	50	2,490	362,740	50		50	-
Public Relations & Information	246,680		7,800	129,960		108,180		(492,510)	110	2,320	382,120	110		110	-
TOTAL	541,750	1,260	13,420	193,240	-	214,860	-	(964,370)	160	4,810	744,860	160	-	160	-
PORTFOLIO TOTAL	1,215,500	1,260	38,700	883,140	-	2,445,590	-	(1,680,110)	2,904,080	4,810	744,860	1,200	20,500	21,700	2,882,380