

LEADERS PORTFOLIO

ESTIMATES 2009/10

Leaders

Revenue Budget 2009/10

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.

Management & Portfolio Changes

A Corporate restructuring was agreed and implemented early in 2008. The new structure effected a saving in costs of £500,000 for the Council, being based on six Directorates headed by a Chief Executive with a Deputy.

The number of Portfolios has seen an increase from eight to nine, with services such as Concessionary Fares moving from Community Wellbeing to Civil Engineering & Maintenance, and Licensing moving from Environmental Protection to Corporate Support Services & ICT. For Direct Services the actuals for 2007/2008 and the Original Estimate 2008/2009, have been changed to fall in line with the new Portfolio structure.

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 2008. 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 that adopted 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 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 then 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

2007/08	2008/09			2009/10		
Actual £000	Original Estimate £000	Revised Estimate £000		Gross Expend £000	Gross Income £000	Net Expend £000
Direct Services						
265	326	347	Elections	494	203	291
1,393	1,424	1,357	Corporate Activities	1,381	0	1,381
810	932	808	Member Activities	786	0	786
40	46	30	Other Activities	31	0	31
2,508	2,728	2,542	Total (Transferred to GF Summary)	2,692	203	2,489
Support and Trading Services						
326	359	303	Democratic Services	310	0	310
315	485	435	Public Relations and Information	489	0	489
(187)	(246)	(461)	Recharged to this Portfolio	(499)	0	(499)
(454)	(598)	(277)	Recharged to other Portfolio's	(300)	0	(300)
0	0	0	Total	0	0	0
2,508	2,728	2,542	Portfolio Total	2,692	203	2,489
2,504	2,762	2,626	Continuing Services Budget			2,570
0	65	62	Continuing Services Budget - Growth			0
0	(134)	(152)	Continuing Services Budget - Savings			(10)
2,504	2,693	2,536	Total Continuing Services Budget			2,560
4	35	17	District Development Fund - Expenditure			20
0	0	(11)	District Development Fund - Savings			(91)
4	35	6	Total District Development Fund			(71)
2,508	2,728	2,542	Portfolio Total			2,489

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Development Fund & Growth Items

		Original 2008/09 £000's	Revised 2008/09 £000's	Original 2009/10 £000's
CSB Growth Items				
Civic and Member	Webcasting Project	25	7	
Civic and Member	Members Allowances	30	42	
Corporate Policy Making	Top management restructure salary savings	(128)	(144)	
Corporate Policy Making	Development of Community Strategy	10	10	
Democratic Services	Committee Allowances		3	
Public Relations & Information	Consultation			(10)
Electoral Registration	Savings on Postage		(8)	
Subscriptions	Disbanding of the Essex Local Government Association	(6)		
		(69)	(90)	(10)

		Original 2008/09 £000's	Revised 2008/09 £000's	Original 2009/10 £000's
Development Fund Items				
Democratic Services	Webcasting Project	4	6	
Elections	No District Elections (May 2009)			(90)
Electoral Registration	Savings on Posting		(6)	
Electoral Registration	Grant online registration of electors		(5)	(1)
Public Relations	Improvements to Main Reception Area	31	11	20
		35	6	(71)

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Elections

Electoral Registration

DDF and CSB savings of £14,000 in 2008/09 have been offset by an increase in recharges from the Policy Unit. Both revised 2008/09 and original 2009/10 budgets include DDF grant income from the Ministry of Justice for online registration of electors.

Elections

There are no district elections in 2009/10 resulting in a DDF saving of £90,000. There will be Essex County and European Elections in 2009/10 which are fully reimbursed by the relevant authorities. Other increases relate to internal recharges.

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Elections

<i>2007/08</i>		<i>2008/09</i>		<i>2009/10</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>
118	153	154	Electoral Registration	169	2	167
147	173	193	Elections	325	201	124
265	326	347	Total (Transferred to Summary)	494	203	291
261	326	366	Continuing Services Budget			382
0	0	0	Continuing Services Budget - Growth			0
0	0	(8)	Continuing Services Budget - Savings			0
261	326	358	Total Continuing Services Budget			382
4	0	0	District Development Fund - Expenditure			0
0	0	(11)	District Development Fund - Savings			(91)
4	0	(11)	Total District Development Fund			(91)
265	326	347	Portfolio Total			291

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Corporate Activities

Corporate Policy Making

The 2008/09 budget includes a CSB item of £10,000 for the continuation of the Development of the Community Strategy. The recharges from this budget for 2009/10 include a new allocation for Local Land Charges which will become ring fenced as a result of new legislation, in a similar way to Building Control and Onstreet Parking. The recharge is currently estimated at £20,000.

Corporate Public Accountability

Savings on this budget in both years are due to a decrease in recharges resulting from the top management restructuring where savings have been made.

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.

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Corporate Activities

2007/08	2008/09			2009/10		
<i>Actual</i>	<i>Original Estimate</i>	<i>Revised Estimate</i>		Gross Expend	Gross Income	Net Expend
£000	£000	£000		£000	£000	£000
1,202	1,232	1,169	Corporate Policy Making	1,190	0	1,190
166	171	152	Corporate Public Accountability	154	0	154
25	21	36	Subscriptions	37	0	37
1,393	1,424	1,357	Total (Transferred to Summary)	1,381	0	1,381
1,393	1,548	1,491	Continuing Services Budget			1,381
0	10	10	Continuing Services Budget - Growth			0
0	(134)	(144)	Continuing Services Budget - Savings			0
1,393	1,424	1,357	Total Continuing Services Budget			1,381
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
1,393	1,424	1,357	Portfolio Total			1,381

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Member Activities

Civic Ceremonial

There are no significant changes to this budget.

Civic and Member

Savings on this budget relate to a re-assessment of the allocation basis for office accommodation and revised allocations for support service recharges, which result from the Corporate restructuring.

Members Allowances

CSB Growth is included in the 2008/09 revised budget for an increase in allowances of £42,000 an approved change from the £30,000 included in the original. The budget has also reduced for the 2008/09 revised, and 2009/10 by a reduction in support service charges of £5,000, and an increase in recharges to the HRA of £7,000 in 2008/09, and by a further recharge of £2,000 in 2009/10 for the proposed Local Land Charges ring fenced account.

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>2007/08</i>	<i>2008/09</i>			<i>2009/10</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>
78	81	83	Civic Ceremonial	83	0	83
549	620	493	Civic & Member	473	0	473
179	219	219	Members Allowances	217	0	217
2	6	7	O & S Cttee Operational Budget	7	0	7
2	6	6	Standards Cttee Operational Budget	6	0	6
810	932	808	Total (Transferred to Summary)	786	0	786

810	902	766	Continuing Services Budget	786
0	30	42	Continuing Services Budget - Growth	0
0	0	0	Continuing Services Budget - Savings	0
810	932	808	Total Continuing Services Budget	786
0	0	0	District Development Fund - Expenditure	0
0	0	0	District Development Fund - Savings	0
0	0	0	Total District Development Fund	0
810	932	808	Portfolio Total	786

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Other Activities

Local Council Liaison

The decrease in this budget relates to a reduction in support service recharges resulting from the management and portfolio restructure.

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Other Activities

2007/08	2008/09			2009/10		
<i>Actual</i>	<i>Original</i>	<i>Revised</i>		Gross	Gross	Net
<i>£000</i>	<i>Estimate</i>	<i>Estimate</i>		Expend	Income	Expend
<i>£000</i>	<i>£000</i>	<i>£000</i>		£000	£000	£000
40	46	30	Local Council Liaison	31	0	31
40	46	30	Total (Transferred to Summary)	31	0	31
40	46	30	Continuing Services Budget			31
0	0	0	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			0
40	46	30	Total Continuing Services Budget			31
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
40	46	30	Portfolio Total			31

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Support Services

Democratic Services

The revised 2008/09 budget includes CSB growth items of £3,000 for additional Committee Attendance and £6,600 for Webcasting, a DDF item of £6,000 also relating to Webcasting is included. There has been a reduction in the total salaries budget partially offset by an increase in support service recharges and additional computer recharges also relating to the webcasting project.

Public Relations and Information

Included in this budget is £31,000 funding for Consultation previously on the Performance Management Unit as this function has now been incorporated into Public Relations as a result of the management restructuring. This budget has been reduced by a CSB saving of £10,000. Also included is £7,000 relating to the Information Point at Buckhurst Hill previously on the Customer Services budget. The DDF item carried forward from 2007/08 for improvements to the main reception area has now been rephased with £11,000 in the 2008/09 revised and £20,000 in 2009/10 budget.

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Support Services

<i>2007/08</i>		<i>2008/09</i>		<i>2009/10</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>
326	359	303	Democratic Services	310	0	310
315	485	435	Public Relations and Information	489	0	489
641	844	738	Total (Transferred to Summary)	799	0	799
641	784	711	Continuing Services Budget			789
0	25	10	Continuing Services Budget - Growth			0
0	0	0	Continuing Services Budget - Savings			(10)
641	809	721	Total Continuing Services Budget			779
0	35	17	District Development Fund - Expenditure			20
0	0	0	District Development Fund - Savings			0
0	35	17	Total District Development Fund			20
641	844	738	Portfolio Total			799

LEADERS
SUBJECTIVE ANALYSIS 2009/10

Cost Centre	Employees	Premises Related Expenses	Transport	Supplies Related Expenses	Third Party	Support Services	Depreciation Charges	(Internally Recharged)	Gross Expenditure	Fees & Charges	Other Income	Net Expenditure
	£	£	£	£	£	£	£	£	£	£	£	£
Electoral Registration	56,567		1,280	46,620		64,300			168,767	1,090	1,000	166,677
Elections	31,520		1,000	219,220		73,780			325,520	1,050	200,000	124,470
Corporate Policy Making	42,860		1,470	28,730	8,500	1,587,060		(477,950)	1,190,670			1,190,670
Corporate Public Accountability	10,070		310	1,410		195,200		(52,720)	154,270			154,270
Subscriptions				34,610		1,970			36,580			36,580
Civic Ceremonial			3,810	31,940		71,980		(24,790)	82,940			82,940
Civic and Member	410			33,220		592,260		(153,340)	472,550			472,550
Members Allowances				280,300		7,320		(70,390)	217,230			217,230
O & S Ctte Operational Budget				5,260		1,280			6,540			6,540
Standards Ctte Operational Budget				5,390		1,020			6,410			6,410
Local Council Liaison	-		-	-		30,510			30,510			30,510
									-			-
TOTAL (Transferred to GF Summary)	141,427	-	7,870	686,700	8,500	2,626,680	-	(779,190)	2,691,987	2,140	201,000	2,488,847
Support Services												
Democratic Services	289,780	1,910	5,210	13,280		211,310		(521,440)	50	50		-
Public Relations & Information	318,690		11,760	158,390		116,310		(605,030)	120	120		-
TOTAL	608,470	1,910	16,970	171,670	-	327,620	-	(1,126,470)	170	170	-	-
PORTFOLIO TOTAL	749,897	1,910	24,840	858,370	8,500	2,954,300	-	(1,905,660)	2,692,157	2,310	201,000	2,488,847