

LEADERS PORTFOLIO

ESTIMATES 2007/08

Leaders

Revenue Budget 2007/08

Introduction

The Portfolio is responsible for the following services.

Elections and Electoral Registration
Corporate Activities
Civic and Members Activities
Local Council Liaison
Democratic Services
Large scale Property Transactions

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

Capital Charges

In previous years accounting standards have required that a notional charge be made to service revenue accounts to reflect the cost of fixed assets used in the provision of services. These charges were then reversed through the asset management revenue account so that they had no effect on the Council Tax. The latest version of the Statement of Recommended Practice (SORP) that local authorities are required to follow in producing their budgets and accounts has removed the requirement for capital charges and the asset management revenue account.

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 2006. 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 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.

Leaders

General Fund Estimate Summary

2005/06		2006/07		2007/08		
Actual	Original	Revised		Gross	Gross	Net
£000	Estimate	Estimate		Expend	Income	Expend
£000	£000	£000		£000	£000	£000
Direct Services						
210	285	307	Elections	344	25	319
1,360	1,605	1,506	Corporate Activities	1,524	0	1,524
867	996	912	Member Activities	894	0	894
90	117	105	Other Activities	449	400	49
2,527	3,003	2,830	Total (Transferred to GF Summary)	3,211	425	2,786
Support and Trading Services						
232	300	290	Democratic Services	300	0	300
(68)	(88)	(85)	Recharged to this Portfolio	(88)	0	(88)
(164)	(212)	(205)	Recharged to other Portfolios	(212)	0	(212)
0	0	0	Total	0	0	0
2,527	3,003	2,830	Portfolio Total	3,211	425	2,786
2,575	2,906	2,718	Continuing Services Budget			2,776
42	72	91	Continuing Services Budget - Growth			10
(79)	(15)	(30)	Continuing Services Budget - Savings			(12)
2,538	2,963	2,779	Total Continuing Services Budget			2,774
25	40	51	District Development Fund - Expenditure			12
(36)	0	0	District Development Fund - Savings			0
(11)	40	51	Total District Development Fund			12
2,527	3,003	2,830	Portfolio Total			2,786

Leaders
Development Fund & Growth Items

		Original 2006/07 £000's	Revised 2006/07 £000's	Original 2007/08 £000's
CSB Growth Items				
Civic and Member	Members Allowances- Basic	18	18	
Civic and Member	Members Allowances- SRA Chair Scrutiny Panels	4	4	
Civic and Member	Member Electronic Services	9	9	(12)
Civic and Member	Member Electronic Services Training	5	5	
Civic Ceremonial	Civic Awards	2	2	
Civic Ceremonial	Additional Officer Support for Chairman			5
Civic Ceremonial	Civic Transport			2
Electoral Registration	Changes in arrangements	11	17	
Elections	Changes in arrangements	9	21	
Elections	Running costs for new software			3
Democratic Services	Scrutiny Support Officer- new post	14	15	
Democratic Services	Savings resulting from new Cttee minute/report system	(15)	(15)	
Local Land Charges	Additional Income from increase in searches		(15)	
		57	61	(2)

		Original 2006/07 £000's	Revised 2006/07 £000's	Original 2007/08 £000's
Development Fund Items				
Corporate Policy Making	Dev of Community Strategy-consulting & printing	10	10	10
Corporate Policy Making	Top Man Structure Salary Increases	30	30	
Local Land Charges	New IT System		11	
Civic and Member	Audit & Governance Cttee Training			2
		40	51	12

Leaders

Elections

Electoral Registration

The CSB Growth items include £17,000 in the current year relating to the cost of changes in legal requirements for electoral registration and postal voting.

Other increases relate to a reallocation of overhead costs and inflationary increases on running costs including postages.

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 £21,000 relating to the additional costs brought about by the new legislative requirements.

CSB Growth of £3,000 is included for 2006/07 for the running costs relating to the postal vote identifier software.

Leaders

Elections

<i>2005/06</i>	<i>2006/07</i>			<i>2007/08</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>
122	139	145	Electoral Registration	152	2	150
88	146	162	Elections	192	23	169
210	285	307	Total (Transferred to Summary)	344	25	319
236	265	269	Continuing Services Budget			316
10	20	38	Continuing Services Budget - Growth			3
0	0	0	Continuing Services Budget - Savings			0
246	285	307	Total Continuing Services Budget			319
0	0	0	District Development Fund - Expenditure			0
(36)	0	0	District Development Fund - Savings			0
(36)	0	0	Total District Development Fund			0
210	285	307	Portfolio Total			319

Leaders

Corporate Activities

Corporate Policy Making

The current year includes a DDF item of £10,000 relating to the development of the Community Strategy, and £30,000 for the second phase of the Top management restructuring. The budget for 2007/08 includes a further DDF item of £10,000 for continuation of the development of Community Strategy.

Corporate Public Accountability

There are no significant variations other than inflation.

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.

Leaders

Corporate Activities

2005/06	2006/07			2007/08		
<i>Actual</i>	<i>Original Estimate</i>	<i>Revised Estimate</i>		Gross Expend	Gross Income	Net Expend
£000	£000	£000		£000	£000	£000
1,114	1,370	1,268	Corporate Policy Making	1,288	0	1,288
215	202	206	Corporate Public Accountability	203	0	203
31	33	32	Subscriptions	33	0	33
1,360	1,605	1,506	Total (Transferred to Summary)	1,524	0	1,524
1,414	1,565	1,466	Continuing Services Budget			1,514
0	0	0	Continuing Services Budget - Growth			0
(79)	0	0	Continuing Services Budget - Savings			0
1,335	1,565	1,466	Total Continuing Services Budget			1,514
25	40	40	District Development Fund - Expenditure			10
0	0	0	District Development Fund - Savings			0
25	40	40	Total District Development Fund			10
1,360	1,605	1,506	Portfolio Total			1,524

Leaders

Member Activities

Civic Ceremonial

The budget for 2006/07 includes CSB Growth of £2,000 for the increased cost of holding the Civic Awards evening. CSB Growth of £5,000 is also included in 2007/08 for additional officer support for the Chairman of Council, and £2,500 for the hire of civic transport.

Civic and Member

CSB Growth of £9,000 is included in the current year for Member`s electronic services. CSB Growth of £5,000 is also included in the current year for member`s training relating to electronic services. Other changes relate to a reduction in the recharged cost of office accommodation resulting from the changes in accounting for capital, explained in the introduction. A CSB saving of £12,000 is included in 2007/08 relating to a reduction in allowances paid to Member`s for electronic services support. A DDF item of £2,000 is included in 2007/08 for member training relating to the new Audit and Governance Committee.

Members Allowances

CSB Growth is included in the current year for an increase in Basic Allowances of £18,000 for 90% implementation, and Special Responsibility Allowances for the Chairmen of Scrutiny Panels of £4,000. Allowances for 2007/08 are retained at the current year level.

Overview and Scrutiny Committee Operations

The reduction in the current year and 2007/08 budgets reflects the removal from this budget of the CSB Growth item for the salary cost of the new post of Scrutiny Support Officer. This budget is now included in Democratic Services in readiness for a review of the service.

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.

Leaders

Member Activities

<i>2005/06</i>	<i>2006/07</i>			<i>2007/08</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>
76	82	80	Civic Ceremonial	86	0	86
623	699	630	Civic & Member	603	0	603
147	187	188	Members Allowances	191	0	191
15	21	7	O & S Cttee Operational Budget	7	0	7
6	7	7	Standards Cttee Operational Budget	7	0	7
867	996	912	Total (Transferred to Summary)	894	0	894
835	958	874	Continuing Services Budget			897
32	38	38	Continuing Services Budget - Growth			7
0	0	0	Continuing Services Budget - Savings			(12)
867	996	912	Total Continuing Services Budget			892
0	0	0	District Development Fund - Expenditure			2
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			2
867	996	912	Portfolio Total			894

Leaders

Other Activities

Local Council Liaison

The reduction in this budget relates to lower overhead charges from Legal Services for advice and liaison in respect of the transfer of functions to the South of the District Parishes and Town Councils. A Legal Services post was unfilled and was originally identified to work relating to the Roding Valley area (Loughton Town Council), and various Waltham Abbey land and building matters (Waltham Abbey Town Council).

Local Land Charges

The increase in the current year between Original and Revised relates to additional costs arising from the recharges from Planning Services for the new computer system, and associated support. A CSB saving of £15,000 is included in the current year for additional income arising from searches, which have been at a higher level than 2005/06.

Leaders

Other Activities

<i>2005/06</i>	<i>2006/07</i>			<i>2007/08</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>
83	94	30	Local Council Liaison	34	0	34
7	23	75	Local Land Charges	415	400	15
90	117	105	Total (Transferred to Summary)	449	400	49
90	117	109	Continuing Services Budget			49
0	0	0	Continuing Services Budget - Growth			0
0	0	(15)	Continuing Services Budget - Savings			0
90	117	94	Total Continuing Services Budget			49
0	0	11	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	11	Total District Development Fund			0
90	117	105	Portfolio Total			49

Leaders

Support Services

Democratic Services

A CSB saving for 2006/07 of £15,000 is included relating to a reduction in costs resulting from the new committee minute and report system.

Leaders

Support Services

<i>2005/06</i>		<i>2006/07</i>		<i>2007/08</i>		
<i>Actual</i>	<i>Original Estimate</i>	<i>Revised Estimate</i>		<i>Gross Expend</i>	<i>Gross Income</i>	<i>Net Expend</i>
<i>£000</i>	<i>£000</i>	<i>£000</i>		<i>£000</i>	<i>£000</i>	<i>£000</i>
232	300	290	Democratic Services	300	0	300
232	300	290	Total (Transferred to Summary)	300	0	300
232	301	290	Continuing Services Budget			300
0	14	15	Continuing Services Budget - Growth			0
0	(15)	(15)	Continuing Services Budget - Savings			0
232	300	290	Total Continuing Services Budget			300
0	0	0	District Development Fund - Expenditure			0
0	0	0	District Development Fund - Savings			0
0	0	0	Total District Development Fund			0
232	300	290	Portfolio Total			300

**LEADERS PORTFOLIO
SUBJECTIVE ANALYSIS 2007/08**

Cost Centre	Employees	Premises Related Expenses	Transport	Supplies Related Expenses	Third Party	Support Services	Depreciation Charges	(Internally Recharged)	Gross Expenditure	Fees & Charges	Other Income	Gross Income	Net Expenditure
	£	£	£	£	£	£	£	£	£	£	£	£	£
Electoral Registration	49,300		1,510	65,940		34,860			151,610	2,070		2,070	149,540
Elections	35,100		1,580	105,140		49,920			191,740		22,500	22,500	169,240
Corporate Policy Making	388,150		11,970	36,470		1,185,990	58,880	(393,100)	1,288,360			-	1,288,360
Corporate Public Accountability	82,190		2,850	2,930		165,490		(50,700)	202,760			-	202,760
Subscriptions				30,520		2,040			32,560			-	32,560
Civic Ceremonial	5,000		3,630	31,500		65,710		(19,530)	86,310			-	86,310
Civic and Member	55,070		1,630	50,900		649,040		(153,310)	603,330			-	603,330
Members Allowances	2,540			231,630		11,250		(53,980)	191,440			-	191,440
O & S Cttee Operational Budget				5,130		1,550			6,680			-	6,680
Standards Cttee Operational Budget				5,130		2,040			7,170			-	7,170
Local Council Liaison	11,900		750	310		21,250			34,210			-	34,210
Local Land Charges	222,800		1,890	87,550		101,130	1,490		414,860	400,000		400,000	14,860
Total	852,050	-	25,810	653,150	-	2,290,270	60,370	(670,620)	3,211,030	402,070	22,500	424,570	2,786,460
Support Services													
Democratic Services	282,410	1,260	4,990	65,710		109,710		(463,980)	100	100		100	-
Total	1,134,460	1,260	30,800	718,860	-	2,399,980	60,370	(1,134,600)	3,211,130	402,170	22,500	424,670	2,786,460

Third Party Payments													
Corporate Services	402,620		12,010	5,560		97,140		(517,330)	-	-	-	-	-