

Committee: Finance & Administration Committee

Agenda Item

Date: 10 February 2009

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Title: General Fund and Council Tax 2009/10

Author: Stephen Joyce, Chief Finance Officer

Item for decision

Summary

1. This report presents the 2009/10 General Fund revenue estimates for consideration by the Committee, with a request that the budget be recommended for approval by the Council on 19 February.
2. This report must be considered alongside the report made by the Chief Finance Officer under Section 25 of the Local Government Act 2003, to be received by the Committee earlier in today's agenda.
3. The General Fund budget requirement is estimated to be £8,769,838, which balances to the resources available assuming a Council Tax increase of 4.875%.
4. Budgets for spending committees are as approved by the relevant committees between 20 January and 4 February.
5. This report is also consistent with the 2009/10 budget strategy approved by the Council on 16 December, and the draft Medium Term Financial Strategy to be considered later on the agenda.
6. This report, annotated with the Committee's decision and with the formal council tax resolution appended, will be submitted to the Full Council on 19 February for final approval.

Recommendations

7. Members are requested to:
 - a) Approve for recommendation to Council the General Fund budget requirement of £8,769,838, as summarised in paragraph 26 and detailed in Appendices A to F.
 - b) Approve for recommendation to Council the District Council Tax precept of £4,638,403, representing an increase of 4.875% on Council Tax.

Background Papers

8. The following papers were referred to by the author in the preparation of this report and are available for inspection from the author of the report.

Corporate Plan

Medium Term Financial Strategy

Budget report to Council 16 December 2008

Budget reports to individual committees 20 January – 4 February 2009

Local Government Finance Settlement 2009/10

Impact

Communication/Consultation	The public were consulted on the Council's priorities and the results taken into account when revising the Corporate Plan. The Medium Term Financial Strategy explains how the Council uses resources to support the Corporate Plan.
Community Safety	No specific implications
Equalities	No specific implications
Finance	Detailed in the report
Human Rights	No specific implications
Legal implications	It is a legal requirement to set a balanced budget.
Sustainability	No specific implications
Ward-specific impacts	No specific implications
Workforce/Workplace	No specific implications

Introduction

9. This report provides detailed revenue estimates for the General Fund and Council Tax for 2009/10. The estimates, as summarised in Appendix A, show a budget requirement of £8,769,838, which balances to the resources available, assuming an increase in Council Tax of 4.875%.
10. The Finance & Administration Committee is requested to determine a recommended budget for consideration by the Council on 19 February.
11. The estimates in this report are based on the recommended Capital Programme, Treasury Management Strategy and Housing Revenue Account budget for 2009/10 that were considered earlier in today's agenda. Any changes may have a marginal effect on the revenue estimates and these will be reflected in the material that is prepared for Full Council.

2009/10 resources available

12. The following items comprise the resources available to the Council:
 - Local Government Finance Settlement (RSG/NDR)
 - Collection Fund Balance
 - Council Tax

These are explained below.

Local Government Finance Settlement

13. On 21 January the Council received confirmation of the Settlement for 2009/10. The confirmed figure is £4,085,808, an increase of 0.5% on the 2008/09 figure. This confirms the provisional figure announced in November 2007 and November 2008. It is subject to ratification by Parliament on 3 February.
14. Also received is the provisional settlement for 2010/11, as shown in the table below.

	2009/10 Confirmed	2010/11 Provisional
Settlement	£4,085,808	£4,106,237
Increase on prior year	0.5%	0.5%

15. The increases of 0.5% and 0.5% compare with inflation (as at December 2008) of 3.1% (Consumer Prices Index). Although inflation is expected to fall, the settlement is a real terms cut.

Collection Fund Balance

16. The Collection Fund is an account separate from the General Fund, managed by the Council in its capacity as a billing authority for Council Tax and Non-Domestic Rates. Surpluses and deficits arise on the fund depending upon such factors as collection rates, bad debts and taxbase. Conceptually, the balance on the Collection Fund, if reality matched assumptions perfectly, would be nil. Inevitably, surpluses and deficits arise.
17. The balance on the Collection Fund is shared between Essex County Council, Essex Police Authority, Essex Fire Authority and Uttlesford District Council. As at 31 March 2009 the Collection Fund is forecasted to be in surplus and the Council's share of this surplus is £45,627. This balance forms part of the resources available to the Council's General Fund as part of balancing the budget for 2009/10. As the target level of balance is nil, the Council should not assume that this level of resource will continue to be available after 2008/09.

Council Tax

18. The Chief Finance Officer, under delegated authority, has approved the Council Taxbase to be used when setting the 2009/10 Council Tax. The Taxbase, expressed in Band D equivalents, is 32,373, an increase of 1.4% on the 2008/09 figure. The 2008/09 UDC Band D Council Tax was £136.62. On 16 December, the Council determined that the 2009/10 Council Tax increase would be at or just below 5%. An increase of 4.875% has been assumed for the purpose of preparing this report, with the 2009/10 Band D figure increasing by £6.66 to £143.28. Multiplied by the taxbase, this would produce a Council Tax yield of £4,638,403.

19. The Minister has again made clear that the Government is prepared to take tough capping action next year, and that it expects that the average Council Tax increases will be substantially below 5%. This relates to the average increase for the country as a whole; there is no specific requirement or expectation that Uttlesford's Council Tax increase shall be substantially below 5%. The following table illustrates the effect on Council Tax of increases from 0% to 5%.

% increase from 2008/09 Council Tax	2009/10 Band D equivalent £	Increase on the 2008/09 Band D Council Tax £	2009/10 Increase per week £	Illustrative Council Tax Yield for 2009/10 £m	Increase on 2008/09 Council Tax yield £m
0%	136.62	0.00	0.00	4.423	0.063
1%	137.99	1.37	0.03	4.467	0.107
2%	139.35	2.73	0.05	4.511	0.151
3%	140.72	4.10	0.08	4.556	0.196
4%	142.08	5.46	0.11	4.600	0.240
4.875%	143.28	6.66	0.13	4.638	0.278
5%	143.45	6.83	0.13	4.644	0.284

20. Each 1% rise in Council Tax provides additional Council Tax yield of £44,350, and adds £1.37 to a Band D Council Tax bill. An increase or decrease in the budget of £10,000 is equivalent to an increase or decrease in Council Tax of 0.225% (31 pence on Band D).

21. Due to the challenging financial outlook and substantially below inflation increase in central government funding, a council tax increase at or close to 5% is required given the Council's financial position.

22. For individual households the amount paid will depend on the valuation band for each property, the parish area in which they are located, and whether any reductions apply in respect of:

- i) Properties adapted for the disabled;
- ii) Personal discounts;
- iii) Council Tax benefits.

Summary of resources available

23. Based on a 4.875% Council Tax increase, the total resources available to the General Fund are £8,769,838, as summarised below.

	£
Local Government Finance Settlement	4,085,808
Surplus on Collection Fund	45,627
Council Tax	4,638,403
Total	8,769,838

General Fund Revenue Estimates

24. Appendix A details the revenue estimates for 2009/10, showing a budget requirement of £8,769,838 in line with the resources available detailed above. (The figures in Appendix A have been rounded to the nearest £1,000 for ease of review). Also included are 2008/09 figures for comparison purposes.

25. The following table is a reconciliation of the movement from the 2008/09 budget requirement to the 2009/10 estimates:

	£m	£m
2008/09 Original Budget		8.432
<u>Economic impact</u>		
Pay inflation	0.348	
Price inflation	0.209	
Reduction in investment income	0.272	
Reductions in specific government grants	0.250	
Reductions in fees & charges income	0.198	
	<u> </u>	1.277
<u>Budget adjustments</u>		
Removal of unspecified savings targets	0.452	
Staffing cost reductions	-0.317	
Parking partnership	0.242	
Other cost reductions	-0.167	
Increases in fees & charges income	-0.115	
Increases in specific government grants	-0.167	
Other adjustments	-0.590	
	<u> </u>	-0.662
<u>Other items</u>		
Net reduction in Pensions Fund contributions	-0.024	
Increase in capital financing costs	0.056	
Reduction in contribution from HRA	0.013	
Change in the use of reserves	-0.322	
	<u> </u>	-0.277
2009/10 Original Budget		8.770

26. A summary of the 2009/10 General Fund budget is shown in the table below.
 Further details are set out in Appendix A, with each Committee's budget shown in detail in Appendices B to F.

General Fund Summary	2008/09 Original	2009/10 Original
	£m	£m
Community & Housing Committee	1.896	1.876
Development Control Committee	0.490	0.616
Environment Committee	2.134	1.844
Finance & Administration Committee	5.020	5.307
Licensing Committee	(0.097)	(0.121)
Sub total – Direct Expenditure on services	9.443	9.520
Transfers to HRA	(1.165)	(1.152)
Capital financing costs	-	0.322
Investment income	(0.378)	(0.106)
Pensions Fund costs	0.554	0.529
Transfers to Reserves	0.037	-
Transfers from Reserves	(0.059)	(0.344)
NET BUDGET REQUIREMENT	8.432	8.769

27. A subjective analysis of net service expenditure is below.

	2008/09 Original Budget	2009/10 Original Budget
	£m	£m
Employees	8.532	8.544
Premises	1.259	1.148
Transport	0.921	0.725
Supplies & Services	4.840	5.283
Agency Payments	11.889	15.695
Income (fees, charges & specific grants)	(17.998)	(21.876)
Net expenditure on services	9.443	9.520

Capitalisation approval

28. As previously reported to this Committee, the Council has applied to DCLG for permission to treat additional pensions costs as capital expenditure, as a means of alleviating pressure on the revenue budget caused by loss of investment income. As at 30 January, the Council had received an indication that the application had been passed by officials and that the Minister was minded to approve it, although formal confirmation of the Minister's decision was awaited.
29. The application, if approval is confirmed, will enable the Council to treat £597,000 of pensions costs incurred in 2008/09 as capital expenditure and therefore create £597,000 of flexibility to bolster reserves.
30. An additional effect of the capitalisation, if confirmed, is to alleviate pressure from the revenue budget in 2009/10 and subsequent years. The Council is obligated to make payments to the Pension Fund totalling £539,000 during the years 2009/10 to 2012/13, relating to Financial Strain arising from redundancy and early retirements. The Chief Finance Officer has invoked Financial Reporting Standard 12 which requires known future obligations to be shown as a cost in the current year and a provision established to meet those obligations. Accordingly the cost of establishing this provision, £539,000, will be charged to the 2008/09 accounts but treated as capital expenditure.
31. As a result, the 2009/10 budget does not include Financial Strain payments; the amount that would otherwise have to be provided for in 2009/10 was £146,000.

General Fund Reserves

32. On 16 December, the Council approved a Revised Budget for 2008/09 which indicated that net expenditure would be within £2,000 of the Original Budget. Budgetary control reports as at 31 December suggested that this was still a realistic position with a possibility of a modest underspend arising by the end of the year. As a result, it is assumed for the purpose of 2009/10 budget planning that the General Fund Working Balance will not be depleted in 2008/09.
33. The report made by the Chief Finance Officer under Section 25 of the Local Government Act 2003, received by the Committee earlier in today's agenda, recommended that the Working Balance be maintained at a minimum of £1,084,543. The forecast balance on the Working Balance as at 31 March 2009 of £1,096,000 is above the recommended minimum. The 2009/10 budget does not include any transfer to or from the Working Balance.
34. The 2009/10 budget includes a transfer from the newly created Budget Equalization Reserve. The Medium Term Financial Strategy, later on today's agenda, explains the rationale for establishing this reserve and using it to alleviate financial pressure during the next few years.

Indicative Council Tax for 2009/10

35. Under Council Tax regulations, the budgetary requirements of Parish/Town Councils must be aggregated with the requirement of this authority, against which Government support is deducted in order to arrive at an average Council Tax figure for district/parish purposes. This figure is, however, totally hypothetical and will not be paid by any taxpayer (other than by pure coincidence). Total parish precepts are deducted from the average amount of Council Tax for Band D properties where no Parish/Town Council precept applies. Individual Parish/Town Council precepts are then added to the basic amount to determine the level of tax applicable to each parish area. A schedule of the precept requirements from Parish and Town Councils will be reported to the Council on 19 February.
36. Government support by way of the Local Government Finance Settlement is paid directly to each principal authority. Therefore, the County's and Police Authority's precept requirements reflect the amount required solely from Council Tax.
37. The legally required calculation is set out below, based on the Parish and Town Council precepts notified, and the **anticipated** precepts arising out of Essex County Council, Essex Police Authority and Essex Fire Service. It is important to note the following:
- (a) The General Fund Budget Requirement for District Council purposes has been based on a 4.875% increase in Council Tax. This is subject to the decisions of the Finance & Administration Committee on 10 February and Council on 19 February.
 - (b) The County Council precept requirement given here is the anticipated final figure as it represents the recommendation to the County Council meeting on 10 February. This would require a Band D Council Tax of £1,066.50 - an increase of £19.89 being 1.9%. The County Council will formally set its precept requirement on 10 February.
 - (c) The Essex Police Authority precept requirement given here is the anticipated final figure as it represents the recommendation to the Police Authority meeting on 16 February. This would require a Band D Council Tax of £128.25 - an increase of £6.03 being 4.93%. The Police Authority will formally set its precept requirement on 16 February.
 - (d) The Essex Fire Authority precept requirement given here is the anticipated final figure as it represents the recommendation to the Fire Authority meeting on 11 February. This would require a Band D Council Tax of £64.62 - an increase of £2.34 being 3.76%. The Fire Authority will formally set its precept requirement on 11 February.
 - (e) The Town/Parish Councils precept figures represent an aggregate total, showing an average Band D Council Tax of £56.20, an average increase of £1.42 or 2.59%. The budget papers for Council will include the final figures and a complete list of Parish precepts.

Calculation of Council Tax Levels 2009/10

	2009/10 Budget Requirement	2009/10 Council Tax at Band D	2008/09 Council Tax at Band D
Uttlesford District Council	£	£	£
General Fund Budget Requirement			
-District Council Purposes (note (a) above)	8,769,838	270.90	264.21
Parish/Town Council Precepts (note (e) above)	1,819,576	56.20	54.78
	10,589,414	327.10	318.99
Government Revenue Support Grant, National Non-Domestic Rate Distribution	(4,085,808)	(126.21)	(127.39)
Adjustment for anticipated (surplus) on Collection Fund in 2008/09	(45,627)	(1.41)	(0.20)
UDC's basic amount under S33 LGA 1992	6,457,979	199.48	191.40
LESS: Parish/Town Council Precept	(1,819,576)	(56.20)	(54.78)
Basic amount under s. 34 of the 1992 Act for dwellings to which no special items relate. (see note 1 below)	4,638,403	143.28	136.62
Anticipated Essex County Council precept (note (b) above)	34,525,805	1066.50	1046.61
Anticipated Essex Police Authority precept (note (c) above)	4,151,837	128.25	122.22
Anticipated Essex Fire Authority precept (note (d) above)	2,091,943	64.62	62.28
Estimated Basic amount for areas where there are no special items.	45,407,988	1,402.65	1367.73
Average Town/Parish Council precept	1,819,576	56.20	54.78

TOTAL COUNCIL TAX	47,227,564	1,458.85	1,422.51
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38. The average Band D Council Tax is estimated to be £1,458.85. For comparison purposes, the average Band D Council Tax in 2008/09 for a Band D property was £1,422.51. The overall increase in Council Tax levels for 2009/10 is therefore estimated to be £36.34 or 2.55%.

39. The following is a summary of the above information:

Authority	2008/09 Band D £	2009/10 Band D £	Increase %	Increase/year £	Increase/week £
Essex County Council	1046.61	1066.50	1.9%	19.89	0.38
Essex Police Authority	122.22	128.25	4.93%	6.03	0.12
Essex Fire Authority	62.28	64.62	3.76%	2.34	0.05
Uttlesford District Council	136.62	143.28	4.875%	6.66	0.13
Town/Parish councils (average)	54.78	56.20	2.59%	1.42	0.03
TOTAL BAND D	1422.51	1458.85	2.55%	36.34	0.70

40. The following table shows the number of properties in each Council Tax band and the likely average headline Council Tax (before discounts or other reductions) applicable to that band. It shows the annual and weekly increases in Council Tax bills for all Bands, and the weekly increase related to UDC's share of the Council Tax bill. It shows that the UDC element of the Band D Council Tax bill will increase by 13 pence per week if an increase of 4.875% is approved.

Band	Dwellings		Proportion of Band D	Average 2009/10 Council Tax before Discounts £	Increase over 2008/09 £	Weekly increase over 2008/09 £	Weekly increase UDC amount only £
	No.	%					
A	979	3.1%	6/9ths	972.57	24.23	0.47	0.09
B	3,483	11.1%	7/9ths	1,134.66	28.26	0.54	0.10
C	7,586	24.2%	8/9ths	1,296.76	32.30	0.62	0.11
D	6,045	19.3%	9/9ths	1,458.85	36.34	0.70	0.13
E	5,309	16.9%	11/9ths	1,783.04	44.42	0.85	0.16
F	3,708	11.8%	13/9ths	2,107.23	52.49	1.01	0.18
G	3,908	12.4%	15/9ths	2,431.42	60.57	1.16	0.21
H	382	1.2%	18/9ths	2,917.70	72.68	1.40	0.26
Total	31,400	100.0%					

41. The amount of Uttlesford DC Council Tax, by each Council Tax band, is summarised below.

Band	Dwellings		Proportion of Band D	2009/10 UDC Council Tax £	2008/09 UDC Council Tax £	Increase (4.875%)	
	No.	%				£/year	£/week
A	979	3.1%	6/9ths	95.52	91.08	4.44	0.09
B	3,483	11.1%	7/9ths	111.44	106.26	5.18	0.10
C	7,586	24.2%	8/9ths	127.36	121.44	5.92	0.11
D	6,045	19.3%	9/9ths	143.28	136.62	6.66	0.13
E	5,309	16.9%	11/9ths	175.12	166.98	8.14	0.16
F	3,708	11.8%	13/9ths	206.96	197.34	9.62	0.18
G	3,908	12.4%	15/9ths	238.80	227.70	11.10	0.21
H	382	1.2%	18/9ths	286.56	273.24	13.32	0.26
Total	31,400	100.0%					

38% of Uttlesford residents are at Bands A-C for which the annual increase is £5.92 or lower, and the weekly increase 11 pence or lower.

19% of Uttlesford residents pay Council Tax at the headline "Band D" level, for which the annual increase is £6.66 and weekly increase is 13 pence.

43% of Uttlesford residents are at Bands E-H for which the annual increase ranges from under £8.14 to £13.32, with the weekly increase between 16 and 26 pence.

Outstanding Issues

42. As at 30 January, the following issues were outstanding; the updated position will be reported verbally.

- Confirmation of the Minister's decision to allow capitalisation of pensions costs.
- Discussions with Essex County Council regarding capital funding
- Final formal confirmation of the Revenue Support Grant settlement following parliamentary debate on 3 February.
- Final formal notifications of the formal precept figures from Essex County Council, Essex Police Authority and Essex Fire Authority.

43. Based on the decisions taken at this meeting, a final budget report, together with formal Council Tax Resolutions will be presented to the Council on 19 February.

APPENDIX A

GENERAL FUND - SUMMARY

	2008/09 Original Budget	2008/09 Revised Budget	2009/10 Forecast Budget
	£m	£m	£m
<u>Service budgets - direct costs & income</u>			
Community	1.896	1.833	1.876
Development Control	0.490	0.405	0.616
Environment	2.134	1.963	1.844
Finance & Administration	5.020	4.919	5.307
Licensing	(0.097)	(0.103)	(0.121)
Sub total - net direct costs	9.443	9.018	9.520
Recharge to HRA	(0.898)	(0.849)	(0.885)
HRA Share of Corporate Core	(0.267)	(0.267)	(0.267)
Investment income	(0.378)	(0.420)	(0.106)
Capital financing costs	0.000	0.266	0.322
Added Years/Pension Strain	0.211	0.783	0.108
Pension Fund Deficit Contribution	0.342	0.342	0.421
Capitalisation approval	0.000	(1.136)	0.000
VAT write off to Revenue	0.000	0.144	0.000
Transfers to / (from) Earmarked Reserves	(0.059)	0.538	(0.344)
Transfer to General Fund Balance	0.037	0.035	0.000
BUDGET REQUIREMENT	8.432	8.454	8.769
<u>Resources available</u>			
Revenue Support Grant	(0.497)	(0.519)	(0.499)
Contribution from NNDR Pool	(3.569)	(3.569)	(3.587)
Council Tax	(4.360)	(4.360)	(4.638)
Collection Fund balance	(0.006)	(0.006)	(0.046)
TOTAL RESOURCES AVAILABLE	(8.432)	(8.454)	(8.769)
<u>General Fund Balance</u>			
Balance at start of year	(0.507)	(1.061)	(1.096)
Transfers (from) General Fund	(0.037)	(0.035)	0.000
Balance at end of year	(0.545)	(1.096)	(1.096)

APPENDIX B

COMMUNITY & HOUSING COMMITTEE	2007/08 Actual £m	2008/09 Original £m	2008/09 Revised £m	2009/10 Original £m
SERVICE ANALYSIS				
Community & Leisure Management	0.096	0.045	0.046	0.048
Leisure - Private Finance Initiative	0.320	0.351	0.349	0.380
Leisure & Administration	0.055	0.038	0.036	0.047
Sports Development	0.035	0.031	0.019	0.037
Day Centres	0.039	0.079	0.087	0.068
Community Information Centres	0.044	0.053	0.054	0.055
Youth and Arts Development	0.044	0.006	0.000	0.000
Saffron Walden Museum	0.234	0.257	0.263	0.260
Tourism	0.126	0.030	0.030	0.020
Grants to Outside Bodies	0.139	0.141	0.141	0.144
Bridge End Gardens	0.052	0.052	0.055	0.055
Emergency Planning	0.059	0.040	0.040	0.043
Community Safety	0.035	0.063	0.064	0.055
Drug Awareness	0.003	0.003	(0.002)	(0.002)
Community Wardens	0.054	0.056	0.055	0.058
Other Housing Grants	0.015	0.015	0.015	0.015
Homelessness	0.035	0.050	0.054	0.057
Other General Fund Housing	0.000	0.000	0.000	0.000
Management & Administration	0.134	0.099	0.132	0.090
Public Health	0.349	0.406	0.298	0.371
Public Conveniences	0.121	0.119	0.125	0.113
Pest Control	0.020	0.023	0.031	0.024
Port Health	(0.014)	(0.015)	(0.015)	(0.015)
Animal Warden	0.030	0.027	0.030	0.031
Lifeline	(0.085)	(0.074)	(0.074)	(0.077)
COMMITTEE TOTAL	1.939	1.896	1.833	1.876
Subjective Analysis				
Employees	1.538	1.315	1.299	1.260
Premises	0.317	0.322	0.336	0.299
Transport	0.005	0.004	0.005	0.005
Supplies & Services	1.271	1.251	1.307	1.273
Transfer Payments	0.331	0.281	0.355	0.297
	3.462	3.173	3.302	3.135
Agency Recharges	(0.172)	(0.155)	(0.237)	(0.125)
Government Grants	(0.693)	(0.633)	(0.701)	(0.657)
Other Income	(0.657)	(0.490)	(0.531)	(0.476)
	(1.523)	(1.277)	(1.468)	(1.259)
Committee Total	1.939	1.896	1.833	1.876

APPENDIX C

DEVELOPMENT CONTROL COMMITTEE				2007/08 Actual £m	2008/09 Original £m	2008/09 Revised £m	2009/10 Original £m
SERVICE ANALYSIS							
Planning Management & Administration				0.385	0.364	0.353	0.383
Development Control				0.150	0.125	0.052	0.232
Enforcement				0.079	0.001	0.000	0.000
COMMITTEE TOTAL				0.613	0.490	0.405	0.616
Subjective Analysis							
Employees				0.914	0.808	0.790	0.835
Supplies & Services				0.652	0.741	0.442	0.637
				1.566	1.549	1.232	1.472
Government Grants				(0.130)	(0.200)	(0.167)	0.000
Other Income				(0.823)	(0.859)	(0.660)	(0.857)
				(0.953)	(1.059)	(0.827)	(0.857)
Committee Total				0.613	0.490	0.405	0.616

APPENDIX D

ENVIRONMENT COMMITTEE	2007/08 Actual £m	2008/09 Original £m	2008/09 Revised £m	2009/10 Original £m
SERVICE ANALYSIS				
Building Surveying	0.058	0.016	0.043	0.056
Energy Efficiency	0.047	0.012	0.048	0.037
Planning Policy	0.180	0.294	0.256	0.296
Housing Strategy	0.089	0.102	0.110	0.103
Conservation and Enhancement	0.120	0.095	0.104	0.101
Economic Development	0.068	0.000	0.000	0.000
Planning Grants	0.010	0.014	0.009	0.009
Depots	0.043	0.038	0.045	0.037
Vehicle Maintenance	0.259	0.299	0.284	0.268
Street Cleansing	0.265	0.263	0.264	0.255
Solid Waste Management	(0.016)	(0.019)	(0.015)	(0.021)
Land Drainage	0.052	0.048	0.051	0.052
Local Amenities	0.058	0.067	0.070	0.060
Cemetery - Saffron Walden	0.013	0.002	0.002	0.003
Industrial Estates	0.055	0.056	0.058	0.046
Street Services Mgt & Admin	0.090	0.092	0.219	0.273
Waste Management	0.811	0.894	0.712	0.568
Car Parking	(0.615)	(0.609)	(0.609)	(0.669)
On Street Parking	(0.191)	(0.197)	(0.187)	(0.211)
Assisted Travel	0.282	0.262	0.166	0.192
Transport Administration	0.292	0.354	0.296	0.352
Dist.Monitoring & Enforcement	0.062	0.054	0.038	0.039
COMMITTEE TOTAL	2.033	2.134	1.963	1.844
Subjective Analysis				
Employees	2.857	2.934	2.799	2.886
Premises	0.397	0.421	0.443	0.366
Transport	0.519	0.682	0.476	0.472
Supplies & Services	1.328	1.029	1.344	1.395
Transfer Payments	0.305	0.285	0.360	0.383
	5.405	5.352	5.422	5.501
Agency Recharges	(0.845)	(0.906)	(1.047)	(1.257)
Government Grants	(0.166)	0.000	0.000	0.000
Other Income	(2.362)	(2.312)	(2.412)	(2.400)
	(3.372)	(3.217)	(3.459)	(3.657)
Committee Total	2.033	2.134	1.963	1.844

APPENDIX E

FINANCE & ADMINISTRATION COMMITTEE	2007/08 Actual £m	2008/09 Original £m	2008/09 Revised £m	2009/10 Original £m
SERVICE ANALYSIS				
Democratic Representation and Management	0.346	0.365	0.365	0.372
Corporate Management	1.281	0.973	0.950	1.009
Committee Administration	0.135	0.081	0.088	0.092
Communications	0.175	0.153	0.156	0.146
Legal Services	0.127	0.135	0.136	0.146
Human Resources	0.320	0.173	0.137	0.172
Central Services	0.386	0.343	0.310	0.303
Office Services - Saffron Walden	0.059	0.059	0.058	0.062
Offices - Dunmow	0.035	0.036	0.033	0.035
Offices - Saffron Walden	0.301	0.349	0.338	0.308
Customer Services Centre	0.295	0.320	0.346	0.374
Internal Audit Partnership	0.095	0.105	0.111	0.117
Anti Fraud	0.079	0.127	0.149	0.163
Information Technology	0.670	0.727	0.609	0.692
Financial Services	0.867	0.790	0.829	0.898
Revenues Administration	0.724	0.806	0.810	0.862
Council Tax Collection	(0.125)	(0.100)	(0.110)	(0.120)
Non Domestic Rates	(0.093)	(0.096)	(0.089)	(0.091)
Council Tax Benefits	(0.144)	(0.109)	(0.068)	(0.054)
Housing Benefits Admin	(0.233)	(0.207)	(0.255)	(0.217)
Housing Benefits	0.140	0.067	0.023	0.021
Conducting Elections	0.062	0.006	0.011	0.032
Electoral Registration	0.093	0.088	0.103	0.106
Land Charges	(0.127)	(0.121)	(0.069)	(0.067)
Miscellaneous	(0.050)	(0.048)	(0.052)	(0.052)
COMMITTEE TOTAL	5.418	5.021	4.919	5.307
Subjective Analysis				
Employees	3.724	3.397	3.137	3.471
Premises	0.460	0.516	0.506	0.484
Transport	0.226	0.235	0.236	0.248
Supplies & Services	2.108	1.773	2.043	1.946
Transfer Payments	12.433	11.322	13.087	15.015
	18.951	17.243	19.009	21.164
Agency Recharges	(0.256)	(0.184)	(0.314)	(0.214)
Government Grants	(12.746)	(11.567)	(13.348)	(15.216)
Other Income	(0.530)	(0.473)	(0.429)	(0.427)
	(13.532)	(12.223)	(14.091)	(15.858)
Committee Total	5.418	5.021	4.920	5.307

APPENDIX F

LICENSING COMMITTEE		2007/08 Actual £m	2008/09 Original £m	2008/09 Revised £m	2009/10 Original £m
LICENSING					
Staffing Costs		0.103	0.079	0.081	0.091
Inspection Fees		0.011	0.021	0.021	0.016
Direct Admin Costs		0.016	0.023	0.018	0.016
Direct Expenditure		0.130	0.123	0.121	0.123
Income	- Hackney Carriages	(0.160)	(0.141)	(0.141)	(0.157)
	- Other Licences	(0.095)	(0.080)	(0.082)	(0.087)
Direct Income		(0.255)	(0.221)	(0.223)	(0.244)
COMMITTEE TOTAL		(0.125)	(0.097)	(0.103)	(0.121)
Subjective Analysis					
Employees		0.099	0.077	0.081	0.091
Supplies & Services		0.031	0.046	0.040	0.032
		0.130	0.123	0.121	0.123
Other Income		(0.255)	(0.221)	(0.223)	(0.244)
Committee Total		(0.125)	(0.097)	(0.103)	(0.121)