

Kettering *Borough Council*

DRAFT BUDGET BOOKLET - 2010/11

**FOR USE WITH REPORT 9
EXECUTIVE MEETING 13th JANUARY 2010**

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Kettering *Borough Council*

DRAFT BUDGET BOOKLET - 2010/11

Section 1

General Fund Estimates 2010/11

Kettering

Borough Council

MEDIUM TERM FINANCIAL FORECAST - JANUARY 2010						
Line Ref		2009/10		2010/11	2011/12	2012/13
		Original £000	Latest £000	Indicative £000	Indicative £000	Indicative £000
1	Net Council Budget	13,385	13,385	13,726	14,271	14,627
2	Forecast Resources:					
	Central Government Grant	(7,152)	(7,152)	(7,279)	(6,478)	(6,478)
	Council Tax / Coll'n Fund	(100)	(100)	(5)	(5)	(5)
	Income From Council Tax	(6,105)	(6,105)	(6,395)	(6,698)	(7,016)
	Total Resources	(13,357)	(13,357)	(13,679)	(13,181)	(13,499)
3	Sub-Total	28	28	47	1,090	1,128
4	Additional efficiencies required	0	0	0	(1,040)	(1,078)
5	Budget (Surplus) / Deficit	28	28	47	50	50

Council Tax Increase Applied	4.75%	4.75%	4.75%	4.75%	4.75%
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GENERAL FUND WORKING BALANCE						
		2009/10		2010/11	2011/12	2012/13
		£000	£000	£000	£000	£000
6	Estimated Opening Balance	(1,361)	(1,361)	(1,333)	(1,286)	(1,237)
	Budget (Surplus) / Deficit	28	28	47	50	50
7	Estimated Closing Balance	(1,333)	(1,333)	(1,286)	(1,237)	(1,186)

SUMMARY OF GENERAL FUND REVENUE ESTIMATES

Ref.		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	SERVICE EXPENDITURE			
1.	Cultural and Related Services	2,717,940	2,657,160	2,833,720
2.	Environmental Services	4,506,920	4,018,530	4,106,960
3.	Planning and Development Services	1,516,460	1,502,840	1,728,700
4.	Highways, Roads & Transport Services	1,023,680	1,171,210	1,217,360
5.	Housing Services	2,011,970	1,828,550	1,600,220
6.	Corporate and Democratic Services	1,968,960	1,931,900	1,952,060
7.	Central Services to the Public	2,114,220	2,071,560	2,045,120
8.	Trading Accounts	(487,620)	(481,570)	(505,390)
9.	Invest to Save & Service Improvement	50,000	0	50,000
10.	General Contingency	50,000	0	50,000
11.	NET COST OF SERVICES	15,472,530	14,700,180	15,078,750
12.	Transfers to/from Reserves	(125,900)	50,050	86,870
13.	Interest On Balances/Investments	(338,710)	(48,900)	(96,500)
14.	Depreciation adjustment	(1,613,700)	(1,693,000)	(1,562,700)
15.	Deferred Charges and MRP	(8,790)	322,100	170,060
16.	Revenue Contribution to Capital	0	55,000	50,000
17.	NET COUNCIL BUDGET	13,385,430	13,385,430	13,726,480

CULTURE AND RELATED SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	RECREATION AND SPORT			
	Indoor Sports & Recreation Facilities			
1	Employees	25,500	24,590	26,020
	Premises	23,200	6,900	5,050
	Transport	350	350	400
2	Supplies and Services	26,250	112,380	105,630
1	Third Party Payments	346,900	358,300	358,700
	Central Support Services	30,500	30,400	30,000
3	Capital Charges	120,200	150,500	157,100
	Total Expenditure	572,900	683,420	682,900
2	Fees and Charges	400	98,900	75,400
	Amortisation of Government Grants	1,900	4,600	4,600
	Total Income	2,300	103,500	80,000
	Net Expenditure to Summary	570,600	579,920	602,900
	Community Centres			
4	Employees	64,300	63,220	52,160
1 & 5	Premises	58,240	34,810	32,300
	Supplies and Services	3,270	3,900	3,400
1	Third Party Payments	0	28,500	28,500
	Central Support Services	16,800	16,600	16,100
3	Capital Charges	89,300	94,900	132,100
	Total Expenditure	231,910	241,930	264,560
5	Fees and Charges	27,500	31,600	24,000
	Amortisation of Government Grants	0	4,200	4,200
	Total Income	27,500	35,800	28,200
	Net Expenditure to Summary	204,410	206,130	236,360

Variance Explanations

- 1 A reduction in premises expenditure has been offset by an increase in third party payments. This reflects repair and maintenance work undertaken by the Property Maintenance team.
- 2 Increased expenditure reflects grant payment to Parkwood Leisure for free swimming for the under 16's and over 60's. This is offset by a grant from Central Government to fund this initiative. The 2009/10 revised reflects an increase in income and expenditure for a contribution from Northamptonshire Primary Care Trust for children's activity programme promoting fitter and healthy lifestyles.
- 3 Increased capital charge relates to an increase in asset values, this has no impact on the Council's overall revenue budget.
- 4 The 2010/11 original budget reflects changes to the establishment.
- 5 The 2009/10 revised budget reflects income from Crescent Community Association towards expenditure on furniture & equipment.

CULTURE AND RELATED SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	Sport Development/Community Recreation			
6	Employees	170,140	155,190	175,200
	Transport	10,750	10,750	9,650
7	Supplies and Services	47,500	66,410	49,960
	Central Support Services	55,600	55,400	53,500
	Capital Charges	3,900	3,900	3,900
	Total Expenditure	287,890	291,650	292,210
7	Grants & Contributions	3,860	17,310	0
	Fees and Charges	10,800	15,800	14,300
	Total Income	14,660	33,110	14,300
	Net Expenditure to Summary	273,230	258,540	277,910
	OPEN SPACES			
	Community Parks/Open Spaces			
	Employees	38,000	37,170	38,220
8	Premises	80,320	55,130	53,500
	Transport	1,850	1,850	1,800
9	Supplies and Services	22,400	103,960	25,710
8	Third Party Payments	966,960	1,004,380	1,020,090
	Central Support Services	13,100	13,000	12,800
10	Capital Charges	96,700	130,800	135,900
	Total Expenditure	1,219,330	1,346,290	1,288,020
	Fees and Charges	47,480	48,830	49,980
9	Grants & Contributions	0	79,100	0
11	Amortisation of Government Grants	3,600	99,400	14,200
	Total Income	51,080	227,330	64,180
	Net Expenditure to Summary	1,168,250	1,118,960	1,223,840
	Allotments			
	Premises	3,900	2,460	2,460
	Third Party Payments	7,520	8,950	9,070
	Central Support Services	5,000	4,900	5,000
	Capital Charges	9,200	13,200	13,200
	Total Expenditure	25,620	29,510	29,730
	Rents	11,500	11,500	11,500
	Total Income	11,500	11,500	11,500
	Net Expenditure to Summary	14,120	18,010	18,230

Variance Explanations

- 6 The 2009/10 revised budget reflects savings from vacant posts.
- 7 The 2009/10 revised budget for both income and expenditure has increased due to a contribution from Northamptonshire County Council towards sport development.
- 8 A reduction in premises expenditure has been offset by an increase in third party payments. This reflects repair and maintenance work undertaken by the Property Maintenance team.
- 9 The 2009/10 revised budget has increased due to Lottery Funding to finance Play Rangers who provide activities at parks throughout the Borough for 10 - 16 year olds.
- 10 Increased capital charge relates to an increase in asset values, this has no impact on the Council's overall revenue budget.
- 11 This relates to the amortisation of government grants, this has no impact on the Council's overall budget.

CULTURE AND RELATED SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	TOURISM			
12	Employees	56,600	54,570	53,500
	Premises	8,060	7,910	6,430
	Supplies and Services	12,900	13,020	13,020
12	Third Party Payments	0	1,160	1,160
	Central Support Services	34,600	34,600	33,800
	Capital Charges	2,900	2,900	2,900
	Total Expenditure	115,060	114,160	110,810
	Fees and Charges	16,200	16,200	16,200
	Total Income	16,200	16,200	16,200
	Net Expenditure to Summary	98,860	97,960	94,610

Variance Explanations

- 12 A reduction in premises expenditure has been offset by an increase in third party payments. This reflects repair and maintenance work undertaken by the Property Maintenance team.

CULTURE AND RELATED SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	CULTURE AND HERITAGE			
	Art Gallery			
13	Employees	102,500	97,750	101,090
	Premises	14,300	13,110	13,820
	Transport	1,700	1,700	2,000
	Supplies and Services	23,160	23,350	23,350
	Third Party Payments	7,520	8,730	8,850
	Central Support Services	21,200	21,000	20,500
	Capital Charges	8,200	6,400	6,400
	Total Expenditure	178,580	172,040	176,010
	Fees and Charges	7,900	7,900	7,900
	Total Income	7,900	7,900	7,900
	Net Expenditure to Summary	170,680	164,140	168,110
	Museum			
13	Employees	104,700	95,460	101,650
14	Premises	24,370	28,150	22,700
	Transport	1,900	1,900	2,400
	Supplies and Services	26,100	26,310	26,310
	Third Party Payments	7,520	8,780	8,900
	Central Support Services	48,300	48,000	44,900
	Capital Charges	12,900	12,900	12,900
	Total Expenditure	225,790	221,500	219,760
	Fees and Charges	8,000	8,000	8,000
	Total Income	8,000	8,000	8,000
	Net Expenditure to Summary	217,790	213,500	211,760

Variance Explanations

13 The reduction in the 2009/10 revised budget is caused by vacant posts.

14 The increase in the 2009/10 revised budget reflects essential repair and maintenance work at the museum.

CULTURAL & RELATED SERVICES TOTAL

Equal Global Summary Line 1

2,717,940

2,657,160

2,833,720

ENVIRONMENTAL SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	WASTE COLLECTION			
	Household Waste Collection			
15	Employees	760,320	786,170	756,630
	Transport	467,600	473,370	470,170
16	Supplies and Services	612,650	262,050	265,300
	Third Party Payments	600	600	600
	Central Support Services	146,900	155,100	151,000
	Total Expenditure	1,988,070	1,677,290	1,643,700
17	Fees and Charges	452,200	396,200	371,200
	Total Income	452,200	396,200	371,200
	Net Expenditure to Summary	1,535,870	1,281,090	1,272,500
	Recycling			
18	Employees	1,021,350	960,410	970,070
	Transport	239,200	239,150	243,350
19	Supplies and Services	377,850	387,850	386,350
	Central Support Services	210,800	217,200	211,700
20	Capital Charges	322,700	312,900	311,500
	Total Expenditure	2,171,900	2,117,510	2,122,970
21	Fees and Charges	757,000	807,000	807,000
22	Amortisation of Government Grants	251,740	251,700	67,200
	Total Income	1,008,740	1,058,700	874,200
	Net Expenditure to Summary	1,163,160	1,058,810	1,248,770

Variance Explanations

- 15 Increase in 2009/10 revised budget reflects the additional costs associated with new operating methods for waste disposal. The 2010/11 original budget reflects reduction in commercial waste activity.
- 16 A review of contract arrangements and operating methods has resulted in a reduction in costs for both the 2009/10 revised and 2010/11 original budget.
- 17 The reduction in income for both the 2009/10 revised and 2010/11 original reflects a reduced customer base.
- 18 Costs associated with recycling rounds lower than initially anticipated. This is reflected in both the 2009/10 revised and 2010/11 original budget.
- 19 Increase in tipping costs due to an increase in recycling tonnage.
- 20 Reduction in capital charge relates to an decrease in asset values, this has no impact on the Council's overall revenue budget.
- 21 The increase in the 2009/10 revised budget and 2010/11 original budget reflect additional income as a result of an increase in recycling.
- 22 This relates to the amortisation of government grants, this has no impact on the Council's overall budget.

ENVIRONMENTAL SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
23	STREET CLEANSING			
	Employees	485,700	465,640	473,930
	Transport	178,680	178,730	177,050
	Supplies and Services	77,800	77,640	73,590
	Central Support Services	101,600	102,700	100,300
	Capital Charges	2,400	2,400	2,400
	Total Expenditure	846,180	827,110	827,270
	Recharges to other services	142,000	142,000	142,000
Total Income	142,000	142,000	142,000	
Net Expenditure to Summary	704,180	685,110	685,270	

Variance Explanations

- 23 The 2009/10 revised reflects a reduction in agency costs due to the A14 clean up being deferred until 2010/11.

ENVIRONMENTAL SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	ENVIRONMENTAL HEALTH			
	Licences (incl. Hackney Carriages)			
24	Employees	119,400	110,410	106,750
	Transport	3,800	3,300	4,100
	Supplies and Services	60,100	60,280	58,540
	Central Support Services	39,600	39,200	37,400
	Total Expenditure	222,900	213,190	206,790
	Fees and Charges	145,000	145,000	150,500
	Total Income	145,000	145,000	150,500
	Net Expenditure to Summary	77,900	68,190	56,290
	Public Conveniences			
	Employees	4,100	0	0
25	Premises	168,550	148,610	154,600
	Transport	300	300	300
	Supplies and Services	3,060	3,050	3,050
25	Third Party Payments	32,900	52,900	52,900
	Central Support Services	15,100	15,000	14,700
	Capital Charges	11,300	11,300	11,300
	Total Expenditure	235,310	231,160	236,850
	Fees and Charges	1,890	1,890	1,890
	Total Income	1,890	1,890	1,890
	Net Expenditure to Summary	233,420	229,270	234,960
	Pest and Dog Control			
26	Employees	173,400	169,920	185,280
	Transport	15,800	15,800	20,600
	Supplies and Services	24,250	24,050	23,550
	Central Support Services	62,200	61,300	59,300
	Total Expenditure	275,650	271,070	288,730
	Fees and Charges	15,000	15,000	15,000
	Total Income	15,000	15,000	15,000
	Net Expenditure to Summary	260,650	256,070	273,730

Variance Explanations

- 24** Reduction in 2010/11 original budget results from administrative changes between car parking services and licensing (ref 61).
- 25** A reduction in premises expenditure has been offset by an increase in third party payments. This reflects repair and maintenance work undertaken by the Property Maintenance team.
- 26** The 2009/10 revised budget reflects vacant posts and the increase in 2010/11 original reflects statutory payments for out of hours work.

ENVIRONMENTAL SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11	
		£	£	£	
27	Pollution Reduction				
	Employees	116,300	113,710	132,740	
	Transport	7,000	7,000	7,100	
	Supplies and Services	16,000	16,190	16,190	
	Central Support Services	35,000	34,500	33,300	
	Total Expenditure	174,300	171,400	189,330	
	Fees and Charges	27,000	28,690	27,000	
	Total Income	27,000	28,690	27,000	
	Net Expenditure to Summary	147,300	142,710	162,330	
	Food Safety				
	Employees	89,400	84,810	87,240	
	Transport	4,400	4,400	4,500	
	Supplies and Services	10,600	8,720	9,320	
Central Support Services	28,900	28,500	27,500		
Total Expenditure	133,300	126,430	128,560		
Fees and Charges	7,000	9,630	7,000		
Total Income	7,000	9,630	7,000		
Net Expenditure to Summary	126,300	116,800	121,560		
27	Public Health				
	Employees	229,060	227,110	213,020	
	Premises	730	730	770	
	Transport	10,000	10,000	9,600	
	28	Supplies and Services	64,900	54,170	58,370
		Central Support Services	44,300	43,600	41,800
	Total Expenditure	348,990	335,610	323,560	
	Fees and Charges	16,000	16,000	16,000	
	Total Income	16,000	16,000	16,000	
	Net Expenditure to Summary	332,990	319,610	307,560	

Variance Explanations

- 27 Change in employee costs relates to a switch in staffing levels between Pollution Reduction and Public Health.
- 28 The 2009/10 revised and 2010/11 original budget reflects reduced contributions to outside agencies.

ENVIRONMENTAL SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	COMMUNITY SAFETY			
	Safety Services			
	Employees	46,000	44,420	46,020
	Transport	950	950	1,100
29	Supplies and Services	130,200	144,150	128,750
	Central Support Services	23,600	23,200	23,100
	Total Expenditure	200,750	212,720	198,970
29	Grants and Contributions	33,950	53,900	33,950
30	Amortisation of Government Grants	24,550	44,500	15,300
	Total Income	58,500	98,400	49,250
	Net Expenditure to Summary	142,250	114,320	149,720
	Crime Reduction			
	Premises	13,480	10,690	9,420
	Supplies and Services	183,350	183,350	189,450
	Third Party Payments	0	2,800	2,700
	Central Support Services	3,000	3,000	3,000
31	Capital Charges	8,600	17,900	14,600
	Net Expenditure to Summary	208,430	217,740	219,170

Variance Explanations

- 29 Additional funding received in 2009/10 for one-off safety initiatives.
- 30 This relates to the amortisation of government grants, this has no impact on the Council's overall budget.
- 31 Increased capital charge relates to an increase in asset values, this has no impact on the Council's overall revenue budget.

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	FLOOD DEFENCE/LAND DRAINAGE			
	Supplies and Services	2,500	2,500	500
	Central Support Services	600	600	600
	Total Expenditure to Summary	3,100	3,100	1,100

ENVIRONMENTAL SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	CEMETERY & CREMATION SERVICES			
	Cemeteries			
32	Employees	11,500	11,350	12,110
	Premises	21,290	16,930	12,500
	Supplies and Services	1,000	990	990
32	Third Party Payments	75,150	79,460	80,660
	Central Support Services	16,700	16,700	16,300
	Capital Charges	8,200	6,800	6,800
	Total Expenditure	133,840	132,230	129,360
	Fees and Charges	98,000	98,000	98,000
	Total Income	98,000	98,000	98,000
	Net Expenditure to Summary	35,840	34,230	31,360
	Crematorium			
33	Employees	182,300	179,320	175,310
32 & 34	Premises	100,490	145,880	114,130
	Transport	3,800	3,800	4,100
35	Supplies and Services	193,850	193,490	201,690
32	Third Party Payments	45,090	60,890	61,610
	Central Support Services	66,900	65,000	62,700
	Capital Charges	28,200	28,200	28,200
	Total Expenditure	620,630	676,580	647,740
36	Fees and Charges	1,085,100	1,185,100	1,305,100
	Total Income	1,085,100	1,185,100	1,305,100
	Net Income to Summary	(464,470)	(508,520)	(657,360)

Variance Explanations

- 32** A reduction in premises expenditure has been offset by an increase in third party payments. This reflects repair and maintenance work undertaken by the Property Maintenance team.
- 33** Reduction in employee costs result in changes to the establishment.
- 34** The increase in the 2009/10 revised reflects one off premise expenditure. The 2010/11 original reflects an increase charged for Business Rates.
- 35** Increase in supplies and services for 2010/11 reflects an increase in activity and Doctors Fees.
- 36** Increase in 2009/10 revised reflects higher usage than anticipated, 2010/11 original reflects implementation of new pricing structure.

ENVIRONMENTAL SERVICES TOTAL <i>Equal Global Summary Line 2</i>	4,506,920	4,018,530	4,106,960
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PLANNING & DEVELOPMENT SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	PLANNING POLICY			
37	Employees	418,280	411,170	422,120
	Transport	11,300	9,300	9,300
38	Supplies and Services	188,210	149,420	197,820
	Central Support Services	126,700	124,500	120,200
39	Capital Charges	75,800	75,900	20,900
	Total Expenditure	820,290	770,290	770,340
40	Amortisation of Government Grants	196,420	82,900	82,900
	Total Income	196,420	82,900	82,900
	Net Expenditure to Summary	623,870	687,390	687,440

Variance Explanations

- 37 The decrease in the 2009/10 revised budget is due to lower staff costs being incurred in respect of the Joint Planning Unit (JPU), this is offset by an increased contribution in supplies & services, the Councils contribution to the JPU remains the same.
- 38 The reduction in the 2009/10 revised budget is due to examinations of area action plans now being undertaken in 2010/11.
- 39 Reduction in Capital Charges relates to a number of assets becoming fully depreciated in 2009/10, this has no impact on the Council's overall revenue budget.
- 40 The reduction in the 2009/10 revised budget reflects reductions in capital grants.

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	ENVIRONMENTAL INITIATIVES			
	Employees	62,880	60,030	64,570
	Transport	1,750	1,750	2,100
41	Supplies and Services	26,700	49,910	27,060
	Central Support Services	25,800	25,200	25,200
	Total Expenditure to Summary	117,130	136,890	118,930
41	Grants & Contributions	0	29,150	0
	Total Income	0	29,150	0
	Net Expenditure to Summary	117,130	107,740	118,930

Variance Explanations

- 41 Increase in income and expenditure for the 2009/10 revised budget due to one-off income from Northamptonshire County Council to fund the development of a website for young people.

PLANNING & DEVELOPMENT SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	DEVELOPMENT CONTROL			
42	Employees	1,135,280	1,043,260	1,073,750
43	Transport	23,400	30,400	30,400
43 & 44	Supplies and Services	191,580	159,980	147,080
	Central Support Services	365,900	350,400	337,900
	Total Expenditure	1,716,160	1,584,040	1,589,130
45	Grants and Contributions	688,700	733,200	733,200
44	Fees and Charges	84,000	59,000	29,000
46	Planning Fees	720,000	360,000	360,000
47	Amortisation of Government Grants	44,290	44,300	0
	Total Income	1,536,990	1,196,500	1,122,200
	Net Expenditure to Summary	179,170	387,540	466,930

Variance Explanations

- 42 The reduction in the 2009/10 revised budget reflects vacant posts. The 2010/11 original budget reflects changes to the establishment resulting from reduced activity.
- 43 A reduction in supplies & services has been used to finance an increase in transport expenditure.
- 44 The reduction in the 2009/10 revised and 2010/11 original budget relates to a reduction in planning applications and enforcement action. A further reduction in the 2010/11 original budget reflects reduced activity.
- 45 The 2009/10 revised budget reflects a higher reward of Housing Planning Delivery Grant than anticipated. The 2010/11 original budget reflects estimated grant receivable.
- 46 Reduction in income from planning fees reflects a downturn in the housing market due to the current economic climate.
- 47 The reduction in amortisation of government grants relates to the grant being fully amortised in 2009/10. This has no impact on the Council's overall revenue budget.

PLANNING & DEVELOPMENT SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	BUILDING CONTROL			
	Employees	169,250	169,520	172,900
	Transport	8,600	7,600	7,600
48	Supplies and Services	46,850	24,770	22,570
	Third Party Payments	0	2,000	2,000
	Central Support Services	122,700	119,000	115,100
	Total Expenditure	347,400	322,890	320,170
48	Fees and Charges	208,000	108,000	108,000
	Total Income	208,000	108,000	108,000
	Net Expenditure to Summary	139,400	214,890	212,170

Variance Explanations

- 48 Reduction in expenditure relates to lower levels of enforcement action, this is offset by a reduction in income. Further reductions in income from Building Control fees reflect a downturn in the housing market due to the current economic climate.

PLANNING & DEVELOPMENT SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	ECONOMIC DEVELOPMENT			
	Support to Business and Enterprise			
49	Employees	128,000	104,350	133,700
50	Premises	16,550	1,730	1,750
	Transport	1,650	1,650	2,050
50	Supplies and Services	116,800	107,360	108,260
50	Third Party Payments	0	34,600	34,600
	Central Support Services	20,500	20,500	20,000
51	Capital Charges	57,100	269,800	86,800
	Total Expenditure	340,600	539,990	387,160
52	Rent Land & Buildings	41,500	22,500	41,500
53	Amortisation of Government Grants	0	585,000	252,300
	Total Income	41,500	607,500	293,800
	Net Expenditure to Summary	299,100	(67,510)	93,360
	Kettering Borough Trainers			
54	Employees	495,900	419,010	446,200
	Premises	41,380	38,150	32,910
55	Transport	18,400	27,900	25,000
54	Supplies and Services	158,920	223,110	178,550
	Third Party Payments	0	3,260	3,260
	Central Support Services	112,000	110,100	101,700
	Total Expenditure	826,600	821,530	787,620
56	Grants and Contributions	826,600	821,530	787,620
	Total Income	826,600	821,530	787,620
	Net Expenditure to Summary	0	0	0

Variance Explanations

- 49 The reduction in the 2009/10 revised budget is caused by vacant posts.
- 50 A reduction in premises expenditure has been offset by an increase in third party payments. This reflects repair and maintenance work undertaken by the Property Maintenance team.
- 51 The increase in the 2009/10 revised budget relates to a deferred charge whereby capital expenditure is incurred for which no capital asset is created, this has no impact on the Council's overall revenue budget.
- 52 Income from Chesham House is anticipated to be lower than budget therefore the revised budget has been reduced to reflect this. Income for 2010/11 is expected to be in line with the 2009/10 original budget due to proactive marketing.
- 53 The increase in 2009/10 revised and 2010/11 budget relates to grants being received and amortised in year.
- 54 The reduction in the 2009/10 revised budget is caused by vacant posts, this has resulted in an increase in supplies and services.
- 55 The 2009/10 revised and 2010/11 original budget has increased which reflects national changes, whereby trainers are required to undertake an increased number of site visits to students.
- 56 The level of grant has been adjusted to finance service expenditure in full.

PLANNING & DEVELOPMENT SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	COMMUNITY DEVELOPMENT			
57	Employees	114,840	133,440	111,170
	Transport	3,700	4,700	3,900
58	Supplies and Services	6,250	90,950	2,900
	Central Support Services	28,900	29,000	27,800
	Capital Charges	4,100	4,100	4,100
	Total Expenditure	157,790	262,190	149,870
58	Grants and Contributions	0	89,400	0
	Total Income	0	89,400	0
	Net Expenditure to Summary	157,790	172,790	149,870

Variance Explanations

- 57 The increase in the 2009/10 revised budget is due to one off use of agency staff.
- 58 A one-off grant received from Northamptonshire County Council to fund various youth projects resulting in both an increase in income and expenditure for the 2009/10 revised budget.

PLANNING & DEV SERVICES TOTAL <i>Equal Global Summary Line 3</i>	1,516,460	1,502,840	1,728,700
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HIGHWAYS, ROADS & TRANSPORT

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	HIGHWAYS AND ROADS			
59	Employees	110,600	67,970	75,060
60	Premises	26,500	21,190	21,190
	Transport	7,700	7,700	8,800
	Supplies and Services	50,200	50,140	50,140
60	Third Party Payments	284,390	289,510	292,650
	Central Support Services	40,400	40,700	38,800
61	Capital Charges	5,600	12,500	14,500
	Total Expenditure	525,390	489,710	501,140
	Fees and Charges	100,000	100,000	100,000
	Total Income	100,000	100,000	100,000
	Net Expenditure to Summary	425,390	389,710	401,140
	PARKING SERVICES			
62	Employees	125,900	123,610	148,650
63	Premises	67,980	66,710	81,020
	Transport	3,900	3,900	3,400
	Supplies and Services	41,150	41,110	41,110
	Third Party Payments	116,620	117,670	117,790
	Central Support Services	50,200	48,600	47,300
	Capital Charges	11,100	13,200	13,200
	Total Expenditure	416,850	414,800	452,470
64	Fees and Charges	829,900	736,900	743,900
	Total Income	829,900	736,900	743,900
	Net Income to Summary	(413,050)	(322,100)	(291,430)

Variance Explanations

- 59** The 2010/11 original budget reflects changes to the establishment.
- 60** A reduction in premises expenditure has been offset by an increase in third party payments. This reflects repair and maintenance work undertaken by the Property Maintenance team and a reduction in the use of sub-contractors.
- 61** Increased capital charge relates to an increase in asset values, this has no impact on the Council's overall revenue budget.
- 62** Reduction in 2010/11 original budget results from administrative changes between car parking services and licensing (ref 24).
- 63** Changes to Rateable Values for car parks has resulted in an increase charge for Business Rates in 2010/11.
- 64** Revised budget reflects anticipated income for 2009/10. Income for 2010/11 reflects price increases from January 2010 and the continuation of free "pop and shop" spaces. The usage levels for both 2009/10 revised and 2010/11 original are lower than previously envisaged.

HIGHWAYS, ROADS & TRANSPORT

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	CONCESSIONARY TRAVEL			
	Employees	15,640	14,710	16,060
	Transport	300	300	400
65	Supplies and Services	1,031,600	1,147,940	1,150,090
	Central Support Services	188,800	176,000	171,900
	Total Expenditure	1,236,340	1,338,950	1,338,450
66	Fees and Charges	225,000	235,350	230,800
	Total Income	225,000	235,350	230,800
	Net Expenditure to Summary	1,011,340	1,103,600	1,107,650

Variance Explanations

- 65 The 2009/10 revised budget and 2010/11 reflects a continuing increase in demand for the national concessionary travel scheme which commenced in April 2008.
- 66 The 2009/10 budget has been adjusted to reflect the actual Government grant received for concessionary travel and additional grant received for the production of Travel Cards. The 2010/11 original reflects the amount of grant receivable as per the governments original three year settlement. The government have consulted on distributional changes to the special grant for concessionary travel, which could see the Council receive a higher level of grant, this has not been incorporated into the 2010/11 budget.

HIGHWAYS & TRANSPORT TOTAL	1,023,680	1,171,210	1,217,360
<i>Equal Global Summary Line 4</i>			

HOUSING SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	HOUSING STRATEGY			
67	Employees	62,000	62,250	52,070
	Transport	1,100	2,100	1,100
	Supplies and Services	30,000	27,980	30,280
	Central Support Services	34,200	33,900	32,700
	Net Expenditure to Summary	127,300	126,230	116,150
	HOMELESSNESS & PREVENTION			
68	Employees	119,400	162,970	87,060
69	Premises	18,830	7,330	3,490
	Transport	2,700	2,700	2,700
70	Supplies and Services	313,100	226,460	261,960
	Third Party Payments	0	5,000	5,000
	Central Support Services	38,900	38,700	38,000
	Capital Charges	4,400	4,400	4,400
	Total Expenditure	497,330	447,560	402,610
69	Rents	67,600	4,600	3,000
71	Grants and Contributions	117,000	145,500	127,000
	Total Income	184,600	150,100	130,000
	Net Expenditure to Summary	312,730	297,460	272,610
	PASTURE CARAVAN SITE			
72	Premises	23,500	17,500	18,500
72	Supplies and Services	45,100	31,090	31,090
	Central Support Services	5,500	5,500	5,500
73	Capital Charges	17,800	7,900	75,500
	Total Expenditure	91,900	61,990	130,590
	Rents	27,800	31,300	31,300
	Fees and Charges	8,000	8,000	8,000
	Amortisation of Government Grants	10,210	15,000	83,000
	Total Income	46,010	54,300	122,300
	Net Expenditure to Summary	45,890	7,690	8,290

Variance Explanations

- 67 A reduction in the 2010/11 original budget for employees reflects a review of salary allocations of housing staff to better reflect actual service delivery.
- 68 The increase for the 2009/10 revised budget reflects additional agency staff employed during the year to deal with increased demand for this service. The reduction for the 2010/11 original budget reflects a full year impact of the closure of the hostel.
- 69 Reductions in rents primarily relates to the closure of the hostel.
- 70 The 2009/10 original estimate included resources relating to the continuation of the Rent Assisted Scheme (RAS). This however was not continued and alternative homelessness options were provided. There were however increases relating to bed and breakfast and private sector leasing costs arising from the discontinuation of RAS.
- 71 Increase in 2009/10 revised reflects award of Recession Support Grant. It is not known if this will continue in 2010/11.
- 72 The annual maintenance and management costs have been reduced due to the delay in the preparation of the expansion of the Pastures site.
- 73 Capital expenditure has been deferred from 2009/10 to 2010/11 resulting in a lower Capital Charges in 2009/10 and an increased charge in 2010/11, this has no impact on the Council's overall revenue budget.

HOUSING SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	HOUSING ADVICE			
74	Employees	110,500	168,820	195,940
	Transport	2,400	7,300	6,200
74	Supplies and Services	131,500	74,490	45,520
	Central Support Services	46,000	44,600	43,300
	Total Expenditure	290,400	295,210	290,960
75	Fees and Charges	125,000	155,000	100,000
	Total Income	125,000	155,000	100,000
	Net Expenditure to Summary	165,400	140,210	190,960
	HOUSING ASSOCIATIONS			
76	Employees	41,000	48,720	39,010
	Transport	1,000	1,000	1,000
	Supplies and Services	1,100	1,110	1,110
	Central Support Services	26,600	26,300	24,600
	Total Expenditure	69,700	77,130	65,720
	Fees and Charges	3,000	1,800	3,000
	Total Income	3,000	1,800	3,000
	Net Expenditure to Summary	66,700	75,330	62,720
	HOUSING ADVANCES			
	Central Support Services	4,200	4,200	4,200
	Net Expenditure to Summary	4,200	4,200	4,200
	PRIVATE SECTOR HOUSING RENEWAL			
77	Employees	40,100	61,950	46,720
	Transport	1,800	600	1,800
77	Supplies and Services	13,500	3,480	13,480
	Central Support Services	25,200	25,100	24,600
78	Capital Charges	764,100	1,081,100	750,100
	Total Expenditure	844,700	1,172,230	836,700
79	Amortisation of Government Grants	0	479,000	298,000
	Total Income	0	479,000	298,000
	Net Expenditure to Summary	844,700	693,230	538,700

Variance Explanations

- 74 2009/10 original expenditure budgets identified all trailblazer costs to fall within supplies & service. The revised estimates now reflect where actual expenditure is being incurred.
- 75 The 2009/10 revised budget reflects a one off additional grant to support the current support.
- 76 Increase in 2009/10 revised budget reflects cover arrangements for maternity leave.
- 77 Increase in 2009/10 revised budget results from in year agency staff, this has been partially offset by reductions in supplies & services.
- 78 Increase in capital charge relates to a higher capital grant being received in 2009/10 than initially anticipated this has no impact on the Council's overall revenue budget.
- 79 The reduction in amortisation of government grants relates to the grant being fully amortised in 2009/10. This has no impact on the Council's overall revenue budget.

HOUSING SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	HOUSING BENEFITS			
80	Employees	417,100	498,330	436,590
	Premises	700	350	0
	Transport	4,700	5,450	6,150
81	Supplies and Services	54,650	65,770	58,220
82	Transfer Payments	15,542,000	19,970,150	20,503,500
	Central Support Services	258,700	246,100	236,500
	Total Expenditure	16,277,850	20,786,150	21,240,960
82	Grants and Contributions	15,832,800	20,301,950	20,834,370
	Total Income	15,832,800	20,301,950	20,834,370
	Net Expenditure to Summary	445,050	484,200	406,590

Variance Explanations

- 80 Increased employee costs for 2009/10 revised budget results from a higher case load of benefit applications, which is reflective of the current economic climate.
- 81 The 2009/10 revised budget reflects increased cost of postage due to a higher case load.
- 82 Increased benefit awarded in respect of Housing Benefit is offset by subsidy received.

HOUSING SERVICES TOTAL <i>Equal Global Summary Line 5</i>	2,011,970	1,828,550	1,600,220
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CORPORATE AND DEMOCRATIC SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	Corporate and Democratic Services			
83	Employees	254,190	187,550	177,930
	Premises	700	0	0
84	Transport	10,100	20,800	23,800
84	Supplies and Services	586,170	622,450	629,530
	Central Support Services	1,210,700	1,194,000	1,213,700
	Capital Charges	2,100	2,100	2,100
	Total Expenditure	2,063,960	2,026,900	2,047,060
	Recharges to other services	95,000	95,000	95,000
	Total Income	95,000	95,000	95,000
	Net Expenditure to Summary	1,968,960	1,931,900	1,952,060

Variance Explanations	
83	Employee costs reflect changes in Legal & Democratic Services as a result of the next steps process.
84	An increase in transport costs has partially been financed by a reduction in supplies & services. In addition the 2009/10 revised budget and 2010/11 budget reflect payments to the Northamptonshire Area Procurement Services (NAPS).

CORPORATE & DEMOCRATIC TOTAL <i>Equal Global Summary Line 6</i>	1,968,960	1,931,900	1,952,060
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CENTRAL SERVICES TO THE PUBLIC

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	Local Tax Collection			
	Employees	913,280	905,210	910,810
	Premises	4,000	3,500	0
	Transport	10,800	11,300	12,400
	Supplies and Services	229,720	228,050	220,700
85	Transfer Payments	4,933,700	5,558,700	5,674,300
	Central Support Services	648,100	623,500	603,200
	Total Expenditure	6,739,600	7,330,260	7,421,410
86	Fees and Charges	225,000	213,400	200,000
85	Grants and Contributions	5,296,800	5,975,200	6,077,470
	Total Income	5,521,800	6,188,600	6,277,470
	Net Expenditure to Summary	1,217,800	1,141,660	1,143,940
	Elections			
87	Employees	25,000	94,000	35,000
	Transport	900	1,020	900
87	Supplies and Services	45,530	100,500	33,700
	Central Support Services	104,600	105,400	105,100
88	Capital Charges	7,300	7,300	0
	Total Expenditure	183,330	308,220	174,700
87	Fees and Charges	5,500	129,000	4,000
	Total Income	5,500	129,000	4,000
	Net Expenditure to Summary	177,830	179,220	170,700

Variance Explanations

- 85** The increase in revised budget reflects the increase in expenditure on Council Tax Benefits, the increased expenditure is offset by an increase in subsidy.
- 86** The reduction in fees and charges is due to a reduction in the court cost income.
- 87** Increased expenditure and income in the 2009/10 revised budget was due to the County and European Elections held in June 2009. The cost associated with these elections was reimbursed in full.
- 88** Reduction in Capital Charges relates to a number of assets becoming fully depreciated in 2009/10, this has no impact on the Council's overall revenue budget.

CENTRAL SERVICES TO THE PUBLIC

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	Local Land Charges			
89	Employees	125,800	121,090	130,350
	Premises	7,000	6,670	7,000
	Transport	800	1,100	1,100
90	Supplies and Services	33,070	28,080	29,480
	Central Support Services	102,900	102,300	99,500
	Total Expenditure	269,570	259,240	267,430
90	Fees and Charges	145,200	100,000	120,000
	Total Income	145,200	100,000	120,000
	Net Expenditure to Summary	124,370	159,240	147,430
	Town and Parish Councils			
	Premises	2,500	2,500	2,500
	Supplies and Services	115,770	115,770	117,840
	Central Support Services	15,500	15,400	15,300
	Total Expenditure to Summary	133,770	133,670	135,640
	Grants			
91	Employees	41,900	40,120	30,760
	Transport	650	650	750
	Supplies and Services	364,200	363,200	363,000
	Central Support Services	21,700	21,800	20,900
	Capital Charges	32,000	32,000	32,000
	Total Expenditure to Summary	460,450	457,770	447,410

Variance Explanations

- 89** The increase in employee costs for the 2010/11 original budget reflects changes in staff apportionments to better reflect service delivery.
- 90** Reduction in expenditure relates to lower number of searches, this is offset by lower levels of income reflective of the economic downturn. The 2010/11 budget reflects new pricing structure.
- 91** The reduction in budget for 2010/11 reflects the end of a 3 year fixed term post.

CENTRAL SERVICES TOTAL <i>Equal Global Summary Line 7</i>	2,114,220	2,071,560	2,045,120
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TRADING SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	MARKETS			
92	Premises	3,090	11,090	3,090
	Supplies and Services	650	650	650
	Third Party Payments	37,580	37,540	38,140
	Central Support Services	600	600	600
	Capital Charges	400	400	400
	Total Expenditure	42,320	50,280	42,880
93	Rents	25,800	15,000	15,000
	Total Income	25,800	15,000	15,000
	Net Expenditure to Summary	16,520	35,280	27,880
	INDUSTRIAL/COMMERCIAL PREMISES			
94	Premises	125,960	67,100	62,250
	Supplies and Services	29,500	27,000	27,500
94	Third Party Payments	0	47,700	50,380
	Central Support Services	91,200	91,500	91,800
	Capital Charges	57,700	62,900	62,900
	Total Expenditure	304,360	296,200	294,830
95	Rents	859,500	813,050	828,100
	Total Income	859,500	813,050	828,100
	Net Expenditure to Summary	(555,140)	(516,850)	(533,270)

Variance Explanations

- 92 The 2009/10 revised reflects payment of a backdated public utility bill.
- 93 The reduction in the 2009/10 revised and 2010/11 original reflects change in terms of income agreement as a result of the current economic conditions.
- 94 A reduction in premises expenditure has been offset by an increase in third party payments. This reflects repair and maintenance work undertaken by the Property Maintenance team.
- 95 The 2009/10 revised budget has reduced due to rental income from commercial and industrial units being lower than estimated due to an increase in voids.

TRADING SERVICES

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	PROPERTY MAINTENANCE			
96	Employees	229,500	178,430	179,800
96	Transport	16,870	28,360	28,360
96	Supplies and Services	109,600	46,460	46,460
96	Third Party Payments	182,000	58,340	60,060
96	Central Support Services	69,800	21,900	21,400
	Total Expenditure	607,770	333,490	336,080
96	Fees and Charges	306,680	6,010	6,010
96	Recharges to other services	250,090	327,480	330,070
	Total Income	556,770	333,490	336,080
	Net Income / Expenditure to Summary	51,000	0	0
	GROUNDS MAINTENANCE			
97	Employees	945,600	938,630	961,920
	Premises	4,700	1,900	1,470
98	Transport	286,010	297,310	291,700
98	Supplies and Services	126,200	120,880	108,380
	Third Party Payments	31,500	29,300	34,300
	Central Support Services	148,900	158,400	152,800
	Capital Charges	5,100	5,100	5,100
	Total Expenditure	1,548,010	1,551,520	1,555,670
98	Fees and Charges	55,000	50,000	30,000
	Recharges to other services	1,493,010	1,501,520	1,525,670
	Total Income	1,548,010	1,551,520	1,555,670
	Net Income to Summary	0	0	0

Variance Explanations

- 96** A full review of the property maintenance function that is recharged to General Fund services was undertaken at the revised budget stage. This resulted in several changes to budget provisions specifically supplies & services and third party payments, where there is now a significant reduction in engaging external contractors and improved procurement for raw materials and stock.
- 97** Increase in 2010/11 original budget relates to estimated additional costs associated with maintaining additional open spaces.
- 98** Reduction in supplies and services expenditure in the 2009/10 revised has been used to finance an increase in transport expenditure. The reduction in 2010/11 original has been further reduced and this partially offsets reduction in fees and charges.

TRADING SERVICES TOTAL <i>Equal Global Summary Line 8</i>	(487,620)	(481,570)	(505,390)
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CAPITAL FINANCING

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	CAPITAL CHARGES			
99	HRA Support Services Adjustment	128,800	119,700	89,900
	Total Expenditure	128,800	119,700	89,900
100	Surplus on Depreciation Charges	(1,742,500)	(1,812,700)	(1,652,600)
	Total Surplus on Depreciation Charges	(1,742,500)	(1,812,700)	(1,652,600)
	Net Income to Summary	(1,613,700)	(1,693,000)	(1,562,700)
	DEFERRED CHARGES & MRP			
101	Surplus from Deferred Charges Account	(8,790)	322,100	170,060
	Total Income to Summary	(8,790)	322,100	170,060
	INTEREST & INVESTMENT INCOME			
102	Interest Payable to HRA	133,700	5,900	15,200
102	Interest Receivable from HRA	(315,000)	(41,800)	(98,700)
	Interest - Officers Car Purchase Account	(8,000)	(8,000)	(8,000)
103	Interest - General Fund	(149,410)	(5,000)	(5,000)
	Total Income to Summary	(338,710)	(48,900)	(96,500)

Variance Explanations

- 99 This adjustment negates the impact depreciation has on the Housing Revenue Account when recharges are made to the HRA via support services, this ensures depreciation is a notional charge and not an actual charge to the HRA.
- 100 The surplus on Capital Charges reflects the reversal of entries made within the Service Revenue Accounts and has no impact on the Council's overall budget.
- 101 This budget reflects 3 accounting adjustments:-
- Deferred charges relate to capital expenditure for which no capital asset is created, it reverses out costs in the Service Revenue Accounts and has no impact on the Council's overall budget.
 - Amortisation of grants used to finance capital expenditure, works the opposite way to deferred charges by reversing income out of the Service Revenue Account. This similarly has no impact on the Council's overall budget.
 - Minimum Revenue Provision (MRP) is a statutory amount the Council must provide for future repayment of internal debt. As a result of changes in legislation the Council has in conjunction with its Treasury Advisors reviewed the basis for calculating MRP. This has resulted in adjustments being made to amounts provided in 2007/08 and 2008/09 and amounts that will be provided in future years. This has resulted in a credit of £5,000 to the revised budget and a charge of £155,360 in the 2010/11 original budget, these have a "real" impact on the overall budget.
- 102 This reflects the borrowing/investment position of the HRA. The GF effectively pays the HRA for any balances that it holds and the HRA pays the GF for any borrowings it uses to finance its part of the capital programme.
- 103 The 2009/10 revised budget and the 2010/11 original budget reflects a lower level of interest will be earned from investments due to the reduction in the level of interest rates.

CAPITAL FINANCING TOTAL <i>Equal Global Summary Line 12 - 15</i>	(1,961,200)	(1,419,800)	(1,489,140)
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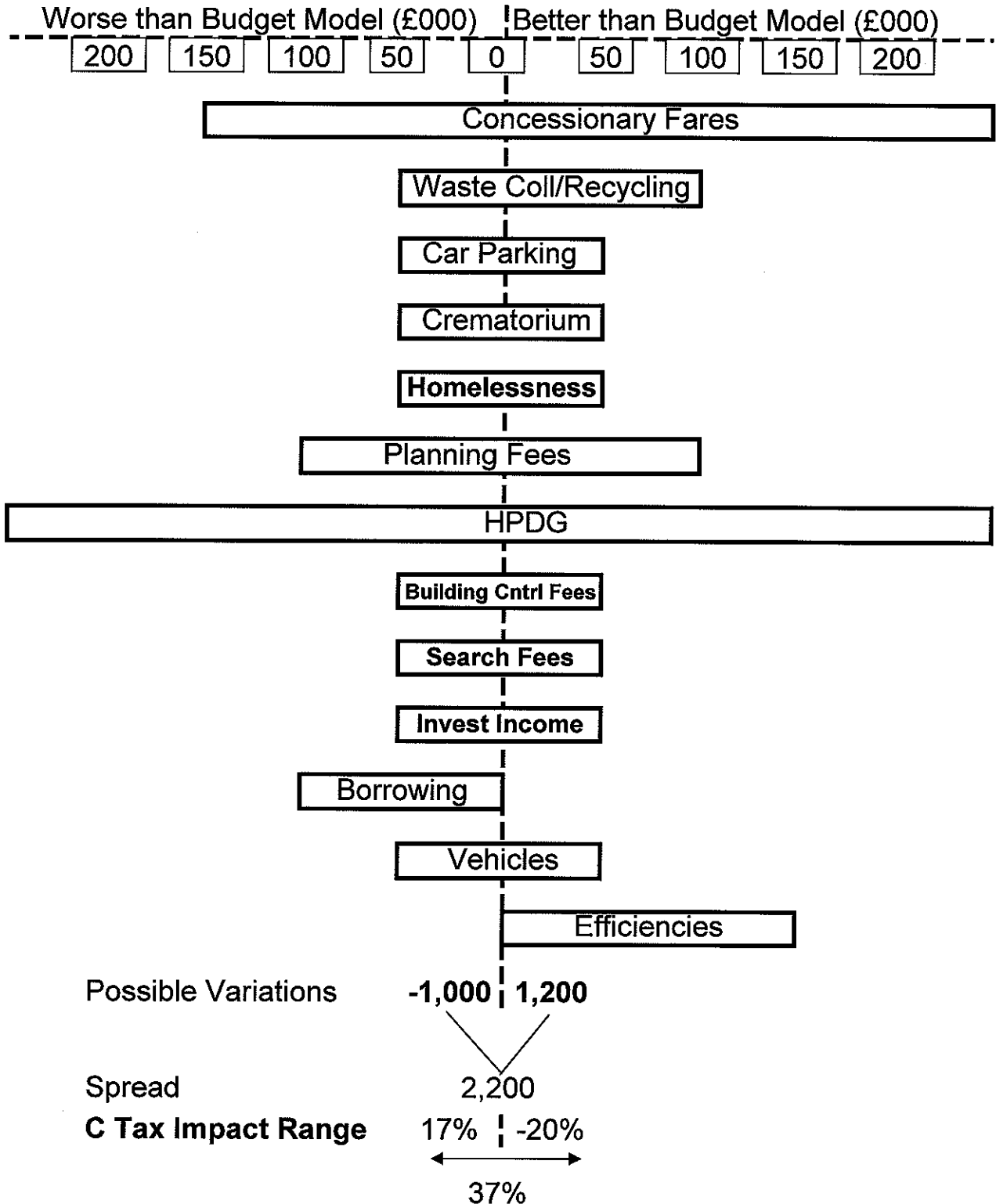
CORPORATE PRIORITY MATRIX 2010/11

Corporate Priority	1. Sustainable Communities				2. Customer Services		3. The Environment		4. Community and Rural	
	Stronger Town Centres	Economy and Skills	Design Standards for Buildings	Managing Growth	Access to Services	Efficient Effective Services	Greener	Cleaner	Tackling Anti-Social Behaviour and Crime	Active Citizens
Service Area	1A	1B	1C	1D	2A	2B	3A	3B	4A	4B
CULTURAL AND RELATED SERVICES										
Recreation and Sport										
Indoor Sports & Recreation facilities	✓					✓	✓			✓
Community Centres							✓			✓
Sports Dev & Community Recreation										✓
Open Spaces										
Community Parks and Open Spaces							✓			✓
Allotments										✓
Tourism										
					✓	✓				✓
Culture and Heritage										
Art Gallery	✓				✓		✓			✓
Museum	✓				✓		✓			✓
ENVIRONMENTAL SERVICES										
Waste Collection										
Household Waste Collection					✓	✓	✓	✓		
Recycling					✓	✓	✓	✓		
Street Cleaning										
						✓	✓	✓		
Environmental Health										
Licences					✓		✓	✓	✓	
Public Conveniences								✓		
Pest and Dog Control					✓			✓		
Pollution Reduction					✓		✓	✓		
Food Safety					✓			✓		
Public Health					✓		✓	✓		
Community Safety (Safety Services)						✓			✓	✓
Community Safety (Crime Reduction)						✓			✓	✓
Flood Defence and Land Drainage										
Cemetery and Cremation Services										
Cemeteries					✓					
Crematorium					✓					
PLANNING & DEVELOPMENT										
Planning Policy	✓	✓	✓	✓	✓	✓				
Environmental Initiatives							✓	✓		
Development Control	✓		✓	✓	✓	✓				
Building Control			✓		✓	✓				
Economic Development										
Support to Business & Enterprise	✓	✓	✓	✓	✓	✓				
Kettering Borough Trainers		✓		✓					✓	✓
Community Development	✓				✓	✓			✓	✓
HIGHWAYS, ROADS AND TRANSPORT										
Highways and Roads	✓									
Parking Services	✓									
Public Transport	✓									
HOUSING SERVICES										
Housing Strategy			✓	✓					✓	
Homelessness					✓				✓	
Pasture Caravan Site			✓							
Housing Advice					✓				✓	
Housing Associations			✓	✓						
Housing Act Advances										
Private Sector Housing Renewal			✓	✓	✓					
Housing Benefits					✓					
CORPORATE & DEMOCRATIC CORE										
CENTRAL SERVICES TO THE PUBLIC										
Local Taxation					✓					
Elections					✓					
Local Land Charges					✓					
Town and Parish Councils										✓
Grants	✓	✓		✓	✓	✓			✓	✓
TRADING SERVICES										
General market	✓									
Industrial Sites		✓		✓						
Property Maintenance			✓							
HOUSING REVENUE ACCOUNT										
Key - Service supports Corporate Priority	✓									

GF Expenditure (Excl. Benefit payments and corporate costs.)	£7,742,800	£3,510,200	£6,670,900	£4,303,100
HRA Expenditure (Excl. Subsidy payments)	£6,379,600	£425,550	£425,550	£1,275,300
Capital Expenditure (See page 36 - 40 for detail.)	£9,386,000	£683,000	£104,000	£25,000
Estimated Gross Expenditure (excluding benefit payments)	£23,508,400	£4,618,750	£7,200,450	£5,603,400
TOTAL EXPENDITURE ON CORPORATE PRIORITIES	£40,931,000			

POSSIBLE VARIATIONS TO THE BUDGET MODEL FOR 2010/11

MAJOR BUSINESS RISKS 'SWING-O-METER'



The Council has sufficient resources in balances to cover the additional costs even in the worst case scenario.

ANALYSIS OF RESERVES

	01/04/2009	31/03/2010
	£'000	£'000
Major Reserves:		
Economic Development & Regeneration	3,186	3,240
Next / Steps Invest to Save	225	162
Mercury Abatement	212	289
Total Major Reserves	3,623	3,691
Minor Reserves		
Burton Wold Wind Farm	45	45
Ward Initiatives	13	13
Licensing	22	22
Community Projects & Street Scene	30	30
Housing Act Advances	11	11
Scanning	20	20
Planning	35	35
Choice Based Lettings	105	50
Trailblazers	0	91
Total Minor Reserves	281	317
Others;		
Kettering Borough Trainers	235	235
Healthy Living Centre	17	17
Total Other Reserves	252	252
Total Reserves	4,156	4,260

GLOSSARY

Detailed below is a summary of CIPFA's standard subjective classification, this has been included to provide an overview of the types of expenditure that are included in each of the subjective classifications;

Employee Costs

Includes gross salaries of all employees together with the costs for National Insurance and pension costs.

It also includes indirect employee expenditure consisting of;

- Staff advertising
- Training
- Interview expenses
- Relocation expenses
- Professional membership fees.

Premises Costs

Covers expenses directly related to the running of premises and land this includes;

- Cost of revenue repairs
- Utility costs
- Rents and rates

Transport Costs

Includes all transport costs and staff travelling allowances.

Supplies and Services

Covers all items of expenditure not covered by the above headings, such as the purchase and maintenance of equipment and furniture, purchase of stationary and subscription costs.

Transfer Payments

Relates to payments for which no goods or services are received by the Council e.g. Rent Allowances.

Third Party Payments

Payments made to external providers in return for the provision of a service.

Central Support Services

Examples of Central Support Costs include;

- Accountancy
- Legal
- Human Resources

These departments recharge their costs in full to users of their services. The method for recharging these services is dependant on the service being provided.

Capital Charges

Capital charges consist of depreciation and deferred charges. deferred charges relate to capital expenditure which does not result in the authority creating a fixed asset.

An accounting adjustment is made to ensure both depreciation and deferred charges have a nil impact on the taxpayer.

Income

Revenue income received by the authority includes;

- Rents
- Fees and charges

Kettering

Borough Council

DRAFT BUDGET BOOKLET - 2010/11

Section 2

Capital Programme 2010 - 2013

DRAFT CAPITAL PROGRAMME 2009 - 2013

	2009/10		2010/11	2011/12	2012/13
	Original Estimate	Latest Estimate	Indicative Estimate	Indicative Estimate	Indicative Estimate
	£000	£000	£000	£000	£000
1. EXPENDITURE SUMMARY:					
A. HOUSING SCHEMES (HRA)	2,458	2,511	2,444	2,444	2,444
B. GENERAL FUND SCHEMES:					
Private Sector Housing Improvement	764	956	975	925	925
Investment & Repair Programme	1,238	781	801	556	126
Community Project Schemes	2,435	3,166	5,528	141	141
E-government investment programme	350	586	400	250	250
Invest To Save Projects	50	30	50	50	50
Total	7,295	8,030	10,198	4,366	3,936
2. FINANCING ANALYSIS:					
Major Repairs Allowance (MRA)	2,408	2,408	2,444	2,444	2,444
Capital Receipts - Right to Buy	100	100	100	200	200
Capital Receipts - Suite 16	0	0	1,243	0	0
External Borrowing	1,564	2,080	1,567	1,179	749
Grants and Contributions	3,223	3,442	4,844	543	543
Total	7,295	8,030	10,198	4,366	3,936

DRAFT CAPITAL PROGRAMME 2009 - 2013

Scheme	2009/10		2010/11	2011/12	2012/13
	Original Estimate	Latest Estimate	Indicative Estimate	Indicative Estimate	Indicative Estimate
	£000	£000	£000	£000	£000
HOUSING REVENUE ACCOUNT					
Kitchen & Bathroom Renewal					
Decent Homes - Round Up	300	300	291	350	350
Sheltered Accommodation Upgrading					
Digital Switch Over - communal areas	56	77	50	50	50
Door Entry Scheme	83	141	40	80	80
Window Renewal Programme					
Decent Homes - Bracknell Window Renewals	5	5	70	70	70
Central Heating					
Decent Homes - Upgrades	429	404	284	300	300
Decent Homes - Replace Oil Tanks	0	0	74	90	90
Other Schemes					
Decent Homes - Re-Roofing	200	200	86	100	100
Decent Homes - External Wall Repairs	39	19	0	64	64
Improving Access for Disabled People	200	255	300	300	300
Decent Homes - Electrical Upgrades	50	34	142	150	150
Decent Homes - Fire Precautions	0	0	107	130	120
Composite Door Replacements	100	100	150	140	140
Decent Homes - Asbestos Removal	45	96	75	70	70
Structural Improvements	150	150	150	150	150
External Wall Insulation	100	100	47	0	0
Internal Wall Insulation	0	0	50	50	50
Environmental Improvements - Highfields	221	221	200	200	200
Environmental Improvements - Rosewood Pl.	133	10	123	0	0
Housing Repairs Appointment System	150	257	0	0	0
Decent Homes - Other works	0	0	150	150	160
Stock Condition Survey	132	132	0	0	0
Eco Homes	55	0	55	0	0
Secure Properties for Future Works	10	10	0	0	0
Sub Total	2,458	2,511	2,444	2,444	2,444

Scheme	2009/10		2010/11	2011/12	2012/13
	Original Estimate	Latest Estimate	Indicative Estimate	Indicative Estimate	Indicative Estimate
	£000	£000	£000	£000	£000
GENERAL FUND					
Private Sector Housing Improvement					
Rolling Programme:					
Minor Works / Renovation / DFG's	450	350	450	450	450
Private Sector Decent Homes Project	0	194	250	250	250
Sub Regional Choice Based Lettings	14	89	50	0	0
Social Housing Grants	300	305	200	200	200
Home Energy Initiative	0	18	25	25	25
Sub Total	764	956	975	925	925
Investment & Repair Programme					
Rolling Programme:					
Verge Hardening	100	188	100	100	100
Swimming Pool Plant Renewal	92	26	26	26	26
Repair/Replacement:					
Pastures Caravan Site - New Site	634	80	600	0	0
Cemeteries Grounds - Various Works	0	12	0	0	0
Desborough Cemetery - Paths & Drainage	135	135	0	0	0
Rothwell Cemetery - Car Park	0	19	0	0	0
Rothwell Rd Cemetery - Extension	0	0	0	430	0
London Road Cemetery - Paths	22	22	0	0	0
Cremator - Relining	40	40	0	0	0
Enhancements:					
Robinson Way Depot - Various Works	0	31	0	0	0
Kettering Borough CCTV - Various Sites	0	12	0	0	0
Improvements:					
DDA Works	65	26	0	0	0
Rothwell Community Centre - Refurbish	75	75	0	0	0
New Desborough Leisure Centre - Fit out	75	0	75	0	0
Small Capital Works	0	105	0	0	0
SCW - Crematorium Works	0	10	0	0	0
Sub Total	1,238	781	801	556	126

Scheme	2009/10		2010/11	2011/12	2012/13
	Original Estimate	Latest Estimate	Indicative Estimate	Indicative Estimate	Indicative Estimate
	£000	£000	£000	£000	£000
Community Project Schemes					
Rolling Programme:					
Village Halls	32	32	32	32	32
Borough Wide - Recycling Project	69	69	69	69	69
Conservation Area Enhancement Schemes	35	44	10	10	10
Shopfront Improvements	30	43	30	30	30
Enhancements:					
SCW Rockingham Road Park - Bandstand Roof	0	8	0	0	0
SCW Park Signs	0	7	0	0	0
Ise Valley Sk8 Park	0	6	0	0	0
Cycling Scheme	10	10	0	0	0
Improvements:					
Suite 16 Projects	2,150	2,122	5,387	0	0
Lawrences Site Desborough - Feasibility	0	25	0	0	0
Play Area Improvements - Highfields/Spring Rise	0	49	0	0	0
Open Space Imps - Charlotte Place	51	51	0	0	0
Open Space Imps - Gray's Field	58	58	0	0	0
Open Space Imps - Mill Road Park	0	62	0	0	0
Burglary Reduction Initiative	0	20	0	0	0
Land Acquisitions	0	560	0	0	0
Sub Total	2,435	3,166	5,528	141	141

Scheme	2009/10		2010/11	2011/12	2012/13
	Original Estimate	Latest Estimate	Indicative Estimate	Indicative Estimate	Indicative Estimate
	£000	£000	£000	£000	£000
E-government investment programme					
Rolling Programme:					
Infrastructure/Flexi & Remote Working Enhancements	300	306	200	250	250
Government Connect - GCSX	0	100	100	0	0
HR and Payroll System	0	0	100	0	0
Corporate Document Management System	50	160	0	0	0
I2S - Personal Search Public Access	0	20	0	0	0
Sub Total	350	586	400	250	250
Invest To Save Projects					
Global Budget Provision	50	30	50	50	50
Sub Total	50	30	50	50	50
CAPITAL PROGRAMME TOTAL	7,295	8,030	10,198	4,366	3,936

Kettering *Borough Council*

DRAFT BUDGET BOOKLET - 2010/11

Section 3

Housing Revenue Account Estimates 2010/11

HOUSING REVENUE ACCOUNT ESTIMATES 2010/11

Ref		Original 2009/10	Revised 2009/10	Original 2010/11
		£	£	£
	INCOME			
1	Rents - Dwellings Only	12,129,000	11,903,000	12,158,000
2	Service Charges	220,000	241,000	241,000
3	Supporting People Grant	250,000	215,000	200,000
	Total Income	12,599,000	12,359,000	12,599,000
	EXPENDITURE			
4	Repairs and Maintenance	3,244,450	3,189,200	3,308,320
	General Management	1,992,700	1,979,500	2,027,010
5	Special Services	937,050	1,002,700	905,460
6	Rents, Rates, Taxes & Other Charges	6,000	18,000	26,000
	Contribution to Bad Debt Provision	70,000	38,000	64,000
7	Depreciation	2,778,000	2,067,400	2,175,100
8	Housing Revenue Account Subsidy	3,306,000	3,341,000	3,628,000
	Total Expenditure	12,334,200	11,635,800	12,133,890
	Net Cost of Services	(264,800)	(723,200)	(465,110)
8	Interest Payable	315,000	41,800	98,700
	Amortised Premiums & Discounts	153,000	153,000	114,000
9	HRA Investment Income	(46,800)	(7,800)	(16,800)
7	Transfer To/From Major Repairs Reserve	(370,000)	340,600	268,900
	Appropriation from/to reserves			
	Net Operating Expenditure	(213,600)	(195,600)	(310)
	Revenue Contributions To Capital	0	0	0
	Net Change in Balances	(213,600)	(195,600)	(310)
	Balance Carried Forward	(350,024)	(300,006)	(300,316)

Variance Explanations

- 1 In March 2009, the Government halved the 2009/10 rent guideline increase after authorities had set their rents. The reduction shown for the Revised 2009/10 reflects the change imposed. The Original 2010/11 estimate has been prepared using the proposed guideline increase of 3.1%. The Final Determination is not expected until late January 2010.
- 2 Increased service charge income has arisen primarily due to lower voids than originally estimated.
- 3 Supporting People Grant have again reduced for 2009/10 due to more stringent criteria this is expected to continue in 2010/11
- 4 The revised budget reflects efficiency savings in staffing staff costs and from improved procurement methods. In 2010/11 a new housing appointments will be introduced to significantly improve the service to our tenants and improve the efficiency and flexibility of the service.
- 5 The revised estimate reflects an increase in utility costs at sheltered schemes. In addition the Cleaning Contract has been switched to the Repairs and Maintenance budget in 201011.
- 6 Council Tax and NNDR costs were greater than originally estimated for 2009/10.
- 7 Depreciation has reduced significantly after the impairment of HRA assets in 2008/09. Depreciation is a technical adjustment and does not impact on the 'bottom line.' It is netted down through the Major Repairs Reserve.
- 8 The revised budget reflects the compensating adjustment for the impact of the Government halving the rent guideline. However the unprecedented low level of interest rates increase the amount of subsidy to be paid to the Government and reduces the notional interest paid to the General Fund.
- 9 Low interest rates also result in lower investment income.