



GUIDE TO THE

BUDGET

2007/2008

GUIDE TO THE BUDGET 2007/2008

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INTRODUCTION TO THE BUDGET GUIDE

This booklet is a summary of the budget, together with other financial information in a form helpful to Councillors and the public. More detailed estimates in booklet form are also available on request, but these are primarily to assist the Council's officers in monitoring their budgets.

Budget

The General Fund budget summary on page 8 shows that net expenditure in 2007/08 is estimated to total £18.162m. Of this £682,000 is to cover once-off/time limited items which are financed from balances, leaving a net budget of £17.481m. Once again the Council is not relying on balances to support the ongoing budget.

During 2006 a ten-year forecast of the Council's General fund spending predicted growing financial pressures, and the need to reduce overall net spending to restrict future Council Tax to levels broadly in line with inflation. At the same time the Council determined service areas in which increased investment should be planned. A detailed review was undertaken to identify budget changes over the next three years in order to provide for increased service investment and to bridge the estimated budget "gap". Proposals giving a net reduction of £890,000 have been built into the 2007/08 budget, with further reductions planned for later years.

Government support (Formula Grant Allocation [*formerly Revenue Support Grant*] and re-distributed Business Rates) which covers 42.5% of the Council's budget has increased by 2.7% from 2006/07. The balance of the budget has to be met by Council Tax, the District Council's element of which will increase by an average 3.25% (10p per week for a Band D property).

As in recent years, the Council will receive Planning Delivery Grant from the Government and this will finance expenditure of a once-off nature in order to improve planning performance and deliver the Local Development Framework.

Balances

Estimated balances on the General Fund during 2007/08 are:

	£'000
Brought forward (01.04.2007)	1,953
Taken from balances in 2007/08	-682
Carried forward (31.03.2008)	<u>1,271</u>

The carried forward balance of £1.271m comprises a working balance of £889,000 plus £382,000 towards the cost of once-off/time limited items in future years and to cover potential risks. Council decided to maintain the Working Balance at 5% of net expenditure.

Council Tax

Each residential property is given a valuation banding based on values as at 1 April 1991. There are 8 bands (A-H) and each band pays a different amount of Council Tax:

Band	Capital Value	Proportion of Band 'D' Tax
A	Up to £40,000	6/9
B	£40,001 - £52,000	8/9
C	£52,001 - £68,000	7/9
D	£68,001 - £88,000	9/9 (100%)
E	£88,001 - £120,000	11/9
F	£120,001 - £160,000	13/9
G	£160,001 - £320,000	15/9
H	Over £320,000	18/9

The District Council has set an average Band 'D' charge of £196.71 which covers the demands of both itself and the Parish Councils. The District Council's own element averages £165.09. A table showing how the Council Tax is calculated is set out on page 34.

Council Tax rates vary according to the part of the district in which any property is located. Parish Councils make charges to cover their own expenditure and these are levied only on properties within their own areas. Likewise, in order to avoid double-charging in parished areas, the District Council identifies the costs of services provided to specific areas in those instances where similar services are provided in other areas by Parish Councils. These costs (*known as special expenses*) are also charged only to the areas in which the services are provided by the District Council.

The overall average District and Parish Council Tax of £196.71 is split into general expenses (*charged equally throughout the district*) of £146.94 and special expenses (*charged to those areas where services are provided*) averaging £49.77.

To these charges are added the taxes of the County Council (£1,034.13 at Band 'D') and the Police Authority (£130.17 at Band 'D') giving an average Band 'D' Tax of £1,361.01. The County Council and Police Authority elements have both increased by just under 5%, contributing to an overall average increase of 4.73%. A list of charges for each band in each area of the district is included at page 35.

The Collection Fund

The Council maintains a Collection Fund Account, payments into and out of which are determined by statute. The main items of income are Council Tax (£82m) and Business Rates (£51m). The main items of expenditure are amounts payable to the District and County Councils and the Police Authority and the transfer of Business Rate income to the Government.

It is estimated that there will be a surplus of £1.116m on the Collection Fund at 31 March 2007. This is applied to reduce the precepts of the District Council (£164,000), County Council (£846,000) and Police Authority (£106,000). Details are set out at page 33.

Housing Revenue Account

This account is separate from the Council's other accounts and must balance itself without any contribution from Council taxpayers. Expenditure is financed primarily from tenants' rents. Dwelling rents, which are heavily influenced by the Government's rent restructuring scheme, will increase by an average of 5% in April 2007. Garage rents are to increase by 2.5%.

Capital Programme

The current capital financing framework (the *prudential system*) introduced by the local Government Act 2003 allows authorities to borrow to finance capital investment subject to them being able to afford the revenue implications. They may also use revenue monies and the receipts from disposal of assets. Where an asset held within the Housing Revenue Account is disposed of, a proportion of the proceeds must be paid to the Government (75% of dwelling sales, and 50% of other asset disposals) although in some instances set-off arrangements limit the amount payable.

The Council has approved a **Housing Investment Programme** totalling £9.7m for 2007/08 which is to be funded primarily from the Major Repairs Allowance (39%) and capital receipts (43%). The Council will also be utilising its entitlement to Supported Capital Expenditure (borrowing where the interest charges are met by Government subsidy)(10%) and revenue contributions (5%). The programme includes £2.44m toward the provision of affordable housing by housing associations and £6.33m on refurbishment/modernisation of the Council's own stock. Further expenditure totalling £15.5m is planned over the following two years.

The '**Other Services' Capital Programme** for 2007/08 totals £3.7m. The programme comprises £2.6m of new schemes approved recently by the Council and £1.1m of schemes approved previously. The most significant of these relate to refurbishment of leisure buildings, London Road Cemetery, Improvements to the Old Town Hall and improvements to Information Technology (upgrades, replacements, new customer relationship management system), projects to improve the Council's "carbon footprint", recycling initiatives, and improvements to play areas. Money is also provided for "invest to save" projects. (Further detail of these schemes is shown on pages 26 to 29). Part of the programme is dependent on the generation of surpluses from on-street parking and, as much of the programme is to be financed from the proceeds of asset disposal, certain new schemes will only be able to proceed as funds become available. Further expenditure totalling £12.7m is scheduled for the following two years, including the reprovision of Leisure facilities, largely dependent on the achievement of capital receipts though asset sales and prudential borrowing.

Details of both the Housing Investment Programme and the General Fund Capital Programme are set out elsewhere in this booklet.

Non-Domestic Rates

The Government sets a uniform charge to be paid by Non-Domestic (Business) Ratepayers throughout the country. Local authorities collect this income on behalf of the Government and, after paying over the proceeds, receive a share from the national pool. St Albans share for 2007/08 is £6.37m and this is credited to the General Fund.

Rates are charged in accordance with rateable values that came into force on 1 April 2005. The poundage multiplier has increased in line with inflation (September 2006 RPI) from 43.3p to 44.4p.

A relief scheme operates for small businesses occupying properties with low rateable values. Properties valued below £5,000 qualify for 50% relief with a sliding scale operating up to a value of £9,999. These properties also qualify for a reduced multiplier (increased from 42.6p to 44.1p). Properties with values in the £10,000 to £14,999 band do not qualify for relief but will have their bills calculated with the lower multiplier.

A transitional relief scheme operates over the first four years of the new valuation period. This limits the impact of changes to rates payable following the new rating list coming into force compared with previous rate bills.

The Government has introduced the Local Authorities Business Growth Incentive (LABGI) scheme which, with effect from 2005/06, gives a share of additional business rate income to those authorities whose total valuations increase by more than a certain percentage between December one year and December the next year. In 2005/06 St Albans received £494,000 from this scheme and a further £292,000 in 2006/07 (notified after the 2007/08 budget was set). Further LABGI grant of £150,000 has been included in the 2007/08 budget.

SUMMARY OF GENERAL FUND BUDGETS (Including Medium Term Commitment Plan)

<u>2006/2007</u> £	<u>Portfolio</u>	<u>2007/2008</u> £	<u>2008/2009</u> £	<u>2009/2010</u> £
269,660	Community Leadership and Communications	390,125	296,790	305,550
1,965,700	Community Safety and Support	1,633,440	1,594,915	1,348,935
2,150,220	Culture and Heritage	1,750,900	1,600,380	1,582,480
7,031,670	Environment and Sustainability	7,263,150	7,755,790	7,923,110
737,020	Housing	697,135	749,730	794,995
761,420	Non-Portfolio	777,370	792,380	805,540
1,434,640	Planning and Conservation	1,605,940	1,565,515	1,635,100
1,388,850	Resources and Efficiencies	1,358,125	1,701,480	1,954,435
4,576,820	Sport and Healthy Living	4,239,415	4,075,020	4,113,855
20,316,000	TOTAL OF PORTFOLIO BUDGETS	19,715,600	20,132,000	20,464,000
-3,105,000	Capital Charges Credit	-1,586,000	-1,422,000	-1,143,000
966,000	Pensions Accounting Adjustment	244,000	249,000	253,000
-1,000	Contingencies	-25,000	-31,000	-36,000
0	Procurement Efficiencies	-50,000	-50,000	-50,000
0	Accommodation Efficiencies	-40,000	-120,000	-200,000
-100,000	Efficiency Savings	0	-672,000	-836,000
0	Contribution to Capital	54,000	0	0
-150,000	Local Authorities Business Incentive Scheme Grant	-150,000	-150,000	-150,000
17,926,000	TOTAL BEFORE USE OF BALANCES	18,162,600	17,936,000	18,302,000
-976,000	Taken from Balances	-682,000	-92,000	0
16,950,000	NET EXPENDITURE BEFORE GOVERNMENT SUPPORT	17,480,600	17,844,000	18,302,000
	Government Support:			
-6,074,057	- Contribution from NNDR Pool	-6,372,195	-6,500,000	-6,630,000
-1,172,509	- Formula Grant Allocation	-1,069,386	-1,091,000	-1,113,000
9,703,434	NET EXPENDITURE AFTER GOVERNMENT SUPPORT	10,039,019	10,253,000	10,559,000
-198,000	BALANCE TRANSFERRED FROM COLLECTION FUND	-164,000	-80,000	-80,000
9,505,434	NET REQUIREMENT FROM COUNCIL TAXPAYERS	9,875,019	10,173,000	10,479,000
2,442,000	GENERAL FUND BALANCE BROUGHT FORWARD	1,953,000	1,271,000	1,179,000
-976,000	TAKEN FROM GENERAL FUND BALANCES	-682,000	-92,000	0
1,466,000	GENERAL FUND BALANCE CARRIED FORWARD	1,271,000 *	1,179,000 *	1,179,000

* Working Balance at 5% of net expenditure plus amount towards funding of once-off / time limited items in 2007/08/09/10.

SUMMARY OF GENERAL FUND BUDGETS

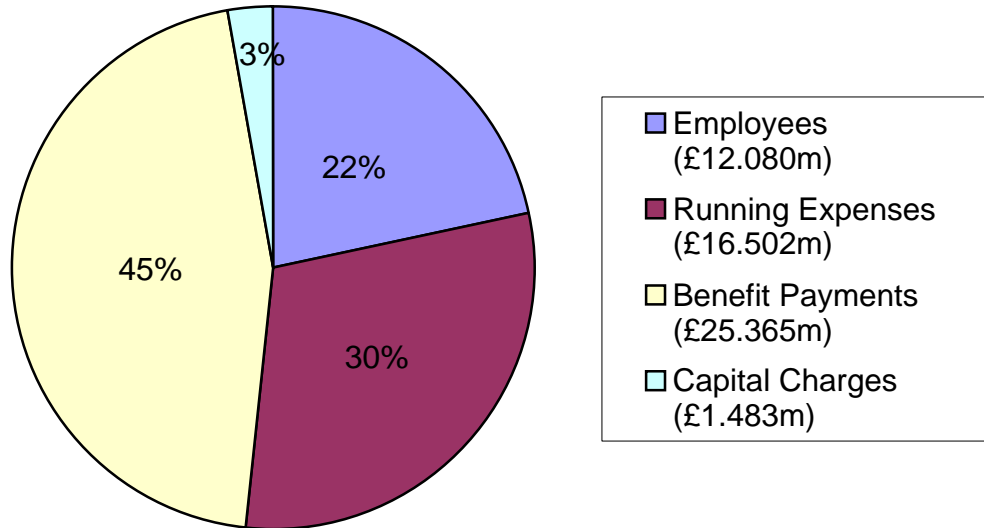
(Including Medium Term Commitment Plan)

WHERE COSTS ARE SUBSEQUENTLY RECHARGED TO OTHER COST CENTRES

Budget 2006-07 £'000	Portfolio	Budget 2007-08 £'000	Estimate 2008-09 £'000	Estimate 2009-10 £'000
670	Community Leadership and Communications	740	770	802
2,628	Community Safety and Support	2,884	2,745	2,598
545	Environment and Sustainability	568	585	604
-	Culture and Heritage	-	-	-
113	Housing	125	128	133
161	Non-Portfolio	167	172	181
622	Planning and Conservation	653	592	608
4,014	Resources and Efficiencies	3,916	3,997	4,128
-	Sport and Healthy Living	-	-	-
8,753	TOTAL OF COSTS RECHARGED TO DIRECT SERVICES AND INCLUDED WITHIN THOSE SERVICES	9,053	8,989	9,054

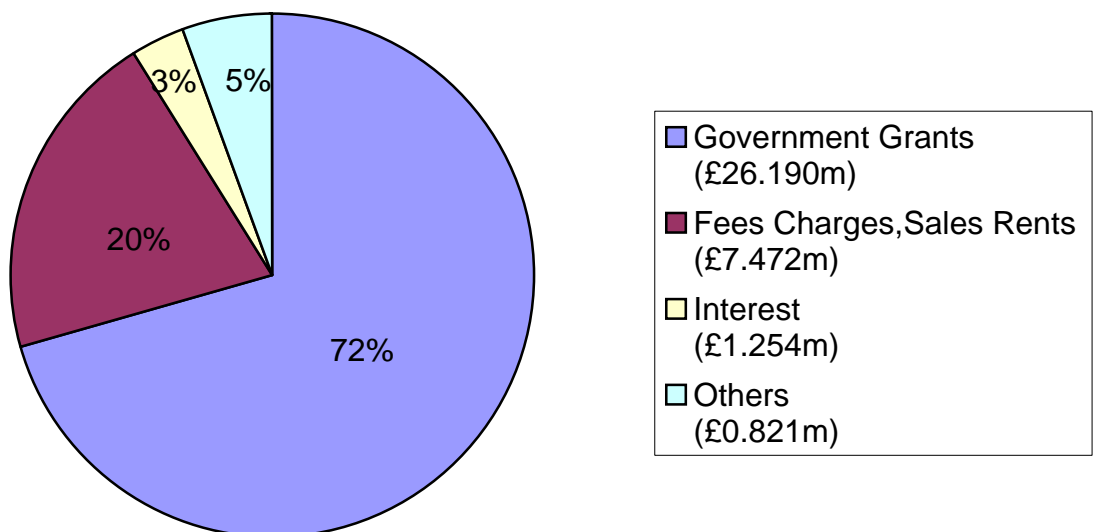
ANALYSIS OF THE GENERAL FUND BUDGET 2007/2008
(Excluding Housing Revenue Account)

GROSS EXPENDITURE 2007/2008



TOTAL EXPENDITURE	£55.4 M
TOTAL INCOME	£35.7 M
NET EXPENDITURE	<u>£19.7 M</u>

GROSS INCOME 2007/2008



GENERAL FUND REVENUE BUDGET 2006/07 TO 2009/10 - ANALYSED ACROSS CORPORATE AIMS

	2006/07 <i>Original Budget</i> £000	2007/08 <i>Budget</i> £000	2008/09 <i>Estimate</i> £000	2009/10 <i>Estimate</i> £000
1. To build a community that is open, fair and inclusive	2,215	2,056	2,196	2,476
2. To work in partnership for the health and well being of the community	8,793	8,072	7,909	7,771
3. To cherish and promote our heritage, arts and culture	2,150	1,751	1,600	1,582
4. To safeguard our environment	3,965	4,008	4,489	4,538
5. To ensure the district is a desirable place to live and work	3,286	3,639	3,551	3,665
TOTAL ALL AIMS	20,409	19,526	19,745	20,032
BUDGETS NOT IDENTIFIED TO AIMS	-92	190	387	432
TOTAL ALL BUDGETS	20,317	19,716	20,132	20,464

HOUSING REVENUE ACCOUNT - SUPERVISION AND MANAGEMENT - ANALYSED ACROSS CORPORATE AIMS

1. To build a community that is open, fair and inclusive	4,177	4,212	4,183	4,278
2. To work in partnership for the health and well being of the community	1,001	992	1,016	1,040
5. To ensure the district is a desirable place to live and work	88	117	119	123
TOTAL - HRA SUPERVISION AND MANAGEMENT	5,266	5,321	5,318	5,441

**COMMUNITY LEADERSHIP AND
COMMUNICATIONS PORTFOLIO**

Budget 2006-07 £	Cost Centre		Budget 2007-08 £	Estimate 2008-09 £	Estimate 2009-10 £
		<u>DIRECT SERVICES</u>			
218,940	1110	Chief Executive	240,360	246,800	256,310
0	1202	Project Leadership	100,000	0	0
21,900	1220	Civic Activities	21,625	22,120	22,620
28,820	1240	Democratic Subscriptions	28,140	27,870	26,620
269,660		NET BUDGET FOR COMMUNITY LEADERSHIP PORTFOLIO	390,125	296,790	305,550

		<u>STRATEGIC DIRECTORS COSTS RE- ALLOCATED TO OTHER SERVICES</u>			
138,410	1120	Director of Corporate Services	159,530	165,550	172,530
144,780	1130	Director of Community Services	159,610	165,850	173,010
9,280	1140	Director of Enterprise & Civic Environment	0	0	0
292,470			319,140	331,400	345,540
-292,470		Recharged to Other Services	-319,140	-331,400	-345,540
0			0	0	0

		<u>COSTS RE-ALLOCATED TO OTHER SERVICES</u>			
198,050	1255	Corporate Policy	245,650	258,180	271,570
179,940	1590	Public Relations	175,640	180,050	185,190
377,990			421,290	438,230	456,760
-377,990		Recharged to Other Services	-421,290	-438,230	-456,760
0			0	0	0

COMMUNITY SAFETY & SUPPORT PORTFOLIO

Budget 2006-07 £	Cost Centre		Budget 2007-08 £	Estimate 2008-09 £	Estimate 2009-10 £
<u>DIRECT SERVICES</u>					
177,100	1205	Community Safety	191,380	179,690	184,450
247,680	1210	CCTV	275,180	270,190	269,010
787,430	1215	Members	802,900	807,440	807,870
28,990	1225	Town Twinning	32,400	33,380	33,830
223,830	1230	Elections	231,880	256,980	147,170
210,880	1235	Electoral Registration	212,210	216,670	222,260
364,050	1505	Environmental Protection	374,710	384,835	399,120
376,490	1520	Food & Health Safety	424,740	434,740	449,430
82,820	1530	Pest Control	75,300	61,960	64,740
49,650	1540	Animal Welfare	46,540	45,150	46,400
59,520	1545	Removal of Abandoned Vehicles	68,920	71,110	73,405
46,390	1575	Licensing	20,740	24,280	26,870
50	1580	Hackney Carriages & Private Hire	-6,990	-2,660	3,000
-1,135,490	6035	Car Parks Contract	-1,325,030	-1,394,310	-1,592,770
153,080	6040	Car Parks Administration	134,780	137,800	140,270
160,790	6045	Russell Avenue/Drovers Way Car	80,680	69,300	72,550
-47,430	6050	Civic Centre Car Park	-24,840	0	0
173,460	6055	Fee Paying Car Parks	46,930	44,380	46,850
-18,320	6060	Leased Car Parks	-40,490	-57,690	-57,370
17,860	6065	Free Car Parks	9,900	10,070	10,250
6,870	6070	Lydekker Car Park	1,600	1,600	1,600
1,965,700		NET BUDGET FOR COMMUNITY SAFETY & SUPPORT PORTFOLIO	1,633,440	1,594,915	1,348,935
<u>COSTS RE-ALLOCATED TO OTHER SERVICES</u>					
406,050	1245	Corporate Administration	539,490	551,770	550,850
110,720	1250	Administrative Support Unit	118,630	123,150	128,310
1,548,090	5530	Information Technology Services	1,624,320	1,435,290	1,256,940
563,580	5545	Legal	601,930	634,820	662,000
2,628,440			2,884,370	2,745,030	2,598,100
-2,628,440		Recharged to Other Services	-2,884,370	-2,745,030	-2,598,100
0			0	0	0
<u>SPECIAL RESERVE</u>					
-41,960	6100	Decriminalised Parking Enforcement	-89,070	-54,930	-20,510

CULTURE & HERITAGE PORTFOLIO

Budget 2006-07 £	Cost Centre		Budget 2007-08 £	Estimate 2008-09 £	Estimate 2009-10 £
		<u>DIRECT SERVICES</u>			
143,590	2920	Alban Arena	39,130	39,380	39,640
155,760	2930	Maltings Arts Theatre	148,030	152,230	156,840
30,080	2940	Harpenden Public Hall	11,410	11,590	11,770
-39,720	2960	Batchwood Hall	-115,840	-115,850	-115,870
80,110	3000	Arts Development	66,190	58,660	60,030
179,730	3004	Town Hall	43,500	-55,160	-49,980
75,000	3008	St Albans Cinema	75,000	0	0
412,820	3012	Heritage Administration	463,350	446,500	416,460
263,360	3016	Verulamium Museum	107,340	114,680	123,070
201,570	3020	Museum of St Albans	128,270	133,540	138,100
8,530	3024	Historic Buildings	8,670	8,890	9,110
53,850	3028	Field Archaeology	55,980	58,000	60,260
33,560	3032	Conservation	37,090	38,510	40,180
159,870	3036	Curatorial	178,690	187,790	196,070
115,900	3040	Design & Display	131,590	136,070	139,200
6,120	3044	Documentation	6,080	6,240	6,400
34,400	3048	Education	38,320	39,830	41,600
-2,250	3052	Finds Liaison	-590	-610	-620
237,940	3056	Development & Tourism	224,740	234,840	200,240
0	3062	Tourist Information Centre	103,950	105,250	109,980
2,150,220		NET BUDGET FOR CULTURE & HERITAGE	1,750,900	1,600,380	1,582,480

ENVIRONMENT & SUSTAINABILITY PORTFOLIO

Budget 2006-07 £	Cost Centre		Budget 2007-08 £	Estimate 2008-09 £	Estimate 2009-10 £
<u>DIRECT SERVICES</u>					
311,330	1500	Environmental Services Administration	307,830	312,660	318,240
77,310	1510	Environmental Resources	93,030	94,850	97,820
289,210	1535	Public Conveniences	229,520	231,650	237,230
-11,630	1550	Third Party Recycling	-104,060	-94,410	-94,710
1,378,820	1555	Recycling	1,290,680	1,795,520	1,767,160
1,913,940	1560	Refuse Collection	2,146,460	2,039,460	2,114,780
1,014,450	1565	Street Cleansing	1,096,710	1,124,820	1,154,110
81,690	1570	Cleaner District	94,890	86,660	88,680
-95,300	1585	Market	-76,390	-83,560	-84,360
34,240	2080	Energy Officer	38,150	39,640	0
1,434,970	6000	Public Transport	1,479,070	1,537,030	1,607,260
42,580	6005	Taxi Voucher Scheme	47,520	48,970	49,980
69,810	6010	Transport Strategy	110,480	98,880	128,250
192,340	6020	Roads Amenity Functions	184,270	188,460	194,460
8,620	6025	Drainage & Flood Prevention	6,210	6,420	6,630
289,290	6030	Verge Maintenance	318,780	328,740	337,580
7,031,670		NET BUDGET FOR ENVIRONMENT & SUSTAINABILITY PORTFOLIO	7,263,150	7,755,790	7,923,110
<u>COSTS RE-ALLOCATED TO OTHER SERVICES</u>					
356,490	6400	Engineers	366,330	378,460	390,950
188,850	6410	Landscape Architects & Arborists	201,190	206,470	212,910
545,340			567,520	584,930	603,860
-545,340		Recharged to Other Services	-567,520	-584,930	-603,860
0			0	0	0

HOUSING GENERAL FUND PORTFOLIO

Budget 2006-07 £	Cost Centre		Budget 2007-08 £	Estimate 2008-09 £	Estimate 2009-10 £
		<u>DIRECT SERVICES</u>			
87,130	1525	Houses in Multiple Occupation	118,540	121,290	125,400
-62,430	2000	Mobile Home Sites	-109,190	-103,430	-106,270
-830	2010	Sundry Properties	-1,470	-1,700	-1,940
233,950	2020	Homelessness	195,490	201,720	209,070
127,060	2030	Grounds Maintenance	106,405	109,230	111,935
93,100	2050	Rent Allowances	103,850	117,660	132,750
0	2051	Rent Rebates	39,510	41,470	43,550
51,780	2060	Housing Aid Centre	52,970	54,300	55,660
0	2065	Affordable Housing	14,680	30,360	46,050
40,980	2070	Staying Put Scheme	0	0	0
166,280	2090	Leased Properties	176,350	178,830	178,790
737,020		NET BUDGET FOR HOUSING GENERAL FUND PORTFOLIO	697,135	749,730	794,995
		<u>COSTS RE-ALLOCATED TO THE HOUSING INVESTMENT PROGRAMME</u>			
112,670	2040	Home Renovation Grants	124,640	128,340	132,590
112,670			124,640	128,340	132,590
-112,670		Recharged to HIP	-124,640	-128,340	-132,590
0			0	0	0

HOUSING PORTFOLIO (HOUSING REVENUE ACCOUNT)

Budget 2006-07 £'000		Budget 2007-08 £'000	Estimate 2008-09 £'000	Estimate 2009-10 £'000
<u>INCOME</u>				
19,178	Rents - Dwellings	19,831	20,720	21,650
193	- Service Charges	219	230	242
750	- Garages	764	783	802
264	- Shops and Other	270	270	270
392	Supporting People Income	349	349	349
150	HRA Investment Income/Mortgage Interest	91	91	89
20,927	Total Income	21,524	22,443	23,402
<u>EXPENDITURE</u>				
5,266	Supervision and Management	5,321	5,318	5,441
3,159	Repairs	3,626	3,660	3,750
84	Rents, Rates and Other Taxes	90	93	95
208	Rent Rebates (Housing Benefit)			
743	Cost of Capital	827	823	837
3,687	Major Repairs Allowance - Transfer to Reserves	3,749	3,783	3,817
73	Transitional Relief (Supporting People)	36	31	26
7,331	Payment to Government (Negative Housing Subsidy)	7,643	8,522	9,502
1,000	Revenue Contributions to Capital	500	250	250
21,551	Total Expenditure	21,792	22,480	23,718
624	Net cost/(surplus) of services	268	37	316
-1,652	Balance brought forward	-1,123	-855	-818
-1,028	Balance carried forward	-855	-818	-502
	Balances net of future Revenue Contributions to Cap	-1,355	-1,068	-752

NON PORTFOLIO

Budget 2006-07 £	Cost Centre		Budget 2007-08 £	Estimate 2008-09 £	Estimate 2009-10 £
<u>DIRECT SERVICES</u>					
57,360	3510	Scrutiny	55,710	57,260	59,200
110,380	3520	External Audit	118,950	117,850	115,900
593,680	3540	Democratic Represent & Management	602,710	617,270	630,440
<u>761,420</u>		NET BUDGET FOR NON PORTFOLIO	<u>777,370</u>	<u>792,380</u>	<u>805,540</u>
<u>COSTS RE-ALLOCATED TO OTHER SERVICES</u>					
161,270	3500	Internal Audit	166,810	172,220	181,370
<u>161,270</u>			<u>166,810</u>	<u>172,220</u>	<u>181,370</u>
-161,270		Recharged to Other Services	-166,810	-172,220	-181,370
<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>

PLANNING & CONSERVATION PORTFOLIO

Budget 2006-07 £	Cost Centre		Budget 2007-08 £	Estimate 2008-09 £	Estimate 2009-10 £
		<u>DIRECT SERVICES</u>			
-11,890	4510	Building Control	13,070	13,750	29,755
403,440	4520	Planning Policy	418,610	409,500	415,790
869,240	4530	Development Control	1,032,270	1,012,565	1,049,985
48,830	4540	District Archaeology	0	0	0
264,570	4550	Conservation & Design	322,480	325,970	336,470
96,160	4580	Landscape & Graphic Design	79,150	79,490	81,330
-235,710	5075	Land Charges	-259,640	-275,760	-278,230
<u>1,434,640</u>		NET BUDGET FOR PLANNING & CONSERVATION PORTFOLIO	<u>1,605,940</u>	<u>1,565,515</u>	<u>1,635,100</u>
		<u>COSTS RE-ALLOCATED TO OTHER SERVICES</u>			
622,070	4500	Planning Support	652,760	592,160	608,040
<u>622,070</u>			<u>652,760</u>	<u>592,160</u>	<u>608,040</u>
-622,070		Recharged to Other Services	-652,760	-592,160	-608,040
<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>

RESOURCES AND EFFICIENCIES PORTFOLIO
(DIRECT)

Budget 2006-07 £	Cost Centre		Budget 2007-08 £	Estimate 2008-09 £	Estimate 2009-10 £
		<u>DIRECT SERVICES</u>			
10,540	5000	Corporate Property	-128,560	-39,570	160,800
-97,490	5005	Sandridge Gate Business Centre	-250,440	-255,570	-270,920
769,150	5010	Miscellaneous	1,018,020	1,045,970	1,053,360
-1,152,000	5011	Interest on Balances	-1,263,615	-1,000,510	-986,225
307,560	5015	Grants & Subsidies	316,940	317,190	315,430
32,920	5025	Corporate Costs	32,720	30,570	29,430
-36,590	5035	Business Rates	-22,060	-22,410	-15,050
831,260	5040	Council Tax	907,870	893,420	918,600
-58,000	5045	Council Tax Rebates	-62,250	-65,670	-69,240
645,690	5050	Benefits Administration	628,070	611,000	624,400
97,540	5060	Equalities	95,620	98,290	101,750
12,270	5065	Equalities Action Plan	13,170	13,510	13,830
26,000	5070	Equalities & Disabilities	22,940	23,620	24,410
0	5080	Emergency Planning/Resilience	49,700	51,640	53,860
1,388,850		NET BUDGET FOR RESOURCES AND EFFICIENCIES PORTFOLIO (DIRECT)	1,358,125	1,701,480	1,954,435

RESOURCES & EFFICIENCIES PORTFOLIO
(SUPPORT)

Budget 2006-07 £	Cost Centre		Budget 2007-08 £	Estimate 2008-09 £	Estimate 2009-10 £
<u>COSTS RE-ALLOCATED TO OTHER SERVICES</u>					
32,740	5020	Saturday Opening	33,230	34,090	34,970
1,007,310	5500	Central Offices	827,390	849,590	865,570
518,400	5505	Employee Benefits	460,230	432,570	438,200
286,680	5525	Customer Service Centre	337,510	352,950	374,290
165,410	5535	Office Services	160,930	164,070	167,500
103,480	5540	Cashiers	106,000	108,370	112,680
1,007,920	5550	Financial Services	1,083,800	1,120,680	1,149,800
88,530	5555	Purchasing	101,920	104,890	108,310
246,600	5560	Estates	269,450	279,620	291,210
292,680	5565	Human Resources	302,180	316,160	339,290
<u>3,749,750</u>			<u>3,682,640</u>	<u>3,762,990</u>	<u>3,881,820</u>
-3,749,750		Recharged to Other Services	-3,682,640	-3,762,990	-3,881,820
<u><u>0</u></u>			<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

SPORT & HEALTHY LIVING PORTFOLIO

Budget 2006-07 £	Cost Centre	<u>DIRECT SERVICES</u>	Budget 2007-08 £	Estimate 2008-09 £	Estimate 2009-10 £
156,530	1515	Health & Promotion	169,440	156,200	159,880
1,360,260	2500	Leisure Management Contract	1,493,000	1,530,330	1,568,580
912,320	2510	Leisure Administration	801,980	770,440	743,470
59,000	2600	Parks Administration	29,720	30,470	31,230
11,940	2605	Allotments	10,800	11,230	11,660
178,870	2610	Clarence Park	155,440	159,130	162,920
280,210	2615	Other Open Spaces	234,580	241,140	252,340
77,420	2620	Gardens & Flower Beds	74,860	76,720	78,640
61,300	2625	Playgrounds	62,130	62,790	63,490
2,690	2630	Central Nursery	-710	-700	-690
16,940	2635	NomansLand Common	14,830	15,310	15,800
9,610	2640	Bricket Wood Common	10,070	10,350	10,670
16,260	2645	Railway Trails	13,050	13,490	13,940
162,080	2650	Verulamium & Westminster Lodge	210,160	113,880	117,680
101,060	2655	Rothamsted Park	93,340	95,570	97,850
27,420	2700	Cleaning contract Sports Pavilion	26,870	27,540	28,230
23,400	2705	Sports Administration	20,070	20,570	21,080
16,710	2710	Harpenden Indoor Bowls Rink	-2,130	-2,080	-2,030
63,380	2715	Westminster Lodge Leisure Centre	16,760	17,070	13,130
22,230	2720	Verulamium Running Track	10,650	10,710	10,770
147,050	2725	Harpenden Swimming Pool	53,980	54,180	54,380
93,230	2730	Harpenden Sports Centre	129,160	49,860	50,570
99,130	2735	Leisure Buildings General	69,790	71,110	72,460
118,040	2740	Bricket Wood Sports Centre	118,060	118,510	118,970
109,940	2745	Batchwood Tennis Centre	46,530	46,690	46,850
55,800	2750	Batchwood Golf Course	16,290	16,320	16,330
12,460	2755	London Colney Recreation Centre	12,460	12,580	12,690
167,750	2800	Cemeteries	135,915	122,800	109,785
0	2810	West Herts Crematorium	0	0	0
39,750	2820	Closed Churchyards	40,430	41,400	42,390
132,600	2900	Jubilee Restaurant	148,880	156,790	164,700
19,280	2910	Jubilee Centre	8,150	9,290	10,320
22,160	2950	Marlborough Club	14,860	15,330	15,770
4,576,820		NET BUDGET FOR SPORT & HEALTHY LIVING PORTFOLIO	4,239,415	4,075,020	4,113,855

APPROVED INCREASES IN FEES AND CHARGES FOR 2007/2008

	%	£	£
<u>COMMUNITY SAFETY AND SUPPORT</u>			
Miscellaneous Licences	2.5	50	
Pest Control	2.6	800	
Abandoned Vehicles - Residential	3.6	160	
Hackney Carriages and Private Hire Vehicle and Driver Licences	5.0	7,750	
Westminster Lodge Car Park - Charges after 3 hours free period to be 75% of Drovers Way. No change to 3-5 hours rate (£2). Over 5 hours rate to increase from £2 to £5		20,000	
Bricket Road (Civic Centre and HCC) Car Parks (average)	16	4,600	
Garages and Parking Spaces (Spaces to mirror car parking charges, garages higher charge) (to be increased by 50% on current price each quarter until 150% achieved)	150	38,000	71,360

The majority of car park fees are now covered within the NCP management contract.

Amenbury Lane - After initial free period for leisure users charges to be the same as at Bowers Way (within contract)

CULTURE AND HERITAGE

Museums - No increase proposed

Town Hall - Room Hire. Charges to be reviewed again on completion of refurbishment and to reflect market rate

Maltings Arts Theatre - Awaiting completion of comprehensive business review	2.5		2,000
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ENVIRONMENT AND SUSTAINABILITY

Collection of Bulky Refuse	9.3	4,200	
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Market - Saturday	2.5	7,565	
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- Wednesday (no increase)

- Farmers (under consideration)	2.5	580	12,345
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HOUSING

Mobile Home Sites - Rents	2.5		3,450
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PLANNING AND CONSERVATION

Building Control Fees	2.5		15,710
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Planning Application Fees - These are prescribed by the Government which has given no indication of an increase.

Land Charges Search Fees - The proposed new charging regime (cost recovery only) precludes an increase.

RESOURCES AND EFFICIENCIES

Council Offices - Room Hire - No increase proposed for the majority of these charges

SPORT AND HEALTHY LIVING

Allotments (approved one year in advance) (average)	3.25	270	
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Cemeteries (2.5% to cover inflation plus 15% to reduce subsidy over 5 years)	17.5	20,545	
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Jubilee Restaurant	3.6	3,005	
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Jubilee Centre - Lettings	3.6	445	
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Marlborough Pavilion - No increase			24,265
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Fees for services managed under contract (Leisure Management and Grounds Maintenance) are retained by the contractors and determined by contract conditions. Leisure Management contract fees are mainly at the discretion of the contractor although maximum fees for certain services are determined by the Council. These have mainly increased in the range 3.5% to 4%. The average increase for fees in the Grounds Maintenance contract is 3.6%)

TOTAL			129,130
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CAPITAL PROGRAMME (GENERAL FUND SERVICES) EXISTING SCHEMES

PORTFOLIO		Approved for 2007/08 £
Community Safety and Support		
Customer Relationship Management		83,000
Culture and Heritage		
Town Hall / Tourist Information Centre - external and internal refurbishment	378,000	
- Heritage display interpretation	<u>15,000</u>	
		393,000
Environment and Sustainability		
Cycling Initiatives - Camp Cycleway (Highfield Park to St Peters Street)	23,000	
Highways - Traffic signs in support of Tourism and Transport Policy	<u>40,000</u>	
		63,000
Planning and Conservation		
Planning Portal	12,000	
Document Management System	<u>50,000</u>	
		62,000
Resources and Efficiencies		
Contribution to Redbourn Parish Council towards redevelopment of Youth Club premises	40,000	
Sandridge Gate Business Centre - refurbish ground floor toilets	7,000	
Customer Services - develop Telephone Service Centre	<u>118,000</u>	
		165,000
Sport and Healthy Living		
London Road Cemetery - Phase 2 design and build works	287,000	
Verulamium Park - River project	<u>54,000</u>	
		341,000
TOTAL APPROVED PROGRAMME FOR 2007/08		<u>1,107,000</u>

FORWARD GENERAL FUND PROVISIONAL CAPITAL PROGRAMME (New schemes in italics)

(only Category 1 items to be included in the forward programme)

Ref.	Priority	Item	Service Type	Policy Aim	Revenue Implications					Revenue Implications				
					2007/08	2008/09	2009/10	2010/11	2011/12	2007/08	2008/09	2009/10	2010/11	2011/12
					£	£	£	£	£	£	£	£	£	£
		<u>CATEGORY 1 (Included in forward programme)</u>												
		<u>COMMUNITY LEADERSHIP AND COMMUNICATIONS</u>												
		Partnership Projects												
CLC1	1	Capital reserve for LSP and Community Partnership projects	D	2,4,5	25,000									
		Review of Services/Priorities												
CLC2	1	General provision for Invest to Save projects (report para' 11.5 refers)	All	1-5	600,000	400,000								
		<u>COMMUNITY SAFETY AND SUPPORT</u>												
		CCTV												
CDV6	1	General Enhancements	D	1/2	70,000	80,000	80,000	70,000	70,000					
		Information and Communication Technology												
RES17	1	PC, server and printer replacements (3/4 year including members)	C	5	200,000	200,000	200,000	200,000	200,000					
RES20	1	Customer Relationship Management (CRM) system	C	1-5	16,700	50,000								
CSS1	1	E-Mail archiving system	C	1,2,4,5		40,000					5,000	5,000	5,000	
CSS2	1	Network and system monitoring software	C	1,2,4,5	15,000									
CSS3	1	I.T. for elected members	C	1-5	20,300	20,300								
CSS4	1	Increase capacity of remote access server for homeworking	C	2,4	8,000	25,000								
CSS5	1	Telephone Contact Centre - Computer telephony integration	C		50,000	30,000					10,000	10,000	10,000	
		<u>CULTURE AND HERITAGE</u>												
		Verulamium Museum												
CH1	1	Additional data storage - Verulamium network	D	3,5	12,000				10,000					
CH2	1	Replace displays including mechanical and electrical services in the gallery	D	3,5				200,000						(30,000)
		Alban Arena												
CH3	1	Remove asbestos from two areas	D	1		300,000								
		Museums Design and Display												
HAT3	1	Replace AppleMac Computer	D	3		3,600								
		<u>ENVIRONMENT AND SUSTAINABILITY</u>												
		Climate Change												
DPE1	1	Capital projects to improve the Council's carbon footprint	D	2,4,5	100,000									
		Green Travel												
DPE2	1	Further programme including electric vehicles	D	2,5	60,000									
		Market												
EHC13	1	Replace stall covers	D	5	12,000	12,000	12,000	12,000	12,000					
EHC14	1	Two trailers to replace those purchased in 1991	D	5		16,000		20,000						
		Recycling												
EHC17	1	Replacement boxes for kerbside rounds	S/D	2,4,5	6,000	6,000	6,000	6,000	6,000					
EHC18	1	Wheeled bin replacements	S/D	2,4,5	9,600	9,600	9,600	9,600	9,600					
EHC19	1	Provision of recycling banks to flats/sheltered accommodation within four years (full implementation by March 2009)	S/D	2,4,5	10,125	10,125								
ES1	1	Additional recycling banks for flats, schools and sheltered accommodation (additional to amounts in existing provisional forward programme)	S/D	2,4,5	19,875	19,875	25,000							

Ref.	Priority	Item	Service Type	Policy Aim	2007/08	2008/09	2009/10	2010/11	2011/12	Revenue Implications				
					£	£	£	£	£	2007/08	2008/09	2009/10	2010/11	2011/12
		Railway Trails												
SHL8	1	Implement improvements to access routes per survey recommendations	D	5	20,000	20,000								
SHL9	1	Repairs and improvements	D	2-5	10,000	10,000								
		London Road Cemetery												
SHL12	1	Phase 2 design and build works	S	5	61,500									
		Increase income/charges to cover revenue costs												
		Leisure Buildings (Sports Centres, etc.)												
SHL14	1	Refurbishments arising from condition survey	D	2	307,190	377,640	396,040	848,190						
		Batchwood Golf and Tennis Centre												
SHL15	1	Provide wash-down area to depot	D	2-5	30,000									
SHL16	1	Greenkeeper's Cottage - Repairs, refurbishments and replacements	S	3,4,5		110,000	12,000							
		Rothamsted Park												
SHL17	1	Major works to external paddling pool	D	1-3,5	19,000									
		Grounds Maintenance Buildings												
SHL18	1	Programme of repairs, refurbishments and replacement	D	1-5	58,000	23,500	25,700	20,700	3,500					
		Napsbury Public Open Space												
SHL19	1	Equipment for maintenance and use of sports	D	1,2,4,5	10,000									
		New Sports and Leisure Facility												
SHL20	1	Development of new facility in line with previous decision of Cabinet	D	1-5		1,000,000	7,730,000	6,739,000						
		Parks and Open Spaces												
SHL21	1	Implement Green Spaces Strategy	D	1-5	50,000	50,000	50,000	50,000	50,000					
		TOTAL CATEGORY 1			2,455,290	3,756,240	8,802,340	8,196,490	382,100	7,500	69,700	78,000	79,000	50,000
ITEMS TO BE FUNDED FROM CPZ/DPE RESERVE AS LONG AS SUFFICIENT FUNDING IS AVAILABLE (Included in forward programme)														
DPE5	1	Highways Repairs Joint Initiative Grasscrete, parking bays, cycleways and telematic signs	D	2	140,000	100,000	100,000	100,000	100,000	5,000	5,000	5,000	5,000	5,000
		TOTAL FROM CPZ/DPE RESERVE			140,000	100,000	100,000	100,000	100,000	5,000	5,000	5,000	5,000	5,000
		TOTAL INCLUDING FROM CPZ/DPE RESERVE			2,595,290	3,856,240	8,902,340	8,296,490	482,100	12,500	74,700	83,000	84,000	55,000

CAPITAL PROGRAMME (GENERAL FUND SERVICES) AND RECEIPTS

<u>PORTFOLIO</u>	2007/2008		2008/2009	2009/2010	2010/2011	2011/2012
	Existing £'000	Proposed £'000	£'000	£'000	£'000	£'000
Community Leadership and Communications		625.0	400.0			
Community Safety and Support	83.0	380.0	445.3	280.0	270.0	270.0
Culture and Heritage	393.0	12.0	303.6		200.0	10.0
Environment and Sustainability	63.0	597.6	786.2	93.6	68.6	48.6
Planning and Conservation	62.0					
Resources and Efficiency	165.0	110.0	65.0	65.0		
Sport and Healthy Living	341.0	730.7	1,756.1	8,363.7	7,657.9	53.5
Items to be funded from CPZ/DPE Reserve		140.0	100.0	100.0	100.0	100.0
TOTAL CAPITAL PROGRAMME	1,107.0	2,595.3	3,856.2	8,902.3	8,296.5	482.1
<u>METHOD OF FINANCING</u>						
Capital Reserve	600.0					
Spendable Capital Receipts	2.0	1,724.3				
Capital Financing Requirement	443.0	669.0				
Government Grants	62.0	62.0				
CPZ/DPE Reserve		140.0				
TOTAL	1,107.0	2,595.3				
<u>CAPITAL RECEIPTS 2007/2008</u>	SPENDABLE					
	General Fund	Housing				
	£'000	£'000				
Unapplied receipts brought forward	0	7559				
*New receipts during year	1,726	749				
Receipts applied during year	1,726	8,308				
Unapplied receipts carried forward	0	4,133				

(this funding only to be released at such time as sufficient balances become available)

Note:

With effect from 1 April 2004 a proportion of Housing Capital receipts is payable to the Government pool. The figure shown for new receipts is net of this payment.

HOUSING INVESTMENT PROGRAMME - 3 YEAR PLAN

	Scheme	2007/2008		2008/2009		2009/2010	
		Estimate	Comp in Year	Estimate	Comp in Year	Estimate	Comp in Year
		£'000	no	£'000	no	£'000	no
	<u>Works in Progress</u>						
1	<u>Adaptations for Disabled</u>	700		700		700	
2	<u>Asbestos - Testing & Removal</u>	50		53		56	
3	<u>Carbon Monoxide Detectors</u>	5		5		5	
4	<u>Cavity / Loft Insulations</u>	21		23		24	
5	<u>Communal Heating</u>	33		35		37	
6	<u>DDA Access Works Various</u>	48	88	22		35	
7	<u>Digital TV Aerials</u>	50		95		75	
8	<u>Estate Improvements - various</u>	50		80		80	
	<u>General and Structural</u>						
9	- Brickwork, Gutters, Plastering etc	650		683		717	
10	<u>Home Lift Replacements - Various</u>	45		8		9	
11	<u>Home Loss Payments - Retirement Homes</u>	92	23	100	25	100	25
12	<u>Lift Upgrades - Various</u>	37					
13	<u>Renewal of Heating Systems</u>	450		463		478	
14	<u>Smoke Detectors</u>	10		10			
	<u>UPVC Window Replacement</u>						
15	- Various (single contract)	583	168	462	125	550	46
	TOTAL COMPLETED & W-I-P	2,824		2,739		2,866	
	<u>Schemes Programmed</u>						
16	<u>Abbotts Avenue West - Shop Conversions</u>	87	1				
	<u>Door Entry Systems</u>						
17	- Various	159	88	90	44	120	56
	<u>Electrical Rewiring</u>						
18	- Various (single contract)	169	64	250		300	68
	<u>External Enveloping</u>						
19	- Various (single contract)	581	18	227	17	380	23
	<u>Kitchen & Bathroom Modernisation</u>						
20	- Various (single contract)	1,885	254	1,900	234	1,137	103
21	<u>Porch Screens</u>	14	6				
	<u>Roofing</u>						
22	- Thirlestane / St Pauls Place			806	104		
23	- Queens Court	233	36				
24	- Abbots Avenue West shops			16			
25	- Riverside Road	90	11				
26	- Various					200	
27	<u>Sustainable Energy Works</u>	90		90		127	
28	<u>Works to Void Properties</u>	200		200		200	
	TOTAL - SCHEMES PROGRAMMED	3,508		3,579		2,464	
	<u>TOTAL - ENHANCEMENTS</u>	6,332	0	6,318	0	5,330	0
	<u>Private Sector Renewal Grants</u>						
29	- House Renovation Grants	50		50		50	
30	- Home Repair Assistance	80		80		80	
31	- Disabled Facility Grants	700		700		700	
32	<u>Improvement Grant Administration Capitalisation</u>	104		107		111	
	<u>Advances to Housing Associations</u>						
33	- Garage site redevelopment	740		500		500	
34	- Purchase of Properties/Cash Incentive Scheme	500		500		500	
35	- Provision for future schemes	1,000					
36	- Re-provision of temporary accommodation	200					
	TOTAL - OTHER ITEMS	3,374	0	1,937	0	1,941	0
	TOTALS - ALL ITEMS	9,706	0	8,255	0	7,271	0

FINANCING OF PROGRAMME			
SPECIFIED CAPITAL GRANT - DISABLED FACILITY GRANT	178	178	178
MAJOR REPAIRS ALLOWANCE	3,749	3,783	3,817
MAJOR REPAIRS RESERVE UTILISED IN YEAR		250	250
RECHARGES TO LEASEHOLDERS	75	150	75
CAPITAL RECEIPTS - IN YEAR 2007/08/09/10	749	764	780
EXISTING CAPITAL RECEIPTS - BALANCE TO FUND PROGRAMME	3,426	1,851	892
REGIONAL HOUSING POT - CAPITAL GRANT	111	111	111
SUPPORTED CAPITAL EXPENDITURE (BORROWING)	918	918	918
REVENUE CONTRIBUTIONS	500	250	250
TOTAL	9,706	8,255	7,271

HRA ITEMS	6,332	6,318	5,330
OTHER ITEMS	3,374	1,937	1,941
TOTAL ALL ITEMS	9,706	8,255	7,271

	£'000	£'000	£'000
BALANCE OF EXISTING RTB CAPITAL RECEIPTS AT YEAR END	4,132	2,281	1,390
BALANCE IN MAJOR REPAIRS RESERVE AT YEAR END	4,483	4,305	4,102

COLLECTION FUND 2006/07 AND 2007/08

<u>2006/07</u>			<u>2007/08</u>	
<u>Latest Forecast</u>			<u>Estimate</u>	
£'000	£'000		£'000	£'000
		<u>EXPENDITURE</u>		
		Precepts		
58,551		- Hertfordshire County Council	61,854	
7,370		- Hertfordshire Police Authority	7,786	
9,505		- St Albans District Council	1,891	
<u>1,829</u>	77,255	- Parish Councils	<u>9,875</u>	81,406
		Contributions to Central Pool		
	49,183	- Non-domestic rates		50,789
		Transfer to General Fund		
208		- Cost of non-domestic rate collection	211	
<u>198</u>	406	- Share of previous year's estimated surpluses	<u>164</u>	375
		Transfer to other authorities of share of previous year's estimated surplus		
1,003		- Hertfordshire County Council	846	
<u>126</u>	1,129	- Hertfordshire Police Authority	<u>106</u>	952
	<u>127,973</u>			<u>133,522</u>
		<u>INCOME</u>		
78,500		Council Tax	82,186	
-5200		less - Rebates	-5453	
<u>-230</u>	73,070	- Provisions	<u>-780</u>	75,953
	49,336	Non-domestic rate receivable (net of losses)		50,945
		Transfers from General Fund		
5,200		- Rebates (including Government subsidy)	5,453	
<u>55</u>	5,255	- Discretionary rate relief	<u>55</u>	5,508
	<u>127,661</u>			<u>132,406</u>
	1,428	BALANCE BROUGHT FORWARD		1,116
	-312	TAKEN FROM ()/ADDED TO BALANCES		-1116
	1,116	BALANCE CARRIED FORWARD		0

COUNCIL TAX 2006/2007 AND 2007/2008

Authorities	Planned Expenditure		Council Tax at Band 'D'	
	2006/2007	2007/2008	2006/2007	2007/2008
	£'000	£'000	£	£
District Council costs				
Budget	16,950	17,481	285.13	292.25
less - Formula Grant Allocation	(1,172)	(1,070)	(19.72)	(17.88)
- Share of National Non-Domestic Rates	(6,074)	(6,372)	(102.17)	(106.54)
	9,704	10,039	163.24	167.83
Balance transferred from Collection Fund	(198)	(164)	(3.34)	(2.74)
Net District Council Costs	9,506	9,875	159.90	165.09
Parish Councils' Precepts	1,829	1,891	30.77	31.62
Net District and Parish Councils' Requirement	11,335	11,766	190.67	196.71
County Council costs (net of Government support)	58,551	61,854	984.95	1,034.13
Police Authority costs (net of Government support)	7,370	7,786	123.98	130.17
Total demand on Collection Fund	77,256	81,406	1,299.60	1,361.01
Council Tax Base (Band 'D' equivalents)			59,446	59,813

Parish Council costs amount to £1,891,040, equivalent to an average of £31.62 per Band 'D' property. Across the district the Council Tax at Band 'D' varies between £1,317.89 and £1,387.05, depending upon the level of expenditure planned by each Parish Council and the effect of District Council special expenses allocated to each area. Council Tax for properties in other bands varies proportionately in line with the set relationship of their band to Band 'D'.

COUNCIL TAX RATES 2007/2008 ANALYSED OVER VALUATION BANDS AND AREAS

	St Albans City	Harpenden Town	Colney Heath	Harpenden Rural	London Colney	Redbourn	St Michael	St Stephen	Sandridge	Wheathamp- stead	TOTAL / AVERAGE
COUNCIL TAX BASE	23,697	13,402	2,479	214	3,415	2,397	263	6,131	4,904	2,911	59,813
	£	£	£	£	£	£	£	£	£	£	£

COUNCIL TAX RATES

Band 'A' (Band 'D' x 6/9)	896.01	924.70	910.53	880.39	911.07	908.50	878.59	912.29	909.01	903.01	907.34
Band 'B' (Band 'D' x 7/9)	1,045.34	1,078.82	1,062.29	1,027.13	1,062.91	1,059.92	1,025.03	1,064.34	1,060.51	1,053.52	1,058.57
Band 'C' (Band 'D' x 8/9)	1,194.68	1,232.93	1,214.04	1,173.86	1,214.76	1,211.33	1,171.46	1,216.39	1,212.01	1,204.02	1,209.79
Band 'D'	1,344.01	1,387.05	1,365.80	1,320.59	1,366.60	1,362.75	1,317.89	1,368.44	1,363.51	1,354.52	1,361.01
Band 'E' (Band 'D' x 11/9)	1,642.68	1,695.28	1,669.31	1,614.05	1,670.29	1,665.58	1,610.75	1,672.54	1,666.51	1,655.52	1,663.46
Band 'F' (Band 'D' x 13/9)	1,941.35	2,003.52	1,972.82	1,907.52	1,973.98	1,968.42	1,903.62	1,976.64	1,969.51	1,956.53	1,965.91
Band 'G' (Band 'D' x 15/9)	2,240.02	2,311.75	2,276.33	2,200.98	2,277.67	2,271.25	2,196.48	2,280.73	2,272.52	2,257.53	2,268.36
Band 'H' (Band 'D' x 18/9)	2,688.02	2,774.10	2,731.60	2,641.18	2,733.20	2,725.50	2,635.78	2,736.88	2,727.02	2,709.04	2,722.03

PARISH COUNCIL PRECEPTS AND SPECIAL EXPENSES

	PARISH COUNCIL PRECEPTS		DISTRICT COUNCIL SPECIAL EXPENSES		TOTAL SPECIAL EXPENSES		SPECIAL EXPENSES COUNCIL TAX (AT BAND 'D')		
	2006/2007	2007/2008	2006/2007	2007/2008	2006/2007	2007/2008	PARISH COUNCILS	DISTRICT COUNCIL	TOTAL SPECIAL EXPENSES
	£	£	£	£	£	£	2007/2008 £ p	2007/2008 £ p	2007/2008 £ p
St Albans City			799,602	776,559	799,602	776,559		32.77	32.77
Harpenden Town	848,944	870,147	124,004	145,799	972,948	1,015,946	64.93	10.88	75.81
Colney Heath	128,933	135,250	-	-	128,933	135,250	54.56		54.56
Harpenden Rural	1,500	2,000	-	-	1,500	2,000	9.35		9.35
London Colney	157,073	170,880	10,718	18,165	167,791	189,045	50.04	5.32	55.36
Redbourn	105,889	111,078	7,788	12,388	113,677	123,466	46.34	5.17	51.51
St Michael	1,650	1,750	-	-	1,650	1,750	6.65		6.65
St Stephen	296,730	305,632	43,825	45,090	340,555	350,722	49.85	7.35	57.20
Sandridge	131,451	195,634	49,486	60,705	180,937	256,339	39.89	12.38	52.27
Wheathampstead	156,859	98,669	21,975	27,323	178,834	125,992	33.90	9.39	43.29
Total/Average	1,829,029	1,891,040	1,057,398	1,086,029	2,886,427	2,977,069	31.62	18.16	49.78

Special expenses include (1) precepts levied by Parish Councils for services they provide in their own areas and (2) the cost of those concurrent functions provided by the District Council in some areas but by Parish Councils in other areas. The cost of these District Council concurrent functions is allocated only to those areas where services are provided.

GLOSSARY OF TERMS

Actual Expenditure and Income

Costs incurred/income attributable to an accounting period, as opposed to budgeted expenditure and income.

Balances

In general, the surplus or deficit on any account at the end of the year. Often used to refer to an available surplus which has accumulated over a number of past years.

Best Value

A legislative requirement to review all of the Council's services over a period of time with a view to providing ongoing improvements in efficiency. Local Authorities have a duty to consult users, challenge service provision, compare and compete with other providers.

Budget

A statement defining, in financial terms, the Council's policy over a specified period of time.

Capital Expenditure

Expenditure relating to the acquisition of assets or works which have a long term value to the authority, (e.g. land purchases, construction, renovation and improvements, acquisition of equipment, etc). Capital expenditure is financed by capital receipts, grants, surplus Provision for Credit Liabilities (PCL), Supplementary Credit Approvals (SCAs), the Major Repairs Reserve (housing) or from revenue.

Capital Financing Requirement

The Capital Financing Requirement measures the Council's underlying need to borrow for capital purposes. Any decision taken to borrow or use a credit arrangement to finance major projects will impact on the Capital Financing Requirement which replaces the Credit Ceiling.

Capital Receipts

Income derived from the disposal of capital assets. The Local Government Act 2003 introduced new provisions whereby a proportion of local authority housing capital receipts must be paid into the Government's National Pool. However in order to reduce the immediate impact on former debt-free authorities, implementation is to be phased over a three year period.

Capital Reserve

A fund established to assist in financing the General Fund capital programme.

Capping Limit

The limit on local authorities budgeted net expenditure determined by the DCLG. If the increase in an authority's budget is considered by the Secretary of State to be excessive he has the power to require that authority to reduce its budget. The Secretary of State will announce his criteria once budgets have been set.

Carry Forward

The transfer of a surplus or deficit from one accounting period to the following accounting period (generally from one financial year to the next).

Cash Limit

The total amount of cash available for any Portfolio. This amount is not subject to any increase, even as a result of higher than expected inflation, unless specific approval is given by Cabinet or Council.

Central Services Charges

The cost of central services (i.e. Corporate Administration, Office Services, Audit, Corporate Policy, Legal, Estates, Finance, Purchasing, Best Value, Information Technology and Human Resources) which are allocated to services largely on the basis of time spent.

Collection Fund

Every billing authority is required to maintain a Collection Fund into which is paid the Council Tax and National Non-Domestic Rates collected from tax/rate payers. Payments are made from the Fund to the precepting authorities (County Council, Police Authority, District Council and Parish Councils) whilst National Non-Domestic Rates income is passed on to the Government.

Comprehensive Performance Assessment (CPA)

Part of the Government's agenda to encourage greater focus on improved services for local people. A graded inspection was carried out by the Audit Commission in 2003/04 and the Council is pursuing an approved improvement plan.

Council Tax

The property based tax by which local authorities raise revenue from the local community. All domestic properties have been valued and categorised within eight bandings to which is applied the local rate assessed by the relevant authorities. A discount on charges is applied where dwellings are occupied by only one person. Rebates are available to those Council taxpayers meeting the Government's criteria.

Department of Communities and Local Government (DCLG)

The Government department responsible for the rules and regulations that affect Local Authorities.

Depreciation

Notional charges for the use of fixed assets calculated at a fixed rate over a specified period of years.

Expenditure

Amounts paid for goods and services received.

Fees and Charges

Income arising from charges made to users of services (e.g. car parks, building control, markets, etc).

Financial Year

The annual period of accounting (1 April to 31 March for local authorities)

Formula Grant Allocation

The Government Grant towards the cost of services provided by local authorities. It is paid directly into each authority's General Fund and was previously called Revenue Support Grant (RSG).

Formula Spending Share (FSS)

An amount set annually by the DCLG to reflect the Government's assessment as to how much an authority should be spending to provide a standard level of service. The FSS (previously called Standard Spending Assessment - SSA) is the major determinant of the level of Formula Grant Allocation.

General Expenses

Those expenses incurred by an authority which relate to services which are not provided in any part of the area by Parish Councils. These expenses are charged equally to all Council Taxpayers throughout the district.

General Fund

The fund to which the Council's non-housing revenue expenditure is charged and income credited.

Government Grants

Assistance by Government and inter-Government agencies and similar bodies, whether local, national or international, in the form of cash or transfers of assets to an authority in return for past or future compliance with certain conditions relating to the activities of the authority.

Home Renovation Grants

Grants made to occupiers of private sector dwellings in order to bring these dwellings up to a certain standard. Criteria are set by the DCLG which also determines the proportion that the authority will be reimbursed. Categories include Home Repairs Assistance Grants and Disabled Facility Grants.

Housing Investment Programme (HIP)

The housing capital programme consisting of capital expenditure on the Council's housing stock, garages, assistance to private homeowners (Home Renovation Grants), disabled grants and advances to housing associations to provide affordable housing.

Housing Revenue Account (HRA)

A separate account dealing with expenditure and income arising from the letting of local authority dwellings. Expenditure includes supervision and management costs, repairs and capital financing charges. Income includes rent, Government subsidies and investment interest. It is now “ringfenced” (i.e. the transfer of amounts between the Housing Revenue Account and the General Fund is restricted by legislation).

Housing Subsidy

The subsidy payable by Central Government towards housing costs. It consists of five main elements – management and maintenance, capital financing charges, rent income, rebates and the Major Repairs Allowance.

Income

Amounts due to the Council that have been, or are expected to be received.

Interest on Balances and from Investments

The interest accrued by investing the day to day surplus on the authority’s cash flow and balances in hand.

Land Appropriation

The transfer of land from one fund to another, where the accounts of the funds are adjusted accordingly to compensate.

National Non-Domestic Rates (Business Rates)

A contribution from local businesses towards the cost of local authority services. The amount depends on the rateable value (RV) assigned to the property by the District Valuer and the rate in the £ applied to the RV set by the Government each year at a uniform poundage across the whole of England. Whilst collected initially by local authorities, National Non-Domestic Rates are paid over to the Government which then redistributes them to local authorities on the basis of population. Increases in National Non-Domestic Rates are normally linked to increases in the retail price index, although legislation states that revaluations must also take place every five years. A transitional scheme operates so that the effect of changes caused by revaluations are limited in any one financial year.

Major Repairs Allowance

A significant element of Housing Subsidy which must be transferred to a Major Repairs Reserve and used only for the refurbishment of the authority’s own housing stock.

Negative Housing Subsidy

When an authority reaches a position where the sum of positive subsidy elements (management and maintenance, major repairs allowance, capital financing charges and rebates) is exceeded by the sum of negative elements (mainly notional rent income), it is deemed to be in a negative subsidy position whereby it will not receive subsidy from the Government. Authorities are required to transfer the net negative amount from their Housing Revenue Accounts to the Government.

Precepts

Sums levied by County and Parish Councils and Police Authorities on the Collection Funds of billing authorities (Districts and Boroughs) and forming part of the overall demand for Council Tax.

Prudential Indicators

The new prudential capital finance system was introduced by the Local Government Act 2003 and takes effect from 1st April 2004. CIPFA's Prudential Code for Capital Finance in local authorities requires that Council's establish a number of prudential indicators at the time of setting budgets and capital plans. Prudential Indicators reflect the Council's decision's on capital spending and borrowing to ensure that the capital investment plans of the Council are affordable, prudent and sustainable.

Revenue Expenditure

Expenditure on day-to-day items including salaries and wages, contract payments, general running expenses and, where relevant, any capital financing charges.

Special Expenses

Those expenses incurred by an authority on services in certain parts of its area where the same service is provided in another part of the area by one or more Parish Councils. These expenses are separated from general expenses and charged only to those areas to which they relate. Precepts levied by Parish Councils are also treated as special expenses for Council Tax purposes.

Special Projects Reserve

A reserve set up primarily to provide resources for schemes requiring matched funding thus increasing the level of investment in new facilities within the district.

Third Party Contributions to Capital Expenditure

Contributions from external sources (eg Section 106 agreements or National Lottery awards) towards the cost of providing and improving capital assets. These are not deemed to be capital receipts as they do not arise from the disposal of a capital asset.

Virement

Permission to increase spending on one budget head when this is matched by a corresponding reduction on another budget head within the same Portfolio.