



GUIDE TO THE

BUDGET

2006/2007

GUIDE TO THE BUDGET 2006/2007

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INTRODUCTION

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 controlling expenditure.

Budget

The General Fund budget summary on page 8 shows that net expenditure in 2006/07 is estimated to total £17.926m. Of this £976,000 is to cover once-off/time limited items which are financed from balances, leaving a net budget of £16.95m. A further £139,000 of new items are financed from Government Planning Delivery Grant. Once again the Council is not relying on balances to support the ongoing budget. The budget also includes £281,880 of ongoing new items.

Government support (Formula Grant Allocation [formerly Revenue Support Grant] and re-distributed Business Rates) which covers 43% of the Council's budget has increased by 3% plus on additional £507,000 to reflect the cost of the new free-travel concessionary fares scheme for the elderly and disabled and other identified pressures including revised electoral arrangements. The balance of the budget has to be recovered from Council Tax, the District Council's element of which will increase by an average 4.75% (13.5p per week for a Band D property).

Balances

Estimated balances on the General Fund during 2006/07 are:

	£'000
Brought forward (01.04.2006)	2,442
Taken from balances in 2006/07	(976)
Carried forward (31.03.2007)	<u>1,466</u>

The carried forward balance of £1.466m comprises a working balance of £995,000 plus £444,000 towards the cost of once-off/time limited items in future years and £27,000 residual amount. Council decided to maintain the Working Balance at 5% of net expenditure and include a further £50,000 to cover possible future I.T. development.

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	7/9
C	£52,001 - £68,000	8/9
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 £190.67 which covers the demands of both itself and the Parish Councils. The District Council's own element averages £159.90. A table showing how the Council Tax is calculated is set out on page 17.

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.

The overall average District and Parish Council Tax of £190.67 is split into general expenses (charged equally throughout the district) of £142.11 and special expenses (charged to those areas where services are provided) averaging £48.56.

To these charges are added the taxes of the County Council (£938.47 at Band 'D') and the Police Authority (£123.98 at Band 'D') giving an average Band 'D' Tax of £1,299.60. The County Council and Police Authority elements have increased by 4.95% & 4.99% respectively, contributing to an overall average increase of 4.63%. A list of charges for each band in each area of the district is included at page 18.

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 (£78m) and Business Rates (£47m). 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 £1.327m on the Collection Fund at 31 March 2006. This is applied to reduce the precepts of the District Council (£198,000), County Council (£1.003m) and Police Authority (£126,000). Details are set out at page 15.

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 2006. Garage rents are to increase by 2.5%.

Capital Programme

For the two years prior to 1 April 2004 the Council held debt-free status which significantly increased its capital spending ability. However, the local Government Act 2003 introduced a new 'prudential' system of capital finance under which the special status afforded to debt-free authorities no longer applies. A proportion of housing capital receipts must be paid to the Government's pool but former debt-free authorities benefit from a transitional scheme which phases the impact in over three years. The new framework allows authorities to borrow to finance capital investment subject to them being able to afford the revenue implications.

The Council has approved a Housing Investment Programme totalling £9.5m for 2006/07 which is to be funded primarily from the Major Repairs Allowance (28%) and capital receipts (50%). 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 (10%). The programme includes £1.5m toward the provision of affordable housing by housing associations and £6.63m on refurbishment/modernisation of the Council's own stock. Further expenditure totalling £14.8m is planned over the following two years, some of which is to be financed from Housing Revenue Account surpluses.

The 'Other Services' programme for 2006/07 totals £4.04m. The programme comprises £3.49m of new schemes approved recently by the Council and £0.54m 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). Part of the programme is dependent on the generation of surpluses from on-street parking and certain new schemes will only be able to proceed as funds become available. Further expenditure totalling £2.87m is scheduled for the following two years, to be provisionally financed from Former General Fund Reserved Capital Receipts and 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 2006/07 is £6.1m 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 2005 RPI) from 42.2p to 43.3p.

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 41.5p to 42.6p). 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 £456,000 from this scheme and a further £150,000 has been assumed in the 2006/07 budget.

FINANCIAL PROFILE 2006/2007

<u>2005/2006</u>		<u>2006/2007</u>	
£'000		£'000	
	GENERAL FUND		
15,823	Budget	16,950	
	Formula Spending Share (FSS)		
3,801	Redistributed National Non-Domestic Rates	6,074	
2,741	Formula Grant Allocation (FGA)/ Revenue Support Grant (RSG)	1,172	
1,582	Balances - Brought Forward	2,442	
606	- Transfer from Capital Reserve	0	
(756)	- Used During Year	(976)	
1,432	- Carried Forward	1,466	
	HOUSING REVENUE ACCOUNT		
20,244	Gross Expenditure	21,757	
20,124	Income	21,064	
(1,782)	Balances - Brought Forward	(1,652)	
120	- Added/Used During Year	693	
(1,662)	- Carried Forward	(959)	
	CAPITAL SPENDING		
1,759	General Fun Existing Programme	542	
2,422	Approved Provisional Programme	3,493	
12,681	Housing Investment Programme	9,562	
	CAPITAL RESERVE		
1,368	Balances - Brought Forward	2,278	
(1,368)	- Used to finance Capital Projects	(2,278)	
0	- Carried Forward	0	
	CAPITAL RECEIPT BALANCES (1.4.06)		
12,852	Housing - Spendable	8,624	
	CAPITAL FINANCING REQUIREMENT (1.4.06)		
1,379	General Fund	3,150	
(4,442)	Housing (Internal Borrowing)	(6,156)	
	COUNCIL TAX at Band D		
156.38	St Albans District Council (average)	159.90	(up 2.25%)
29.11	Parish Councils (average)	30.77	(up 5.70%)
185.49	Total District and Parishes (average)	190.67	(up 2.79%)
938.47	Hertfordshire County Council	984.95	(up 4.95%)
118.09	Hertfordshire Police Authority	123.98	(up 4.99%)
<u>1,242.05</u>	Total Council Tax at Band D (average)	<u>1,299.60</u>	(up 4.63%)

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

<u>2005/2006</u> £'000	<u>Portfolio</u>	<u>2006/2007</u> £'000	<u>2007/2008</u> £'000	<u>2008/2009</u> £'000
1,700,880	Community Development	1,945,570	1,964,990	1,986,160
5,442,780	Environment, Health and Communications	6,182,450	6,162,560	6,369,260
1,899,860	Heritage, Arts and Tourism	2,005,310	2,030,430	1,953,230
812,660	Housing	684,130	621,070	643,720
1,536,060	Planning and Conservation	1,670,350	1,805,540	1,905,130
905,610	Resources	1,153,140	1,656,440	1,924,650
4,128,370	Sport and Healthy Living	4,565,200	4,444,010	4,484,660
875,930	Sustainability, Roads and Transport	1,348,430	1,299,110	1,319,790
717,120	Non-Portfolio	761,420	780,850	805,400
18,019,270	TOTAL OF PORTFOLIO BUDGETS	20,316,000	20,765,000	21,392,000
-2,483,000	Capital Charges Credit	-3,105,000	-2,935,000	-2,751,000
1,014,730	Pensions Accounting Adjustment	966,000	979,000	1,003,000
28,000	Contingencies	-1,000	4,000	4,000
	Efficiency Savings	-100,000	-204,000	-315,000
	Local Authorities Business Incentive Scheme Grant	-150,000	-150,000	-150,000
16,579,000	TOTAL BEFORE USE OF BALANCES	17,926,000	18,459,000	19,183,000
-756,000	Taken from Balances	-976,000	-352,000	-92,000
15,823,000	NET EXPENDITURE BEFORE GOVERNMENT SUPPORT	16,950,000	18,107,000	19,091,000
	Government Support:			
-3,800,614	- Contribution from NNDR Pool	-6,074,057	-6,237,517	-6,363,000
-2,741,025	- Formula Grant Allocation	-1,172,509	-1,204,063	-1,228,239
9,281,361	NET EXPENDITURE AFTER GOVERNMENT SUPPORT	9,703,434	10,665,420	11,499,761
-84,000	BALANCE TRANSFERRED FROM COLLECTION FUND	-198,000	-85,000	-50,000
9,197,361	NET REQUIREMENT FROM COUNCIL TAXPAYERS	9,505,434	10,580,420	11,449,761
1,582,000	GENERAL FUND BALANCE BROUGHT FORWARD	2,442,000	1,466,000	1,114,000
-756,000	TAKEN FROM GENERAL FUND BALANCES	-976,000	-352,000	-92,000
606,000				
1,432,000 *	GENERAL FUND BALANCE CARRIED FORWARD	1,466,000 *	1,114,000 *	1,022,000 *

* Working Balance at 5% of net expenditure plus amount towards funding of once-off / time limited items in 2006/07/08/09.

SUMMARY OF GENERAL FUND BUDGETS

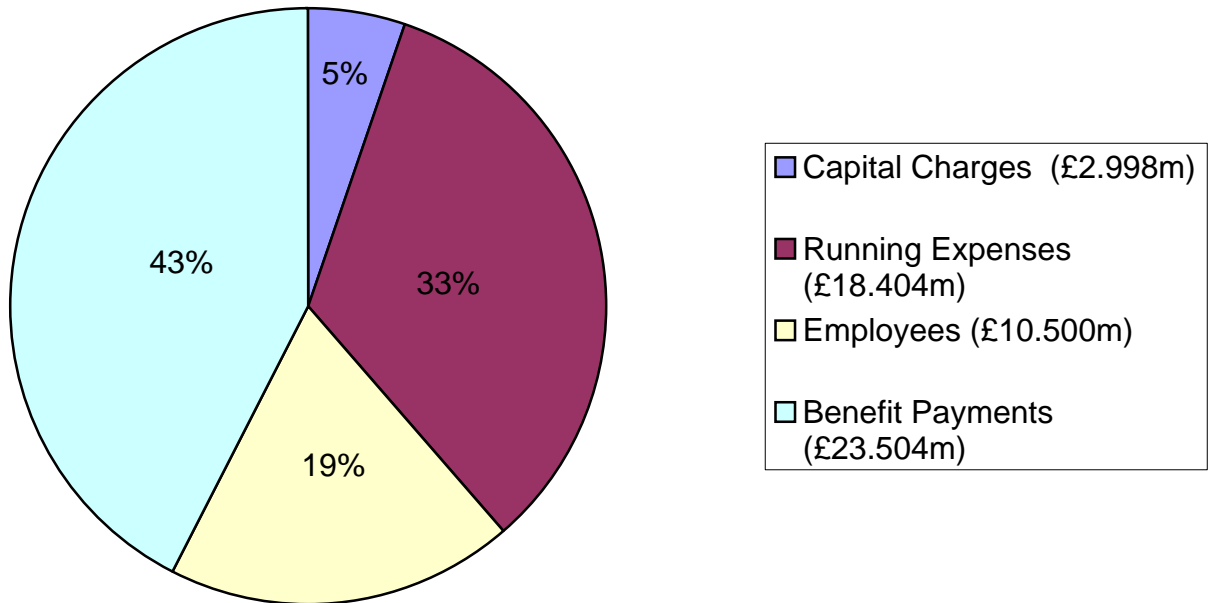
(Including Medium Term Commitment Plan)

WHERE COSTS ARE SUBSEQUENTLY RECHARGED TO OTHER COST CENTRES

<u>2005/2006</u>	<u>Portfolio</u>	<u>2006/2007</u>	<u>2007/2008</u>	<u>2008/2009</u>
£'000		£'000	£'000	£'000
1,118	Community Development	1,007	1,140	1,185
171	Environment, Health and Communications	180	176	182
-	Heritage, Arts and Tourism	-	-	-
-	Housing	-	-	-
-	Planning and Conservation	-	-	-
5,105	Resources	5,861	5,665	5,695
-	Sport and Healthy Living	-	-	-
531	Sustainability, Roads and Transport	545	563	583
159	Non-Portfolio	161	168	176
<hr/>		<hr/>	<hr/>	<hr/>
7,084	TOTAL OF COSTS RECHARGED TO DIRECT SERVICES AND INCLUDED WITHIN THOSE SERVICES	7,754	7,712	7,821
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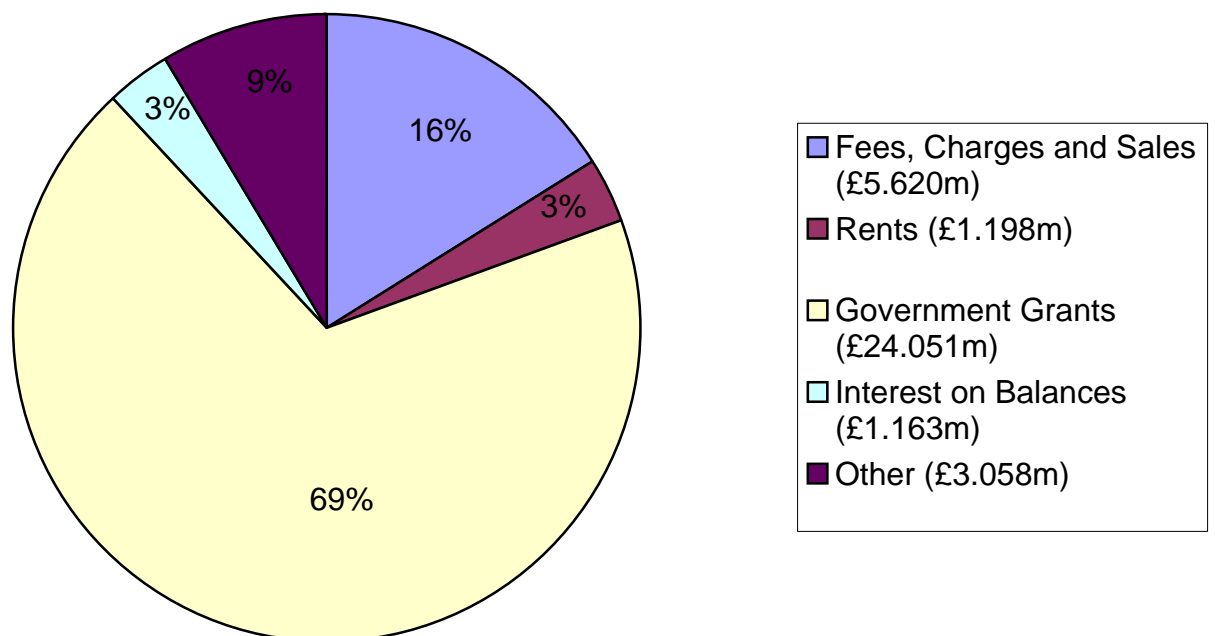
ANALYSIS OF THE GENERAL FUND BUDGET 2006/07
 (Excluding Housing Revenue Account)

Gross Expenditure 2006/2007



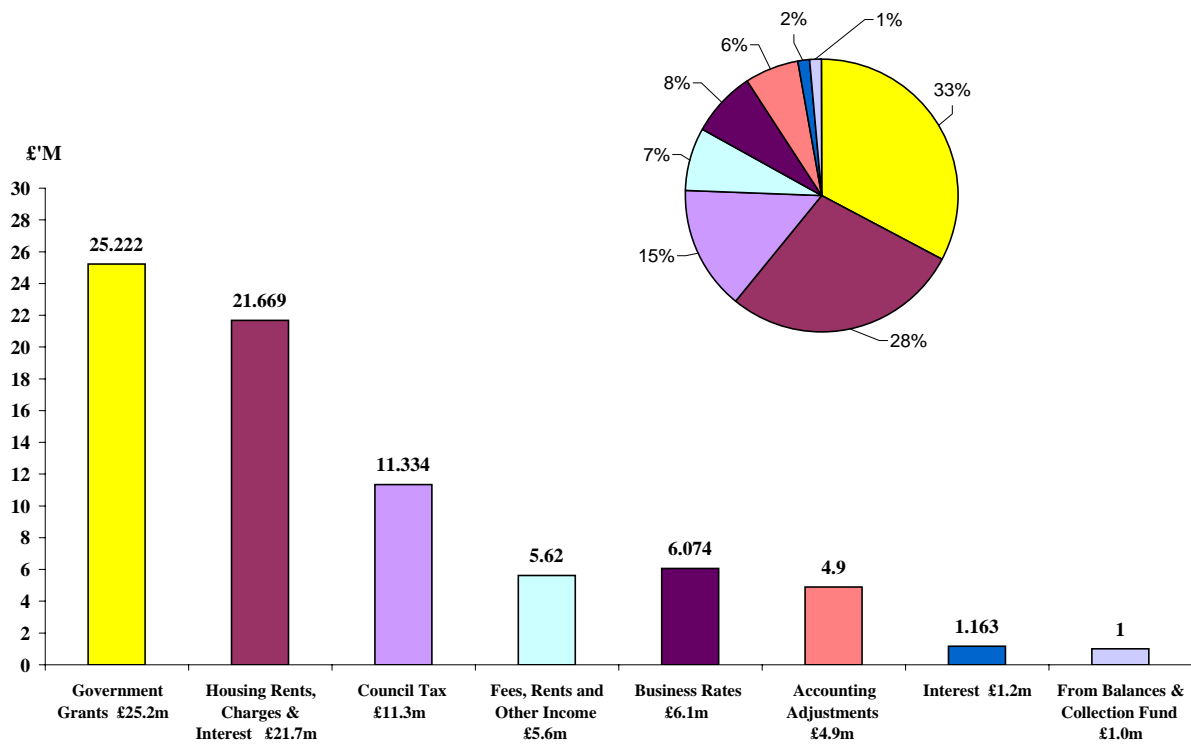
TOTAL EXPENDITURE	£55.4m
TOTAL INCOME	£35.1m
NET EXPENDITURE	<u>£20.3m</u>

GROSS INCOME 2006/07

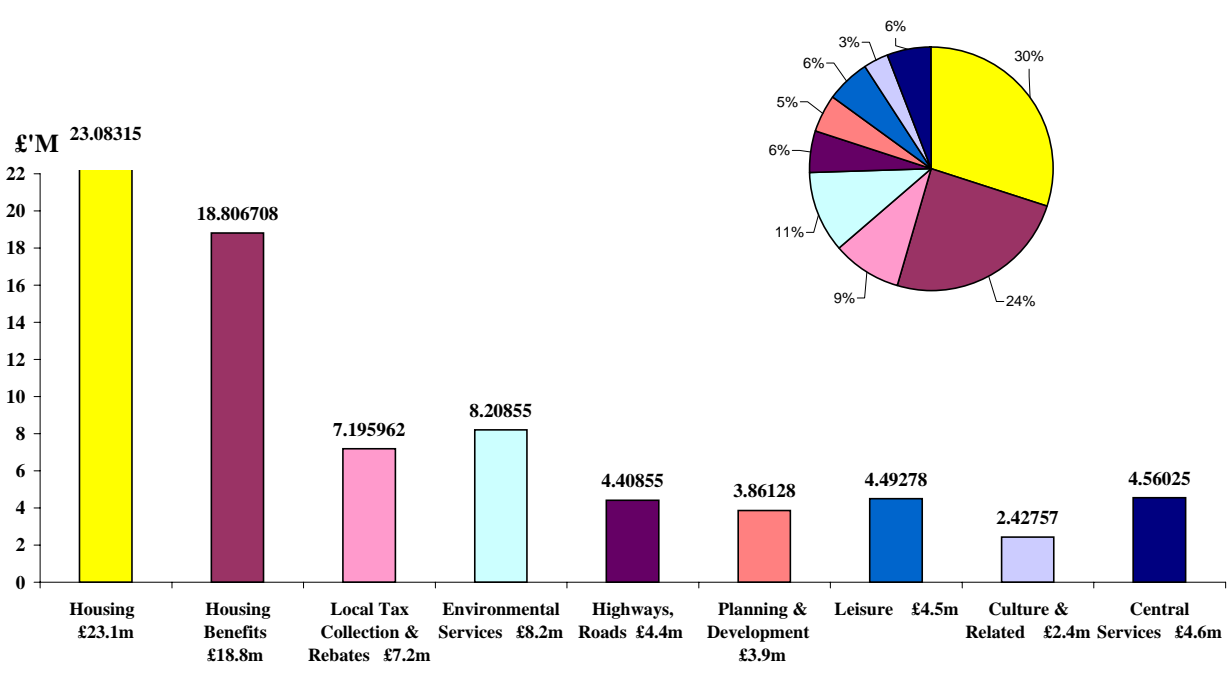


INCOME AND EXPENDITURE FOR 2006/2007

THE INCOME OF £77.0M FOR 2006/2007 COMES FROM:-



THE EXPENDITURE OF £77.0M FOR 2006/2007 IS SPENT ON THESE SERVICES:-



GENERAL FUND REVENUE BUDGET 2005/06 - 2008/09 ANALYSED OVER CORPORATE AIMS

	2005/06 Original Budget £'000 (1)	2006/07 Draft Budget £'000 (2)	2007/08 Draft Budget £'000 (3)	2008/09 Draft Budget £'000 (4)
1 To build a community that is open, fair and inclusive	1,803	1,771	1,771	1,866
2 To work in partnership for the health and well being of the community	9,321	10,476	10,460	10,710
3 To cherish and promote our heritage, arts and culture	1,734	2,005	2,030	1,953
4 To safeguard our environment	1,639	2,172	2,062	2,161
5 To ensure the district is a desirable place to live and work	3,298	3,291	3,322	3,413
TOTAL ALL AIMS	<u>17,795</u>	<u>19,715</u>	<u>19,646</u>	<u>20,102</u>
BUDGETS NOT IDENTIFIED TO AIMS	224	601	1,119	1,290
TOTAL ALL BUDGETS	<u><u>18,019</u></u>	<u><u>20,316</u></u>	<u><u>20,765</u></u>	<u><u>21,392</u></u>

Note: These figures are before allocation of central charges, contingencies and new items.

Also Housing Revenue Account Supervision and Management and Repairs

1 To build a community that is open, fair and inclusive	3,943	4,171	4,148	4,267
2 To work in partnership for the health and well being of the community	928	1,000	1,032	1,066
4 To safeguard our environment	3,165	3,249	3,305	3,364
TOTAL ALL AIMS	<u><u>8,036</u></u>	<u><u>8,420</u></u>	<u><u>8,485</u></u>	<u><u>8,697</u></u>

BUDGSUMAIMS
09-Mar-06

INCREASES IN FEES AND CHARGES APPROVED BY
PORTFOLIO HOLDERS FOR 2006/2007

	%	£	£
<u>ENVIRONMENT, HEALTH AND COMMUNICATIONS</u>			
Miscellaneous Licences	2.6	150	
Street Trading Permits	2.9	800	
Pest Control	1.9	600	
Dog Control	3.2	20	
Abandoned Vehicles - Residential	5.4	200	
Collection of Bulky Refuse	2.4	1,100	
Market - Saturday	2.5	8,480	
- Wednesday (no increase)			
- Farmers (under consideration)	2.5	350	
Hackney Carriages and Private Hire Vehicles	2.6	<u>3,960</u>	15,660
<u>HERITAGE ARTS AND TOURISM</u>			
Museums - No increase proposed			
<u>HOUSING</u>			
Mobile Home Sites - Rents	2.5		3,160
(HRA rents - Dwellings average 5.0%, Garages 2.5%)			
<u>SPORT AND HEALTHY LIVING</u>			
Cemeteries	20.1	19,340	
Jubilee Restaurant	8.0	3,630	
Jubilee Centre - Lettings	2.1	250	
Marlborough Pavilion	2.1	<u>140</u>	23,360
Fees for services managed under contract (Leisure Management and Grounds Maintenance) are retained by the contractors and determined by contract conditions. The Leisure Management contract is still being negotiated so decisions on fees are not yet finalised. The average increase for fees in the Grounds Maintenance contract is 2.9%)			
<u>PLANNING AND CONSERVATION</u>			
Building Control Fees	3.0	18,300	18,300
Planning Application Fees - These are prescribed by the Government which has given no indication of an increase.			
<u>RESOURCES</u>			
Council Offices - Room Hire - No increase proposed			
Land Charges Search Fees - No increase proposed			
<u>SUSTAINABILITY, ROADS AND TRANSPORT</u>			
Concessionary Fares (New statutory scheme - fees no longer applicable)			
Westminster Lodge Car Park - No increase proposed			
Civic Centre (Bricket Road) Car Park (assumed to December 2006 only - Cinema Scheme)	Various	10,000	
Garages and Parking Spaces	5	<u>2,890</u>	12,890
TOTAL			<u><u>73,370</u></u>

CAPITAL PROGRAMME (GENERAL FUND SERVICES) AND RECEIPTS

	2006/2007		2007/2008	2008/2009	2009/2010	2010/2011
<u>PORTFOLIO</u>	Existing £'000	Proposed £'000	£'000	£'000	£'000	£'000
Community Leadership	0.0	80.0	70.0	80.0	80.0	70.0
Environment, Health and Communications	128.0	506.5	185.7	201.7	72.6	47.6
Heritage, Arts and Tourism	6.0	895.6	278.0	3.6	0.0	0.0
Planning and Conservation	0.0	70.0	0.0	0.0	0.0	0.0
Sport and Healthy Living	265.3	689.0	473.7	482.6	446.0	848.2
Resources	143.0	834.2	385.0	330.0	280.0	200.0
Sustainability, Roads and Transport	0.0	418.0	195.0	185.0	110.0	100.0
TOTAL CAPITAL PROGRAMME	542.3	3,493.3	1,587.4	1,282.9	988.6	1,265.8
<u>METHOD OF FINANCING</u>						
Capital Reserve	349.3	0.0				
Spendable Capital Receipts	2.0	750.0				
Capital Financing Requirement	0.0	2,278.3				
Government Grants	181.0	130.0				
CPZ/DPE Reserve	0.0	335.0				(this funding only to be released at such time as sufficient balances become available)
Special Projects Reserve	10.0	0.0				
Third Party Contributions		0.0				
TOTAL	542.3	3,493.3				
CAPITAL RECEIPTS 2006/2007	SPENDABLE					
	General Fund	Housing				
	£'000	£'000				
Unapplied receipts brought forward	0	8,624				<u>Note:</u> 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.
*New receipts/PCL during year	752	1,584				
Receipts/PCL applied during year	752	10,208				
Unapplied receipts carried forward	0	5,390				

COLLECTION FUND 2005/06 AND 2006/07

<u>2005/06</u>			<u>2006/07</u>	
<u>Latest Forecast</u>			<u>Estimate</u>	
£'000	£'000		£'000	£'000
<u>EXPENDITURE</u>				
Precepts				
55,195		- Hertfordshire County Council	58,551	
6,945		- Hertfordshire Police Authority	7,370	
9,197		- St Albans District Council	9,505	
<u>1,712</u>	73,049	- Parish Councils	<u>1,829</u>	77,255
Contributions to Central Pool				
	43,713	- Non-domestic rates		47,094
Transfer to General Fund				
212		- Cost of non-domestic rate collection	208	
<u>84</u>	296	- Share of previous year's estimated surpluses	<u>198</u>	406
Transfer to other authorities of share of previous year's estimated surplus				
418		- Hertfordshire County Council	1,003	
<u>52</u>	470	- Hertfordshire Police Authority	<u>126</u>	1,129
	<u>117,528</u>			<u>125,884</u>
<u>INCOME</u>				
74,375		Council Tax	78,035	
(4,905)		less - Rebates	(5,295)	
<u>(230)</u>	69,240	- Provisions	<u>(780)</u>	71,960
	43,863	Non-domestic rate receivable (net of losses)		47,248
Transfers from General Fund				
4,905		- Rebates (including Government subsidy)	5,295	
<u>62</u>	4,967	- Discretionary rate relief	<u>54</u>	5,349
	<u>118,070</u>			<u>124,557</u>
	785	BALANCE BROUGHT FORWARD		1,327
	542	TAKEN FROM ()/ADDED TO BALANCES		(1,327)
	1,327	BALANCE CARRIED FORWARD		-

COUNCIL TAX 2005/2006 AND 2006/2007

Authorities	Planned Expenditure		Council Tax at Band 'D'	
	2005/2006	2006/2007	2005/2006	2006/2007
	£'000	£'000	£	£
District Council costs				
Budget	15,823	16,950	269.03	285.13
less - Revenue Support Grant/Formula Grant Allocation	(2,741)	(1,172)	(46.60)	(19.72)
- Share of National Non-Domestic Rates	(3,801)	(6,074)	(64.62)	(102.17)
	9,281	9,704	157.81	163.24
Balance transferred from Collection Fund	(84)	(198)	(1.43)	(3.34)
Net District Council Costs	9,197	9,506	156.38	159.90
Parish Councils' Precepts	1,712	1,829	29.11	30.77
Net District and Parish Councils' Requirement	10,909	11,335	185.49	190.67
County Council costs (net of Government support)	55,195	58,551	938.47	984.95
Police Authority costs (net of Government support)	6,945	7,370	118.09	123.98
Total demand on Collection Fund	73,049	77,256	1,242.05	1,299.60
Council Tax Base (Band 'D' equivalents)			58,814	59,446

Parish Council costs amount to £1,829,029, equivalent to an average of £30.76 per Band 'D' property. Across the district the Council Tax at Band 'D' varies between £1,257.29 and £1,323.77, 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 2006/2007 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	23,623	13,377	2,427	212	3,256	2,385	264	6,119	4,921	2,862	59,446
	£	£	£	£	£	£	£	£	£	£	£
<u>COUNCIL TAX RATES</u>											
Band 'A' (Band 'D' x 6/9)	856.59	882.51	869.43	838.74	868.37	865.79	838.19	871.13	858.53	875.68	866.39
Band 'B' (Band 'D' x 7/9)	999.36	1,029.60	1,014.35	978.54	1,013.11	1,010.10	977.89	1,016.32	1,001.63	1,021.63	1,010.80
Band 'C' (Band 'D' x 8/9)	1,142.12	1,176.68	1,159.25	1,118.32	1,157.83	1,154.39	1,117.59	1,161.51	1,144.71	1,167.58	1,155.19
Band 'D'	1,284.89	1,323.77	1,304.16	1,258.12	1,302.57	1,298.70	1,257.29	1,306.70	1,287.81	1,313.53	1,299.60
Band 'E' (Band 'D' x 11/9)	1,570.42	1,617.94	1,593.97	1,537.70	1,592.03	1,587.30	1,536.69	1,597.08	1,573.99	1,605.43	1,588.40
Band 'F' (Band 'D' x 13/9)	1,855.95	1,912.11	1,883.79	1,817.29	1,881.49	1,875.90	1,816.09	1,887.46	1,860.17	1,897.32	1,877.20
Band 'G' (Band 'D' x 15/9)	2,141.48	2,206.28	2,173.59	2,096.86	2,170.94	2,164.49	2,095.48	2,177.83	2,146.34	2,189.21	2,165.99
Band 'H' (Band 'D' x 18/9)	2,569.78	2,647.54	2,608.32	2,516.24	2,605.14	2,597.40	2,514.58	2,613.40	2,575.62	2,627.06	2,559.20

PARISH COUNCIL PRECEPTS AND SPECIAL EXPENSES

	PARISH COUNCIL PRECEPTS		DISTRICT COUNCIL SPECIAL EXPENSES		TOTAL SPECIAL EXPENSES		SPECIAL EXPENSES COUNCIL TAX (AT BAND 'D')		
	2005/2006	2006/2007	2005/2006	2006/2007	2005/2006	2006/2007	PARISH COUNCILS	DISTRICT COUNCIL	TOTAL SPECIAL EXPENSES
	£	£	£	£	£	£	2006/2007 £ p	2006/2007 £ p	2006/2007 £ p
St Albans City	-		722,775	799,602	722,775	799,602		33.85	33.85
Harpenden Town	817,185	848,944	126,651	124,004	943,836	972,948	63.46	9.27	72.73
Colney Heath	121,635	128,933	-	-	121,635	128,933	53.12		53.12
Harpenden Rural	1,100	1,500	-	-	1,100	1,500	7.08		7.08
London Colney	151,105	157,073	6,552	10,718	157,657	167,791	48.24	3.29	51.53
Redbourn	95,396	105,889	7,301	7,788	102,697	113,677	44.39	3.27	47.66
St Michael	1,650	1,650	-	-	1,650	1,650	6.25		6.25
St Stephen	282,600	296,730	38,881	43,825	321,481	340,555	48.50	7.16	55.66
Sandridge	119,897	131,451	44,803	49,486	164,700	180,937	26.71	10.06	36.77
Wheathampstead	121,335	156,859	22,246	21,975	143,581	178,834	54.81	7.68	62.49
Total/Average	1,711,903	1,829,029	969,209	1,057,398	2,681,112	2,886,427	30.77	17.79	48.56

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.

COMMUNITY DEVELOPMENT PORTFOLIO

2005/2006 Budget	Service	Budget 2006/2007			2007/2008	2008/2009
		Expenditure	Income	Net	Estimate	Estimate
£'000		£'000	£'000	£'000	£'000	£'000
764	Members	787	0	787	791	798
118	Elections	224	0	224	226	231
167	Electoral Registration	213	(2)	211	212	216
16	Civic Activities	22	0	22	22	23
29	Town Twinning	29	0	29	29	30
124	Chief Executive Officer	219	0	219	222	229
72	Head of Paid Service	0	0	0	0	0
28	Democratic Subscriptions	29	0	29	29	30
152	Community Safety	177	0	177	181	172
231	CCTV	253	(5)	248	252	256
1,701	NET REQUIREMENT	1,953	(7)	1,946	1,964	1,985
	<u>Strategic Director Costs Re-Allocated to Other Services</u>					
130	Director of Corporate Services	138	0	138	145	152
138	Director of Community Services	145	0	145	150	156
111	Director of Enterprise & Civic Environment	9	0	9	110	115
379	Total Recharged	292	0	292	405	423
	<u>Costs Re-Allocated to Other Services</u>					
428	Corporate Administration	407	(1)	406	415	431
107	Administrative Support Unit	111	0	111	115	119
204	Corporate Policy	198	0	198	205	212
739	Total Recharged	716	(1)	715	735	762

ENVIRONMENT, HEALTH & COMMUNICATIONS PORTFOLIO

2005/2006 Budget	Service	Budget 2006/2007			2007/2008	2008/2009
		Expenditure	Income	Net	Estimate	Estimate
£'000		£'000	£'000	£'000	£'000	£'000
280	Environmental Services Admin.	311	0	311	310	317
338	Environmental Protection	378	(14)	364	362	374
73	Environmental Resources	77	0	77	80	83
145	Health & Promotion	175	(18)	157	155	159
349	Food & Health Safety	407	(31)	376	382	396
85	Houses in Multiple Occupation	91	(4)	87	89	92
84	Pest Control	115	(32)	83	84	86
272	Public Conveniences	289	0	289	294	300
48	Animal Welfare	53	(4)	49	50	49
65	Removal of Vehicles	70	(10)	60	61	63
(13)	Third Party Recycling	70	(81)	(11)	(12)	(12)
927	Recycling	2,099	(725)	1,374	1,328	1,395
1,854	Refuse Collection	1,976	(62)	1,914	1,916	1,981
1,022	Street Cleansing	1,023	(4)	1,019	1,043	1,070
55	Cleaner District	82	-	82	92	83
1	Licensing	129	(83)	46	28	32
2	Hackney Carriages	156	(156)	0	0	2
(144)	Market	533	(628)	(95)	(99)	(101)
5,443	NET REQUIREMENT	8,034	(1,852)	6,182	6,163	6,369
	<u>Costs Re-allocated to Other Services</u>					
171	Public Relations	180	0	180	176	182
171	Total Recharges	180	0	180	176	182

HOUSING PORTFOLIO (GENERAL FUND)

2005/2006 Budget	Service	Budget 2006/2007			2007/2008 Estimate	2008/2009 Estimate
		Expenditure	Income	Net		
£'000		£'000	£'000	£'000	£'000	£'000
(68)	Mobile Home Sites	89	(152)	(62)	(65)	(67)
0	Sundry Properties	6	(7)	(1)	(1)	(1)
268	Homelessness	234	0	234	198	204
130	Grounds Maintenance	284	(157)	127	129	132
0	Home Renovation Grants	113	(113)	0	0	0
144	Rent Allowances	8,546	(8,453)	93	102	112
0	Rent Rebates	9,664	(9,664)	0	0	0
51	Housing Aid Centre	52	0	52	53	54
40	Staying Put Scheme	41	0	41	0	0
33	Energy Officer	34	0	34	36	37
215	Leased Properties	281	(115)	166	169	173
813	NET REQUIREMENT	19,344	(18,659)	684	621	644

SPORT & HEALTHY LIVING PORTFOLIO

2005/2006 Budget	Service	Budget 2006/2007			2007/2008	2008/2009
		Expenditure	Income	Net	Estimate	Estimate
£'000		£'000	£'000	£'000	£'000	£'000
129	Jubilee Restaurant	218	(85)	133	138	145
21	Jubilee Centre	62	(43)	19	15	16
726	Leisure Administration	1,090	(65)	1,025	889	867
(107)	Less reallocated to other committees	(113)	0	(113)	(115)	(118)
78	Parks Administration	59	0	59	29	30
9	Allotments	21	(9)	12	12	12
154	Clarence Park	195	(16)	179	177	179
244	Other Open Spaces	298	(18)	280	286	290
75	Gardens and Flower Beds	78	0	78	79	81
39	Playgrounds	61	0	61	61	60
3	Central Nursery	4	(1)	3	3	3
14	Nomansland Common	17	0	17	17	18
8	Bricket Wood Common	10	0	10	10	10
15	Railway Trails	26	(10)	16	16	17
135	Verulamium and Westminster Lodge	220	(58)	162	163	165
101	Rothamsted Park	107	(6)	101	102	104
23	Sports Administration	23	0	23	24	24
27	Cleaning Contract - Sports Pavilions	27	0	27	28	29
2	Harpenden Indoor Bowls Rink	26	(9)	17	16	16
356	Westminster Lodge Leisure Centre	63	0	63	63	63
19	Verulamium Running Track	22	0	22	22	22
174	Harpenden Swimming Pool	147	0	147	146	144
92	Harpenden Sports Centre	93	0	93	93	93
100	Leisure Buildings - General	101	(2)	99	100	100
141	Bricket Wood Sports Centre	118	0	118	118	119
100	Batchwood Tennis Centre	110	0	110	109	107
109	Batchwood Golf Course	60	(4)	56	56	55
25	London Colney Recreation Centre	13	0	13	13	13
160	Cemeteries	299	(131)	168	176	182
0	West Herts Crematorium	11	(11)	0	0	0
39	Closed Churchyards	40	0	40	41	41
21	Marlborough Club	29	(7)	22	22	23
1,096	Leisure Management Contract	1,505	0	1,505	1,535	1,575
4,128	NET REQUIREMENT	5,040	(475)	4,565	4,444	4,485

HERITAGE, ARTS & TOURISM PORTFOLIO

2005/2006 Budget	Service	Budget 2006/2007			2007/2008	2008/2009
		Expenditure	Income	Net	Estimate	Estimate
£'000		£'000	£'000	£'000	£'000	£'000
74	Arts Development	80	0	80	83	85
127	Town Hall	366	(186)	180	162	119
0	Cinema Scheme	75	0	75	75	0
254	Alban Arena	162	(19)	143	142	141
19	Maltings Arts Theatre	11	0	11	11	11
30	Harpenden Public Hall	33	(3)	30	30	30
(41)	Batchwood Hall	76	(116)	(40)	(40)	(40)
368	Heritage Administration	413	0	413	383	389
248	Verulamium Museum	521	(258)	263	312	317
195	Museum of St Albans	215	(14)	201	205	209
7	Historic Buildings	9	0	9	9	9
59	Field Archaeology - Kyngston House	54	0	54	55	57
34	Conservation	37	(3)	34	35	36
151	Curatorial	160	0	160	166	173
113	Design and Display	117	(1)	116	120	124
6	Documentation	6	0	6	6	6
29	Education	65	(31)	34	36	39
(2)	Finds Liaison	27	(29)	(2)	(2)	(2)
112	Economic Development	244	(6)	238	242	250
53	City Centre Manager	0	0	0	0	0
76	Tourism	0	0	0	0	0
1,912	NET REQUIREMENT	2,671	(666)	2,005	2,030	1,953

PLANNING & CONSERVATION PORTFOLIO

2005/2006 Budget	Service	Budget 2006/2007			2007/2008	2008/2009
		Expenditure	Income	Net	Estimate	Estimate
£'000		£'000	£'000	£'000	£'000	£'000
87	Landscaping & Graphic Design	107	(11)	96	98	99
0	Planning Support	622	(622)	0	0	0
(10)	Building Control	639	(651)	(12)	(4)	14
387	Strategic Planning	406	(3)	403	422	436
787	Development Control	1,481	(612)	869	970	1,026
47	District Archaeology	49	0	49	51	53
238	Conservation & Design	265	0	265	269	277
1,536	NET REQUIREMENT	3,569	(1,899)	1,670	1,806	1,905

RESOURCES PORTFOLIO (DIRECT)

2005/2006 Budget	Service	Budget 2006/2007			2007/2008	2008/2009
		Expenditure	Income	Net	Estimate	Estimate
£'000		£'000	£'000	£'000	£'000	£'000
(58)	Business Rates Collection	192	(229)	(37)	(29)	(21)
745	Council Tax Collection	832	(1)	831	857	889
62	Council Tax Rebates	5,295	(5,353)	(58)	(58)	(58)
68	Business Rates - Discretionary Relief	54	0	54	55	57
609	Benefits Administration	1,298	(653)	645	636	677
303	Grants and Subsidies	308	0	308	309	311
(248)	Land Charges	286	(522)	(236)	(310)	(305)
596	Corporate Management / Unoccupied Offices	631	(11)	620	879	899
(1,200)	Interest On Balances	95	(1,152)	(1,057)	(782)	(635)
(26)	Corporate Property	560	(549)	11	15	22
(102)	Sandridge Gate Business Centre	277	(374)	(97)	(89)	(90)
89	Equalities	98	0	98	99	102
12	Equalities Action Plan	12	0	12	13	13
25	Disabilities & Equalities	26	0	26	27	28
31	Corporate Costs	33	0	33	34	36
906	NET REQUIREMENT	9,997	(8,844)	1,153	1,656	1,925

RESOURCES PORTFOLIO (SUPPORT)

2005/2006 Budget	Service	Budget 2006/2007			2007/2008	2008/2009
		Expenditure	Income	Net	Estimate	Estimate
£'000		£'000	£'000	£'000	£'000	£'000
	<u>Costs Re-allocated to Other Services</u>					
954	<u>Central Offices</u>	1,011	(4)	1,007	1022	1,032
	<u>Central Departments</u>					
161	Office Services	202	(37)	165	171	177
275	Customer Service Centre	287	0	287	306	304
94	Cashiers	103	0	103	98	100
519	Legal	566	(2)	564	571	592
965	Financial Services	1030	(23)	1007	1049	1,093
86	Purchasing	89	0	89	91	95
998	ICT	1563	(15)	1548	1299	1231
33	Saturday Opening	33	0	33	33	33
239	Estates	250	(3)	247	255	266
279	Human Resources Department	293	0	293	304	317
4,603	Total Recharged	5,427	(84)	5,343	5,199	5,240
	<u>Employee Benefits</u>					
511	Employee Benefits & Expenses	522	(4)	518	466	455
(511)	Less Recharged via Salaries	(522)	4	(518)	(466)	(455)
0		0	0	0	0	0

SUSTAINABILITY, ROADS & TRANSPORT

Budget 2005/2006	Service	Budget 2006/2007			Estimate	Estimate
		Expenditure	Income	Net	2007/2008	2008/2009
	<u>Direct Services</u>					
905	Public Transport	1,435	0	1,435	1,463	1,493
41	Taxi Voucher Scheme	42	0	42	43	44
51	Transport Strategy	104	(34)	70	72	76
170	Roads - Amenity Functions	192	0	192	192	190
8	Land Drainage & Flood Prevention	9	0	9	9	9
282	Verge Maintenance	497	(208)	289	290	297
(938)	Car Parks Contract	0	(1,136)	(1,136)	(1,275)	(1,294)
124	Car Park Administration	157	(4)	153	164	167
154	Russell Avenue/Drovers Way Multi-Storey Car Parks	254	(93)	161	162	163
(51)	Civic Centre Three Tier Car Park	65	(112)	(47)	0	0
124	Other Revenue Earning Car Parks (Fee Paying)	230	(57)	173	173	172
(18)	Other Revenue Earning Car Parks (Leased)	19	(37)	(18)	(19)	(19)
17	Free Car Parks	18	0	18	18	18
7	Lydekker Car Park	14	(7)	7	7	4
876	NET REQUIREMENT	3,036	(1,688)	1,348	1,299	1,320
	<u>Special Reserves</u>					
(113)	Decriminalised Parking Enforcement	1,381	(1,423)	(42)	(14)	30
(113)	Total Special Reserves	1,381	(1,423)	(42)	(14)	30
	<u>Costs Re-Allocated to Other Services</u>					
344	Engineers	356	0	356	368	382
187	Landscape Architects & Arborists	189	0	189	195	201
531	Total Recharged	545	0	545	563	583

NON PORTFOLIO

2005/2006 Budget	Service	Budget 2006/2007			2007/2008	2008/2009
		Expenditure	Income	Net	Estimate	Estimate
£'000		£'000	£'000	£'000	£'000	£'000
33	Scrutiny	57	0	57	59	62
111	External Audit	180	(69)	112	113	116
563	Democratic Representation & Management	594	0	594	608	628
707	NET REQUIREMENT	831	(69)	763	780	806
	<u>Costs Re-Allocated to Other Services</u>					
159	Internal Audit	161	0	161	168	176
159	Total Recharged	161	0	161	168	176

NEW REVENUE ITEMS 2006/07 ONWARDS (ONGOING) APPROVED BY COUNCIL 22/02/06

Ref.		Item	Service Type	Policy Aim	2006/07 £	2007/08 £	2008/09 £	2009/10 £	2010/11 £
		<u>CATEGORY 1</u>							
		<u>COMMUNITY DEVELOPMENT</u>							
		Electoral Registration							
CDV7	1	Measures to increase registrations - New statutory requirement (amount in excess of additional Gov't grant)	S	2	25,000	25,000	25,000	25,000	25,000
		<u>ENVIRONMENT, HEALTH AND COMM'S</u>							
		Public Relations/Communications							
EHC1	1	Community Newspaper - Continue budget	D	1	16,000	16,000	16,000	16,000	16,000
		Recycling							
EHC2	1	Continue Assistant Recycling Officer post (expires 31/3/06)	S/D	5	14,300	14,300	14,300	14,300	14,300
EHC3	1	Replacement reusable bags for existing green waste rounds	S/D	5	10,000	10,000	10,000	10,000	10,000
		Cleaner District/Street Cleaning							
EHC4	1	Upgrade zoning of certain roads for inclusion in contract specification. Will increase response times	S/D	5	5,000	5,000	5,000	5,000	5,000
		Market							
EHC5	1	Markets Officer (ES018) - Increase weekly hours from 22 to 37	D	5	13,000	14,000	15,000	16,000	17,000
EHC6	1	Extra collection of cardboard (recycling) from market	D	5	25,000	25,000	25,000	25,000	25,000
		<u>HERITAGE, ARTS AND TOURISM</u>							
		Verulamium Museum							
HAT1	1	Contribution to redisplay fund	D	3		50,000	50,000	50,000	50,000
		<u>RESOURCES</u>							
		Information and Communication Technology							
RES1	1	Project Manager (per Options Appraisal)	SU	1	58,810	60,280	61,790	63,330	64,920
RES2	1	Funding for management of Communications Team	SU	1	20,000	20,000	20,000	20,000	20,000
		Sandridge Gate Business Centre							
RES3	1	Increase annual repairs budget	D	5	3,000	3,060	3,120	3,180	3,250
		Legal							
RES5	1	Increased publications budget - legal text books	SU	1-5	6,000	6,000	6,000	6,000	6,000
RES6	1	Increase legal expenses budget	SU	1-5	10,000	10,000	10,000	10,000	10,000

NEW REVENUE ITEMS 2006/07 ONWARDS (ONGOING) APPROVED BY COUNCIL 22/02/06

Ref.		Item	Service Type	Policy Aim	2006/07	2007/08	2008/09	2009/10	2010/11
					£	£	£	£	£
SHL1	1	<u>SPORT AND HEALTHY LIVING</u> Parks and Open Spaces Tree works	D	2,4	30,000	32,000	35,000	40,000	42,000
		<u>SUSTAINABILITY, ROADS AND TRANSPORT</u> Street Nameplates Increase budget to match demand	S	1	20,000	18,000	14,000	14,000	14,000
SRT1	1	Gypsy Incursions Funding to deal with incursions	S	5	1,400	1,400	1,400	1,400	1,400
SRT2	1								
		<u>NON-PORTFOLIO</u> Overview and Scrutiny Scrutiny Support Officer - Additional funding to create post requested by all O & S Committees	SU	1	24,370	24,860	23,350	25,860	26,380
NPF1	1								
		TOTAL CATEGORY 1			281,880	334,900	334,960	345,070	350,250

NEW06-07H
09/03/2006

NEW REVENUE ITEMS 2006/07 ONWARDS (ONCE OFF/TIME LIMITED) APPROVED BY COUNCIL 22/02/06

Ref.		Item	Service Type	Policy Aim	2006/07 £	2007/08 £	2008/09 £	2009/10 £	2010/11 £
		<u>CATEGORY 1</u>							
		<u>COMMUNITY DEVELOPMENT</u>							
		<u>Youth/Young People</u>							
CDV1	1	Youth Action Project (Diversionary Activities for Young People)	D	5	15,000	15,000			
CDV2	1	Youth democracy issues	D	3	5,000	5,000	5,000		
		<u>ENVIRONMENT, HEALTH AND COMM'S</u>							
		<u>Refuse Collection</u>							
EHC7	1	Consultant for second phase of contract tendering process	S/D	5	15,000				
		<u>Cleaner District</u>							
EHC8	1	Continue promotion of anti graffiti/chewing gum/cigarette butt campaign	D	4	10,000	10,000			
		<u>HERITAGE ARTS AND TOURISM</u>							
		<u>Museums Generally</u>							
HAT2	1	Management Trust - Feasibility Study	D	3	6,000				
		<u>PLANNING AND CONSERVATION</u>							
		<u>Building Control</u>							
PLC1	1	Consultants for Building Regulation Part P (electrical installations)	S	1,2,3,4	10,000				
		<u>RESOURCES</u>							
		<u>Planning and Licensing Solicitor</u>							
RES4	1	25% of fixed term post (licensing element)	SU	1-5	12,000				
		<u>Information and Communication Technology</u>							
RES7	1	GIS Support Officer - Continuation for 18 months of post currently funded by IEG (per Options Appraisal)	SU	3,4	27,150	13,850			
RES8	1	Temporary Project Manager (2 years) (per Options Appraisal)	SU	1	26,500	54,340	27,500		
RES9	1	Short-term measures to secure service prior to decision on future operations (per Options Appraisal)	SU	1	129,800				
RES10	1	Provision for evaluation of new I.T. arrangements including benchmarking, cost benefit analysis and options appraisal	SU	1	50,000				

NEW REVENUE ITEMS 2006/07 ONWARDS (ONCE OFF/TIME LIMITED) APPROVED BY COUNCIL 22/02/06

Ref.		Item	Service Type	Policy Aim	2006/07	2007/08	2008/09	2009/10	2010/11
					£	£	£	£	£
		SPORT AND HEALTHY LIVING							
		New Leisure Facilities							
SHL2	1	Feasibility Study including legal, consultants, etc. costs	D	2,5	250,000	100,000	50,000		
SHL3	1	Jubilee Centre Implement Best Value review	D	2	5,000				
		TOTAL CATEGORY 1			561,450	198,190	82,500	0	0

FUNDING FROM PLANNING DELIVERY GRANT

PDG1	1	Local Housing Assessment Statutory Requirement	S	1		50,000			
PDG2	1	Local Development Framework To meet statutory requirements regarding consultation on the preferred options stage of the Development Plan Document	S	All	80,000				
PDG3	1	Planning Technical Support Renew temporary post of Senior Planning Technical Clerk	S	1,2	23,000				
PDG4	1	Planning and Licensing Solicitor 75% of fixed term post (planning element)	SU	1-5	36,000				
					139,000	50,000	0	0	0

NEW06-07H
09/03/2006

GENERAL FUND CAPITAL PROGRAMME - EXISTING SCHEMES	
Scheme	2006/07 Approved
<u>Environment, Health and Communication Portfolio</u> Recycling - Introduction of Wheeled Bins (Round 1) (Subject to DEFRA Grant)	128,000
<u>Total for Environment & Health Portfolio</u>	128,000
<u>Heritage, Arts and Tourism</u> Museums Image Database - Management & Access Objectives	6,000
<u>Total for Heritage, Arts and Tourism</u>	6,000
<u>Resources Portfolio</u> Sandridge Gate Business Centre - Refurbish Roof	10,000
<u>Total for Resources Portfolio</u>	10,000
<u>Resources (Information Technology) Portfolio</u> I.E.G. (Phase 3) - CRM Consultancy ODPM - Web Page Developers Systems Upgrade	10,000 43,000 80,000
<u>Total for Resources (Information Technology) Portfolio</u>	133,000
<u>Sport and Healthy Living Portfolio</u> Cemeteries - Land Adjoining St Mary's Church St Albans Girl's School - Contribution towards Sports Hall Improved Facilities for Disabled - Disabled Access Verulamium Park - Toddlers Splash Park Ver Park River Project Leisure Buildings - Condition Survey Refurbishment London Road Cemetery - Phase 2 - Design & Build Works	25,000 10,000 98,600 6,400 10,000 65,300 50,000
<u>Total for Sport and Healthy Living Portfolio</u>	265,300
Total All Portfolios	542,300

NEW CAPITAL ITEMS APPROVED BY COUNCIL 22/02/06

Ref.		Item	Service Type	Policy Aim	2006/07	2007/08	2008/09	2009/10	2010/11	Revenue Implications				
					£	£	£	£	£	2006/07	2007/08	2008/09	2009/10	2010/11
		<u>SPORT AND HEALTHY LIVING</u>												
		Play Areas (pending outcome of PMP green spaces strategy)												
SHL4	1	Replace/Upgrade equipment and safety surfacing with reference to the ROSPA survey and green spaces strategy	D	5	95,000	50,000	50,000	50,000						
		Allotments												
SHL5	1	Finish water supply replacement programme	S	2.5	5,000	5,000	5,000							
		Clarence Park												
SHL6	1	Management plan to build on the success of green flag award	D	2-5	10,000	10,000	10,000							
SHL7	1	Replace main gates	D	3-5	15,000									
		Railway Trails												
SHL8	1	Implement improvements to access routes per survey recommendations	D	5	30,000	30,000	30,000							
SHL9	1	Repairs and improvements	D	2-5	10,000	10,000	10,000							
		Closed Churchyards												
SHL10	1	St Peter's - Resurface path to south door of church	S/D	5	7,000									
SHL11	1	St Nicholas - Second phase of rebuilding boundary wall	S/D	3	18,000									
		London Road Cemetery												
SHL12	1	Phase 2 design and build works	S	5	247,000	61,500								
		Increase income/charges to cover revenue costs												
		London Colney Recreation Centre												
SHL13	1	Resurface multi-sports area	D	5	25,000									
		Leisure Buildings												
SHL14	1	Refurbishments arising from condition survey	D	2	227,000	307,190	377,640	396,040	848,190					
		<u>SUSTAINABILITY, ROADS AND TRANSPORT</u>												
		Engineering and Technical Services												
SRT3	1	Disaster recovery scheme - To scan plans, paper records and drawings for storage off-site	D	2	5,000									
		London Road Car Park												
SRT4	1	Lighting improvements and rights of way	D	2	11,000									
		Highways Amenity												
SRT5	1	Footpath lighting upgrade	S	2	20,000	10,000								
SRT6	1	Pedestrian finger posts and interpretation boards	D	2	15,000									
		Flood Alleviation Measures												
SRT7	1	Ditches, drains, etc	D	5	10,000	10,000	10,000	10,000						
		Car Parks												
SRT8	1	Adelaide St (garage forecourt)- Resurface	D	2	12,000									
SRT9	1	Inkerman Road - Resurface	D	2	10,000									
		Green Travel												
DPE1	1	Further programme	D	2.5	15,000	5,000								
		Highways Repairs Joint Initiative												
DPE2	1	Grasscrete and parking bays	D	2	120,000	60,000	60,000	60,000	60,000					
DPE3	1	Additional cycleways	D	5	70,000	40,000	40,000	40,000	40,000	4,000	4,000	4,000	4,000	4,000
DPE4	1	Completion of pavement repair and improvement programme	D	2	145,000	75,000	75,000							
		TOTAL CATEGORY 1			3,438,280	1,592,415	1,282,965	991,640	1,265,790	65,380	61,510	4,190	4,470	4,760

NEW CAPITAL ITEMS APPROVED BY COUNCIL 22/02/06

Ref.	Item	Service Type	Policy Aim	Revenue Implications					Revenue Implications					
				2006/07	2007/08	2008/09	2009/10	2010/11	2006/07	2007/08	2008/09	2009/10	2010/11	
				£	£	£	£	£		£	£	£	£	£
	<u>ITEMS TO BE FUNDED FROM PLANNING DELIVERY GRANT</u>													
PDG5	1 Information Technology Automation of Land Charges activity (balance to complete funding).Includes project management	SU	1-5	70,000										
	TOTAL FROM PLANNING DELIVERY GRANT			70,000	0	0	0	0	0	0	0	0	0	0

NEW06-07H
09/03/2006

HOUSING PORTFOLIO (HOUSING REVENUE ACCOUNT)

Budget 2005/06 £'000		Budget 2006/07 £'000	Estimate 2007/08 £'000	Estimate 2008/09 £'000
	<u>Expenditure</u>			
4,956	Supervision and Management	5,045	5,198	5,366
3,080	Repairs	3,159	3,215	3,272
80	Rents, Rates and Other Taxes	84	88	92
342	Rent Rebates (Housing Benefit)	208	219	230
743	Cost of Capital	743	787	823
3,693	Major Repairs Allowance - Transfer to Reserves	3,687	3,695	3,703
100	Transitional Relief (Supporting People)	73	71	69
6,756	Payment to Government (Negative Housing Subsidy)	7,468	8,254	9,085
500	Revenue Contributions to Capital	1,000	500	1,000
	New Items	202	65	56
20,250	Total Expenditure	21,669	22,092	23,696
	<u>Income</u>			
18,535	Rents - Dwellings	19,178	20,014	20,886
92	- Service Charges	193	201	210
732	- Garages	750	769	788
260	- Shops and Other	264	264	264
0	Government 5% 'limit' Subsidy	137	287	452
355	Supporting People Income	392	392	392
150	HRA Investment Income/Mortgage Interest	150	150	150
20,124	Total Income	21,064	22,077	23,142
126	Net cost/(surplus) of services	605	15	554
(1,782)	Balance brought forward	(1,652)	(1,047)	(1,032)
(1,656)	Balance carried forward	(1,047)	(1,032)	(478)
	Balances net of future Revenue Contributions to Capital	(2,047)	(2,532)	(2,978)

HOUSING INVESTMENT PROGRAMME - 3 YEAR PLAN

	Scheme	2006/2007		2007/2008		2008/2009	
		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>	750		700		700	
2	<u>Asbestos - Testing & Removal</u>	125		100		100	
3	<u>Carbon Monoxide Detectors</u>	5		5		5	
4	<u>Cavity / Loft Insulations</u>	15		20		22	
5	<u>Communal Heating</u>	75		31		30	
6	<u>DDA Access Works Various</u>	15					
7	<u>Digital TV Aerials</u>	50		50		50	
8	<u>Estate Improvements - various</u>	50		52		52	
	<u>General and Structural</u>						
9	- Brickwork, Gutters, Plastering etc	1,150		1,150		1,150	
10	<u>Home Lift Replacements - Various</u>	84		45		8	
11	<u>Lift Upgrades - Various</u>	82		35		35	
12	<u>Renewal of Heating Systems</u>	466		482		499	
	<u>UPVC Window Replacement</u>						
13	- Various (single contract)	677	97	475	150	470	149
	TOTAL COMPLETED & W-I-P	3,544	0	3,145	0	3,121	0
	<u>Schemes Programmed</u>						
	<u>Door Entry Systems</u>						
14	- Aldwick Court	90	68				
15	- Various			100		100	
	<u>Electrical Rewiring</u>						
16	- Various (single contract)	470		377	115	200	
	<u>External Enveloping</u>						
17	- Alban Avenue					189	17
18	- Marford Road			320	19		
19	- Various (single contract)	45		45		35	
	<u>Kitchen & Bathroom Modernisation</u>						
20	- Various (single contract)	1,681	167	1,086	101	457	42
21	<u>Porch Screens</u>	30					
22	<u>Ridgeview - Modernisation</u>	480					
	<u>Roofing</u>						
23	- St Pauls Place					185	24
24	- Telford Court	86	61				
25	- Queens Court			278	36		
26	- Thirlestane					432	80
27	<u>Solar Energy / Water conservation</u>			137	19		
28	<u>Works to Void Properties</u>	200		200		200	
	TOTAL - SCHEMES PROGRAMMED	3,082		2,543		1,798	
	TOTAL - ENHANCEMENTS	6,626		5,688		4,919	

HOUSING INVESTMENT PROGRAMME - 3 YEAR PLAN

	Scheme	2006/2007		2007/2008		2008/2009	
		Estimate	Comp in Year	Estimate	Comp in Year	Estimate	Comp in Year
		£'000	no	£'000	no	£'000	no
	<i>Private Sector Renewal Grants</i>						
29	- House Renovation Grants	75		75		75	
30	- Home Repair Assistance	75		75		75	
31	- Disabled Facility Grants	950		600		600	
32	<i>Improvement Grant Administration Capitalisation</i>	116		120		123	
	<i>Advances to Housing Associations</i>						
33	- Purchase of Properties	500		500		500	
34	- Provision for future schemes	1,000		500		500	
35	<i>Cash Incentive scheme (assisted purchase) - Pilot scheme</i>	220		220		220	
	TOTAL - OTHER ITEMS	2,936	0	2,090	0	2,093	0
	TOTALS - ALL ITEMS	9,562	0	7,778	0	7,012	0

FINANCING OF PROGRAMME

SPECIFIED CAPITAL GRANT - DISABLED FACILITY GRANT	179	179	179
MAJOR REPAIRS ALLOWANCE	2,647	3,144	2,644
EXISTING CAPITAL RECEIPTS - CURRENTLY ALLOCATED	0	0	0
CAPITAL RECEIPTS - IN YEAR 2006/07/08/09	1,584	904	903
EXISTING CAPITAL RECEIPTS - BALANCE TO FUND PROGRAMME	3,234	2,133	1,368
SUPPORTED CAPITAL EXPENDITURE (BORROWING)	918	918	918
REVENUE CONTRIBUTIONS	1,000	500	1,000
TOTAL	9,562	7,778	7,012

	£'000	£'000	£'000
BALANCE OF EXISTING CAPITAL RECEIPTS AT YEAR END	5,405	3,287	1,933
BALANCE IN MAJOR REPAIRS RESERVE AT YEAR END	5,037	5,843	7,208

GLOSSARY OF TERMS

Actual Expenditure and Income

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

Asset Rentals (Capital Charges)

Charges made to those services occupying buildings owned by the authority in order to reflect their use of capital assets including depreciation. The net effect of these charges is nil as the General Fund and Housing Revenue Account receive a credit equivalent to the total charge to service accounts.

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 ODPM. 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.

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 ODPM 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 ODPM 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.

Office of the Deputy Prime Minister (ODPM)

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

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 Councils 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.