

RESOURCES PORTFOLIO

DEPARTMENT OF RESOURCES

Business Unit: Legal & Democratic Services

2007/08 Actual	2008/09 Original Estimate	2008/09 Revised Estimate	Cost Centre	2009/10 Original Estimate	2010/11 Projection	2011/12 Projection
£	£	£		£	£	£
			Central Services:			
			Corporate & Democratic Core :			
			Democratic Representation & Management			
115,215	127,990	126,050	Mayoralty	131,950	135,880	139,250
520,113	597,080	587,670	DRM Cost of Democracy	600,820	617,190	634,080
306,868	371,230	336,800	DRM Democratic Support	369,470	385,380	397,230
772,581	804,290	813,110	Other Officers	882,600	899,250	928,940
			Central Services to the Public			
-130,647	-138,380	43,950	Legal Services	56,940	67,080	76,580
135,518	156,340	154,330	Electoral Registration	157,850	162,290	165,670
138,402	122,620	120,490	Elections / Other Elections	117,770	119,220	120,710
-10,077	0	-2,160	Transfers to/from (-) Reserves	0	0	0
1,847,973	2,041,170	2,180,240	GF Net Expenditure	2,317,400	2,386,290	2,462,460
			Subjective Analysis			
460,282	509,190	481,830	Employees	502,320	526,210	543,180
7,527	6,500	9,000	Premises	9,000	9,000	9,000
633,943	642,730	630,870	Supplies & Services	596,130	607,790	620,060
20,801	24,430	24,890	Transport	24,890	24,890	24,890
-10,077	0	-2,160	Transfers to/from (-) Reserves	0	0	0
1,112,477	1,182,850	1,144,430	Total Controllable Expenditure	1,132,340	1,167,890	1,197,130
976,703	1,017,980	1,031,560	Employees	1,100,980	1,123,760	1,159,750
70,742	71,260	73,520	Premises	76,200	78,330	80,520
73,665	113,400	113,020	Supplies & Services	125,830	129,350	132,980
254,269	252,910	238,160	Support Services	277,560	285,480	293,610
0	2,320	2,320	Transport	2,500	2,570	2,640
10,637	9,690	9,690	Capital Charges	9,030	9,030	9,030
1,386,016	1,467,560	1,468,270	Total Additional Expenditure	1,592,100	1,628,520	1,678,530
2,498,493	2,650,410	2,612,700	Total Expenditure	2,724,440	2,796,410	2,875,660
			Less Income			
15,679	0	0	Government Grants	0	0	0
534,221	504,470	329,470	Sales Fees & Charges	304,670	304,880	305,020
100,620	104,770	102,990	Internal Recharges	102,370	105,240	108,180
0	0	0	Other Income	0	0	0
1,847,973	2,041,170	2,180,240	Net Expenditure	2,317,400	2,386,290	2,462,460

(1)

(1) Full Time Equivalents

The employees cost relates to the following number of full time equivalent employees:

OE 2008/9 16.20 RE 2008/9 15.34 OE 2009/10 15.15

RESOURCES PORTFOLIO
DEPARTMENT OF RESOURCES
RECHARGEABLE ACCOUNTS

Business Unit: Legal & Democratic Services

2008/09 Original Estimate	2008/09 Revised Estimate	Cost Centre	2009/10 Original Estimate		
			Gross Expenditure	Gross Income	Net Expenditure
£	£		£	£	£
		Service Management & Support Services			
98,860	98,940	Print Unit	77,180	0	77,180
107,780	109,170	Town Hall Keepers	118,200	3,170	115,030
688,180	746,120	Legal Support	745,160	24,450	720,710
83,580	68,080	Debt Recovery	78,920	13,040	65,880
859,780	948,110	Customer Services Unit	985,070	3,800	981,270
-1,838,180	-1,970,420	Recharges to Services		-44,460	-1,960,070
0	0	Net Expenditure	2,004,530	0	0
		Subjective Analysis			
1,014,450	1,042,780	Employees	1,074,370	(1)	
0	0	Premises	0		
403,830	563,810	Supplies & Services	458,910		
4,620	5,120	Transport	5,120		
1,422,900	1,611,710	Total Controllable Expenditure	1,538,400		
48,800	48,800	Employees	50,540		
0	0	Premises	0		
209,590	165,260	Supplies & Services	196,530		
192,120	186,480	Support Services	211,740		
7,320	7,320	Capital Charges	7,320		
457,830	407,860	Total Additional Expenditure	466,130		
1,880,730	2,019,570	Total Expenditure	2,004,530		
		Less Income			
6,670	6,670	Sales Fees & Charges	6,970		
1,838,180	1,970,420	Internal Recharges	1,960,070		
35,880	42,480	Other Income	37,490		
0	0	Net Expenditure	0		

(1) Full Time Equivalents

The employees cost relates to the following number of full time equivalent employees:

OE 2008/9 31.52 RE 2008/09 32.88 OE 2009/10 31.26

RESOURCES PORTFOLIO

LEGAL & DEMOCRATIC SERVICES

Major Variances between 2008/09 Original & Revised Estimates

	£	
Revised Estimate 2008/09	2,180,240	
Original Estimate 2008/09	2,041,170	
Increase/Decrease(-) in Net Expenditure	139,070	
Explained by:	£'000	£'000
<u>Controllable Expenditure</u>		
Decrease in Employees Costs:-		
Overtime	1	
JEQ savings / costs	-12	
JEQ cost of protection	8	
Increased hours Land Charges	2	
Vacant post Member Services Officer	-15	
Vacant post Members Serv assistant not filled until 1/9/08	-9	
Vacancy provision increase 0.5%	-3	
Other adjustments incl general vacancy prov	1	
	<hr/>	-27
Increase in Premises Costs:-		
1 District elections increased accommodation costs		3
Decrease in Supplies & Services:-		
2 Equipment (budget from 278 licence fee below)	13	
Print unit charge (now additional expenditure)		
2 Land Charges licence fee (13k to equip above)	-13	
Members Basic Allowances (reduced superannuation uptake)	-10	
Members special responsibility allowance		
1 District Elections budget transfer to premises from other supplies & services	-3	
2 07/8 underspends to licence fee	2	
Other	-1	
	<hr/>	-12
Transfers to/from (-) Reserves		
2 From 07/8 underspends to meet Licence fee expenditure in 08/9		-2
		<hr/>
		-38
<u>External Income</u>		
Reduction in Land charges income	180	
offset by land charges misc income (no budget at OE 08/9)	-5	
	<hr/>	175
<u>Additional Expenditure</u>		
Increase in Employee Costs:-		
Other direct salaries:		
DRM Other officers time (DCPI)	9	
Other (land charges reallocation of time)	3	
	<hr/>	12
Reduced Support Services Costs:-		
CSU	-6	
Other SLA's	-6	
	<hr/>	-12
<u>Internal Income</u>		
Other small variations		2
		<hr/>
		139

Note: numbered items are linked

RESOURCES PORTFOLIO

LEGAL & DEMOCRATIC SERVICES

Major Variances between 2008/09 and 2009/10 Original Estimates

	£	
Original Estimate 2009/10	2,317,400	
Original Estimate 2008/09	<u>2,041,170</u>	
	Increase/Decrease(-) in Net Expenditure <u>276,230</u>	
Explained by:	£'000	£'000
<u>Controllable Expenditure</u>		
Decrease in Employees Costs:-		
Pay award 2.5%,N.I & Superannuation increase from 21% to 21.5%	14	
JEQ savings / costs	-4	
JEQ cost of protection	2	
Vacant post Member Services Officer (CASH SAVING)	-15	
Vacancy provision increase 0.5%	-3	
Other adjustments incl general vacancy prov	<u>-1</u>	
		-7
Increase in Premises Costs:-		
1 District elections increased accommodation costs		3
Decrease in Supplies & Services:-		
2 Print unit charge (now additional expenditure)	-20	
3 Land Charges licence fee (£14k CASH SAVING, bal to IT SLA below)	-18	
Members Basic Allowances (reduced superannuation offset by pay award)	-3	
Members special responsibility allowance	3	
1 District Elections budget transfer to premises from other supplies & services	-3	
Other	<u>1</u>	
		-40
		<u>-44</u>
<u>External Income</u>		
Reduction in Land charges income		200
<u>Additional Expenditure</u>		
Increase in Employee Costs:-		
DRM Other officers time (18k DCPI, 46k DCS, 10k DDS)	74	
Other (land charges reallocation of time)	<u>7</u>	
		81
Increase in Support Services Costs:-		
3 Computer SLA (incl £7.5k for LLc software support)	12	
2 Print unit SLA (budgets transferred from controllable)	23	
BMA	8	
CSU	<u>-5</u>	
		38
<u>Internal Income</u>		
Other small variations		1
		<u>276</u>

Note: numbered items are linked

RESOURCES PORTFOLIO

LEGAL & DEMOCRATIC SERVICES RECHARGEABLE ACCOUNTS

Major Variances between 2008/09 Revised and Original Estimates

	£	
Revised Estimate 2008/09	1,970,420	
Original Estimate 2008/09	1,838,180	
Increase in Net Expenditure	132,240	
Explained by:		
	£'000	£'000
<u>Controllable Expenditure</u>		
Increase in Employees Costs:-		
Overtime	-3	
JEQ savings / costs	-9	
JEQ cost of protection	22	
Temp post in Debt Recovery to cover sickness not required	-14	
Honorary & Backfill Cust Services Advisors funded from AtS reserve	30	
Honorary & Backfill Cust Services Advisors funded from CSU reserve	15	
Changes in hours	-9	
Vacancy provision increase 0.5%	-5	
Other adj including general vacancy prov & saving on empl not paying super	1	
		28
Increase in Supplies & Services:-		
Equipment IKEN upgrade (reserves thro MFI)	3	
Counsels fees increased cases(reserves thro MFI £25k to cover £60k)	60	
Equal pay claim legal costs	16	
Mobile phone budget centralised within CSU	23	
Cost of mobile calls centralised within CSU	26	
AtS Strategic Plan (20k CRM, 3k library, 5k functionality) (Reserves)	28	
CSU "Parks Go Live" (Reserves)	5	
		161
		189
<u>External Income</u>		
Recovered legal costs		-7
<u>Additional Expenditure</u>		
Reduced Support Services:-		
Computer SLA (deferred charges element to CSU)	-44	
Other SLAs	-6	
		-50
Recharge to Services		132

RESOURCES PORTFOLIO

LEGAL & DEMOCRATIC SERVICES RECHARGEABLE ACCOUNTS

Major Variances between 2008/09 and 2009/10 Original Estimates

	£	
Original Estimate 2009/10	1,960,070	
Original Estimate 2008/09	1,838,180	
Increase in Net Expenditure	121,890	
Explained by:		
	£'000	£'000
<u>Controllable Expenditure</u>		
Increase in Employees Costs:-		
Pay award 2.5%, N.I & Superannuation increase from 21% to 21.5%	25	
JEQ savings / costs	-9	
JEQ cost of protection	21	
Temp post in Debt Recovery to cover sickness not required	-22	
Honarium & Backfill Cust Services Advisors funded from AtS reserve	3	
Honarium & Backfill Cust Services Advisors funded from CSU reserve	50	
Vacancy provision increase 0.5%	-5	
Other adj including general vacancy prov & saving on empl not paying super	-4	
		59
Increase in Supplies & Services:-		
Print unit photocopiers (CASH SAVINGS)	-25	
Mobile phone budget centralised within CSU	27	
Cost of mobile calls centralised within CSU	27	
Telephone maintenance (CSU Reserve)	22	
Other migrating services (CSU Reserve)	5	
		56
		115
<u>Additional Expenditure</u>		
Increase in Support Services:-		
Computer SLA (deferred charges element to CSU)	-13	
BMA admin buildings charge	7	
DR business support charge	16	
Other SLAs	-3	
		7
Recharge to Services		122

RESERVE REVIEW FORMS 2008/2009

RESERVE NAME:	Election Reserve	LEDGER CODE: E36 9R38
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RESERVE TYPE:	Earmarked
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(eg Business Unit/DSO/Earmarked/AMRA)

BALANCE 1/4/08	188,440
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PURPOSE OF RESERVE:

To provide for the cost of District Elections, which are held three years out of four

HOW/WHEN RESERVE CAN BE USED:

Any shortfall in the budget for District/Parish elections is drawn down from the Reserve at year end. Every fourth year, when no District Election takes place, budget savings are credited to the Reserve.

PROCEDURE FOR RESERVE'S MANAGEMENT & CONTROL:

Accountancy ensures that the contributions are transferred to/from the reserve each year.

REVIEW PROCEDURE/TIMING:

Annually by relevant departmental officer at Final Accounts

Annually by Accountancy Manager at Final Accounts

Annually at Estimates time by Head of Financial Management (Revenue Reserves)
or Accountancy Manager (AMRA)

Other information:(if any)

BALANCE 21/11/08	£
	188,440

Approp to/from Reserves 2008/9	0
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ESTIMATED BALANCE 31/3/09	188,440
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RESERVE REVIEW FORMS 2008/2009

RESERVE NAME: Counsels Fees Reserve	LEDGER CODE: E73 9R38
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RESERVE TYPE:	Earmarked
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(eg Business Unit/DSO/Earmarked/AMRA)

BALANCE 1/4/08:	73,875
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PURPOSE OF RESERVE:
<p>To provide a fund to meet the cost of Counsel's fees where these are unable to be met from the annual budget provision.</p> <p>The Council can be required to give evidence at major public inquiries where representation by leading counsel is necessary, and this is not predictable from year to year.</p>

HOW/WHEN RESERVE CAN BE USED:
<p>Expenditure on Counsel's fees in excess of the annual budget is drawn down at year end from the reserve.</p>

PROCEDURE FOR RESERVE'S MANAGEMENT & CONTROL:
<p>Accountancy ensures that contributions are transferred to/from the reserve each year.</p>

REVIEW PROCEDURE/TIMING:
<p>Annually by relevant departmental officer at Final Accounts</p> <p>Annually by Accountancy Manager at Final Accounts</p> <p>Annually at Estimates time by Head of Financial Management (Revenue Reserves) or Accountancy Manager (AMRA)</p> <p>Other information:(if any)</p>

	£	
	73,875	
2007/8 underspends	16,125	Equal Pay Claim
BALANCE 21/11/08	90,000	
Approp to/from Reserves 2008/9		
Equal Pay Claim	-16,125	
Increased workload	25,000	
Increased workload	-60,000	
ESTIMATED BALANCE 31/3/09	38,875	