



GUIDE TO THE

BUDGET

2011/2012

GUIDE TO THE BUDGET 2011/2012

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INTRODUCTION TO THE BUDGET GUIDE

This booklet is a summary of the Council's spending plans for the five years 2011/12 to 2015/16, together with other financial details in a form intended to be helpful and informative for Councillors and members of the public.

Budget

The General Fund budget summary on page 8 shows that net expenditure in 2011/12 totals £16.220m.

During 2010 the Council's ten-year forward projection predicted growing financial pressures, and, as in previous years, detailed budget scrutiny was necessary to develop savings and efficiencies to alleviate these pressures. Further pressures became evident following the continuing down-turn in the economy. An early start was made in identifying opportunities for savings. The budgeting process for the five year period 2011/16 was closely integrated with development of service plans and the Council's corporate plan, to ensure the final budget reflected the Council's priorities as well as addressing the financial situation.

In February 2011 the government finalised its planned two year financial support for the Council and now shows a cumulative reduction in grant of 28% for the two years 2011/12 and 2012/13.

Efficiencies totalling £2.031M were built into the 2011/12 budget. At the same time £250,000 was added to balances.

After taking into account the Government support (Formula Grant Allocation and re-distributed Business Rates) which covers 35.3% of the Council's budget, the balance is met by Council Tax. The District Council's element of Council Tax for 2011/12 was increased by 0% .

Balances

Estimated balances on the General Fund during 2011/12 are:

	£'000
Brought forward 1 st April 2011:	
Total brought forward	(1,695)
Addition to Balances	(250)
Balances to be applied on one-off items	<u>409</u>
Carried forward 31 st March 2012	<u>(1,536)</u>

The Council now maintains a minimum working balance of £1.5 million.

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 £204.91 which covers the demands of both itself and the Parish Councils. The District Council's own element averages £168.71. A table showing how the Council Tax is calculated is set out on page 28.

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 £204.91 is split into general expenses (*charged equally throughout the district*) of £151.79 and special expenses (*charged to those areas where services are provided*) averaging £53.12.

To these charges are added the taxes of the County Council (£1,118.83 at Band 'D') and the Police Authority (£147.82 at Band 'D') giving an average Band 'D' Tax of £1,471.56. A list of charges for each band in each area of the district is included at page 29.

The Collection Fund

The Council maintains a Collection Fund Account, payments into and out of which are determined by statute. Total Council Tax of £91m (which includes the Council Tax collected for the County Council, the Police Authority and the parishes) and Business Rates of £59m are paid into the account. From the account, payments are made to the main precepting authorities (County and Police) and to St Albans Council itself to cover its spending needs and the needs of the Parishes. Also the Business Rates collected are paid over to the Government NNDR Pool. It is estimated that there will be a surplus of £0.823m on the Collection Fund at 31 March 2011. This is applied to reduce the precepts of the District Council (£140,000), County Council (£654,000) and Police Authority (£88,000). Details are set out at page 27.

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 are heavily influenced by the Government's rent restructuring scheme, 2011/12 being the last year of the current subsidy scheme for the HRA.

Even after allowing for some service efficiencies in 2011/12, rents for St Albans tenants will increase by an average of 7.4% in April 2011, and garage rents by 5.0%.

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 housing asset disposals) although in some instances set-off arrangements limit the amount payable.

The Council has approved a **Housing Investment Programme** (HIP) totalling £7.79m for 2011/12 which is to be funded primarily from the Major Repairs Allowance (49%) and capital receipts (9.5%). The programme includes £0.75m on private sector renewal grants, and £6.753m on refurbishment/modernisation of the Council's own stock.

Further expenditure totalling £16.69m is planned within the HIP over the following two years. Fuller details of the planned spending and funding are on page 26.

The **General Fund Capital Programme** for 2011/12 totals £20.47m, with further planned spending of £4.9m in 2011/12 and £0.5m in 2012/13. A schedule of the planned capital schemes is shown on page 25. The most significant single scheme is the redevelopment of the Westminster Lodge leisure facility (£21.6m) £21.1m of the scheme is programmed to be spent in 2011/12 and 2012/13 (of which £4.7m is to be financed by capital receipts). The programme also includes, over the three years, £205,000 on Street Scene improvements, £481,000 on a range of information technology improvements, and £485,000 for the redevelopment of the Maltings Theatre.

Most of the programme will be financed from Prudential Borrowing, capital receipts and Growth Area Funding.

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 will be collecting, and paying over to the Government pool, some £59m in 2011/12, and receiving back from the pool £4.37m, which will be credited to the General Fund.

Rates are charged in accordance with rateable values that come into force on 1 April 2010 following the revaluation. The poundage multiplier has been rebased to take into account the overall changes to total rateable value. The standard non-domestic rating multiplier for 2011/12 is 43.5p and the small business non-domestic rating multiplier is 42.6p.

A relief scheme operates for small businesses occupying properties with low rateable values, this is known as the Small Business Rate Relief (SBRR). Properties valued below £6,000 qualify for 50% relief with a sliding scale operating up to a value of £12,000. These properties also qualify for a reduced multiplier (42.6p). Properties with values in the £12,000 to £17,999 band do not qualify for relief but will have their bills calculated with the lower multiplier. For the period 1st October 2010 to 30th September 2011 all Ratepayers in receipt of SBRR will receive 100% relief on properties with rateable values up to £6,000, with a tapered relief of between 100% and 0% for properties with rateable values between £6,001 and £12,000.

A transitional relief scheme operates over the first five 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.

From the 1st April 2008 Business rates will not be payable in the first three months that a property is empty (six months for industrial properties). After the initial exemption period, full rates will be charged. This change has been brought in as part of Government plans to utilise land and buildings more effectively and encourage owners to bring vacant business premises back into use.

The pages in this book are intended to give an overview of the Council's planned spending and income for the five years 2011/12 to 2015/16. Further information is available on the Council's web site (under Finance) or from the Chief Finance Officer, St Albans District Council, St Peter's Street, St Albans, Herts AL1 3JE.

FINANCIAL PROFILE 2011/2012

2010/2011 £'000		2011/2012 £'000	
	GENERAL FUND		
18,180	Budget	16,220	
6,695	Redistributed National Non-Domestic Rates	4,373	
972	Formula Grant Allocation (FGA)/ Revenue Support Grant (RSG)	1,352	
3,020	Balances - Brought Forward	1,695	
	- Added During Year	250	
(696)	- Used During Year	(409)	
2,324	- Carried Forward	1,536	
	HOUSING REVENUE ACCOUNT		
23,143	Gross Expenditure	24,483	
23,471	Income	24,837	
1,215	Balances - Brought Forward	1,243	
328	- Added/Used During Year	155	
1,543	- Carried Forward	1,398	
	CAPITAL SPENDING		
6,864	General Fund Approved Forward Programme	20,475	
9,340	Housing Investment Programme	7,797	
	CAPITAL RECEIPT BALANCES (1.4.11)		
7,873	Housing - Spendable	7,500	
	CAPITAL FINANCING REQUIREMENT (1.4.11)		
(736)	General Fund	(2,236)	
(9,241)	Housing (Internal Borrowing)	(9,974)	
	COUNCIL TAX at Band D		
170.22	St Albans District Council (average)	168.71	<i>minus 0.89%</i>
36.56	Parish Councils (average)	36.20	<i>minus 0.98%</i>
206.78	Total District and Parishes (average)	204.91	<i>(minus 0.90%)</i>
1,118.83	Hertfordshire County Council	1,118.83	<i>no change</i>
147.82	Hertfordshire Police Authority	147.82	<i>no change</i>
<u>1,473.43</u>	Total Council Tax at Band D (average)	<u>1,471.56</u>	<i>minus 0.13%</i>

SUMMARY OF GENERAL FUND BUDGETS 2011/12 to 2015/16

Budget 2010-11 £	Portfolio	Budget 2011-12 £	Estimate 2012-13 £	Estimate 2013-14 £	Estimate 2014-15 £	Estimate 2015-16 £
1,208,120	Community Engagement and Support	750,370	687,530	586,230	751,050	778,420
769,815	Community Leadership and Communications	1,890,328	2,040,219	2,347,181	2,804,601	2,544,568
1,452,055	Culture and Heritage	1,351,080	1,269,990	1,193,200	1,162,510	1,160,380
6,984,410	Environment and Sustainability	4,906,310	4,907,400	4,809,870	5,115,470	5,120,160
695,385	Housing Services	661,303	841,253	842,213	839,333	840,633
1,400,580	Non-Portfolio	1,217,970	1,218,547	1,227,060	1,234,365	1,241,397
1,953,015	Planning and Conservation	1,103,140	1,091,900	1,104,280	1,113,150	1,123,600
1,352,257	Resources and Efficiencies	1,250,792	1,184,279	1,180,244	863,214	1,191,155
4,035,575	Sport and Leisure	4,078,045	4,011,675	4,073,800	4,119,080	4,164,140
<u>19,851,212</u>	TOTAL OF PORTFOLIO BUDGETS	<u>17,209,338</u>	<u>17,252,793</u>	<u>17,364,078</u>	<u>18,002,773</u>	<u>18,164,453</u>
(1,226,375)	Capital Charges Credit	(1,301,998)	(1,320,285)	(1,320,280)	(1,320,270)	(1,320,260)
251,563	Pensions Accounting Adjustment	312,660	242,492	243,202	243,497	243,807
<u>18,876,400</u>	TOTAL BEFORE USE OF BALANCES	<u>16,220,000</u>	<u>16,175,000</u>	<u>16,287,000</u>	<u>16,926,000</u>	<u>17,088,000</u>
(226,000)	Taken from Balances (for one-off items)	0	0	0	0	0
<u>18,650,400</u>	NET EXPENDITURE BEFORE GOVERNMENT SUPPORT	<u>16,220,000</u>	<u>16,175,000</u>	<u>16,287,000</u>	<u>16,926,000</u>	<u>17,088,000</u>
	Government Support:					
(6,199,000)	- Contribution from NNDR Pool	(4,373,000)	(4,916,000)	(4,623,000)	(4,300,000)	(4,099,000)
(1,431,000)	- Formula Grant Allocation	(1,352,000)				
<u>11,020,400</u>	NET EXPENDITURE AFTER GOVERNMENT SUPPORT	<u>10,495,000</u>	<u>11,259,000</u>	<u>11,664,000</u>	<u>12,626,000</u>	<u>12,989,000</u>
(216,000)	BALANCE TRANSFERRED FROM COLLECTION FUND	(140,000)	(70,000)	(50,000)	(50,000)	(50,000)
<u>10,804,400</u>	NET REQUIREMENT FROM COUNCIL TAXPAYERS	<u>10,355,000</u>	<u>11,189,000</u>	<u>11,614,000</u>	<u>12,576,000</u>	<u>12,939,000</u>
1,813,000	GENERAL FUND BALANCE BROUGHT FORWARD	1,695,000	1,945,000	1,945,000	1,945,000	1,945,000
(500,000)	INCREASE IN WORKING BALANCE	250,000	0	0	0	0
(226,000)	TAKEN FROM GENERAL FUND BALANCES	0	0	0	0	0
<u>1,087,000</u>	GENERAL FUND BALANCE CARRIED FORWARD	<u>1,945,000 *</u>	<u>1,945,000 *</u>	<u>1,945,000 *</u>	<u>1,945,000 *</u>	<u>1,945,000</u>

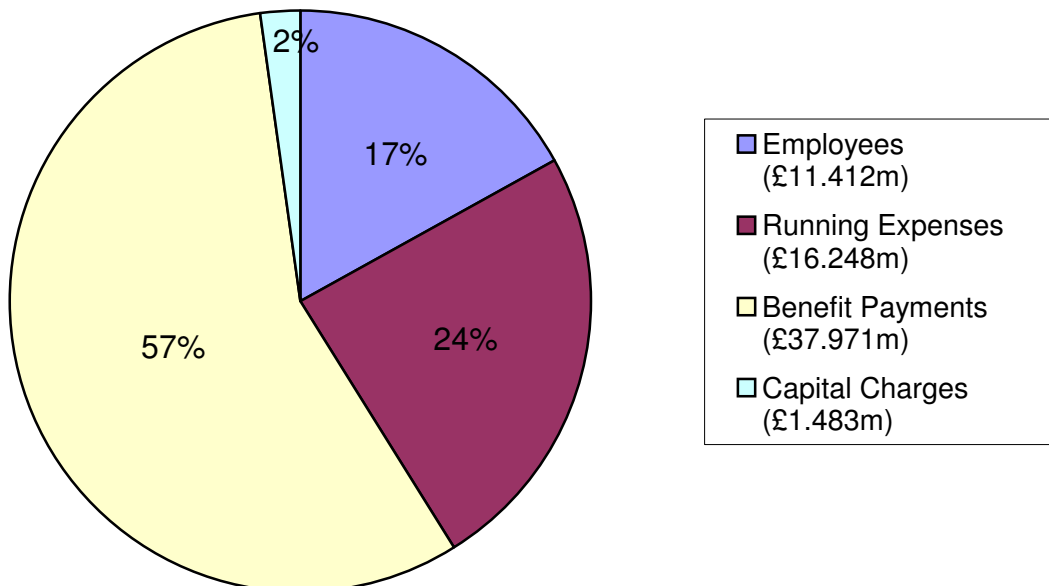
SUMMARY OF GENERAL FUND BUDGETS

WHERE COSTS ARE SUBSEQUENTLY RECHARGED TO OTHER SERVICES & COST CENTRES

Budget 2010-11 £	Portfolio	Budget 2011-12 £	Estimate 2012-13 £	Estimate 2013-14 £	Estimate 2014-15 £	Estimate 2015-16 £
1,488,710	Community Engagement and Support	1,326,720	1,331,900	1,335,790	1,338,760	1,340,620
481,568	Community Leadership and Communications	462,565	459,686	462,150	463,470	463,590
2,393,870	Environment and Sustainability	2,240,420	2,259,130	2,279,250	2,298,240	2,317,900
127,440	Housing	65,060	64,900	64,910	64,910	64,910
413,130	Planning and Conservation	344,950	325,540	326,400	327,130	327,850
126,875	Resources and Efficiencies (Direct)	114,795	118,170	120,575	122,455	123,735
3,813,695	Resources and Efficiencies (Support)	3,460,905	3,401,335	3,416,030	3,427,405	3,439,507
8,845,288	TOTAL OF COSTS RECHARGED TO DIRECT SERVICES AND INCLUDED WITHIN THOSE SERVICES	8,015,415	7,960,661	8,005,105	8,042,370	8,078,112

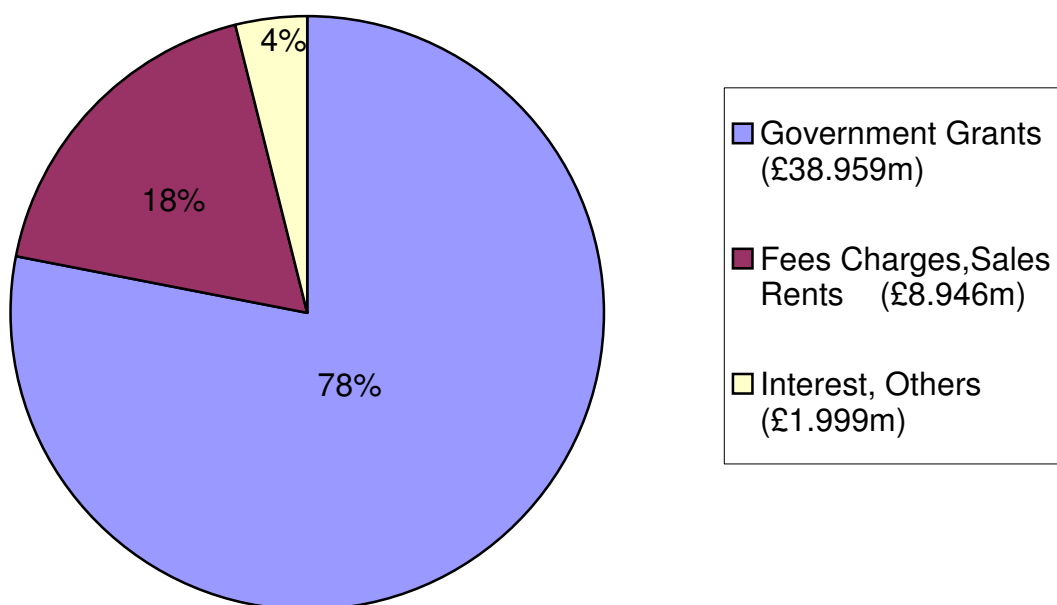
ANALYSIS OF THE GENERAL FUND BUDGET 2011/2012
(Excluding Housing Revenue Account)

GROSS EXPENDITURE 2011/2012



TOTAL EXPENDITURE	£67.1 M
TOTAL INCOME	£49.9 M
NET EXPENDITURE	<u>£17.2 M</u>

GROSS INCOME 2011/2012



COMMUNITY ENGAGEMENT & SUPPORT PORTFOLIO

Budget 2010-11 £	Cost Centre	<u>Direct Services</u>	Budget 2011-12 £	Estimate 2012-13 £	Estimate 2013-14 £	Estimate 2014-15 £	Estimate 2015-16 £
82,370	1205	Community Safety	110,755	111,035	111,505	111,895	112,285
52,015	1206	Community Engagement	0	0	0	0	0
327,400	1210	CCTV	253,970	179,060	179,500	179,700	179,910
926,685	1215	Members	878,105	874,325	876,565	878,535	880,455
51,880	1225	Town Twinning	49,030	48,890	49,130	49,340	49,540
306,190	1230	Elections	291,470	281,880	157,240	283,000	283,490
223,040	1235	Electoral Registration	217,010	213,120	213,730	214,240	214,740
385,000	1505	Environmental Protection	324,620	325,130	326,840	328,230	329,650
368,940	1520	Food & Health Safety	377,200	379,400	380,250	380,500	380,740
107,660	1530	Pest Control	85,160	84,220	84,470	84,610	84,740
68,850	1540	Animal Welfare	66,780	65,100	65,230	65,330	65,440
57,910	1545	Removal of Abandoned Vehicles	32,540	32,820	32,910	32,960	33,010
-16,450	1575	Licensing	-31,930	-31,170	-29,770	-28,370	-27,580
-17,780	1580	Hackney Carriages & Private Hire	-32,590	-31,270	-29,880	-28,530	-27,810
-243,370	5000	Corporate Property	-320,540	-310,680	-318,840	-317,580	-316,340
-284,400	5005	Sandridge Gate Business Centre	-169,790	-172,910	-169,080	-152,070	-147,770
-1,496,380	6035	Car Parks Contract	-1,590,470	-1,590,470	-1,590,470	-1,590,470	-1,590,470
127,740	6040	Car Parks Administration	106,680	106,010	106,390	106,650	106,910
83,820	6045	Russell Avenue/Drovers Way Car	88,080	91,910	95,860	99,940	104,140
-101,490	6050	Civic Centre Car Park	-129,210	-127,280	-125,300	-125,190	-121,150
95,850	6055	Fee Paying Car Parks	95,280	107,080	115,150	120,550	125,000
-13,500	6060	Leased Car Parks	-15,730	-15,080	-14,300	-13,750	-13,260
14,380	6065	Free Car Parks	14,560	14,920	15,190	15,410	15,640
2,180	6070	Lydekker Car Park	2,180	2,180	2,180	2,180	2,180
1,108,540		NET BUDGET FOR COMMUNITY ENGAGEMENT & SUPPORT PORTFOLIO	703,160	638,220	534,500	697,110	723,490
<u>COSTS RE-ALLOCATED TO OTHER SERVICES</u>							
479,560	1245	Corporate Administration	470,480	471,550	472,710	474,160	475,380
65,670	1250	Administrative Support Unit	65,120	65,400	65,530	65,650	65,770
657,870	5545	Legal	561,190	564,720	567,190	568,460	568,850
285,610	5560	Estates	229,930	230,230	230,360	230,490	230,620
1,488,710			1,326,720	1,331,900	1,335,790	1,338,760	1,340,620
-1,488,710		Recharged to Other Services	-1,326,720	-1,331,900	-1,335,790	-1,338,760	-1,340,620
0			0	0	0	0	0
<u>SPECIAL RESERVE</u>							
99,580	6100	Decriminalised Parking Enforcement	47,210	49,310	51,730	53,940	54,930

COMMUNITY LEADERSHIP & COMMUNICATIONS PORTFOLIO

Budget 2010-11 £	Cost Centre		Budget 2011-12 £	Estimate 2012-13 £	Estimate 2013-14 £	Estimate 2014-15 £	Estimate 2015-16 £
		<u>Direct Services</u>					
285,495	1110	Chief Executive	258,760	258,860	259,270	259,640	260,010
240,000	1117	Business Process Re-engineering	1,160,668	1,302,324	1,581,241	2,037,631	1,776,538
60,000	1202	Project Leadership	40,000	40,000	40,000	40,000	40,000
22,560	1220	Civic Activities	20,490	20,490	20,490	20,490	20,490
1,900	1240	Democratic Subscriptions	0	0	0	0	0
0	1255	* Policy & Partnership General	15,260	15,420	15,480	15,480	15,480
0	1256	* Policy & Performance	226,565	242,165	269,520	269,980	270,500
0	1257	Partnership	20,000	20,000	20,000	20,000	20,000
0	1590	* Communications	3,000	3,000	3,000	3,000	3,000
159,860	5060	Community Engagement & Equalities	145,585	137,960	138,180	138,380	138,550
769,815		NET BUDGET FOR COMMUNITY LEADERSHIP & COMMUNICATIONS PORTFOLIO	1,890,328	2,040,219	2,347,181	2,804,601	2,544,568
<u>COSTS RE-ALLOCATED TO OTHER SERVICES</u>							
232,161	1255	* Policy & Partnership General	210,635	205,296	206,605	207,915	208,025
89,877	1256	* Policy & Performance	99,275	101,705	102,860	102,860	102,860
159,530	1590	* Communications	152,655	152,685	152,685	152,695	152,705
481,568			462,565	459,686	462,150	463,470	463,590
-481,568		Recharged to Other Services	-462,565	-459,686	-462,150	-463,470	-463,590
0			0	0	0	0	0

CULTURE & HERITAGE PORTFOLIO

Budget 2010-11 £	Cost Centre	<u>Direct Services</u>	Budget 2011-12 £	Estimate 2012-13 £	Estimate 2013-14 £	Estimate 2014-15 £	Estimate 2015-16 £
-158,070	1585	Market	-163,460	-160,370	-157,620	-154,790	-151,880
132,350	2620	Gardens & Flower Beds	51,180	51,180	51,180	51,180	51,180
185,575	2900	Jubilee Restaurant	73,755	47,090	9,225	8,950	0
19,205	2910	Jubilee Centre	14,400	14,405	14,420	14,425	14,430
39,555	2920	Alban Arena	40,175	40,385	41,565	40,820	41,040
99,625	2930	Maltings Arts Theatre	99,600	79,600	34,600	-400	-400
12,105	2940	Harpenden Public Hall	26,980	27,055	27,130	27,210	27,290
-104,100	2960	Batchwood Hall	0	0	0	0	0
28,145	3000	Arts Development	15,850	15,290	15,380	15,460	15,540
-51,495	3004	Town Hall	-68,235	-68,190	-68,145	-68,100	-68,050
432,040	3012	Heritage Administration	356,185	318,240	319,365	320,035	320,665
15,890	3016	Verulamium Museum	113,435	115,990	118,015	119,705	120,910
123,535	3020	Museum of St Albans	124,855	125,635	126,860	127,715	128,305
9,500	3024	Historic Buildings	10,240	10,270	10,310	10,350	10,380
52,445	3028	Field Archaeology	52,070	52,070	52,070	52,070	52,070
42,350	3032	Conservation	42,725	42,755	42,755	42,755	42,755
156,670	3036	Curatorial	147,395	147,925	147,925	147,925	147,925
28,085	3040	Design & Display	24,920	20,920	16,920	14,920	14,920
3,735	3044	Documentation	0	0	0	0	0
31,000	3048	Education	23,555	23,555	23,555	23,555	23,555
-730	3052	Finds Liaison	-715	-715	-715	-715	-715
-730	3054	East of England Conservator	-790	-790	-790	-790	-790
169,020	3056	Development & Tourism	183,600	184,180	184,690	185,110	185,510
186,350	3062	Tourist Information Centre	183,360	183,510	184,505	185,120	185,740
1,452,055		NET BUDGET FOR CULTURE & HERITAGE PORTFOLIO	1,351,080	1,269,990	1,193,200	1,162,510	1,160,380

ENVIRONMENT & SUSTAINABILITY PORTFOLIO

Budget 2010-11 £	Cost Centre	<u>Direct Services</u>	Budget 2011-12 £	Estimate 2012-13 £	Estimate 2013-14 £	Estimate 2014-15 £	Estimate 2015-16 £
214,310	1500	Environmental Services Administration	198,910	199,390	199,950	200,250	200,530
135,070	1510	Environmental Resources	0	0	0	0	0
233,650	1535	Public Conveniences	240,460	241,650	242,860	244,100	245,380
-77,040	1550	Third Party Recycling	0	0	0	0	0
1,104,110	1555	Recycling	987,000	985,720	987,930	1,289,090	1,290,210
1,638,090	1560	Refuse Collection	1,632,700	1,633,020	1,635,280	1,636,530	1,637,670
1,340,970	1565	Street Cleansing	1,317,300	1,318,500	1,319,760	1,320,760	1,321,010
69,570	1570	Cleaner District	65,400	65,400	65,400	65,400	65,400
-65,000	5580	Location Independent Working	-173,000	-173,000	-173,000	-173,000	-173,000
1,567,760	6000	Public Transport	106,370	106,370	0	0	0
85,730	6005	Taxi Voucher Scheme	61,050	61,050	61,050	61,050	61,050
153,070	6010	Transport Strategy	146,605	146,735	147,070	147,255	147,425
212,170	6020	Roads Amenity Functions	191,270	191,240	191,650	191,790	191,920
6,840	6025	Drainage & Flood Prevention	7,040	7,040	7,040	7,040	7,040
365,110	6030	Verge Maintenance	125,205	124,285	124,880	125,205	125,525
6,984,410		NET BUDGET FOR ENVIRONMENT & SUSTAINABILITY PORTFOLIO	4,906,310	4,907,400	4,809,870	5,115,470	5,120,160
<u>COSTS RE-ALLOCATED TO OTHER SERVICES</u>							
936,910	5530	Information Technology Service	847,340	848,370	848,790	849,220	849,650
362,240	5570	IT Management Services	407,250	423,540	440,480	458,100	476,420
447,780	5575	IT Support & Maintenance	370,980	370,980	370,980	370,980	370,980
214,940	6400	Engineers	196,400	196,490	197,350	197,600	197,840
197,750	6405	Technical Services	195,210	195,340	195,650	195,900	196,150
234,250	6410	Landscape Architects & Arborists	223,240	224,410	226,000	226,440	226,860
2,393,870			2,240,420	2,259,130	2,279,250	2,298,240	2,317,900
-2,393,870		Recharged to Other Services	-2,240,420	-2,259,130	-2,279,250	-2,298,240	-2,317,900
0			0	0	0	0	0

HOUSING SERVICES PORTFOLIO

Budget 2010-11 £	Cost Centre	<u>Direct Services</u>	Budget 2011-12 £	Estimate 2012-13 £	Estimate 2013-14 £	Estimate 2014-15 £	Estimate 2015-16 £
103,210	1525	Houses in Multiple Occupation	20,750	20,850	20,940	21,000	21,050
-115,270	2000	Mobile Home Sites	-127,390	-131,370	-135,020	-138,790	-142,630
-3,040	2010	Sundry Properties	-4,460	-4,460	-4,460	-4,460	-4,460
177,810	2020	Homelessness	276,250	418,650	420,720	419,080	421,620
115,180	2030	Grounds Maintenance	162,690	164,330	166,780	169,250	171,800
153,033	2050	Rent Allowances	179,736	179,736	179,736	179,736	179,736
95,562	2051	Rent Rebates	105,127	105,127	105,127	105,127	105,127
53,210	2060	Housing Aid Centre	0	0	0	0	0
48,200	2065	Affordable Housing	48,600	48,600	48,600	48,600	48,600
67,490	2090	Leased Properties	0	0	0	0	0
0	2100	Anti Social Behaviour	0	39,790	39,790	39,790	39,790
695,385		NET BUDGET FOR HOUSING SERVICES PORTFOLIO	661,303	841,253	842,213	839,333	840,633
<u>COSTS RE-ALLOCATED TO THE HOUSING INVESTMENT PROGRAMME</u>							
127,440	2040	Home Renovation Grants	65,060	64,900	64,910	64,910	64,910
127,440			65,060	64,900	64,910	64,910	64,910
-127,440		Recharged to HIP	-65,060	-64,900	-64,910	-64,910	-64,910
0			0	0	0	0	0

HOUSING PORTFOLIO (HOUSING REVENUE ACCOUNT)

Budget 2010-11 £'000		Budget 2011-12 £'000	Estimate 2012-13 £'000	Estimate 2013-14 £'000
	<i>Income:</i>			
21,851	Rents - Dwellings	23,300	24,465	25,688
250	- Service Charges	250	255	260
821	- Garages	802	842	884
313	- Shops and Other	319	321	321
221	Supporting People Grant	157	157	157
15	HRA Investment Income/Mortgage Interest	10	10	10
23,471	Total Income	24,838	26,050	27,320
	<i>Expenditure:</i>			
5,133	Supervision and Management	4,570	4,312	4,269
3,381	Repairs	3,451	3,459	3,459
228	Rents, Rates and Other Taxes	238	238	238
367	Cost of Capital	141	160	133
3,883	Major Repairs Allowance - Transfer to Reserves	3,937	3,976	4,016
38	Transitional Relief (Supporting People)	32	31	30
9,975	Payment to Government (Negative Housing Subsidy)	10,732	11,591	12,518
200	Revenue Contributions to Capital	1,300	1,800	1,200
23,205	Total Expenditure	24,401	25,567	25,863
-266	Net cost/surplus(-) of services	-437	-483	-1,457
0	Share of Corporate & Democratic Core Costs	200	200	200
-266		-237	-283	-1,257
1,215	Surplus(-)/Deficit - brought forward	1,243	1,480	1,763
1,481	- carried forward	1,480	1,763	3,020

NON PORTFOLIO

Budget 2010-11	Cost Centre	
£		<u>Direct Services</u>
59,810	3510	Scrutiny
1,340,770	3540	Democratic Represent & Management
1,400,580		NET BUDGET FOR NON PORTFOLIO

Budget 2011-12	Estimate 2012-13	Estimate 2013-14	Estimate 2014-15	Estimate 2015-16
£	£	£	£	£
32,050	32,760	33,330	33,340	33,340
1,185,920	1,185,787	1,193,730	1,201,025	1,208,057
1,217,970	1,218,547	1,227,060	1,234,365	1,241,397

PLANNING & CONSERVATION PORTFOLIO

Budget 2010-11 £	Cost Centre	<u>Direct Services</u>	Budget 2011-12 £	Estimate 2012-13 £	Estimate 2013-14 £	Estimate 2014-15 £	Estimate 2015-16 £
-129,140	4510	Building Control	-156,630	-154,930	-149,600	-145,390	-139,490
823,490	4520	Planning Policy	508,310	510,390	512,270	512,860	513,410
715,660	4530	Development Control	443,710	427,890	430,860	432,950	435,000
273,870	4550	Conservation & Design	219,950	219,640	220,340	220,910	221,470
300,000	4570	Planning Appeals	0	0	0	0	0
34,860	4580	Landscape & Graphic Design	33,490	33,140	33,200	33,210	33,220
-65,725	5075	Land Charges	54,310	55,770	57,210	58,610	59,990
1,953,015		NET BUDGET FOR PLANNING & CONSERVATION PORTFOLIO	1,103,140	1,091,900	1,104,280	1,113,150	1,123,600
<hr/> <hr/>							
		<u>COSTS RE-ALLOCATED TO OTHER SERVICES</u>					
413,130	4500	Planning Support	344,950	325,540	326,400	327,130	327,850
413,130			344,950	325,540	326,400	327,130	327,850
-413,130		Recharged to Other Services	-344,950	-325,540	-326,400	-327,130	-327,850
0			0	0	0	0	0
<hr/> <hr/>							

RESOURCES & EFFICIENCIES PORTFOLIO (DIRECT)

Budget 2010-11 £	Cost Centre	<u>Direct Services</u>	Budget 2011-12 £	Estimate 2012-13 £	Estimate 2013-14 £	Estimate 2014-15 £	Estimate 2015-16 £
142,880	3520	External Audit	138,020	138,020	138,020	138,020	138,020
-47,020	5010	Miscellaneous	-340,330	-340,150	-340,050	-339,960	-339,880
-229,681	5011	Interest on Balances	-90,000	-90,000	-90,000	-90,000	-90,000
0	5012	Minimum Revenue Provision	104,500	104,500	104,500	104,500	104,500
278,330	5015	Grants & Subsidies	384,355	384,395	384,445	384,485	384,525
24,510	5025	Corporate Costs	24,020	24,020	11,270	11,270	11,270
-12,002	5035	Business Rates	-2,310	-2,050	-775	320	1,106
639,712	5040	Council Tax	613,189	592,936	597,056	599,921	602,156
-74,397	5045	Council Tax Rebates	-81,837	-81,837	-81,837	-404,837	-81,837
557,745	5050	Benefits Administration	402,995	356,255	359,415	361,295	363,095
72,180	5080	Emergency Planning/Resilience	43,310	43,310	43,310	43,310	43,310
0	5567	Business Improvement Programme	54,880	54,880	54,890	54,890	54,890
1,352,257		NET BUDGET FOR RESOURCES & EFFICIENCIES PORTFOLIO (DIRECT)	1,250,792	1,184,279	1,180,244	863,214	1,191,155
<hr/> <hr/>							
		<u>COSTS RE-ALLOCATED TO OTHER COST CENTRES</u>					
-4,325	5030	Recovery Administration	-29,675	-27,050	-24,835	-23,135	-22,025
131,200	5055	Benefits Investigation	144,470	145,220	145,410	145,590	145,760
126,875			114,795	118,170	120,575	122,455	123,735
-126,875		Recharged to Other Cost Centres	-114,795	-118,170	-120,575	-122,455	-123,735
0			0	0	0	0	0

RESOURCES & EFFICIENCIES PORTFOLIO (SUPPORT)

Budget 2010-11 £	Cost Centre		Budget 2011-12 £	Estimate 2012-13 £	Estimate 2013-14 £	Estimate 2014-15 £	Estimate 2015-16 £
<u>COSTS RE-ALLOCATED TO OTHER SERVICES</u>							
185,720	3500	Internal Audit	175,880	176,090	176,170	176,250	176,340
927,940	5500	Central Offices	914,950	937,150	946,020	955,150	964,530
457,560	5505	Employee Benefits	361,280	361,280	361,280	361,280	361,280
351,100	5525	Customer Service Centre	496,560	462,850	465,440	467,570	469,020
137,510	5527	Telephone Contact Centre	0	0	0	0	0
190,730	5535	Office Services	118,410	118,980	119,220	119,460	119,700
1,101,185	5550	Financial Services	977,420	924,395	925,015	923,640	924,122
89,130	5555	Procurement	73,545	75,060	76,265	76,315	76,375
372,820	5565	Human Resources	342,860	345,530	346,620	347,740	348,140
<u>3,813,695</u>			<u>3,460,905</u>	<u>3,401,335</u>	<u>3,416,030</u>	<u>3,427,405</u>	<u>3,439,507</u>
<u>-3,813,695</u>		Recharged to Other Services	<u>-3,460,905</u>	<u>-3,401,335</u>	<u>-3,416,030</u>	<u>-3,427,405</u>	<u>-3,439,507</u>
<u>0</u>			<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

SPORT & LEISURE PORTFOLIO

Budget 2010-11 £	Cost Centre	<u>Direct Services</u>	Budget 2011-12 £	Estimate 2012-13 £	Estimate 2013-14 £	Estimate 2014-15 £	Estimate 2015-16 £
168,080	1515	Health & Promotion	0	0	0	0	0
1,714,280	2500	Leisure Management Contract	1,242,240	749,380	769,365	789,750	810,540
725,535	2510	Leisure Administration	680,565	693,130	697,555	701,290	704,905
32,005	2600	Parks Administration	20,000	20,000	20,000	20,000	20,000
8,140	2605	Allotments	-1,765	-3,870	-6,290	-9,070	-12,270
168,850	2610	Clarence Park	34,305	34,340	34,370	34,405	34,440
230,465	2615	Other Open Spaces	47,800	47,945	48,055	48,170	48,280
77,565	2625	Playgrounds	78,770	78,770	78,770	78,770	78,770
-6,990	2628	Mobile Skate Park	0	0	0	0	0
730	2629	Multi Use Games Area	-6,205	-6,205	-6,205	-6,205	-6,205
-660	2630	Central Nursery	-920	-920	-915	-915	-910
15,845	2635	Nomansland Common	16,070	16,070	16,070	16,070	16,070
10,790	2640	Bricket Wood Common	11,060	11,060	11,060	11,060	11,060
28,215	2645	Railway Trails	18,900	18,900	18,900	18,900	18,900
136,010	2650	Verulamium & Westminster Lodge	56,130	56,195	56,250	56,325	56,395
94,170	2655	Rothamsted Park	16,960	16,970	16,980	16,990	17,005
29,570	2700	Grounds Maintenance Contract	1,155,550	1,038,170	1,073,250	1,109,200	1,146,050
21,615	2705	Sports Administration	22,260	22,260	22,260	22,260	22,260
-7,035	2710	Harpenden Indoor Bowls Rink	-9,515	-9,495	-9,470	-9,445	-9,425
24,010	2715	Westminster Lodge Leisure Centre	400,225	967,685	984,245	984,375	984,510
7,565	2720	Verulamium Running Track	12,305	12,315	12,320	12,330	12,340
55,765	2725	Harpenden Swimming Pool	45,425	45,515	45,610	45,710	45,810
64,675	2730	Harpenden Sports Centre	75,420	75,545	75,670	75,800	75,930
74,060	2735	Leisure Buildings General	75,775	75,775	75,775	75,775	75,775
96,975	2740	Bricket Wood Sports Centre	0	0	0	0	0
41,070	2745	Batchwood Tennis Centre	66,530	66,625	66,720	66,820	66,920
7,580	2750	Batchwood Golf Course	21,335	21,345	21,365	21,375	21,390
24,840	2755	London Colney Recreation Centre	23,780	0	0	0	0
125,195	2800	Cemeteries	-45,390	-56,335	-68,490	-81,315	-95,125
500	2810	West Herts Crematorium	-5,610	-5,600	-5,590	-5,580	-5,580
45,245	2820	Closed Churchyards	17,345	17,345	17,345	17,345	17,345
20,915	2950	Marlborough Club	8,700	8,760	8,825	8,890	8,960
4,035,575		NET BUDGET FOR SPORT & LEISURE PORTFOLIO	4,078,045	4,011,675	4,073,800	4,119,080	4,164,140

APPROVED INCREASES IN FEES AND CHARGES 2011/12

	%	£	£
<u>COMMUNITY ENGAGEMENT & SUPPORT</u>			
Decriminalised Parking -Resident Parking	5.60	38.00	
Decriminalised Parking -Visitor Permits	14.00	0.30	
Decriminalised Parking -Business Permits	11.10	500.00	
Decriminalised Parking -Suspension Permits	70.00	17.00	
Decriminalised Parking -Work Permits/day	-	5.00	

TOTAL

64,000

SPORT & LEISURE

Allotments (approved one year in advance)			
Half Plot	4.00	18.72	
Reduced rate for pensioners /low income groups	4.00	17.16	

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.

CAPITAL PROGRAMME				
PORTFOLIO:		2011/12	2012/13	2013/14
		£'000	£'000	£'000
<u>COMMUNITY ENGAGEMENT & SUPPORT</u>				
CCTV - Parishes	GAF	20		
CCTV - Improvement - 5 Year Programme		90	70	
		110	70	-
<u>CULTURE & HERITAGE</u>				
Verulamium Museum - DDA Improvements		7		
Eco-Dev Initiatives	GAF	50		
Harpenden Public Hall		2		
Old Town Hall - External Works		22		
Old Town Hall - Boiler Replacement		50		
Maltings Arts Theatre & Cinema Development		485		
		616	-	-
<u>ENVIRONMENT & SUSTAINABILITY</u>				
Green Travel	GAF	12		
Cycle Routes	GAF	124		
Quality Partnership Bus Network	GAF	40		
Street Scene Improvement	GAF (part)	205		
Congestion reduction measures in St Peters St	GAF	166		
Recycling:				
Provide new/replace lost & damaged wheeled bins		80		
Replace reusable bags for recycling for green waste		20		
Additional recycling banks to flats - 25% of cost		9		
Bulk wheeled bins for collection of refuse / recycling	GAF (part)	70		
New and replacement bus shelters		24		
PC's / Printer / Server-Rolling Programme		250	200	
		1,000	200	-
<u>RESOURCES & EFFICIENCIES</u>				
Business Improvement Programme:				
Corporate Electronic Document Records Management System (EDRMS)		150		
Invest to Save		81		
		231	-	-
<u>SPORT & LEISURE</u>				
Multi Use Games Area-Sopwell		32		
Ver Park Heritage Project	GAF part	50		
Jubilee Centre Refurbishment		8		
Batchwood Tennis Centre Roof		6		
Harpenden Town FC-Roof Repairs		10		
Westminster Lodge Development		16,682	4,424	550
Cotlandswick-Council contribution		1,095		
Leisure Buildings - Refurbishment		635	200	
		18,518	4,624	550
Total Capital Programme		20,475	4,894	550
<u>Funded by:</u>				
Growth Area Funding (GAF)		580		
Prudential borrowing for Westminster Lodge		14,900		
Ridgeview receipt(or HIP) used for Westminster Lodge		1,782	2,694	550
Other W L funding			2,000	
s106 funding for Cotlandswick		1,095		
Prudential borrowing for Maltings		485		
Other capital receipts		1,633	200	
		20,475	4,894	550
Note 1 - The Westminster Lodge project costs include the Cotlandswick project management and survey fees.				

HOUSING INVESTMENT PROGRAMME - 3 YEAR PROGRAMME				
	Scheme	2011/2012	2012/2013	2013/2014
		Estimate	Estimate	Estimate
		£'000	£'000	£'000
	<u>Ongoing and planned works</u>			
1	Adaptations for Disabled	300	300	300
2	Asbestos Element Replacement	75	75	75
3	Cavity / Loft Insulations	20	20	20
4	Chimney pointing	4	2	20
5	Communal Heating	39	39	39
6	Digital TV Aerials	175		
7	Fire Access Improvements - Various	112	100	118
8	Electrical Rewiring - Various (single contract)	617	702	850
9	Enhancements	250	250	250
10	Extensions to Dwellings (adaptations)	70	70	70
11	Flat Roof Replacement - Various	340	127	210
12	Front door replacements (internal)	14	10	82
13	Garage refurbishments	300	300	300
14	<u>General and Structural</u> - Brickwork, Gutters, Plastering etc	690	690	690
15	Home Lift Replacements - Various	20	20	20
16	Home Loss Payments - Retirement Homes	50	50	50
17	<u>Kitchen & Bathroom Modernisation</u> - Various (single contract)	900	1,500	1,400
18	- One - off replacements	250	250	250
19	Lift Upgrades - Various	10	10	5
20	<u>Pitched Roof Replacement</u> - Various	682	800	800
21	Refuse / Recycling Stations	72	44	-
22	Renewal of Heating Systems	441	441	441
23	Repainting and rendering	49	260	290
24	HRA Document Scanning Software	50		
25	Upgrade to Timber Windows (Conservation Area)	63	52	-
26	<u>UPVC Window and Door Replacement</u> - Various (single contract)	1,160	1,150	1,200
	TOTAL	6,753	7,262	7,480
27	<u>Private Sector Renewal Grants</u> - Home Repair Assistance	50	50	50
28	- Disabled Facility Grants	700	650	650
29	Mobile Home at Meadow Close - new foundation	20		
30	Purchase of properties / Cash incentive	150	150	150
31	Improvement Grant Administration	124	126	128
32	<u>Advances to Housing Associations</u> - Provision for future schemes			
	TOTAL - OTHER ITEMS	1,044	976	978
	TOTALS - ALL ITEMS	7,797	8,238	8,458

COLLECTION FUND - 2010/11 AND 2011/12

Latest Forecast 2010/11			Estimate 2011/12	
£000	£000		£000	£000
<u>INCOME</u>				
(84,616)		Council Tax	(83,501)	
(6,609)		Transfer from General Fund - Council Tax benefits	(7,881)	
-----	(91,225)	Total Council Tax	-----	(91,382)
(59,163)		Non-Domestic Rates	(59,163)	
(50)		Discretionary Rate Relief	(50)	
-----	(59,213)	Total Non-Domestic Rates	-----	(59,213)
-----	<u>(150,438)</u>	TOTAL INCOME	-----	<u>(150,595)</u>
<u>EXPENDITURE</u>				
Precepts and Demands				
68,339		Hertfordshire County Council	68,672	
9,029		Hertfordshire Police Authority	9,073	
10,399		St Albans District Council	10,355	
2,233		Parish Councils	2,222	
-----	90,000		-----	90,322
Non-domestic Rates				
58,981		Payment to National Pool	58,981	
210		Costs of Collection - credit to General Fund	210	
-----	59,191		-----	59,191
Bad and Doubtful Debts				
231		Increase in Bad Debts Provision - Council Tax		-
200		Write Offs- CouncilTax		200
-----	431			
Previous Estimated Surplus paid to:				
484		Hertfordshire County Council	654	
63		Hertfordshire Police Authority	88	
116		St Albans District Council (General Fund)	140	
-----	663		-----	882
-----	<u>150,285</u>	TOTAL EXPENDITURE	-----	<u>150,595</u>
BALANCE				
	(729)	Balance brought forward 1st April		(882)
	(153)	Deficit/(Surplus) for year		882
	<u>(882)</u>	Balance carried forward 31st March		<u>0</u>

COUNCIL TAX 2010/11 AND 2011/12

	Planned Expenditure		Council Tax at Band 'D'	
	2010/11 £000	2011/12 £000	2010/11 £	2011/12 £
St Albans District Council Costs				
Budget	18,180	16,220	297.64	264.26
Less - Formula Grant Allocation	(972)	(1,352)	(15.91)	(22.03)
- Share of National Non-domestic Rates	(6,695)	(4,373)	(109.61)	(71.24)
	10,513	10,495	172.12	170.99
Less - Balance transferred from Collection Fund	(116)	(140)	(1.90)	(2.28)
Net District Council Costs	10,397	10,355	170.22	168.71
Parish Councils' Precepts	2,233	2,222	36.56	36.20
Net District and Parish Requirement	12,630	12,577	206.78	204.91
Hertfordshire County Council costs (Net of Government support)	68,339	68,672	1,118.83	1,118.83
Hertfordshire Police Authority costs (Net of Government support)	9,029	9,073	147.82	147.82
Total to be Met by Council Tax	89,998	90,322	1,473.43	1,471.56
Council Tax Base (Band 'D' equivalents)			61,081	61,378

Parish Council costs amount to £2,221,694 equivalent to an average of £36.20 per Band 'D' property.

Across the district the Council Tax Band 'D' varies between £1,427.53 and £1,495.88, depending upon the level of expenditure planned by each Parish council, and the effect of the District Council special expenses allocated to each area. Full details of the Council tax rates and special expenses for each Parish are shown on the following two pages.

Council Tax for properties in other bands varies proportionately in line with the set relationship of their band to Band 'D'.

COUNCIL TAX RATES 2011/12 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	24,583	13,831	2,501	227	3,615	2,495	278	6,486	5,001	2,981	61,998
	£	£	£	£	£	£	£	£	£	£	£
<u>COUNCIL TAX RATES</u>											
Band 'A' (Band 'D' x 6/9)	965.88	997.26	988.67	956.79	987.97	995.77	951.69	986.51	982.54	993.89	981.04
Band 'B' (Band 'D' x 7/9)	1,126.85	1,163.46	1,153.44	1,116.25	1,152.62	1,161.72	1,110.30	1,150.91	1,146.29	1,159.52	1,144.55
Band 'C' (Band 'D' x 8/9)	1,287.84	1,329.68	1,318.23	1,275.72	1,317.29	1,327.69	1,268.92	1,315.34	1,310.05	1,325.18	1,308.05
Band 'D'	1,448.81	1,495.88	1,483.00	1,435.18	1,481.94	1,493.64	1,427.53	1,479.75	1,473.80	1,495.88	1,471.56
Band 'E' (Band 'D' x 11/9)	1,770.77	1,828.30	1,812.56	1,754.11	1,811.26	1,825.56	1,744.76	1,808.59	1,801.31	1,828.30	1,798.57
Band 'F' (Band 'D' x 13/9)	2,092.72	2,160.72	2,142.12	2,073.04	2,140.58	2,157.48	2,061.99	2,137.42	2,128.83	2,160.72	2,125.59
Band 'G' (Band 'D' x 15/9)	2,414.69	2,493.14	2,471.67	2,391.97	2,469.91	2,489.41	2,379.22	2,466.26	2,456.34	2,493.14	2,452.60
Band 'H' (Band 'D' x 18/9)	2,897.62	2,991.76	2,966.00	2,870.36	2,963.88	2,987.28	2,855.06	2,959.50	2,947.60	2,991.76	2,943.12

PARISH COUNCIL PRECEPTS AND SPECIAL EXPENSES

	PARISH COUNCIL PRECEPTS		DISTRICT COUNCIL SPECIAL EXPENSES		TOTAL SPECIAL EXPENSES		SPECIAL EXPENSES COUNCIL TAX (AT BAND 'D')		
	2010/2011	2011/2012	2010/2011	2011/2012	2010/2011	2011/2012	PARISH COUNCILS	DISTRICT COUNCIL	TOTAL SPECIAL EXPENSES
	£	£	£	£	£	£	2011/2012 £ p	2011/2012 £ p	2011/2012 £ p
St Albans City	0	0	669,457	739,235	669,457	739,235	0.00	30.37	30.37
Harpenden Town	917,060	897,110	157,324	163,247	1,074,384	1,060,357	65.52	11.92	77.44
Colney Heath	155,850	159,840	0	0	155,850	159,840	64.56	0.00	64.56
Harpenden Rural	3,500	3,750	0	0	3,500	3,750	16.74	0.00	16.74
London Colney	204,725	212,914	12,445	14,343	217,170	227,257	59.49	4.01	63.50
Redbourn	171,463	172,370	13,002	13,377	184,465	185,747	69.79	5.42	75.21
St Michael	2,500	2,500	0	0	2,500	2,500	9.09	0.00	9.09
St Stephen	363,394	367,731	24,533	25,963	387,927	393,694	57.27	4.04	61.31
Sandridge	224,525	215,811	59,889	58,274	284,414	274,085	43.59	11.77	55.36
Wheathampstead	189,651	189,668	26,231	24,002	215,882	213,670	64.25	8.13	72.38
Total/Average	2,232,668	2,221,694	962,881	1,038,441	3,195,549	3,260,135	36.20	16.92	53.12

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.

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, the Major Repairs Reserve (housing), use of Capital Financing Requirement 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.

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.

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, Policy & Partnership, Legal, Estates, Finance, Purchasing, Information Technology, Customer Service Centre 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.

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. (Pages 34 and 35 explain more about Council Tax and bandings).

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

All the Council's revenue income and expenditure, apart from the Housing-related items within the Housing Revenue Account, are included in the General Fund revenue account.

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 "ringfenced" (i.e. the transfer of amounts between the Housing Revenue Account and the General Fund is restricted by legislation).

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.

Local Authority Business Growth Incentive Scheme (LABGI)

Government grant given to local authorities in recognition of the growth in business rate income in their area.

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

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

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 prudential capital finance system was introduced by the Local Government Act 2003. 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.

Redistributed Business Rates

Part of the Government's financial support for local authorities - the business rates which are collected by authorities and paid over to the Government, are returned to authorities on a population basis. Authorities with a large business rate base like St Albans collect and pay over to the Government very much more than is redistributed back to them.

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. (See details on page 38)

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.