

REVENUE

BUDGET

2013-14

COUNCILLOR G ACOMB

Chairman of the Policy & Resources Committee

P D CRESSWELL

Corporate Director (s151)

REVENUE BUDGET 2013–2014

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GENERAL FUND SUMMARY

GENERAL FUND SUMMARY

| 2011/12 Actual £ | 2012/13 Original Estimate £ | 2012/13 Revised Estimate £ | Service | 2013/14 Original Estimate £ |
|---------------------------------|--|---|---|--|
| | | | CENTRAL SERVICES | |
| 946,681 | 989,160 | 1,163,130 | Central Services to the Public | 893,560 |
| 1,303,765 | 1,257,060 | 1,371,020 | Corporate & Democratic Core | 1,279,960 |
| 73,785 | 127,610 | 217,990 | Non Distributed Costs | 57,690 |
| -1,138,757 | -864,690 | -74,170 | Other Operating Income & Expenditure | -2,405,380 |
| 1,185,474 | 1,509,140 | 2,677,970 | Total | -174,170 |
| 1,664,400 | 1,376,140 | 1,362,250 | CULTURAL & RELATED SERVICES | 1,537,460 |
| 2,567,021 | 2,540,010 | 2,594,040 | ENVIRONMENTAL & REGULATORY SERVICES | 3,454,870 |
| -369,409 | -459,740 | -401,770 | HIGHWAYS & TRANSPORT SERVICES | -445,180 |
| 801,003 | 1,127,780 | 1,240,670 | HOUSING SERVICES | 1,111,330 |
| 2,877,112 | 1,825,160 | 1,644,160 | PLANNING SERVICES | 1,454,020 |
| 8,725,601 | 7,918,490 | 9,117,320 | | 6,938,330 |
| -944,587 | -946,390 | -2,145,220 | CONTRIBUTIONS TO/(FROM) EARMARKED RESERVES | 235,070 |
| 7,781,014 | 6,972,100 | 6,972,100 | TOTAL NET EXPENDITURE | 7,173,400 |

| 2011/12 Actual £ | 2012/13 Original Estimate £ | 2012/13 Revised Estimate £ | Service by Committee | 2013/14 Original Estimate £ |
|---------------------------------|--|---|---|--|
| 4,395,936 | 4,542,750 | 4,978,370 | COMMISSIONING BOARD | 5,654,520 |
| 3,385,078 | 2,429,350 | 1,993,730 | POLICY & RESOURCES COMMITTEE | 1,518,880 |
| 7,781,014 | 6,972,100 | 6,972,100 | TOTAL NET EXPENDITURE | 7,173,400 |

NOTES

The preparation of this budget is in compliance with the Service Reporting Code of Practice and it is presented using the mandatory division of service headings stipulated in the Code.

A further subdivision of the expenditure is analysed under discretionary headings and is shown for the Commissioning Board on pages 47 and 48 and for the Policy & Resources Committee on pages 53 and 54.

COMMISSIONING BOARD

**COMMISSIONING BOARD
DETAIL OF NET EXPENDITURE**

| 2011/12 Actual £ | 2012/13 Original Estimate £ | 2012/13 Revised Estimate £ | Division / Subdivision of Service | 2013/14 Original Estimate £ | Line Ref |
|------------------------|--------------------------------------|-------------------------------------|--|--------------------------------------|-------------|
| | | | CENTRAL SERVICES TO THE PUBLIC | | |
| 47,326 | 53,010 | 52,440 | Emergency Planning Emergency Relief Work | 49,590 | 1 |
| 87,453 | 270,460 | 353,800 | General Grants Bequests & Donations Grants | 201,840 | 2 |
| 134,779 | 323,470 | 406,240 | Total Central Services to the Public | 251,430 | |
| | | | CULTURAL & RELATED SERVICES | | |
| 435,769 | 161,430 | 170,010 | Culture & Heritage | 133,620 | 3 |
| 827,706 | 845,260 | 796,010 | Recreation & Sport | 994,910 | 4 |
| 102,076 | 109,160 | 105,830 | Open Spaces | 144,770 | 5 |
| | | | Tourism | | |
| 103,601 | 111,070 | 115,830 | Tourism | 123,760 | 6 |
| 195,248 | 149,220 | 174,570 | Tourist Information Centres | 140,400 | 7 |
| 298,849 | 260,290 | 290,400 | Sub Total | 264,160 | |
| 1,664,400 | 1,376,140 | 1,362,250 | Total Cultural & Related Services | 1,537,460 | |
| | | | ENVIRONMENTAL & REGULATORY SERVICES | | |
| 22,139 | 47,150 | 55,890 | Community Safety (Crime Reduction) | 53,690 | 8 |
| 32,327 | 26,750 | 23,560 | Community Safety (CCTV) | 24,450 | 9 |
| -3 | - | - | Community Safety (Safety Services) | - | 10 |
| 39,501 | 15,560 | 45,540 | Flood Defence & Land Drainage | 957,490 | 11 |
| | | | Regulatory Services | | |
| 169,097 | 166,470 | 175,990 | Pollution Reduction | 187,800 | 12 |
| 55,993 | 35,690 | 32,940 | Pest Control | 32,710 | 13 |
| 59,139 | 61,710 | 65,280 | Dog Control | 65,400 | 14 |
| 132,038 | 129,780 | 135,690 | Food Safety | 154,910 | 15 |
| 171,975 | 154,070 | 160,660 | Public Health | 122,320 | 16 |
| 269,660 | 265,310 | 261,920 | Public Conveniences | 273,650 | 17 |
| -3,514 | -3,900 | -3,810 | Cesspool Emptying | 3,160 | 18 |
| -4,884 | 9,840 | -2,660 | Hackney Carriage & Private Hire Vehicles Licensing | -9,420 | 19 |
| 1,420 | 9,430 | -360 | Licences | 12,860 | 20 |
| 850,924 | 828,400 | 825,650 | Sub Total | 843,390 | |
| 347,666 | 361,980 | 370,580 | Street Cleansing | 354,840 | 21 |
| 559,544 | 543,170 | 552,620 | Waste Collection | 540,500 | 22 |
| -48,671 | -45,380 | -45,590 | Trade Waste | -52,020 | 23 |
| 685,723 | 682,170 | 685,580 | Recycling | 648,070 | 24 |
| 2,489,150 | 2,459,800 | 2,513,830 | Total Environmental & Regulatory Services | 3,370,410 | |

COMMISSIONING BOARD

DETAIL OF NET EXPENDITURE (CONTINUED)

| 2011/12 Actual £ | 2012/13 Original Estimate £ | 2012/13 Revised Estimate £ | Division / Subdivision of Service | 2013/14 Original Estimate £ | Line Ref |
|---------------------------------|--|---|--|--|---------------------|
| | | | HIGHWAYS & TRANSPORT SERVICES | | |
| | | | Parking Services | | |
| -461,608 | -522,140 | -463,380 | Car Parks | -507,060 | 25 |
| -461,608 | -522,140 | -463,380 | Total Highways & Transport Services | -507,060 | |
| | | | HOUSING SERVICES | | |
| 69,949 | 68,580 | 100,700 | Housing Strategy | 99,810 | 26 |
| 24,917 | 23,490 | 124,080 | Housing Enabling | 23,860 | 27 |
| 55,360 | 50,710 | 50,410 | Housing Advice | 53,960 | 28 |
| 226,958 | 481,980 | 568,900 | Private Sector Housing Renewal | 465,410 | 29 |
| 87,442 | 148,670 | 157,360 | Homelessness | 240,640 | 30 |
| | | | Other Council Property | | |
| 19,673 | 19,150 | 19,020 | Travellers Site, Malton | 22,490 | 31 |
| | | | Welfare Services | | |
| -21,960 | -15,690 | -8,490 | Ryecare Lifeline Service | -15,830 | 32 |
| 462,339 | 776,890 | 1,011,980 | Total Housing Services | 890,340 | |
| | | | PLANNING SERVICES | | |
| | | | Building Control | | |
| -626 | 8,840 | 17,180 | Street Naming | -2,420 | 33 |
| 158,331 | 169,250 | 179,720 | Environmental Initiatives | 163,580 | 34 |
| | | | Economic Development | | |
| -50,829 | -49,500 | -49,450 | Markets | -49,220 | 35 |
| 106,876 | 128,590 | 147,450 | Total Planning Services | 111,940 | |
| 4,395,936 | 4,542,750 | 4,978,370 | NET EXPENDITURE FOR COMMITTEE | 5,654,520 | |

COMMISSIONING BOARD BUDGET VARIATIONS

| PAGE 47/48 LINE REF | DETAIL | | | | NOTES |
|------------------------|--|-------------|-------|--------------------|-------|
| | Original 2012/13 to Probable Outturn 2012/13 | | | | |
| | | £'000 | £'000 | £'000 | |
| | Original Estimate 2012/13 Net Expenditure | | | 4543 | |
| | Additional Costs: | | | | |
| 25 | Car Parking | 69 | | | 1 |
| 21,22,23,24 | Transport Running Costs | <u>42</u> | | | 1 |
| | | | 111 | | |
| | Cost Reductions and Savings: | | | | |
| 21,22,23,24 | Rent Income | | -25 | | 2 |
| | Other Movements in Costs and Savings | | | 53 | |
| | Capital Financing Adjustments: | | | | |
| 4,11,29 | Revenue Exp Funded from Capital Under Statute (REFCUS) | 480 | | | 5 |
| 11,29 | Grant Income for REFCUS | <u>-184</u> | | | 5 |
| | | | 296 | | |
| | Net Movement of Expenditure | | | <u>435</u> | |
| | Revised Estimate 2012/13 Net Expenditure | | | <u>4978</u> | |

COMMISSIONING BOARD BUDGET VARIATIONS

| PAGE 47/48 LINE REF | DETAIL | | | NOTES |
|------------------------|--|-------------|-------|--------------------|
| | Original 2012/13 to 2013/14 | | | |
| | | £'000 | £'000 | £'000 |
| | | | | 4543 |
| | Inflation: | | | |
| | Provision for Pay Increase & General Inflation (net) | | 64 | |
| | Budget Pressures: | | | |
| See Financial (| Reduced Income | 93 | | 3 |
| Strategy (| Service Cost Pressures | 60 | | 3 |
| Appendix A (| Service Investment | 72 | | 3 |
| (| Other Budget Pressures | <u>93</u> | | 3 |
| | | | 318 | |
| See Financial (| Cost Reductions and Savings: | | | |
| Strategy (| Additional Income | -15 | | 4 |
| Appendix A (| Cost Savings | <u>-256</u> | | 4 |
| | | | -271 | |
| | Other Movements in Costs and Savings | | -117 | |
| | Capital Financing Adjustments: | | | |
| | Capital Charges | -20 | | 6 |
| 4,11 | Revenue Exp Funded from Capital Under Statute (net) | <u>1137</u> | | 5 |
| | | | 1117 | |
| | Net Movement of Expenditure | | | 1111 |
| | Original Estimate 2013/14 Net Expenditure | | | <u>5654</u> |

BUDGET VARIATION NOTES

1. There is currently a shortfall of income on charges for car parking and above inflation cost pressures on vehicle insurance for the Council's operational vehicle fleet and lease vehicles. The realignment of estimates for car parking income has been proposed as part of the 2013/14 budget.
2. Re-negotiation of the lease agreement for the mast at the Council depot has achieved an increase in rent of £8k pa. The income for 2012/13 also includes an additional £17k in back dated rent.
3. New Budget Pressures identified within the 2013/14 budget include a re-alignment of the car parking income. Full details of budget pressures are listed in Appendix A of the Financial Strategy.
4. Cost reductions and efficiencies have largely come through the Round 3 programme. Details of these items are listed in Appendix A of the Financial Strategy. Further work will be undertaken to meet the savings necessary to balance the budget in 2014/15.
5. The overall increase of grant related schemes in the Capital Programme has increased the Revenue Expenditure Funded from Capital Under Statute (REFCUS) charged to the service accounts of the Commissioning Board. A contra entry in the Adjustments between Accounting & Funding under Regulations heading in the Policy & Resources Committee budget negates the bottom line impact on the Council's Budget Requirement and Council Tax
6. The capital charges for the write-down of depreciation for fixed assets are notional and a contra credit entry is shown under the Policy & Resources budget to make neutral the effect on local taxation.

**POLICY & RESOURCES
COMMITTEE**

POLICY & RESOURCES COMMITTEE

DETAIL OF NET EXPENDITURE

| 2011/12 Actual £ | 2012/13 Original Estimate £ | 2012/13 Revised Estimate £ | Division / Subdivision of Service | 2013/14 Original Estimate £ | Line Ref |
|---------------------------------|--|---|---|--|---------------------|
| | | | CENTRAL SERVICES TO THE PUBLIC | | |
| | | | Local Tax Collection | | |
| 381,178 | 319,070 | 354,260 | Local Tax Collection | 340,960 | 1 |
| -39,020 | -32,000 | -32,000 | Council Tax Benefits Payments | - | 2 |
| 137,964 | 121,880 | 162,040 | Council Tax Benefits Administration | 115,780 | 3 |
| 85,203 | 76,360 | 76,360 | Rate Relief | - | 4 |
| 565,325 | 485,310 | 560,660 | Sub Total | 456,740 | |
| | | | Elections | | |
| 161,731 | 97,870 | 106,240 | Conducting Elections | 70,650 | 5 |
| 85,027 | 89,490 | 110,370 | Registration of Electors | 123,060 | 6 |
| 246,758 | 187,360 | 216,610 | Sub Total | 193,710 | |
| -181 | -6,980 | -20,380 | Local Land Charges | -8,320 | 7 |
| 811,902 | 665,690 | 756,890 | Total Central Services to the Public | 642,130 | |
| | | | CORPORATE & DEMOCRATIC CORE | | |
| 696,060 | 703,150 | 765,940 | Democratic Representation & Management | 689,970 | 8 |
| 607,705 | 553,910 | 605,080 | Corporate Management | 589,990 | 9 |
| 1,303,765 | 1,257,060 | 1,371,020 | Total Corporate & Democratic Core | 1,279,960 | |
| | | | NON DISTRIBUTED COSTS | | |
| | | | Non Distributed Costs | | |
| 62,460 | 114,950 | 204,410 | Retirement Benefits | 26,000 | 10 |
| 11,325 | 12,660 | 13,580 | Costs of Unused Shares of Assets | 31,690 | 11 |
| 73,785 | 127,610 | 217,990 | Sub Total | 57,690 | |
| 73,785 | 127,610 | 217,990 | Total Non Distributed Costs | 57,690 | |

POLICY & RESOURCES COMMITTEE
DETAIL OF NET EXPENDITURE (CONTINUED)

| 2011/12 Actual £ | 2012/13 Original Estimate £ | 2012/13 Revised Estimate £ | Division / Subdivision of Service | 2013/14 Original Estimate £ | Line Ref |
|------------------------|--------------------------------------|-------------------------------------|--|--------------------------------------|-------------|
| | | | OTHER OPERATING INCOME & EXPENDITURE | | |
| 43,272 | 41,690 | 31,690 | External Interest Payable | 109,290 | 12 |
| | | | Interest & Investment Income | | |
| -137,874 | -100,000 | -100,000 | Interest & Investment Income | -90,000 | 13 |
| 11,281 | -57,920 | -56,570 | Investment Property | -83,530 | 14 |
| -126,593 | -157,920 | -156,570 | Sub Total | -173,530 | |
| 725,000 | 800,000 | 800,000 | Pensions Interest Cost & Expected Return on Assets | 800,000 | 15 |
| 3,414,000 | - | - | Pensions Actuarial Gains & Losses | - | 16 |
| 262,396 | - | - | Surplus or Deficit on Revaluation of PP&E Assets | - | 17 |
| | | | Other Corporate Costs & Operating Expenditure | | |
| 13,273 | -645,200 | -784,620 | General Financial Provisions | -825,200 | 18 |
| -29,508 | - | - | Capital Receipts Unattached to Non Current Assets | - | 19 |
| -16,235 | -645,200 | -784,620 | Sub Total | -825,200 | |
| -5,440,597 | -903,260 | 35,330 | Adjs between Accounting & Funding under Regulations | -2,315,940 | 20 |
| -1,138,757 | -864,690 | -74,170 | Total Other Operating Income & Expenditure | -2,405,380 | |
| | | | ENVIRONMENTAL & REGULATORY SERVICES | | |
| | | | Flood Defence & Land Drainage | | |
| 77,871 | 80,210 | 80,210 | Drainage Boards Levies | 84,460 | 21 |
| 77,871 | 80,210 | 80,210 | Total Environmental & Regulatory Services | 84,460 | |
| | | | HIGHWAYS & TRANSPORT SERVICES | | |
| | | | Public Transport | | |
| 92,199 | 62,400 | 61,610 | Transport Support | 61,880 | 22 |
| 92,199 | 62,400 | 61,610 | Total Highways & Transport Services | 61,880 | |
| | | | HOUSING SERVICES | | |
| -6,446 | 23,000 | -7,000 | Housing Benefits Payments | 23,000 | 23 |
| 345,110 | 327,890 | 235,690 | Housing Benefits Administration | 197,990 | 24 |
| 338,664 | 350,890 | 228,690 | Total Housing Services | 220,990 | |
| | | | PLANNING SERVICES | | |
| 45,419 | 61,030 | 61,030 | Building Control | 69,610 | 25 |
| 456,878 | 305,950 | 363,930 | Development Control | 224,270 | 26 |
| 1,934,629 | 1,008,590 | 739,560 | Planning Policy | 392,500 | 27 |
| | | | Business Support | | |
| 185,657 | 171,900 | 166,170 | Economic Development Support | 557,320 | 28 |
| 147,653 | 149,100 | 166,020 | Community Development | 98,380 | 29 |
| 2,770,236 | 1,696,570 | 1,496,710 | Total Planning Services | 1,342,080 | |
| -944,587 | -946,390 | -2,145,220 | CONTRIBUTIONS TO/(FROM) EARMARKED RESERVES | 235,070 | 30 |
| 3,385,078 | 2,429,350 | 1,993,730 | NET EXPENDITURE FOR COMMITTEE | 1,518,880 | |

POLICY & RESOURCES COMMITTEE BUDGET VARIATIONS

| PAGE 53/54 LINE REF | DETAIL | £'000 | £'000 | £'000 | NOTES |
|------------------------|--|-------------|-------|--------------------|-------|
| | Original 2012/13 to Probable Outturn 2012/13 | | | | |
| | | £'000 | £'000 | £'000 | |
| | Original Estimate 2012/13 Net Expenditure | | | 2429 | |
| | Additional Costs: | | | | |
| 9 | Voluntary Redundancies | 14 | | | 1 |
| 10 | Early Retirement | 89 | | | 1 |
| 26 | Development Control fees | 40 | | | 2 |
| 26 | Development Control Consultancy | 33 | | | 2 |
| 1 | Implementation of Local Council Tax Support Scheme | <u>84</u> | | | 2 |
| | | | 260 | | |
| | Cost Reductions, Savings and Additional Income: | | | | |
| 18 | Net Reduction in Provisions | -42 | | | 3 |
| 14 | Rent Income | -8 | | | 3 |
| 23 | HB/CTB Payments Subsidy | -30 | | | 3 |
| 27 | Planning Policy | <u>-70</u> | | | 4 |
| | | | -152 | | |
| 18 | New Burdens Grants | | -97 | | 2 |
| | Other Movements in Costs and Savings | | -10 | | |
| | Capital Financing Adjustments: | | | | |
| 27 | Revenue Exp Funded from Capital Under Statute (REFCUS) | 20 | | | 9 |
| 27 | Grant Income for REFCUS | -223 | | | 9 |
| 20 | Capital Adjustment Account (net) | -122 | | | 9 |
| 20 | Revenue Contributions to Capital Outlay | <u>1062</u> | | | 9 |
| | | | 737 | | |
| | Financial Adjustments: | | | | |
| | Contribution to / (from) Balances: | | | | |
| 30 | Increased Contribution from General Reserve | -44 | | | 5 |
| 30 | Net Increased Contribution from Capital Fund | -1062 | | | 5 |
| 30 | Contribution to Grants Reserve | -370 | | | 5 |
| 30 | Contribution from Restructure Reserve | -129 | | | 1 & 5 |
| 30 | Reduced Contribution from LDF Reserve | 50 | | | 4 & 5 |
| 30 | Contribution to Ryedale Development Fund | 370 | | | 5 |
| 30 | Other Minor Movement in Funds | <u>12</u> | | | 5 |
| | | | -1173 | | |
| | Net Movement of Expenditure | | | -435 | |
| | Revised Estimate 2012/13 Net Expenditure | | | <u>1994</u> | |

POLICY & RESOURCES COMMITTEE BUDGET VARIATIONS

| PAGE 53/54 LINE REF | DETAIL | | | NOTES |
|------------------------|--|--------------|--------------|--------------------|
| | Original 2012/13 to 2013/14 | | | |
| | | £'000 | £'000 | £'000 |
| | Original Estimate 2012/13 Net Expenditure | | | 2429 |
| | Base Budget Adjustments: | | 174 | 11 |
| | Inflation: | | | |
| | Provision for Pay Increase & General Inflation (net) | | 69 | |
| | Additional Costs: | | | |
| | Budget Pressures: | | | |
| See Financial (| Reduced Income | 119 | | 6 |
| Strategy (| Service Cost Pressures | 7 | | 6 |
| Appendix A (| Service Investment | 80 | | 6 |
|) | Other Budget Pressures | <u>96</u> | | 6 |
| | | | 302 | |
| | Cost Reductions and Savings: | | | |
| See Financial (| Additional Income | -53 | | |
| Strategy (| Additional Grant | -171 | | 7 |
| Appendix A (| Cost Savings | -255 | | 7 |
|) | Other Savings | <u>-76</u> | | 7 |
| | | | -555 | |
| | Other Movements in Costs and Savings | | -7 | |
| | Capital Financing Adjustments: | | | |
| | Capital Charges | -15 | | 8 |
| 20 | Capital Charges – Recharge | 35 | | 8 |
| 27 | Revenue Exp Funded from Capital Under Statute (net) | -614 | | 9 |
| 20 | Capital Adjustment Account - REFCUS (net) | -523 | | 9 |
| 20 | Revenue Contributions to Capital Outlay | <u>-958</u> | | 10 |
| | | | -2075 | |
| | Financial Adjustments: | | | |
| | Contribution to / (from) Balances: | | | |
| 30 | Reduced Contribution from General Reserve | 100 | | 5 |
| 30 | Reduced Contribution to Capital Investment | 958 | | 5 |
| 30 | Reduced Contribution to Capital Fund | -10 | | 5 |
| 30 | Contribution to Operational Reserve | 708 | | 5 |
| 30 | Net Contribution from Grants Reserve | -276 | | 5 |
| 30 | Contribution from Ryedale Development Fund | -370 | | 5 |
| 30 | Other Minor Movement on Funds | <u>72</u> | | 5 |
| | | | 1182 | |
| | Net Movement of Expenditure | | | -910 |
| | Original Estimate 2013/14 Net Expenditure | | | <u>1519</u> |

BUDGET VARIATION NOTES

1. The Round 3 corporate efficiency programme was launched to generate savings to balance the 2013/14 budget. One of a number of elements in the programme included voluntary redundancy, of which the extra cost will be covered by a drawdown from the Restructure Reserve and salary savings achieved.
2. Spending pressures in 2012/13 include a reduction in fee income for development control coupled with an increase in consultancy costs within the service. Additional spending, to implement the changes brought about by the Local Council Tax Support Scheme, has been fully funded by New Burdens Grant provided by Central Government.
3. Where prudent, provisions have been reduced and income streams have been reviewed to help meet budget pressures in 2012/13.
4. Inspection costs relating to the Local Development Framework will now be incurred in 2013/14, these costs will be met from a drawdown on the LDF reserve. Savings have also been identified within the Planning Policy consultancy budget.
5. The heading Contributions to / (from) Earmarked Reserves (line 30) shows movements on the Council's funds and reserves. Details of the movement in the Council's key reserves are shown in Appendix D of the Financial Strategy.
6. New Budget Pressures identified within the 2013/14 budget include the fallout of some grant and rental income streams. Full details of budget pressures are listed in Appendix A of the Financial Strategy.
7. Cost reductions and efficiencies have largely come through the Round 3 programme. Details of these items are listed in Appendix A of the Financial Strategy. Further work will be undertaken to meet the savings necessary to balance the budget in 2014/15.
8. The capital charges for the write-down of depreciation for fixed assets and the amortisation of intangible assets are notional. A contra credit entry is included under the heading Adjustments between Accounting & Funding under Regulations (line 20) to make neutral the effect on local taxation..
9. There is a reduction in grant related schemes in the Capital Programme for this committee, which has reduced the Revenue Expenditure Funded from Capital Under Statute (REFCUS) charged to the service accounts. Overall, there is a total net increase for REFCUS in the budget and this is shown as a contra entry in the heading Adjustments between Accounting & Funding under Regulations (line 20) which negates the bottom line impact on the Council's Budget Requirement and Council Tax.
10. Compared to 2012-13 there will be significantly less capital investment for 2013-14. As a consequence the use of interest receipts to fund the capital programme has reduced.
11. Base Budget adjustments relate to the cost of borrowing for the capital programme and the fallout of the one off Council Tax Freeze Grant for 2012-13.

SERVICE UNITS

SERVICE UNITS HOLDING ACCOUNTS

SUMMARY OF NET EXPENDITURE

| Service Units | Employees £ | Running Expenses £ | Support Services £ | Income £ | 2013/14 Original Estimate £ |
|-------------------------------------|------------------|--------------------------|--------------------------|----------------|--------------------------------------|
| SUPPORT SERVICE UNITS | | | | | |
| Corporate Management Team & Support | 248,740 | 116,020 | 67,400 | - | 432,160 |
| Legal & Democratic Services | 220,110 | 107,090 | 67,260 | -10,840 | 383,620 |
| ICT Services | 199,040 | - | - | - | 199,040 |
| Business Support | 1,540,900 | 288,750 | 214,020 | -25,660 | 2,018,010 |
| Finance | 166,660 | 45,920 | 58,130 | -1,770 | 268,940 |
| Corporate Services | 145,000 | 31,180 | 79,940 | -1,700 | 254,420 |
| Total | 2,520,450 | 588,960 | 486,750 | -39,970 | 3,556,190 |
| DIRECT SERVICE UNITS | | | | | |
| Facilities | 122,880 | 58,860 | 98,650 | - | 280,390 |
| Economy & Infrastructure | 311,680 | 52,040 | 115,320 | - | 479,040 |
| Housing | 372,480 | 92,750 | 104,320 | - | 569,550 |
| Development Management | 252,560 | 62,920 | 119,600 | -1,140 | 433,940 |
| Forward Planning | 236,450 | 41,110 | 95,520 | - | 373,080 |
| Streetscene - Admin | 237,190 | 100,520 | 168,280 | - | 505,990 |
| Streetscene - Operational | 1,279,970 | 65,010 | 13,820 | - | 1,358,800 |
| Environmental Health | 349,180 | 70,930 | 127,040 | - | 547,150 |
| Total | 3,162,390 | 544,140 | 842,550 | -1,140 | 4,547,940 |
| NET EXPENDITURE | 5,682,840 | 1,133,100 | 1,329,300 | -41,110 | 8,104,130 |

NOTES

These estimates provide for the cost of employees, office equipment and accommodation and other technical and support service costs for all Service Units (SUs). Costs directly associated with Council Services are charged straight to the appropriate service head. SUs are categorised as either those that include a support service role (Support Service Units) or those that provide direct services only (Direct Service Units).

SERVICE UNITS HOLDING ACCOUNTS

SUMMARY OF CHARGES TO SERVICE USERS

| Service Units | General Fund Services £ | Holding Accounts £ | Service Units £ | Other Accounts £ | 2013/14 Total £ |
|-------------------------------------|------------------------------------|-------------------------------|----------------------------|-----------------------------|----------------------------|
| SUPPORT SERVICE UNITS | | | | | |
| Corporate Management Team & Support | 314,680 | - | 117,480 | - | 432,160 |
| Legal & Democratic Services | 171,270 | - | 212,350 | - | 383,620 |
| ICT Services | - | 172,030 | 27,010 | - | 199,040 |
| Business Support | 1,559,140 | 128,600 | 327,030 | 3,240 | 2,018,010 |
| Finance | 120,350 | 10,200 | 138,390 | - | 268,940 |
| Corporate Services | 76,920 | 30,170 | 147,330 | - | 254,420 |
| Total | 2,242,360 | 341,000 | 969,590 | 3,240 | 3,556,190 |
| DIRECT SERVICE UNITS | | | | | |
| Facilities | 187,240 | 47,380 | - | 45,770 | 280,390 |
| Economy & Infrastructure | 461,910 | - | - | 17,130 | 479,040 |
| Housing | 569,550 | - | - | - | 569,550 |
| Development Management | 433,940 | - | - | - | 433,940 |
| Forward Planning | 373,080 | - | - | - | 373,080 |
| Streetscene - Admin | 397,480 | 108,510 | - | - | 505,990 |
| Streetscene - Operational | 1,255,290 | 103,510 | - | - | 1,358,800 |
| Environmental Health | 547,150 | - | - | - | 547,150 |
| Total | 4,225,640 | 259,400 | 0 | 62,900 | 4,547,940 |
| NET EXPENDITURE | 6,468,000 | 600,400 | 969,590 | 66,140 | 8,104,130 |
| | | | | | |

**PARISH & TOWN
COUNCILS
PRECEPT REQUIREMENTS**

PARISH & TOWN COUNCILS PRECEPT REQUIREMENTS 2013/14

| Parish/Town | Number of Band D Equivalents | Precept Requirement £ | £ per Band D Equivalent |
|--------------------------------|---|--------------------------------------|------------------------------------|
| Acklam | 67.42 | 2,079.99 | 30.85 |
| Aislaby, Middleton & Wrelton | 294.15 | 2,320.00 | 7.89 |
| Allerston & Wilton | 187.17 | 1,410.27 | 7.53 |
| Amotherby | 141.17 | 3,000.00 | 21.25 |
| Ampleforth | 336.83 | 15,470.91 | 45.93 |
| Appleton-le-Moors | 91.84 | 4,000.00 | 43.55 |
| Appleton-le-Street | 51.99 | - | - |
| Barton-le-Street | 72.34 | 618.69 | 8.55 |
| Barton-le-Willows | 83.76 | 850.10 | 10.15 |
| Barughs Ambo | 87.44 | - | - |
| Beadlam | 93.11 | 1,600.64 | 17.19 |
| Birdsall | 71.23 | 100.00 | 1.40 |
| Bransdale | 28.15 | - | - |
| Brawby | 59.76 | - | - |
| Broughton | 78.21 | 1,500.00 | 19.18 |
| Bulmer | 93.06 | 1,500.00 | 16.12 |
| Burythorpe | 105.59 | 1,742.26 | 16.50 |
| Buttercrambe | 41.81 | - | - |
| Byland with Wass & Oldstead | 118.70 | 900.00 | 7.58 |
| Cawton, Coulton & Grimstone | 96.97 | 618.00 | 6.37 |
| Claxton & Sand Hutton | 204.82 | 4,400.00 | 21.48 |
| Cold Kirby | 50.06 | - | - |
| Coneythorpe | 43.29 | - | - |
| Cropton | 111.46 | 826.96 | 7.42 |
| Ebberston & Yedingham | 244.83 | 3,870.00 | 15.81 |
| Edstone | 55.19 | - | - |
| Fadmoor | 55.97 | - | - |
| Farndale East | 47.12 | 343.08 | 7.28 |
| Farndale West | 45.23 | - | - |
| Flaxton | 141.76 | 2,575.00 | 18.16 |
| Foston & Thornton-le-Clay | 119.91 | 2,413.34 | 20.13 |
| Foxholes with Butterwick | 86.11 | 2,669.18 | 31.00 |
| Ganton with Potter Brompton | 85.07 | 2,378.18 | 27.96 |
| Gate Helmsley & Upper Helmsley | 136.87 | 1,811.95 | 13.24 |
| Gillamoor | 67.29 | 489.39 | 7.27 |
| Gilling East | 99.73 | 1,191.90 | 11.95 |
| Habton | 124.33 | 479.93 | 3.86 |
| Harome | 119.46 | 4,000.00 | 33.48 |
| Hartoft | 32.74 | - | - |
| Harton | 37.10 | - | - |
| Hawnby | 84.16 | 750.69 | 8.92 |
| Helmsley | 664.36 | 51,500.00 | 77.52 |

PARISH & TOWN COUNCILS PRECEPT REQUIREMENTS 2013/14 (CONTINUED)

| Parish/Town | Number of Band D Equivalents | Precept Requirement £ | £ per Band D Equivalent |
|------------------------------------|---|--------------------------------------|------------------------------------|
| Henderskelfe | 23.38 | - | - |
| Heslerton | 136.03 | 2,654.58 | 19.51 |
| Hovingham & Scackleton | 223.31 | 3,338.00 | 14.95 |
| Howsham | 58.57 | - | - |
| Hutton-le-Hole | 89.94 | 4,811.60 | 53.50 |
| Huttons Ambo | 122.41 | 2,713.27 | 22.17 |
| Kirbygrindalythe | 110.12 | 922.40 | 8.38 |
| Kirby Misperton | 126.42 | 1,157.96 | 9.16 |
| Kirkbymoorside | 1,088.77 | 68,505.88 | 62.92 |
| Langton | 33.78 | - | - |
| Lastingham | 63.93 | 444.00 | 6.95 |
| Leavening | 127.26 | 1,105.80 | 8.69 |
| Levisham | 46.97 | - | - |
| Lillings Ambo | 73.12 | 193.83 | 2.65 |
| Lockton | 118.83 | 2,250.00 | 18.93 |
| Luttons | 153.75 | 1,150.00 | 7.48 |
| Malton | 1,654.14 | 84,761.49 | 51.24 |
| Marishes | 54.29 | - | - |
| Marton | 89.74 | 388.48 | 4.33 |
| Nawton | 237.33 | 5,000.00 | 21.07 |
| Newton-on-Rawcliffe & Stape | 120.82 | 2,052.43 | 16.99 |
| Normanby | 66.69 | 400.00 | 6.00 |
| Norton | 2,199.53 | 90,232.91 | 41.02 |
| Nunnington | 115.84 | 895.19 | 7.73 |
| Old Byland & Scawton | 67.86 | - | - |
| Oswaldkirk | 118.06 | 1,080.18 | 9.15 |
| Pickering | 2,372.04 | 128,000.00 | 53.96 |
| Pockley | 43.11 | - | - |
| Rievaulx | 39.76 | 293.22 | 7.37 |
| Rillington | 355.51 | 11,206.20 | 31.52 |
| Rosedale East & West | 169.81 | 4,500.00 | 26.50 |
| Salton | 34.14 | - | - |
| Scagglethorpe | 88.71 | 1,342.44 | 15.13 |
| Scampston with East & West Knapton | 118.46 | 1,564.80 | 13.21 |
| Scrayingham with Leppington | 73.77 | 1,228.00 | 16.65 |
| Settrington | 129.64 | 3,309.81 | 25.53 |
| Sherburn | 245.17 | 16,000.00 | 65.26 |
| Sheriff Hutton with Cornborough | 431.98 | 14,323.06 | 33.16 |
| Sinnington | 132.18 | 1,088.76 | 8.24 |

PARISH & TOWN COUNCILS PRECEPT REQUIREMENTS 2013/14 (CONTINUED)

| Parish/Town | Number of Band D Equivalents | Precept Requirement £ | £ per Band D Equivalent |
|----------------------------------|---|--------------------------------------|------------------------------------|
| Slingsby | 226.36 | 5,449.00 | 24.07 |
| Southolme & Fryton | 35.57 | 600.00 | 16.87 |
| Spaunton | 34.37 | - | - |
| Sproxtton | 54.93 | 167.69 | 3.05 |
| Stonegrave | 48.59 | - | - |
| Swinton | 197.79 | 2,856.00 | 14.44 |
| Terrington | 236.77 | 2,905.67 | 12.27 |
| Thixendale | 73.75 | 660.08 | 8.95 |
| Thornton-le-Dale | 768.10 | 20,806.65 | 27.09 |
| Thorpe Bassett | 45.53 | 187.52 | 4.12 |
| Warthill | 111.45 | 720.00 | 6.46 |
| Weaverthorpe | 107.26 | 3,500.00 | 32.63 |
| Welburn (Kirkbymoorside) | 33.14 | - | - |
| Welburn (Malton) | 204.79 | 3,851.85 | 18.81 |
| Westow | 134.04 | 1,986.28 | 14.82 |
| Wharram | 40.43 | - | - |
| Whitwell-on-the-Hill & Crambe | 94.02 | 449.38 | 4.78 |
| Willerby & Staxton | 214.99 | 6,220.65 | 28.93 |
| Wintringham | 76.48 | 1,500.00 | 19.61 |
| Wombledon | 148.30 | 3,766.00 | 25.39 |
| Council Tax Base | 19,299.39 | | |
| Aggregate of Parish Requirements | | 629,951.52 | |