

REPORT TO EXECUTIVE

PORTFOLIO AREA: FINANCE AND RESOURCES

Date of Meeting:	25 NOVEMBER 2002		
Public			
Key Decision:	Yes	Recorded in Forward Plan:	Yes
Inside Policy Framework			

Title: GENERAL FUND REVENUE ESTIMATES 2003/04

Report of: THE CITY TREASURER

Report reference: FINANCIAL MEMO 2002/03 NO 77

Summary:

This report considers the revised revenue estimates for 2002/03 together with the estimates for 2003/04 in respect of the Council's General Fund services. This report is compiled in the light of the City Council's agreed budget strategy for 2003/04.

Recommendations:

The Executive is requested to approve the estimates for the purposes of formulating a recommended budget to Council.

Contact Officer: Alison Taylor

Ext: 7289

To: The Executive Financial Memo

25 November 2002 2002/03 No 77

GENERAL FUND REVENUE ESTIMATES 2003/04

1. BACKGROUND INFORMATION

1.1 This report summarises the revenue estimates for all General

Fund services and is presented to reflect the new business unit structure. The net budget requirement for each business unit is summarised in the table below with a detailed analysis of the changes between Original and Revised Estimate 2002/03 and the Estimate for 2003/04 shown at **Appendix A**. More detailed information on each Business Unit is shown in **Appendices B-N**

<u>Business Unit</u>	<u>App</u>	<u>2002/03</u> <u>Original</u> <u>£</u>	<u>2002/03</u> <u>Revised</u> <u>£</u>	<u>2003/04</u> <u>Estimate</u> <u>£</u>
Executive Management	B	-10	0	0
Strategic & Performance Services	C	119,480	197,110	54,000
Financial Services	D	-2,240,890	-2,884,790	-2,194,460
Legal & Democratic	E	1,497,000	1,579,450	1,596,360
Member Support & Employee Services	F	115,540	207,390	150,720
Customer & Information Services	G	-6,470	58,810	0
Property Services	H	-667,150	-92,560	-129,570
Revenues & Benefits	I	1,240,270	1,180,930	1,330,970
Commercial & Technical Services	J	291,180	330,150	121,990
Planning Services	K	805,790	952,600	733,750
Economic & Community Development Services	L	2,650,280	2,716,610	2,719,840
Culture Leisure & Sport Services	M	4,764,020	5,458,930	5,228,370
Environmental Protection Services	N	4,693,310	4,551,450	4,439,850
TOTAL		13,262,350	14,256,080	14,051,820

1.2 The estimates are presented to the Executive in a summarised format. A set of papers containing all the detailed estimate provisions and variance analysis is available from the City Treasurer's Department on request.

1.3 Members should note that:

- like for like comparisons between the years can not be made as the 2002/03 estimates reflect the old structure and the 2003/04 estimates reflect the new structure
- the figures as reported on the variance analysis at Appendix A will not correspond to figures previously reported to the Executive due to the fact that it has not been possible to incorporate the Commercial arm of the Commercial and Technical Services business unit in the overall variance analysis.

1.4 Members should also be aware that during this estimate cycle almost every budget head has been changed to reflect the new structure and changes resulting from the Housing and Leisuretime transfers and the overall reconciliation of the budgets has therefore been particularly difficult. It is hoped that the majority of changes are now incorporated within the budget, however it should be noted that further amendments may be necessary later in the estimate cycle.

1.5 In addition, the following budget changes have not yet been finalised although none of the changes will impact on the overall bottom line budget and it is anticipated that they should be completed before the final estimates are presented on 19 December:

- Central Administration recharges have not been recalculated and agreed between new business units;

- Departmental recharges which need to reflect the new business unit responsibilities;
- Capital Charges which need to reflect updated guidance recently received from CIPFA;

2. BUDGET PRINCIPLES

2.1 These estimates have been compiled in accordance with the City Council's agreed budget strategy for 2003/04. They have been prepared on the following basis with assumptions built in regarding price changes for all goods and services. The estimates are cash limited at these amounts, which means that, once approved, Budget holders must operate within this budget.

2.2 Where estimates have not been contained within agreed cash limits then this is indicated in the relevant section of this report.

2.3 These estimates take account of the effects of both LSVT and the Leisuretime Externalisation process. Any Service Level

Agreements which have been entered into between the City Council and Carlisle Housing Association and Carlisle Leisure Ltd have been incorporated into the estimates as presented.

2.4 The additional 1% pay award with effect from 1 October 2002 amounts to £63,420 (excluding the Commercial Arm of the Commercial and Technical Services Business Unit) and has been incorporated into the estimates as now presented.

3. CORPORATE CHARGING POLICY

3.1 The Executive approved the Corporate Charging Policy for 2003/04 on 16 July 2002 and each service has reviewed its charges in the light of this policy with a series of reports being presented and considered by the Executive.

3.2 **Appendix O** to this report summarises the proposed charges as detailed in those reports together with the additional income which will be generated by their recommendations. An increase of £387,380 (13.75%) is estimated for 2003/04 compared to the original estimate for 2002/03. The majority of services have achieved the 3.5% increase in income as required by the Corporate Charging Policy.

4. SAVINGS

4.1 Savings totalling £483,000 have previously been considered by the Executive and are now reflected in the estimates presented. These are detailed below and are subject to Council approval as part of the budget process:

Budget Savings 2003/04	£
Town Twinning	10,000
Corporate Publications	10,000
Best Value Reviews	55,000
Car Park Charges (in excess of the CCP)	94,000
<ul style="list-style-type: none"> • Review of Policy • Additional from Capital Investment 	50,000
Building Control use of surplus	15,000
Procurement/central purchasing (re sub-contractors)	50,000
Business and Enterprise Support	10,000
Additional Salary Turnover Savings	50,000

Land Charges income (in excess of the CCP)	20,000
Bereavement Services income (in excess of the CCP)	119,000
TOTAL	483,000

4.2 Further savings are still subject to final consideration and have not yet been incorporated into the estimates presented. These can be summarised as:

Tullie House

Advice Agencies

Development of Supporting People – Homelessness & Special Needs

4.3 The savings either incorporated or not yet incorporated into the estimates at this point will be subject to amendment depending on decisions taken by the Executive following the budget consultation process.

5. NEW BIDS

5.1 Revenue bids totalling £125,000 have previously been considered by the Executive and are now reflected in the estimates presented. These are detailed below:

Revenue Bids 2003/04	£	Corporate Plan Objective
LSP Co-ordinator (£60,000) 2003/04 £7,500 2004/05 £30,000 2005/06 £22,500	7,500	CO 3
Licensing Officer	15,500	CM 5
Concessionary Fares	25,000	IET 2
City Centre Marketing Initiative	20,000	CC 1
Voice of Cumbria in Europe	6,000	CC 1

<u>Bids Included in this report</u>		
Removal of unauthorised vehicles (para 18.3)	7,600	IET 1
Administrative Support for Executive Management (para 6.2)	43,400	CM 2
TOTAL	125,000	

The revenue implications of any capital bids or where further details are awaited are not shown but will be incorporated into the base budgets at a later date. The Capital Programme will be considered at a future meeting of the Executive on 19 December.

5.2 The following estimated bids have not yet been incorporated:

	Revenue	Capital
	£	£
Recycling Bid	90,000	150,000
LLPG/NLPG (Land Charges)	10,000	116,750
Customer Contact	50,000	To be determined
Tullie House	80,000	Non-recurring
TOTAL	230,000	

6. EXECUTIVE MANAGEMENT

6.1 The net budget requirement for these services is shown attached at **Appendix B**

6.2 A bid is made for £43,400 to fund administrative support for the Executive Management. This can be funded from the organisational Review savings of £50,900.

7. STRATEGIC & PERFORMANCE SERVICES

7.1 The net budget requirement for these services is shown attached at **Appendix C**.

8. FINANCIAL SERVICES

8.1 The net budget requirement for these services is shown attached at **Appendix D**

8.2 Treasury and Debt Management budgets i.e. investment interest receivable, have been revised in the light of current and anticipated interest rates combined with the effect of the higher level of balance resulting from the 2001/02 outturn. A recurring improvement of £181,820 has been incorporated into both 2002/03 and 2003/04 estimates with an additional £173,230 improvement included in 2002/03 revised estimates only.

8.3 During 2001/01 an invoice was raised prematurely in error in relation to Archaeology costs for the Lanes Development and resulted in a credit of £44,000 being included erroneously in the year end GF balances. This invoice has since been cancelled and provision is required to fund this loss of income in 2002/03.

This can be funded from GF balances.

9. LEGAL & DEMOCRATIC SERVICES

9.1 The net budget requirement for these services is shown attached at **Appendix E**.

10. MEMBER SUPPORT & EMPLOYEE SERVICES

10.1 The net budget requirement for these services is shown attached at **Appendix F**.

10.2 Due to the Organisational Structure Review a revenue bid of £25,000 for 2002/03 only has been incorporated into the budgets to fund an additional Personnel Officer (£15,000) and additional administrative support (£10,000) for existing staff within the section for a 6 month period.

10.3 A non-recurring revenue bid of £23,000 has been made in order to fund the additional costs of advertising those new and/or unmatched posts in the Organisational Review. This bid is reflected in the figures as now presented and both bids can be funded from the Organisation Review savings of £50,900.

11. CUSTOMER & INFORMATION SERVICES

11.1 The net budget requirement for these services is shown attached at **Appendix G**.

11.2 The Customer interface staff to be relocated from Revenues

and other parts of the Council as part of a phased reallocation is yet to be determined.

12. PROPERTY SERVICES

12.1 The net budget requirement for these services is shown attached at **Appendix H**

13. REVENUES & BENEFIT SERVICES

13.1 The net budget requirement for these services is shown attached at **Appendix I**.

14. COMMERCIAL & TECHNICAL SERVICES

14.1 The net budget requirement for these services is shown attached at **Appendix J**.

14.2 This net requirement covers the non-commercial activities of the business unit. The Commercial arm of the business unit is expected to achieve an overall profit of £250,000 in 2003/04, which has been built into the estimates.

15. PLANNING SERVICES

15.1 The net budget requirement for these services is shown attached at **Appendix K**.

16. ECONOMIC & COMMUNITY DEVELOPMENT SERVICES

16.1 The net budget requirement for these services is shown attached at **Appendix L**

16.2 The Executive in its response to Financial Memo No 7 (Executive 17 May 2002) stated that there should be no presumption that all grants should be index linked and would consider each grant application on its own merits. At this stage these estimates have assumed that financial assistance in the form of Leisure Grants is to continue and the budgetary provision has been increased by RPI (2.5%).

17. CULTURE, LEISURE & SPORT SERVICES

17.1 The net budget requirement for these services is shown attached at **Appendix M**.

17.2 The estimates have been prepared on the assumption that the externalisation of Leisuretime services would take place on 1 November 2002. However the delay in the process until 1 December 2002 has the effect of costing the City Council a further £11,760 in lost rate relief in 2002/03.

17.3 It was originally reported that the Leisuretime externalisation process would save the Council £48,000 in 2002/03 (Financial Memo 2002/03 No.70), however Appendix A shows that the process has cost the Council £50,000 in 2002/03. This discrepancy is currently being investigated and details will be reported a future meeting of the Executive on 19th December.

18. ENVIRONMENTAL PROTECTION SERVICES

18.1 The net budget requirement for these services is shown attached at **Appendix N**.

18.2 The level of Renovation Grant fee income for 2003/04 is dependent upon the size of the Private Sector Housing Investment Programme (HIP). For the purpose of these estimates a provision of £50,000 has been made which assumes the HIP continuing at its current level. This provision will therefore need to be reviewed in the light of the Capital Programme and the resources available for capital spend which will be considered at a future meeting of the Executive on 19 December.

18.3 A £7,600 bid in respect the removal of unauthorised vehicles has been requested due to a significant increase in the number of abandoned vehicles especially those which have been burnt out which prevents identification. This trend is expected to continue in the future.

19. CONSULTATION

19.1 Consultation to Date.

Not applicable

19.2 Consultation proposed.

This report will be referred to the relevant Overview and Scrutiny Committee to give them the opportunity to comment on any aspect of the estimates presented within this report, as part of the budget process.

20. STAFFING/RESOURCES COMMENTS

Not applicable

21. CITY TREASURER'S COMMENTS

Included within the report

22. LEGAL COMMENTS

Not applicable

23. CORPORATE COMMENTS

The Heads of Business Units have been fully involved in the compilation of these estimates.

24. RISK MANAGEMENT ASSESSMENT

Not applicable

25. EQUALITY ISSUES

Not applicable

26. ENVIRONMENTAL IMPLICATIONS

Not applicable

27. CRIME AND DISORDER IMPLICATIONS

Not applicable

28. RECOMMENDATIONS

The Executive is requested to approve the estimates for the purposes of formulating a recommended budget to Council.

D. THOMAS

City Treasurer

Contact Officer: Alison Taylor

Ext: 7289

Variance Analysis

Original Estimate 2002/03 **13,262,350**

Non-Recurring Items

Budgets b/fwd 2001/02 (slippage) 1,257,810

Budgets c/fwd to 2003/04:

- Verification Framework	-50,000	
- Local Strategic Partnership	<u>-20,000</u>	-70,000

Budgets c/back to 2001/02:

- Bandstand		-20,000
-------------	--	---------

Advertising Costs for unmatched/vacant posts (non recurring bid)		23,000
--	--	--------

Personnel Officer/Administrative support (non recurring bid)	25,000	
Concessionary Fares (one off saving)	<u>-90,000</u>	<u>1,125,810</u>
Revised Budget 2002/03		14,388,160
<u>Recurring Items</u>		
LSVT/Leisuretime impact on Central departments	250,690	
Central Department Reductions	-73,270	
TUPE transfers (Central)	<u>-71,480</u>	105,940
Pay award increase (1% October 2002)	63,420	
Increased Salary Turnover savings	-73,430	
Other net pay adjustments	<u>-119,690</u>	-129,700
<u>Organisational Review:</u>		
- Non-recurring one-off costs	287,000	
- Restructure savings	<u>-45,240</u>	241,760
Treasury & Debt Management		
Recurring Improvement	-181,820	
Non Recurring Improvement	<u>-173,230</u>	-355,050
Leisuretime net cost		50,000
Savings:		-15,000
Building Control surplus		
<u>Additional Income</u>		
- Development Control (new posts)	28,020	
- Funded from additional income	<u>-48,340</u>	-20,320
Land Charges	-17,610	
Additonal rental income	-39,850	
CHA Parking	-10,000	
Parking income re Capital Investment	<u>-12,500</u>	-100,280
External Audit Fee	38,360	
Insurance premiums	<u>29,640</u>	68,000
misc		2,250
Revised Estimate 2002/03		14,256,080
Revised Estimate 2002/03		14,256,080

Removal of non-recurring items from
2002/03

Budgets b/fwd 2001/02 (slippage)	-1,257,810	
Budgets c/fwd to 2003/04:		
- Verification Framework	50,000	
- Local Strategic Partnership	<u>20,000</u>	70,000
One-off restructure costs		-287,000
Treasury & Debt Management Costs		173,230
Advertising Costs for unmatched/vacant posts (non recurring bid)		-23,000
Personnel Officer/Administrative support (non recurring bid)		-25,000
Concessionary Fares (one off saving)	<u>90,000</u>	<u>-1,259,580</u>
Adjusted Base Estimate 2002/03		12,996,500
LSVT Impact on Central Costs	991,910	
LSVT Housing Benefit costs	367,660	
TUPE transfers	-275,070	
Savings	<u>-483,000</u>	601,500
Additional pensions		132,940
Organisational Review savings		-50,900
Revenue Bids		125,000
General Inflationary increase		190,130
Pay award	415,020	
Salary Increments	99,760	
NI/superannuation changes	<u>41,740</u>	556,520
Leisuretime savings		-255,490
<u>Increased Income:</u>		
Corporate Charging Policy	-147,460	
Increased Rent re rent reviews	<u>-87,250</u>	-234,710
Reduced CAB Grant - premises	-12,580	
Reduced Law Centre	-10,000	

Grant		
DA Fees increased	18,440	-4,140
misc		-5,530
Estimate 2003/04		14,051,820

N.B. The detailed figures listed above will not correspond to figures previously reported to the Executive as the Commercial arm of the CATS business unit has not been included.

EXECUTIVE MANAGEMENT			
	ORIGINAL ESTIMATE 2002/03 £	REVISED ESTIMATE 2002/03 £	EST 20
CENTRAL COSTS			
EXECUTIVE MANAGEMENT	207,470	284,480	4
TOTAL COST	207,470	284,480	4
LESS AMOUNTS RECHARGED			
GENERAL SERVICES	-207,480	-284,480	-4
NET COST OF EXECUTIVE MANAGEMENT	-10	0	

STRATEGIC & PERFORMANCE SERVICES			
	ORIGINAL ESTIMATE 2002/03 £	REVISED ESTIMATE 2002/03 £	
CENTRAL COSTS			
HEAD OF STRATEGY & PERFORMANCE	0	11,220	
POLICY & PERFORMANCE	402,300	410,840	
PROCUREMENT & PROJECT CO-ORDINATION	0	9,780	
COMMUNICATIONS UNIT	264,200	218,430	

TOTAL COST	666,500	650,270
LESS AMOUNTS RECHARGED		
GENERAL SERVICES	-647,020	-650,270
NET COST	19,480	0
BEST VALUE	100,000	197,110
NET COST OF STRATEGIC & PERFORMANCE SERVICES	119,480	197,110

FINANCIAL SERVICES			
	ORIGINAL	REVISED	
	ESTIMATE	ESTIMATE	ES
	2002/03	2002/03	2
	£	£	
CENTRAL COSTS			
MANAGEMENT/HEAD OF FINANCE	255,450	251,790	
PAYMENTS & ADMINISTRATION	273,730	265,480	
ACCOUNTANCY SERVICES	361,600	368,930	
STRATEGIC FINANCE	96,820	88,290	
AUDIT SERVICES	117,440	126,070	
TREASURY & INSURANCES	0	0	
TOTAL COST	1,105,040	1,100,560	
LESS AMOUNTS RECHARGED			
GENERAL SERVICES	-1,106,390	-1,086,060	
TOTAL RECHARGED	-1,106,390	-1,086,060	
NET COST	-1,350	14,500	
OTHER FINANCIAL COSTS			
TREASURY & DEBT MANAGEMENT	1,167,620	812,570	
HOUSING / COUNCIL TAX BENEFIT PAYMENTS	1,347,680	1,569,070	1
HOUSING ACT ADVANCES	2,120	2,120	
INSURANCE AND RISK MANAGEMENT HOLDING ACCOUNT	138,870	192,020	
CORPORATE PROCUREMENT HOLDING ACCOUNT	0	0	
ASSET MANAGEMENT ACCOUNT	-5,724,440	-6,658,420	-6
DSO PROFIT CONTRIBUTION	-250,000	-250,000	

GRANTS TO PARISH COUNCILS	55,090	55,090	
DISCRETIONARY RATE RELIEF	61,500	74,100	
CORPORATE MANAGEMENT	741,510	777,810	
BAD DEBT PROVISION	31,000	31,000	
CO. SEARCHES & FINANCIAL REFERENCES	1,860	500	
NEW POLICY INITIATIVES - FOOT & MOUTH	0	30,000	
UNAPPORTIONED CENTRAL OVERHEADS			
SALARY TURNOVER SAVINGS	-173,910	-173,910	
ORGANISATIONAL REVIEW COSTS	0	310,000	
ADDITIONAL PENSIONS-FORMER EMPLOYEES	6,660	6,660	
PLANNED MAINTENANCE	0	2,000	
CAPITAL CHARGES (EQUIPMENT/V&P)	354,900	361,220	
CHA/RIVERSIDE CONTRIBUTION TO DSO O/H'S	0	0	
UNALLOCATED CENTRAL ADMINISTRATION BALANCES	0	-41,120	
NET COST OF FINANCIAL SERVICES	-2,240,890	-2,884,790	-2

LEGAL & DEMOCRATIC SERVICES			
	ORIGINAL	REVISED	
	ESTIMATE	ESTIMATE	ES
	2002/03	2002/03	2
	£	£	
CENTRAL COSTS			
HEAD OF LEGAL & DEMOCRATIC SERVICES	96,790	97,960	
LEGAL SERVICES	243,130	239,580	
COMMITTEE SERVICES	159,630	158,040	
ADMINISTRATION	87,370	97,020	
SECRETARIAL	41,910	39,560	
TOWN TWINNING (STAFFING)	24,090	24,100	
TOTAL COST	652,920	656,260	
LESS AMOUNTS RECHARGED			
GENERAL SERVICES	-661,050	-650,010	-
TOTAL RECHARGED	-661,050	-650,010	-
NET COST	-8,130	6,250	

DEMOCRATIC REPRESENTATION & MANAGEMENT			
DEMOCRATIC (MEMBER) REPRESENTATION	1,250,240	1,277,570	1,
POLITICAL ASSISTANTS	2,500	2,500	
CIVIC ADMINISTRATION	119,060	175,010	
MAYORAL FUND	40,980	41,030	
SUBSCRIPTIONS	25,640	25,640	
TOWN TWINNING (OPERATIONAL COSTS)	34,960	37,160	
OTHER SERVICES			
ELECTORAL REGISTRATION	129,320	129,450	
MUNICIPAL ELECTIONS	68,320	68,320	
LAND CHARGES	-165,890	-183,480	-
NET COST OF LEGAL & DEMOCRATIC SERVICES	1,497,000	1,579,450	1,

MEMBER SUPPORT & EMPLOYEE SERVICES			
	ORIGINAL	REVISED	
	ESTIMATE	ESTIMATE	EST
	2002/03	2002/03	20
	£	£	
CENTRAL COSTS			
HEAD OF MEMBER SUPPORT & EMPLOYEE SERVICES	0	11,220	
PERSONNEL	303,540	319,050	
CENTRAL TRAINING UNIT	101,970	95,540	
HEALTH & SAFETY	0	10,210	
PAY & MEMBER SERVICES	0	0	
TOTAL COST	405,510	436,020	
LESS AMOUNTS RECHARGED			
GENERAL SERVICES	-405,570	-399,020	
TOTAL RECHARGED	-405,570	-399,020	
NET COST	-60	37,000	
OTHER SERVICES			
OVERVIEW & SCRUTINY SUPPORT	44,800	45,700	
EXECUTIVE SUPPORT OFFICERS	37,900	30,460	

JOB EVALUATION	0	55,920	
BEST VALUE/SINGLE STATUS	0	4,500	
EMERGENCY PLANNING	32,900	33,810	
NET COST OF MEMBER SUPPORT & EMPLOYEE SERVICES	115,540	207,390	

CUSTOMER & INFORMATION SERVICES

	ORIGINAL ESTIMATE 2002/03 £	REVISED ESTIMATE 2002/03 £	ESTIM. 2003/ £
CENTRAL COSTS			
CUSTOMER & IT SERVICES	1,123,820	1,152,290	1,081
CIVIC BUILDING	871,220	681,980	607
CIVIC TELEPHONES	115,920	107,200	92
PRINT ROOM	119,960	123,530	135
TOTAL COST	2,230,920	2,065,000	1,916
LESS AMOUNTS RECHARGED			
GENERAL SERVICES	-2,237,390	-2,006,190	-1,916
TOTAL RECHARGED	-2,237,390	-2,006,190	-1,916
NET COST OF CUSTOMER & INFORMATION SERVICES	-6,470	58,810	

PROPERTY SERVICES

	ORIGINAL ESTIMATE 2002/03 £	REVISED ESTIMATE 2002/03 £	ESTIM. 2003/ £
CENTRAL COSTS			
PROPERTY SERVICES	319,130	307,140	31
INCOME TO GENERATE - TRADING ACCOUNT	-120,030	-108,040	-5
TOTAL COST BASE FUNDING	199,100	199,100	25
LESS AMOUNTS RECHARGED			
GENERAL SERVICES	-319,130	-307,140	-31

TOTAL RECHARGED	-319,130	-307,140	-31
NET INCOME TO GENERATE	-120,030	-108,040	-5
CORPORATE PROPERTY			
TOWN CENTRE/LANES DEVELOPMENT	-438,460	-242,560	-24
COVERED MARKET	-59,310	-6,220	.
INDUSTRIAL ESTATES	-98,900	3,470	-6
CORPORATE PROPERTIES	49,550	250,790	24
KINGMOOR PARK DEVELOPMENT	0	10,000	
NET COST OF PROPERTY SERVICES	-667,150	-92,560	-12

REVENUES & BENEFITS SERVICES			
	ORIGINAL	REVISED	
	ESTIMATE	ESTIMATE	ES
	2002/03	2002/03	2
	£	£	
CENTRAL COSTS			
HEAD OF REVENUES & BENEFITS	0	0	
DEBTORS	148,190	129,990	
TOTAL COST	148,190	129,990	
LESS AMOUNTS RECHARGED			
GENERAL SERVICES	-147,230	-129,990	.
NET COST	960	0	
REVENUE SERVICES			
COUNCIL TAX	554,820	555,320	
RECOVERY	43,590	60,490	
NNDR (BUSINESS RATES)	-47,550	-39,850	
APPEALS	0	0	
RECEPTION/CALL CENTRE	0	0	
CASHIERS	105,390	111,840	
MACHINES	0	0	
NET COST	656,250	687,800	
HOUSING BENEFITS			
BENEFITS ASSESSMENT	811,940	832,790	
FRAUD	57,640	58,450	
VERIFICATION FRAMEWORK	11,980	61,830	

TECHNICAL	70,920	83,970	
	952,480	1,037,040	1
LESS AMOUNTS RECHARGED			
BENEFITS RECHARGE TO FINANCIAL SERVICES	-952,480	-1,037,040	-1
NET COST	0	0	
OTHER SERVICES			
CONCESSIONARY FARES	583,060	493,130	
NET COST OF REVENUES & BENEFITS	1,240,270	1,180,930	1

COMMERCIAL & TECHNICAL SERVICES			
	ORIGINAL	REVISED	
	ESTIMATE	ESTIMATE	ES
	2002/03	2002/03	2
	£	£	
CENTRAL SERVICES			
HEAD OF COMMERCIAL & TECHNICAL SERVICES	197,980	185,020	
LESS AMOUNTS RECHARGED			
TO DESIGN/COMMERCIAL SERVICES	-120,780	-107,820	
TO GENERAL SERVICES	-77,200	-77,200	
NET COST	0	0	
DESIGN SERVICES			
CAR PARKS	-646,770	-624,110	
CCTV	226,870	239,370	
LAND DRAINAGE	35,000	35,000	
PEDESTRIANISATION	60,610	60,000	
PUBLIC LIGHTING	157,050	157,380	
MISC ENVIRONMENTAL EXPENSES	213,640	203,880	
HIGHWAYS CLAIMED RIGHTS	229,600	230,930	
NWW AGENCY CONTRACT	15,180	15,180	
DEVELOPMENT BRIEFS	0	12,520	
NET COST OF COMMERCIAL & TECHNICAL SERVICES (NON DSO)	291,180	330,150	
COMMERCIAL & TECHNICAL SERVICES			

	ORIGINAL	REVISED	
	ESTIMATE	ESTIMATE	ES
	2002/03	2002/03	2
	£	£	
COMMERCIAL SERVICES			
BUILDING MAINTENANCE	-300,000	-400,000	
HIGHWAYS MAINTENANCE	-30,000	0	
GROUNDS MAINTENANCE	0	0	
STREET CLEANING	-30,000	-50,000	
REFUSE COLLECTION	-5,000	-5,000	
BUILDING CLEANING	-10,000	-25,000	
CAR PARKS MANAGEMENT	-25,000	-20,000	
CARLISLE HOUSING ASSOCIATION	0	0	
UNITED UTILITIES	0	0	
PARK WARDENS/PLAYGROUNDS MAINTENANCE	0	0	
ENVIRONMENTAL RASK FORCE	0	0	
TOTAL NET PROFIT	-400,000	-500,000	
PROFIT RETURNED TO CLIENT	400,000	500,000	
TOTAL COMMERCIAL & TECHNICAL SERVICES	291,180	330,150	

PLANNING SERVICES	ORIGINAL	REVISED	
	ESTIMATE	ESTIMATE	ES
	2002/03	2002/03	2
	£	£	
PLANNING SERVICES			
HEAD OF PLANNING SERVICES	225,990	234,250	
LESS AMOUNTS RECHARGED			
GENERAL SERVICES	-225,990	-234,250	
NET COST	0	0	
BUILDING CONTROL - OPERATIONS	0	-15,000	
BUILDING CONTROL - CLIENT	128,180	128,680	

DEVELOPMENT CONTROL	191,850	152,600	
LOCAL PLANS	303,770	311,420	
CONSERVATION	164,100	356,110	
SHOP MOBILITY	17,890	18,790	
NET COST OF PLANNING SERVICES	805,790	952,600	

ECONOMIC & COMMUNITY DEVELOPMENT SERVICES			
	ORIGINAL ESTIMATE	REVISED ESTIMATE	ESTIMATE
	2002/03	2002/03	2003/04
	£	£	£
ECONOMIC DEVELOPMENT SERVICES			
MANAGEMENT & SUPPORT	253,500	278,920	248,000
BUSINESS & EMPLOYMENT DEVELOPMENT	274,750	285,070	244,000
ENTERPRISE CENTRE	42,160	38,480	36,000
BRAMPTON BUSINESS CENTRE	160,060	152,180	153,000
NEW DEAL CONTRACT	0	0	
TOURISM & CITY CENTRE DEVELOPMENT	306,660	313,610	236,000
CONFERENCE GROUP	55,330	55,360	24,000
CARLISLE TOURIST INFORMATION CENTRE	100,660	103,250	106,000
TOTAL GROSS COST	1,193,120	1,226,870	1,050,000
LESS AMOUNTS RECHARGED			
GENERAL SERVICES	-233,500	-231,420	-11,000
TOTAL RECHARGED	-233,500	-231,420	-11,000
TOTAL NET COST	959,620	995,450	1,039,000
COMMUNITY SUPPORT SERVICES			
COMMUNITY CENTRES	611,640	650,800	636,000
COMMUNITY SUPPORT & EVENTS	699,990	692,850	652,000
COMMUNITY SAFETY	121,790	121,790	121,000
PLAY & YOUNG PEOPLE'S DEVELOPMENT	127,660	124,970	133,000
BENEFITS ADVICE CENTRE	129,580	130,750	137,000
TOTAL NET COST	1,690,660	1,721,160	1,680,000

NET COST OF ECONOMIC & COMMUNITY DEV SERVICES	2,650,280	2,716,610	2,719,100
--	------------------	------------------	------------------

CULTURE LEISURE & SPORT SERVICES			
	ORIGINAL ESTIMATE	REVISED ESTIMATE	ESTIMATE 2002/03
	2002/03	2002/03	2002/03
	£	£	£
HEAD OF CULTURE, LEISURE & SPORT			
HEAD OF CULTURE, LEISURE & SPORT	224,470	227,200	227,200
LEISURETIME EXTERNALISATION	0	40,180	40,180
TOTAL COST	224,470	267,380	267,380
LESS AMOUNTS RECHARGED			
GENERAL SERVICES	-224,470	-227,200	-227,200
TOTAL NET COST	0	40,180	40,180
PARKS & COUNTRYSIDE			
GROUNDS CONTRACT SUPERVISION	0	0	0
LANDSCAPE SERVICES	94,050	100,810	100,810
PARKS & COUNTRYSIDE SUPPORT	0	0	0
PARKS DEVELOPMENT OFFICER	9,340	3,660	3,660
ARBORICULTURE	48,730	48,730	48,730
BITTS PARK DEPOT	18,370	17,880	17,880
PARKS & OPEN SPACES	821,350	828,960	828,960
ALLOTMENTS	16,920	20,170	20,170
COUNTRYSIDE RECREATION	81,810	82,190	82,190
EAST CUMBRIA COUNTRYSIDE PROJECT	60,110	59,620	59,620
PARKS PATROLS	93,660	93,880	93,880
PLAY AREAS	66,080	101,010	101,010
MUSEUMS			
TULLIE HOUSE	1,602,890	2,149,940	2,149,940
GUILDHALL	28,750	29,030	29,030
SPORTS & RECREATION			
SPORTS DEVELOPMENT	165,320	182,690	182,690
RECREATION CONTRACT SUPERVISION	0	0	0
SANDS CENTRE	1,066,780	1,061,380	1,061,380
POOLS	376,480	389,910	389,910
OUTDOOR RECREATION	204,010	245,890	245,890
ARCHAEOLOGY	9,370	3,000	3,000

NET COST OF CULTURE LEISURE & SPORT SERVICES	4,764,020	5,458,930	5,22
---	------------------	------------------	-------------

ENVIRONMENTAL PROTECTION SERVICES			
	ORIGINAL ESTIMATE	REVISED ESTIMATE	ES
	2002/03	2002/03	2
ENVIRONMENTAL SERVICES	£	£	
MANAGEMENT & SUPPORT	308,740	309,520	
ENVIRONMENT PROTECTION	343,790	346,500	
ENVIRONMENT PROTECTION ACT	-16,920	-16,920	
DOG POLICY	96,880	113,900	
TRAVELLER SITE MANAGEMENT	60	60	
PEST CONTROL	50,280	51,360	
FOOD	351,710	347,140	
HOUSING & ENERGY EFFICIENCY	207,590	220,550	
ENVIRONMENTAL EDUCATION	31,890	31,980	
RECYCLING	91,270	95,280	
PUBLIC CONVENIENCES	216,440	201,480	
BUILDING CLEANING	364,730	354,810	
REFUSE COLLECTION	915,020	915,020	
STREET CLEANSING	839,520	829,860	
LICENSING	-31,040	-6,660	
TOTAL GROSS COST	3,769,960	3,793,880	3
LESS AMOUNTS RECHARGED			
GENERAL SERVICES	-727,920	-718,780	.
NET COST	3,042,040	3,075,100	3
STRATEGIC HOUSING			
HOSTELS	41,040	35,840	
HOUSING ASSOCIATIONS	161,030	-24,680	
HOMELESSNESS	45,620	45,900	
GENERAL PROPERTIES	690	480	
GENERAL HOUSING SERVICES	192,240	202,410	
PRIVATE SECTOR RENEWAL	911,360	911,350	
BEREAVEMENT SERVICES	299,290	305,050	
NET COST OF ENVIRONMENTAL PROTECTION SERVICES	4,693,310	4,551,450	4

REVIEW OF CHARGES CONTROLLED BY THE CITY COUNCIL - SUMMARY				
Service Area	2002/03	2003/04	Additional Income on	
	Original	Base	Original Estimate	
	Estimate	Estimate		
	£	£	£	%
Portfolio Area: Corporate Resources				
Civic Centre Building	2,180	2,350	170	
Land Charges/Search Fees	285,110	318,250	33,140	
Electoral Register	1,030	1,030	0	
Licensing	114,980	119,160	4,180	
Sub Total	403,300	440,790	37,490	9.30
Portfolio Area: Infrastructure, Environment & Transport				
Car Parks (City only)	1,010,260	1,189,640	179,380	
Excess Charges	106,000	110,620	4,620	
Planning (misc)	0	3,000	3,000	
Development Control	1,100	1,140	40	
Local Plans	1,040	1,080	40	
Pest Control	51,650	53,470	1,820	
Sub Total	1,170,050	1,358,950	188,900	16.14
Portfolio Area: Community Activities				
Tullie House	104,790	107,160	2,370	2.26

Portfolio Area: Economic Prosperity				
	Assembly Hall Hire	9,390	9,720	330
	Irthing Centre	20,640	21,360	720
	Enterprise Centre	19,480	20,160	680
Sub Total		49,510	51,240	1,730
				3.49
Portfolio Area: Health & Well-Being				
	Hostels	400,000	414,000	14,000
	Cemeteries & Crematorium	678,540	821,040	142,500
	Sports Pitches	11,090	11,480	390
		1,089,630	1,246,520	156,890
				14.40
TOTAL		2,817,280	3,204,660	387,380
				13.75