

APPENDIX 3

ANALYSIS OF INFLATION FACTORS

	09/10	10/11	11/12	12/13	13/14
EXPENDITURE					
Employees					
Salaries/Wages (including Overtime and Allowances)	2.75%	3.00%	3.00%	3.00%	3.00%
Employer's NI	2.75%	3.00%	3.00%	3.00%	3.00%
Pension Contributions	2.75%	3.00%	3.00%	3.00%	3.00%
Car Allowances	2.75%	3.00%	3.00%	3.00%	3.00%
Travelling and Subsistence	2.50%	2.50%	2.50%	2.50%	2.50%
Training Expenses	2.50%	2.50%	2.50%	2.50%	2.50%
Premises					
Repairs and Maintenance (non-Housing)	5.00%	3.50%	3.50%	3.50%	3.50%
Planned Maintenance (Contract Basis)	3.50%	3.50%	3.50%	3.50%	3.50%
Grounds Maintenance	3.50%	3.50%	3.50%	3.50%	3.50%
Gas	5.00%	2.50%	2.50%	2.50%	2.50%
Electricity	5.00%	2.50%	2.50%	2.50%	2.50%
Water	6.50%	3.50%	3.50%	3.50%	3.50%
Oil and Solid Fuel	5.00%	2.50%	2.50%	2.50%	2.50%
NNDR	5.00%	2.50%	2.50%	2.50%	2.50%
Rents (per lease agreements)	0.00%	0.00%	0.00%	0.00%	0.00%
Transport					
Repairs and Spare Parts	6.00%	3.50%	3.50%	3.50%	3.50%
Fuels and Lubricants	5.00%	2.50%	2.50%	2.50%	2.50%
Licences	5.00%	2.50%	2.50%	2.50%	2.50%
Supplies and Services					
Subscriptions	2.50%	2.50%	2.50%	2.50%	2.50%
Contracts and Maintenance Agreements	2.50%	2.50%	2.50%	2.50%	2.50%
Cleaning (including Materials) and Protective Clothing	2.50%	2.50%	2.50%	2.50%	2.50%
Vending	2.50%	2.50%	2.50%	2.50%	2.50%
Members' Allowances	3.00%	3.00%	3.00%	3.00%	3.00%
Assistance to Voluntary Groups	5.00%	2.50%	2.50%	2.50%	2.50%
Audit Fees	1.00%	1.75%	2.50%	2.50%	2.50%
Financial Services - Bank/Giro/PO Charges, etc.	-1.00%	-5.00%	2.50%	2.50%	2.50%
Telephones	0.00%	0.00%	0.00%	0.00%	0.00%
Books, Newspapers, Stationery, Advertising	0.00%	0.00%	0.00%	0.00%	0.00%
Printing, incl. Consumables	0.00%	0.00%	0.00%	0.00%	0.00%
Postage	7.00%	2.50%	2.50%	2.50%	2.50%
Furniture and Equipment	0.00%	0.00%	0.00%	0.00%	0.00%
All Other Categories	0.00%	0.00%	0.00%	0.00%	0.00%
Transfer/Agency Payments					
Concurrent Functions	5.00%	2.50%	2.50%	2.50%	2.50%
Concessionary Travel (Bus Passes)	8.00%	2.50%	2.50%	2.50%	2.50%
Capital Financing					
Leasing (per leasing Schedule)	0.00%	0.00%	0.00%	0.00%	0.00%
Insurances					
All categories	1.50%	-5.00%	2.50%	2.50%	2.50%
INCOME					
Fees, Charges, Sales and Misc Income					
Rents (per lease agreements)	0.00%	0.00%	0.00%	0.00%	0.00%
Statutory Fees (set per regulatory body)	0.00%	0.00%	0.00%	0.00%	0.00%
All other heads	2.75%	2.50%	2.50%	2.50%	2.50%

ANALYSIS OF GENERAL FUND BASE BUDGET & FINANCIAL PROJECTION BY COST TYPE (Including Inflation)

Account(T)	Base Budget 2008/09 £	Projected Out-turn 2008/09 £	Draft Budget 2009/10 £	Projection 2009/10 £	Projection 2010/11 £	Projection 2011/12 £	Projection 2012/13 £	Projection 2013/14 £
Expenditure								
Employees (including training and insurance)	10,935,737	11,070,801	10,238,089	10,515,712	10,821,481	11,208,752	11,497,512	11,822,411
Premises (including utilities and maintenance)	1,091,268	1,176,768	1,176,056	1,225,716	1,255,869	1,288,775	1,322,631	1,357,465
Transport (including fuel, vehicle repairs and travelling)	757,657	787,902	740,559	769,765	788,445	807,699	827,519	847,924
Supplies and Services	6,680,298	7,082,110	6,614,591	6,801,417	6,904,441	7,029,310	7,157,348	7,290,374
Housing Benefits	14,427,650	14,427,650	14,833,675	14,833,675	14,833,675	14,833,675	14,833,675	14,833,675
Interest and Leasing charges	637,312	602,026	342,916	342,916	299,180	270,493	239,339	235,086
Minimum Revenue Provision	306,000	317,000	312,000	312,000	307,000	302,000	300,000	300,000
Gross Expenditure	34,835,921	35,464,257	34,257,886	34,801,201	35,210,091	35,740,703	36,178,025	36,686,934
Income								
Housing Benefit Subsidy (including Administration)	-14,903,560	-14,953,560	-15,354,848	-15,354,848	-15,357,854	-15,360,919	-15,364,046	-15,367,236
Fees, Charges Reimbursements and Interest	-6,455,700	-6,287,749	-5,753,426	-5,867,105	-6,138,311	-6,328,962	-6,456,989	-6,578,319
Internal Recharges (to HRA and Capital)	-1,761,459	-1,761,526	-1,198,867	-1,206,015	-1,237,972	-1,270,784	-1,304,473	-1,339,064
NET EXPENDITURE ON GENERAL FUND SERVICES	11,715,202	12,461,422	11,950,745	12,373,234	12,475,954	12,780,037	13,052,516	13,402,315

APPENDIX 1

GENERAL FUND REVENUE ACCOUNT - MEDIUM-TERM FINANCIAL PROJECTION (JANUARY 2009)

	Base Budget 2008/09 £	Projected Out-turn 2008/09 £	Draft Budget 2009/10 £	Projection 2010/11 £	Projection 2011/12 £	Projection 2012/13 £	Projection 2013/14 £
Net Expenditure on Services (per Appendix 2)	11,715,202	12,461,422	11,954,701	12,160,147	12,342,164	12,689,165	13,026,320

Provisions and Approved Changes to the Base Budget

Inflation	0	0	418,533	315,806	437,873	363,351	375,996
Bad and Doubtful Debts	40,000	40,000	40,000	35,000	30,000	25,000	20,000
Pay and Grading Review	145,000	90,000	145,000	185,000	33,000	34,000	35,000
Additional Support for the Voluntary and Community Sector	50,000	25,000	50,000	25,000	0	0	0
Addressing Grass Verge Damage from Off-Street Parking	0	50,000	0	0	0	0	0
Savings on Waste Collection	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000	-50,000
Revenue Contributions to Capital (Disabled Facility Grants)	0	19,300	0	0	0	0	0
Reduction in 2008/09 Pay Award and Industrial Action	0	-37,500	0	0	0	0	0
Industrial Rents	0						
Concessionary Travel (effect of new scheme)	0						
Contribution to Vehicle Replacement Fund	0	0	20,000	20,000	20,000	20,000	20,000
Contribution to Capital Funding	0	0					
Waste Collection - Anticipated Growth of the District	0	0	17,485	36,263	53,748	69,856	85,985
Contribution to new Etwall Leisure Centre	0	0	10,000	20,000	20,000	20,000	20,000
Potential Deficit on Civil Enforcement Parking	0	0	2,000	2,000	2,000	2,000	2,000
Incremental Salary Increases	0	0	10,000	44,950	61,550	64,700	65,900
Fixed Term Posts Falling Out	0	0	2,500	-5,808	-43,530	-97,784	-101,018
Swadlincote Woodlands - Section 106 Funding ends	0	0	0	0	-22,500	-50,000	-51,500
Grant Funding for Maurice Lea Park ends	0	0	0	0	0	0	25,000
District Election (May 2011)	0	0	0	0	100,000	0	0
Statutory Place Survey (2008 and every 2 years)	20,000	0	0	20,000	0	20,000	0
Corporate Services Restructure (November 07)	-4,600	0	0	0	0	0	0
Central Printing Unit Restructure (June 08)	-15,250	0	0	0	0	0	0
Planning Services Restructure (February 08)	0	0	0	0	0	0	0
Democratic Services Restructure (October 2007)	12,400	0	0	0	0	0	0
Service Developments (approved in 08/09 budget-round)	0	0	0	-102,500	-186,500	-186,500	-186,500

OVERALL NET REVENUE EXPENDITURE (1)

11,912,752	12,598,222	12,620,219	12,705,859	12,797,805	12,923,788	13,287,183
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	Base Budget 2008/09 £	Projected Out-turn 2008/09 £	Draft Budget 2009/10 £	Projection 2010/11 £	Projection 2011/12 £	Projection 2012/13 £	Projection 2013/14 £
FINANCING							
General Government Grant	6,942,136	6,942,136	7,134,878	7,313,884	7,460,165	7,609,368	7,761,555
Council Tax	4,385,550	4,385,550	4,585,757	4,712,724	4,900,526	5,089,831	5,280,147
Contributions from Earmarked Reserves							
Section 106 - Swadlincote Woodlands	54,160	47,951	49,500	50,000	27,500	0	0
Section 106 - Open Space Maintenance	47,545	46,827	59,165	60,792	62,464	64,182	65,947
IT Reserve	0	51,462	31,668	0	0	0	0
DSO Reserve	0	12,000	0	0	0	0	0
Committed Expenditure Reserve	0	115,450	0	0	0	0	0
TOTAL FINANCING (2)	11,429,391	11,601,376	11,860,968	12,137,400	12,450,655	12,763,381	13,107,649
Amount required from General Reserve (1 less 2 above)	483,361	996,847	759,251	568,459	347,150	160,407	179,534
GENERAL FUND RESERVE							
Balance at start of year (1st April)	2,425,059	3,093,166	2,096,319	1,337,069	768,610	421,460	261,053
Less draw down as above	-483,361	-996,847	-759,251	-568,459	-347,150	-160,407	-179,534
BALANCE AT END OF YEAR (31st MARCH)	1,941,698	2,096,319	1,337,069	768,610	421,460	261,053	81,519