

CABINET

20 June 2007

PRINCIPAL SCRUTINY COMMITTEE

23 July 2007

REVENUE OUTTURN 2006/07

REPORT OF THE HEAD OF FINANCE

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RECENT REFERENCES:

CAB 1470: Capital Outturn 2006/07 - 20 June 2007

EXECUTIVE SUMMARY:

This report provides an overview of actual revenue expenditure against budget for 2006/07 for both the General Fund and the Housing Revenue Account, and gives details of the Council's major reserves. The full Statement of Accounts for 2006/07 will be presented to the Statement of Accounts Committee meeting on 25 June 2007. The figures reported here are pre-audit, and the Statement is in the final stages of completion. However, no significant changes are expected.

There was a variance of (£0.985m) against the revised budget on net General Fund expenditure, of which (£1.004m) is in respect of internal capital financing charges and (£0.789m) is subject to requests for carry forward into 2006/07. At the year-end the General Fund working balance was £2m, the Major Investment Reserve stood at £5.539m and other earmarked reserves stood at £5.180m. The HRA operational working balance was £0.662m.

RECOMMENDATIONS:

1. That Cabinet consider the requests for General Fund carry forward into 2007/08 as a one-off contribution from the 2006/07 budget for the purposes specified in Appendix 6, and determine the amount to be recommended to Council to approve in accordance with Financial Procedure Rule 7.9.
2. That the capital financing details as set out in Appendix 7 be noted.

CABINET20 June 2007PRINCIPAL SCRUTINY COMMITTEE23 July 2007REVENUE OUTTURN 2006/07REPORT OF THE HEAD OF FINANCE1 Introduction

- 1.1 This report provides an overview of the actual revenue expenditure against budget for 2006/07 for both the General Fund (GF) and the Housing Revenue Account (HRA), and gives details of the Council's major reserves. The full Statement of Accounts for 2006/07 will be presented to the Statement of Accounts Committee meeting on 25 June 2007. The figures reported here are pre-audit figures, and the Statement is in the final stages of completion. However, no significant changes are expected. Outturn on capital expenditure is reported to this meeting in CAB1470.
- 1.2 The summary pages at Appendices 1 to 4 compare the outturn with the Revised budget. The Original budget, approved in February 2006 and upon which the Council Tax was based, is also given for reference. In analysing variances the detailed departmental budgets in Section 3 below and in Appendix 8 compare actual expenditure with the latest working budget (this is the Revised budget adjusted for approved changes, such as supplementary estimates).
- 1.3 More detailed information about the Council's budget can be found in the Budget Book for 2006/07.

2 Summary

- 2.1 The outturn position at 31 March 2007 compared with the expected position was as follows:
- the General Fund working balance was held at £2.000m;
 - the Major Investment Reserve balance was increased by £0.527m to £5.539m;
 - requests for amounts to be carried forward total £0.789m on General Fund ;
 - the Winchester Town Account balance was £0.081m compared to the Revised budget of £0.072m;
 - the HRA operational working balance was £0.662m a compared to the Revised budget of £0.716m, reflecting a £0.054m higher deficit for the year than budgeted;
 - usable capital receipts at the end of 2006/07 amounted to £8.702m (2005/06 - 12.677m);
 - other earmarked reserves at the end of 2006/07 totalled £5.180m (2005/06 - £5.900m);
 - the Collection Fund surplus was £0.186m, an increase of £0.077m over the expected figure.

3 Revenue Variances

- 3.1 A summary of variances and requests for carry forwards is shown below:

<u>Service Summary</u>				
<u>2006/07</u>	Actual £000	Working Budget £000	Variance adverse (favourable) £000	Carry Forward Requests £000
<i>Corporate Services</i>				
Chief Executive	926	825	101	64
City Secretary & Solicitor	2,387	2,422	(35)	25
Finance, IT & Support	1,282	1,628	(346)	23
Human Resources	5	0	5	0
<i>Community Services</i>				
Environmental Services	5,233	5,424	(191)	214
Strategic Housing	1,820	2,318	(498)	0
Community Development	3,352	3,521	(169)	154
<i>Development Services</i>				
Estates	(1,502)	(1,649)	147	18
Access & Infrastructure	714	692	22	29
Cultural Services	2,879	3,089	(210)	171
Planning	1,753	1,599	155	91
Building Control	223	188	34	0
TOTALS	19,072	20,057	(985)	789
Financing Transactions	(5,854)	(6,858)	1,004	-
TOTAL GENERAL FUND	13,218	13,199	19	789
Housing Revenue Account	(169)	(115)	(54)	0
Total Net Cost	13,049	13,084	(35)	789

<u>Subjective Summary</u>			
<u>2006/07</u>	Actual £000	Working Budget £000	Variance adverse (favourable) £000
Employees	16,849	16,371	478
Premises	8,050	7,752	298
Transport	1,467	1,408	59
Supplies & Services	5,878	5,604	273
Third Party Payments	8,147	8,392	(245)
Benefits & transfer pyts	20,114	19,870	245
Capital Financing	8,401	9,116	(715)
Management Overheads	11,120	10,998	123
Total Expenditure	80,026	79,511	516
External Income	(47,034)	(45,934)	(1,100)
Recharges	(13,063)	(12,609)	(454)
Total Income	(60,097)	(58,543)	(1,554)
Total Net Cost	19,929	20,968	1,039
Contributions from Reserves	(1,026)	(1,026)	-
Financing Transactions	(5,854)	(6,858)	(1,004)
Total Net Cost	13,049	13,084	(35)

- 3.2 The main variances are shown in the outturn statements in Appendix 8 and the notes to Appendix 1. The working budget figures in paragraph 3.1 above and in Appendix 8 may differ from the revised budget as subsequent virements and approved supplementary estimates have been included.
- 3.3 As part of the budget monitoring process carried out in 2006/07, the Scrutiny Panels considered budget reports during the year. Details of the outturn by service are included in Appendix 8.
- 3.4 The relevant Scrutiny Panels will consider detailed outturn figures and variances in the next round of meetings. Some comments on the variances by service are given in the following paragraphs.
- 3.5 **Chief Executive (£0.101m overspend):** the main areas of overspend are in Strategic Planning and include one-off staff relocation costs and advertising.
- 3.6 **City Secretary & Solicitor (£0.035m underspend):** benefiting from higher licensing income mainly for the Licensing Act and Hackney licences; lower printing costs reflecting savings achieved, and some vacancy management savings. Some of this has been requested to be carried forward to 2007/08. The land charges project, which is funded by reserves, was also underspent at the year end.
- 3.7 **Finance, IT & Support (£0.346m underspend):** The principal variances were not unexpected and have been highlighted to Members in monitoring reports through the year. They are:
- a) Additional Benefits payments of £0.233m (a 1% variance on demand-led total expenditure of £20m).
 - b) Additional Benefits subsidy of £0.546m (a 2.5% variance on total income of nearly £21m, reflecting in part the additional Benefits payments made. The exact amount of subsidy is difficult to determine because of the variables in the formula. A cautious approach to the income budget has been taken for some years, following difficulties caused by over-optimistic income assumptions. For 2007/08 an additional £0.1m income has been assumed in the budget.
 - c) Benefit overpayments recovered of £70,000, net of bad debt provision.
 - d) Net additional staff and agency costs of £53,000. This includes £11,000 against Design and Print staff budgets where there was long term sickness and, following a review, staffing numbers were reduced, albeit demand from service areas did not decrease. £16,000 was for engaging a private sector firm to complete the Audit Plan following long periods of sickness and vacancies within Internal Audit. This was necessary in order to provide assurance for External Audit for the Final Accounts work and was preferable to the more expensive alternative of External Audit undertaking additional assurance work themselves. Spend against the IT staff budget includes an additional £18,000 that is recharged to the Land Charges project. In addition, Revenues staff budgets were overspent by £44,000, offset by savings in other areas.
 - e) Additional costs have been incurred for the following which have been recharged to Divisions where the budget is held:
 - (i) External printing costs of £75,000
 - (ii) Additional mobile telephone costs of £21,000
 - (iii) IT purchases of £29,000

- (iv) Lease car operating leases of £33,000
- f) Offsetting some of the additional costs were reductions in spend, such as for the IT contractor (£21,000) and vacancies within Accountancy (£19,000) and IMT (£9,000) and additional income such as Benefits Performance Grant (£15,000). Excluding items such as Benefits and additional work commissioned by Divisions, there is a net overspend on expenditure of £49,000 (0.8%).
- 3.8 **Human Resources (£0.005m overspend):** Before recharges there is an expenditure overspend of £0.048m which is not unexpected and has been highlighted to members in monitoring reports during the year. The main areas of overspend are in the employees (£0.025m) and supplies and services (£0.020). The employees overspend is mainly due to maternity cover and staff welfare expenditure where expenditure has increased on occupational health, language line and eye tests. The supplies and services overspend consists of legal costs for grievance cases, and advertising costs.
- 3.9 **Environmental Services (£0.191m underspend):** the main underspend is due to re-scheduling of the ABC project (£0.140m) for which there is a request to carry forward. Other key variances are contractor payments on Refuse Collection (£0.025m) and Street Cleansing (£0.044m).
- 3.10 **Strategic Housing (£0.498m underspend):** mainly caused by the capital financing variance that results primarily from the reduced payments to Housing Associations arising from the reduced availability of pooled capital receipts from 'right to buy' sales to cover grants for affordable housing schemes.
- 3.11 **Community Development (£0.169m underspend):** the main underspend relates to the capital financing variance of (£0.093m)
- 3.12 **Estates Division (£0.146m overspend):** mainly caused by accounting adjustment for rental income budgeted for in 2006/07 but which relates to 2007/08 (£0.335m), plus higher consultancy costs in relation to West Wing Offices (£0.092m), partly offset by Reverse Premium receipt for West Wing of £0.295m.
- 3.13 **Access & Infrastructure (£0.022m overspend):** This overspend relates to the cost of providing cover for maternity leave and under recovery on engineering projects partly offset by an underspend on community transport funding (for which a carry forward is requested), and higher than predicted parking income against the revised budget.
- 3.14 **Cultural Services (£0.210m underspend):** the main underspend is due to the capital financing variance (£180k) that arises from delay in payment on the capital programme for the groundworks at the Winchester Cultural Centre. Underspends for supplies and services and third party payments are mainly attributable to the profiling of LABGI funded projects across 2 years under Local Economy and Historic Resources Centre and the Cultural Centre budgets. These items have been requested to be carried forward to 2007/08.
- 3.15 **Planning (£0.155m overspend):** agency employees to cover staff vacancies and maternity leave in Development Control and professional and legal fees.
- 3.16 **Building Control (£0.037m):** FRS 17 pensions contributions and lower than budgeted fee income (£0.039m) partly offset by reduced consultancy costs (£0.020m).
- 4 **Housing Revenue Account (HRA)**
- 4.1 The HRA is a separate ring fenced account through which all Housing Landlord services are managed and is wholly funded by dwelling rents and other tenant

related charges. With income for 2006/07 totalling £18.887m, the HRA outturn is subject to a deficit of £0.170m (against a revised budgeted deficit of £0.115m).

4.2 Actual expenditure and variances by service are detailed in appendix 8. Full details of all variances will be reported to the Social Issues Scrutiny Panel in July 2007. Key variances include:

- a) Housing Management General - £130k – Relates mainly to increased pension charges, offset by a transfer from the Pensions Reserve in line with FRS17 requirements and also to increased costs of postage, court/external legal costs and premises costs relating to vacant properties.
- b) Sewage Works - £44k – Increased scheduled and reactive maintenance costs to rural schemes that will be partly recharged to private residents in 2007/08.
- c) Repairs Administration – (£188k) – Increased costs of agency staff and premises costs offset by costs of staff involved in Capital Projects being met from the Major Repairs Reserve.
- d) Capital Financing - £326k – Relates mainly to the revenue contribution for Repairs staff as set out in c) above.
- e) Dwelling Rents - £13k – Relates to an increase in the provision for bad debt.
- f) Other Rents – (£35k) – Relates mainly to increased rents for non operational assets
- g) Supporting People – (£51k) – Income arising from an increase in the overall number of tenants in receipt of support and paying full charges.
- h) Other Income - (£32k) – Increased income from charges to leaseholders for external maintenance works

4.3 Many of the variances detailed offset each other, such as pension costs across all services offset by a transfer from the pensions reserve and reduced repairs staff costs offset by a recharge to the capital programme for time spent on capital projects. However, the variance on the overall deficit relates to an increase in premises and supplies costs. Recharges (service charges) to tenants for 2007/08 will need to be reviewed in light of this.

5 General Fund Balance and Earmarked Reserves

5.1 The underspend on the General Fund in 2006/07 means that a lower net contribution needs to be taken from the Major Investment Reserve, which was set up to provide future funding for both revenue and the capital programme.

5.2 Earmarked reserves totalled £5.180m at the end of the year. The most significant reserves are; open spaces (£1.3m), car parks (£0.9m), Whiteley (£0.7m), and Bapsy bequest interest (£0.5m). Details are provided in Appendix 5.

5.3 The HRA working balance decreased by £0.136m to £1.026m comprising £0.364m insurance reserve and £0.662m being the operational working balance.

6 Managed Savings and Carry Forwards

6.1 The current policy approved in Financial Procedure Rules is:

"Carry forward to the immediately following financial year of planned underspendings will be allowed up to the value of £25,000 for each department with the approval of the Director of Finance where he/she is satisfied that the underspendings have arisen from managed savings and that the proposals for spending them in the

following year do not create an ongoing revenue commitment and are consistent with the relevant policies. Any new proposals which for any department exceed £25,000 in total for carry forward of underspending from one year to another must be submitted to Cabinet so that they are assessed against the Council's strategic priorities. Proposals to carry forward will require Council approval if they exceed £500,000 in total for revenue proposals and £1,500,000 in total for capital schemes."

- 6.2 Where savings against budget do not come strictly within the definition of managed savings but the department wishes to seek a carry forward of an amount for a particular reason this would normally require a supplementary estimate in the ensuing year.
- 6.3 Appendix 6 lists all the proposals for managed savings and requests for budgets to be carried forward.
- 6.4 If approved, the requests to carry forward items of £0.789m will increase the 2007/08 budget by that amount. These items are one-off increases and will not increase the base budget.

7 Winchester Town

- 7.1 Town expenditure in the year was £0.718m; £0.009m lower than the Revised budget although there is a request to carry forward £10,000 in relation to grants that have been committed but not yet claimed. Detail is provided at Appendix 2.

8 Financing Transactions

- 8.1 Appendix 3 gives a summary of the interest budget and financing transactions. Net interest receivable was in line with that anticipated at revised budget time; although the HRA and General Fund split varied. Internal Capital Charges to services were £1.038m lower than anticipated at revised budget time because of slippage in the capital programme.

9 Capital Programme

- 9.1 A separate report on capital outturn for 2006/07 (CAB1470) is considered by Cabinet elsewhere on this agenda.
- 9.2 The Prudential Code has been developed as a professional code of conduct to ensure that the capital investment plans of the authority are affordable, prudent and sustainable so, although it is no longer necessary for the Council to make formal determinations in relation to capital, details of capital financing are reported to Members as part of our compliance with the Code. The detail of the relevant information is contained in Appendix 7.

10 Collection Fund

- 10.1 A summary of the Collection Fund is shown in Appendix 4. The Fund is showing a surplus for the year of £0.186m compared with a revised budget surplus of £0.109m. This surplus will be shared between this Council, the County, the Police Authority and the Fire & Rescue Authority.

OTHER CONSIDERATIONS:

11 CORPORATE STRATEGY (RELEVANCE TO):

- 11.1 Preparation of the budget had regard to the corporate strategy. Monitoring of income and expenditure and review of the final position is an intrinsic part of measuring whether the Strategy's objectives have been achieved.

12 RESOURCE IMPLICATIONS:

12.1 As discussed in the body of the report.

BACKGROUND DOCUMENTS:

Operational and financial records held in the Finance and other Departments.

APPENDICES:

- Appendix 1 General Fund Summary of Expenditure –Outturn v Revised budget
- Appendix 2 Winchester Town Account
- Appendix 3 Interest Budget & Financing Transactions
- Appendix 4 Collection Fund
- Appendix 5 Main Reserve Balances at 31 March 2007
- Appendix 6 Requests for managed savings to be carried forward to 2007/08
- Appendix 7 Capital Financing
- Appendix 8 General Fund and Housing Revenue Account -Outturn summaries

CAB1476

GENERAL FUND SERVICE SUMMARY

<i>2006/07</i> Original Budget £	Note	<i>2006/07</i> Revised Budget £	<i>2006/07</i> Outturn £	<i>Variance</i> higher/(lower) £
<i>Corporate Services</i>				
736,650	Chief Executive	826,270	925,860	99,590
2,571,750	City Secretary & Solicitor	2,386,780	2,387,128	348
2,123,840	Finance, IT and Support Services	1,612,600	1,282,541	(330,059)
0	Human Resources	0	4,594	4,594
<i>Community Services</i>				
5,238,390	Environmental Services	5,412,920	5,233,343	(179,577)
2,448,050	Strategic Housing	2,307,260	1,820,099	(487,161)
3,832,890	Community Development	3,492,650	3,351,712	(140,938)
<i>Development Services</i>				
(840,640)	Estates	(1,552,080)	(1,502,042)	50,038
828,300	Access & Infrastructure	665,740	713,869	48,129
2,932,060	Cultural Services	3,073,460	2,878,814	(194,646)
1,543,250	Planning	1,610,710	1,753,469	142,759
185,770	Building Control	182,660	222,767	40,107
(312,890)	Savings to be allocated	0	0	0
21,287,420	1	20,018,970	19,072,154	(946,816)
(8,465,600)	2 Financing Transactions	(6,857,990)	(5,853,984)	1,004,006
12,821,820		13,160,980	13,218,170	57,190
(223,990)	Contributions (from)/to Provisions/Reserves	(563,150)	(620,340)	(57,190)
12,597,830		12,597,830	12,597,830	0
(668,900)	Less Charges on Winchester Town	(668,900)	(668,900)	0
<u>11,928,930</u>	Total City Expenditure	<u>11,928,930</u>	<u>11,928,930</u>	<u>0</u>

Notes

- 1 Department outturn statements shown in Appendix 8 give an indication of these variances. All departmental budgets had extra charges at the end of the financial year to cover the costs of additional employers pension contributions under FRS17, which were not included in the revised budget provision, and amount to £1.073m.
- 3 Internal Capital financing charges were substantially less than budgeted for in some services due to reduced capital receipts (Strategic Housing) and slippage in the capital programme.

WINCHESTER TOWN ACCOUNT

2006/07 Original Budget		2006/07 Revised Budget	2006/07 Outturn	Variance over /(under)	Note
£		£	£	£	
509,170	Recreation Grounds & Open Spaces (propn)	519,290	519,124	(166)	
52,640	Cemeteries	41,480	46,428	4,948	3
45,000	Community Wardens (Contribution)	45,000	45,000	0	
35,000	Grants	38,500	23,500	(15,000)	1
27,520	Footway Lighting	30,100	32,861	2,761	
12,670	Bus Shelter Maintenance	12,670	11,199	(1,471)	
10,450	Town Forum support	11,300	11,305	5	
10,000	Tree Survey & maintenance	10,000	10,000	0	
7,880	Christmas Lights	9,320	14,220	4,900	4
5,000	Neighbourhood Design Statements	5,000	0	(5,000)	2
5,000	St Faith's Meadow	5,000	5,000	0	
(1,240)	Allotments	(1,120)	(1,060)	60	
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719,090	Total Expenditure	726,540	717,577	(8,963)	
(668,900)	PROCEEDS OF COUNCIL TAX	(668,900)	(668,900)	0	
(4,100)	Interest on Balance	(5,891)	(5,895)	(4)	
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46,090	Variation in Balances	51,749	42,782	(8,967)	
(91,400)	FUND BALANCE: 1st April	(124,099)	(124,097)	2	
<hr/>		<hr/>	<hr/>	<hr/>	
<u>(45,310)</u>	FUND BALANCE: 31st March	<u>(72,350)</u>	<u>(81,315)</u>	<u>(8,965)</u>	
13,637	Tax Base	13,637	13,637		
£49.05	Tax at Band D	£49.05	£49.05		

<u>Note</u>	<u>Analysis of main variances</u>	
1 Grants	-HUBS & BIDS not paid (c/fwd request for £10,000)	(15,000)
2 Neighbourhood Design Statements	- work completed	(5,000)
3 Cemeteries	-Higher maintenance & tree care costs	4,948
4 Xmas lights	-Higher installation/maintenance costs	4,900

INTEREST BUDGET AND FINANCING TRANSACTIONS

2006/07 Original £000	2006/07 Revised £000	2006/07 Actual £000	Variance £000
External Borrowing			
20 Short Term Borrowing	20	11	(9)
(1,137) Short Term Investment Income	(1,782)	(1,773)	9
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(1,117) <i>Net External Interest</i>	(1,762)	(1,762)	0
237 Interest credited to Internal Reserves	253	254	1
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(880) <i>Net Interest Received</i>	(1,509)	(1,508)	1
(414) Recovered from HRA	(423)	(460)	(37)
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(1,294) <i>Net Interest to General Fund</i>	(1,932)	(1,968)	(36)
(7,167) Internal Capital Charges (Service Accounts Repayments)	(4,920)	(3,882)	1,038
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(8,461) Total Financing Transactions	(6,852)	(5,850)	1,002
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COLLECTION FUND 2006/07

2006/07 Original £000		2006/07 Revised £000	2006/07 Actual £000	Variance £000
	<u>INCOME</u>			
	Council Tax:			
(54,145)	Income	(54,110)	(53,941)	169
(3,709)	Benefits	(3,937)	(3,952)	(15)
(38,572)	NNDR: Income	(37,044)	(36,493)	551
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(96,426)		(95,091)	(94,386)	705
	<u>EXPENDITURE</u>			
42,078	Hampshire County Council precept	42,078	42,078	0
5,519	Hampshire & IoW Police Authority precept	5,519	5,519	0
2,479	Hampshire Fire & Rescue Authority precept	2,479	2,479	0
7,578	Winchester City Council demand	7,578	7,578	0
200	Provision for non-collection	150	9	(141)
	Bad debts written off	30	94	64
38,388	NNDR: Payment to National Pool	36,859	36,308	(551)
184	NNDR: Cost of Collection Allowance	184	184	0
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96,426		94,877	94,249	(628)
	<u>ADJUSTMENTS RE PREVIOUS YEARS</u>			
	Estimated Council Tax surplus paid to:			
236	Hampshire County Council	236	236	
31	Hampshire & IoW Police Authority	31	31	
14	Hampshire Fire & Rescue Authority	14	14	
42	Winchester City Council	42	42	
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323		323	323	
323	(Surplus)/Deficit for year	109	186	
(323)	(Surplus)/Deficit b/fwd 1st April Council Tax	(377)	(377)	
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0	(Surplus)/Deficit c/fwd 31st March	(268)	(191)	

USEABLE RESERVES BALANCES as at 31st March 2006

Opening Balance at 31/3/06 £000	EARMARKED RESERVES	Closing Balance at 31/3/07 £000
	<i>Community, Arts & Social</i>	
(439)	Bapsy Bequest Interest Reserve	(498)
(5)	Guildhall Equipment	(5)
(54)	Leisure, Arts and Culture Grants	(64)
(12)	Museums Acquisitions	(8)
(29)	Museums Publications	(44)
(10)	Recreational Development	(7)
(18)	Town Twinning	(18)
(799)	Open Spaces Commuted Payments	(616)
(812)	Whiteley Reserves	(719)
(9)	Tourism deposits	(9)
	<i>Environment and Access</i>	
(169)	Planning Grants	(55)
(623)	Open Space Provision Reserve	(725)
0	Planning Delivery	(167)
(980)	Car Parks Property Repairs	(896)
0	Local Development Framework	(11)
	<i>Central Services</i>	
(172)	GF Non-operational Property Repairs	(65)
(364)	Insurance Reserve	(382)
(903)	ICT Strategy	(633)
(372)	Land Charges Computer System	(169)
(124)	Winchester Town	(81)
(8)	Sewage Treatment Works Replacement Reserve	(8)
(5,902)	Total Earmarked Reserves	(5,180)
	<u>MAJOR RESERVES</u>	
(2,000)	General Fund	(2,000)
(5,012)	Major Investment Reserve	(5,539)
(7,012)	Total Major Reserves	(7,539)
(12,914)	Total Useable Reserves	(12,719)

Revenue Requests for Carry Forward from 2006/07 to 2007/08

Business Unit			£000
1. Expenditure to be carried forward with matching ring fenced funding			
CX, Cultural Service & Planning	Planning Delivery Grant	For completion of projects in Strategic Planning, Conservation and Planning	167
Community Development	Community Safety Partnership	GOSE funded - to be utilised on CCTV review and tackling envirocrime	49
Community Development	Health Improvement And Social Inclusion Fund (HISI)	Committed amounts for 2 yr projects that will be payable in 2007/08	49
Community Development	Community Safety Partnership	GOSE funded - various projects	20
Estates	Silver Hill	Ring fenced money - held on behalf of Thornfields	16
Community Development	PAIN project	Grant received from HISI partnership	10
Total ring fenced			311
2. Committed expenditure requiring budget carry forward			
Community Development	CCTV	Consultancy work - committed but not yet spent	11
Cultural Services	Economic Development Action Plan	To support the completion of projects in the action plan (see below)	10
Cultural Services	Winchester BID & Winchester Business Centre	To be funded from the Winchester Town account	10
Environmental Services	Abbey Gardens toilets	Consultants fees	10
Finance, IT & Support	Insurance risk management	Consultants fees - embedding risk management	5
Total committed			46
3. Expenditure to be carried forward with matching LABGI funding			
Cultural Services	Economic Development Action Plan	To complete projects in the action plan	91
Cultural Services	Discovery Centre	Fit out costs	20
Access & Infrastructure	Street Scene	To complete the signs de-cluttering project	15
Cultural Services	Historic Resources Centre	To pay for the continued work on the relocation of the Winchester archive.	14
Total LABGI funded			140
4. Managed savings - requests to carry forward unspent budgets			
Environmental Services	Alternate Bin Collection	Retention of existing waste adviser team	140
Environmental Services	Bio-diversity Action Plan	Develop site management plans	25
Environmental Services	Graffiti removal	One off project	25
Finance, IT & Support	Accountancy	Management accounting project	18
Community Development	Meadowside	Delayed redecoration due to contractor rescheduling works	15
City Secretary & Solicitor	Cemetery cremation plot	To fund higher engineers costs for this scheme	15
Access & Infrastructure	Community transport	Local Transport Initiatives	14
Cultural Services	Guildhall - Property Maintenance Budget	To contribute towards urgent rewiring works at the TIC	14
City Secretary & Solicitor	Land Registration project	To fund staff to conduct reconciliation of databases	10
Environmental Services	Enviro crime	To Purchase equipment to monitor fly tipping	10
Environmental Services	Introduction of Smoke Free Legislation	Carry forward of unspent grant received	4
Estates	Light Art	for the decommissioning of the light art sculpture	2
Total Managed Savings			292
Total expenditure requested to be carried forward			789

CAPITAL FINANCING 2006/07

Capital expenditure is paid for (financed) in a number of ways but the revenue impact (capital financing cost) is charged to the revenue account of the appropriate service.

On 1st April 2004, following the implementation of the Prudential Code, the basis of finance changed from a cash based system to a full accruals basis.

The capital expenditure and financing details for 2006/07 are as follows

A	<u>Capital Expenditure</u>	£000
	Operational assets	8,145
	Non-operational assets	107
	Intangible assets	301
	Deferred charges	1,687
		<hr/>
	<i>Total expenditure</i>	<u><u>10,240</u></u>
B	<u>Sources of Finance</u>	£000
	Usable capital receipts	4,910
	Government Grants and other contributions	764
	HRA Major Repairs Reserve	3,612
	Revenue provision - General Fund	664
	Revenue provision - Housing Revenue Account	290
		<hr/>
	<i>Total resources</i>	<u><u>10,240</u></u>

of additional employers pension contributions under FRS17, which were not included in the

OUTTURN 2006/07 - GENERAL FUND and HRA

	Page
<u>GENERAL FUND</u>	
Central Services	
Chief Executive	2
City Secretary & Solicitor	3
Human Resources	4
Finance, IT and Support	5 & 6
Community Services	
Summary	7
Environmental Services	8 & 9
Strategic Housing	10
Community Development	11
Development Services	
Summary	12
Planning	13
Estates	14
Building Control	15
Access & Infrastructure	16
Cultural Services	17
Outturn Summary - General Fund	18
Housing Revenue Account	19
Outturn Summary - General Fund & HRA	20

CHIEF EXECUTIVE

<i>Service Summary</i>				
	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
Business Unit	681,710	651,850	644,080	(7,770)
Recharges to Services	(681,210)	(651,350)	(643,580)	7,770
Net Cost /(Credit)	500	500	500	0
Best Value	0	0	0	0
Central Management Expenses	3,700	3,700	2,519	(1,181)
Community Strategy	0	0	0	0
Corporate Communications	0	0	0	0
Corporate Expenses	222,320	222,240	236,577	14,337
Emergency Planning	31,040	46,060	45,298	(762)
Essential Subscriptions	34,630	29,440	27,898	(1,542)
Market Research	37,710	24,260	23,721	(539)
Strategic Planning	406,750	498,540	589,347	90,807
Net Cost	736,650	824,740	925,860	101,120

<i>Subjective Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
Employees	784,340	757,360	831,513	74,153
Premises	4,580	5,250	8,927	3,677
Transport	33,160	34,870	38,120	3,250
Supplies and Services	101,980	232,390	157,401	(74,989)
Third Party Payments	21,900	22,340	20,595	(1,745)
Transfer Payments (Grants)	0	0	0	0
Benefits Paid	0	0	0	0
Capital Financing	0	0	0	0
Management Overheads	358,040	376,890	447,868	70,978
Total Expenditure	1,304,000	1,429,100	1,504,424	75,324
External Income			0	0
Fees, Charges and Rents	(1,000)	(81,000)	(80,220)	780
Recharges to Services	(606,850)	(593,860)	(574,395)	19,465
Govt allowance and subsidy	0	0	0	0
Costs Recovered	0	0	0	0
Notional Income	0	0	0	0
External rents	0	0	0	0
Total Income	(607,850)	(674,860)	(654,615)	20,245
Net Revenue Cost	696,150	754,240	849,809	95,569
Transfers to / (from) Reserves	40,500	70,500	75,671	5,171
Revenue Contributions to Capital	0	0	380	380
Net Cost	736,650	824,740	925,860	101,120

CITY SECRETARY & SOLICITOR

<i>Service Summary</i>				
	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
Legal Business Unit	1,018,660	970,490	957,883	(12,607)
Recharges to Services	(1,017,660)	(969,490)	(956,883)	12,607
	1,000	1,000	1,000	0
Secretariat	523,500	536,660	513,768	(22,892)
Recharges to Services	(523,500)	(536,660)	(513,768)	22,892
	0	0	0	0
Abbey House	0	0	0	0
Boundary Reviews	3,930	3,500	3,462	(38)
Cemeteries	49,770	52,580	54,277	1,697
Civic and Mayoral	164,520	181,230	176,011	(5,219)
Council & Committee Business	2,086,130	1,979,460	1,959,155	(20,305)
Elections	97,580	100,180	107,064	6,884
Electoral Registration	192,920	212,240	214,706	2,466
Hackney Carriages	620	600	600	0
Land Charges	(112,000)	(202,000)	(202,000)	0
Licensing	3,970	3,930	291	(3,639)
Liquor Licensing	74,500	80,220	60,692	(19,528)
Miscellaneous Legal Income	0	0	0	0
Public Health Act Burial	8,810	9,350	11,870	2,520
Net Cost	2,571,750	2,422,290	2,387,128	(35,162)

<i>Subjective Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
General Fund				
Employees	1,221,380	1,224,460	1,193,768	(30,692)
Premises	176,450	190,660	198,437	7,777
Transport	95,060	104,390	89,909	(14,481)
Supplies and Services	888,350	928,450	839,647	(88,803)
Third Party Payments	7,240	7,240	9,809	2,569
Capital Financing	99,090	13,270	13,270	0
Management Overheads	1,680,040	1,612,130	1,598,817	(13,313)
				0
Total Expenditure	4,167,610	4,080,600	3,943,657	(136,943)
External Income	0		0	0
Fees, Charges and Rents	(684,930)	(842,500)	(886,334)	(43,834)
Recharges to Services	(726,550)	(643,900)	(643,522)	378
Govt allowance and subsidy	0	0	0	0
Costs Recovered	0	0	0	0
Notional Income	0	0	0	0
External rents	0	0	0	0
			0	0
Total Income	(1,411,480)	(1,486,400)	(1,529,856)	(43,456)
Net Revenue Cost	2,756,130	2,594,200	2,413,801	(180,399)
Transfers to / (from) Reserves	(184,380)	(171,910)	(36,497)	135,413
Revenue Contributions to Capital	0	0	9,824	9,824
Net Cost	2,571,750	2,422,290	2,387,128	(35,162)

HUMAN RESOURCES

<i>Service Summary</i>				
	2006/07 Original Budget	2006/07 Original Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
HR Business Unit	476,150	475,280	495,748	20,468
Employment Related Expenses	187,000	212,030	245,919	33,889
Job Evaluation	2,000	2,000	478	(1,522)
Recharges to Services	(665,150)	(689,310)	(737,551)	(48,241)
				0
Net Cost	0	0	4,594	4,594

<i>Subjective Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
<u>General Fund</u>				
Employees	364,080	389,600	415,153	25,553
Premises	32,730	32,730	32,734	4
Transport	6,770	8,310	6,659	(1,651)
Supplies and Services	22,470	22,470	42,323	19,853
Third Party Payments	0	0	0	0
Transfer Payments (Grants)	0	0	0	0
Benefits Paid	0	0	0	0
Capital Financing	70	70	71	1
Management Overheads	239,030	236,830	241,722	4,892
Total Expenditure	665,150	690,010	738,662	48,652
External Income		(700)	(1,110)	(410)
Fees, Charges and Rents				
Recharges to Services	(665,150)	(689,310)	(737,552)	(48,242)
Govt allowance and subsidy			0	0
Costs Recovered			0	0
Notional Income			0	0
External rents			0	0
			0	0
Total Income	(665,150)	(690,010)	(738,662)	(48,652)
Net Revenue Cost	0	0	0	0
Transfers to / (from) Reserves	0	0	0	0
Revenue Contributions to Capital	0	0	4,594	4,594
Net Cost	0	0	4,594	4,594

FINANCE SERVICE

<i>Service Summary</i>	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
<i>Finance Business Unit</i>				
Director of Finance	114,100	116,750	113,359	(3,391)
Accountancy	516,870	519,690	487,164	(32,526)
Audit	160,090	158,330	173,753	15,423
Insurance	53,220	55,750	42,052	(13,698)
Recharges to services	(844,280)	(850,520)	(816,327)	34,193
	0	0	0	0
Printing, Graphics & OA	740,910	690,270	800,408	110,138
Recharges to services	(740,910)	(690,270)	(800,408)	(110,138)
	0	0	0	0
Customer Services	791,080	755,400	746,343	(9,057)
Support Services	404,960	375,840	407,140	31,300
Recharges to services	(1,195,090)	(1,130,770)	(1,153,013)	(22,243)
	950	470	470	0
Information Technology	2,202,170	1,836,040	1,869,074	33,034
Telephones	109,270	115,770	136,197	20,427
Recharges to services	(2,310,920)	(1,951,290)	(2,011,750)	(60,460)
	520	520	(6,479)	(6,999)
Treasury Management	770	1,460	(1,146)	(2,606)
Bank Charges	26,400	34,230	34,939	709
	27,170	35,690	33,792	(1,898)
<i>Revenues</i>				
Exchequer Services	83,010	93,800	92,129	(1,671)
Revenues Administration	332,480	327,670	335,999	8,329
Council Tax	547,920	519,160	549,562	30,402
Council Tax Benefit Administration	443,610	275,900	281,711	5,811
Council Tax Benefits Paid	15,700	(60,180)	(111,789)	(51,609)
Housing Benefit Administration	51,340	237,740	262,503	24,763
Housing Benefit Paid	87,760	(92,090)	(376,386)	(284,296)
HRA Rent Rebates	106,020	1,860	(57,343)	(59,203)
NNDR Administration	14,830	5,630	(8,714)	(14,344)
	1,682,670	1,309,490	967,673	(341,817)
<i>Corporate</i>				
Pensions Added Years FRS 17	129,160	151,080	143,714	(7,366)
Corporate Finance	177,280	174,330	171,252	(3,078)
Audit Commission Fees	106,090	85,290	101,759	16,469
Miscellaneous Income	0	(128,390)	(129,639)	(1,249)
	412,530	282,310	287,085	4,775
Total Net Cost	2,123,840	1,628,480	1,282,541	(345,939)

FINANCE SUBJECTIVE

<i>Subjective Summary</i>				
Description	2006/07 Original Budget	2006/07 Original Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
<u>General Fund</u>				
Employees	3,485,530	3,450,770	3,597,630	146,860
Premises	2,030	700	0	(700)
Transport	547,870	595,900	629,439	33,539
Supplies and Services	1,399,990	1,473,230	1,632,368	159,138
Third Party Payments	596,880	596,880	575,504	(21,376)
Transfer Payments (Grants)	0		0	0
Benefits Paid	18,831,710	19,837,590	20,070,102	232,512
Capital Financing	780,290	302,900	302,917	17
Management Overheads	2,027,800	2,010,390	2,028,894	18,504
Total Expenditure	<u>27,672,100</u>	<u>28,268,360</u>	<u>28,836,854</u>	<u>568,494</u>
External Income			0	0
Fees, Charges and Rents	(466,770)	(434,890)	(555,084)	(120,194)
Recharges to Services	(5,890,940)	(5,477,810)	(5,717,378)	(239,568)
Govt allowance and subsidy	(19,093,160)	(20,617,170)	(21,164,748)	(547,578)
Costs Recovered	(98,860)	(111,000)	(116,472)	(5,472)
Notional Income			0	0
External rents			0	0
			0	
Total Income	<u>(25,549,730)</u>	<u>(26,640,870)</u>	<u>(27,553,681)</u>	<u>(912,811)</u>
Net Revenue Cost	<u>2,122,370</u>	<u>1,627,490</u>	<u>1,283,173</u>	<u>(344,317)</u>
Transfers to / (from) Reserves	1,470	990	(632)	(1,622)
Revenue Contributions to Capital	0		0	0
Net Cost	<u>2,123,840</u>	<u>1,628,480</u>	<u>1,282,541</u>	<u>(345,939)</u>

COMMUNITIES SUMMARY

<i>Service Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
Environment	5,238,390	5,423,710	5,233,343	(190,367)
Strategic Housing	2,448,050	2,318,440	1,820,099	(498,341)
Community Development	3,832,890	3,520,600	3,351,712	(168,888)
Net Cost Communities	<u>11,519,330</u>	<u>11,262,750</u>	<u>10,405,154</u>	<u>(857,596)</u>

<i>Subjective Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
<u>General Fund</u>				
Employees	3,240,390	3,464,210	3,471,873	7,663
Premises	1,296,370	1,297,150	1,353,801	56,651
Transport	206,480	246,260	285,021	38,761
Supplies and Services	576,270	847,140	899,285	52,145
Third Party Payments	4,498,940	4,369,960	4,338,488	(31,472)
Transfer Payments (Grants)	0	0	0	0
Benefits Paid	0	0	0	0
Capital Financing	2,600,910	2,140,780	1,459,871	(680,909)
Management Overheads	1,773,780	1,665,390	1,714,003	48,613
Total Expenditure	<u>14,193,140</u>	<u>14,030,890</u>	<u>13,522,342</u>	<u>(508,548)</u>
External Income	(555,370)	(515,130)	(532,717)	(17,587)
Fees, Charges and Rents	(440,170)	(560,900)	(761,637)	(200,737)
Recharges to Services	(1,408,950)	(1,408,370)	(1,423,201)	(14,831)
Govt allowance and subsidy	0	0	0	0
Costs Recovered	0	0	0	0
Notional Income	0	(24,450)	(24,450)	0
External rents	(18,910)	(18,910)	(22,132)	(3,222)
	0	0		
Total Income	<u>(2,423,400)</u>	<u>(2,527,760)</u>	<u>(2,764,137)</u>	<u>(236,377)</u>
Net Revenue Cost	<u>11,769,740</u>	<u>11,503,130</u>	<u>10,758,205</u>	<u>(744,925)</u>
Transfers to / (from) Reserves	(250,410)	(240,380)	(362,534)	(122,154)
Revenue Contributions to Capital	0	0	9,483	9,483
Net Cost	<u>11,519,330</u>	<u>11,262,750</u>	<u>10,405,154</u>	<u>(857,596)</u>

ENVIRONMENT SERVICE

<i>Service Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
<u>Trading Account</u>				
Env Health Trading A/C	845,240	885,660	883,503	(2,157)
Trading A/C Recharged	(844,310)	(884,710)	(882,553)	2,157
Net Cost Trading A/C	930	950	950	0
<u>Client Services</u>				
Abandoned Vehicles	0	14,700	14,291	(409)
Bucket Emptying	4,050	4,050	4,065	15
Grounds Maintenance	0	0	384	384
Highways Partnership-Grounds Mtce	9,570	10,080	7,002	(3,078)
Materials Recycling	1,001,910	802,180	800,092	(2,088)
ABC Roll Out-Recycling		389,180	248,834	(140,346)
Pest Control	168,370	172,160	170,124	(2,036)
Public Conveniences	289,070	293,040	289,166	(3,875)
Refuse Collection	1,787,910	1,791,370	1,766,475	(24,895)
Street Cleansing	952,280	945,460	891,668	(53,792)
Net Cost Environment Team	4,213,160	4,422,220	4,192,099	(230,121)
<u>Health Services</u>				
Air Pollution	87,340	81,590	81,999	409
Caravan Control	15,600	14,690	14,987	297
Dog Control Service	57,240	54,300	63,183	8,883
Environmental Issues	60,480	64,670	72,293	7,623
Food Safety	227,670	256,560	254,419	(2,141)
Health Education	30,160	30,400	43,826	13,426
Health and Safety Enforcement	227,110	167,680	192,569	24,889
Infectious Disease Control	15,030	11,480	12,861	1,381
Licensing	29,200	28,420	30,414	1,994
Noise Pollution	108,110	123,970	126,613	2,643
Other Pollution	70,700	72,080	69,256	(2,824)
Smoke Free Implementation	0	0	(3,910)	(3,910)
Statutory Nuisances	69,940	69,790	62,898	(6,892)
Water Supply and Swimming Pools	25,720	24,910	18,885	(6,025)
Net Cost Environment Protection Team	1,024,300	1,000,540	1,040,294	39,754
Net Cost Environment	5,238,390	5,423,710	5,233,343	(190,367)

ENVIRONMENT SUBJECTIVE

<i>Subjective Summary</i>				
Description	2006/07 Original Budget	2006/07 Original Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
<u>General Fund</u>				
Employees	1,285,480	1,499,880	1,480,685	(19,195)
Premises	213,690	216,650	231,224	14,574
Transport	111,170	132,030	138,689	6,659
Supplies and Services	141,700	379,630	402,583	22,953
Third Party Payments	3,565,210	3,444,770	3,350,648	(94,122)
Capital Financing	230,570	208,980	201,268	(7,712)
Management Overheads	553,010	517,290	556,858	39,568
Total Expenditure	<u>6,100,830</u>	<u>6,399,230</u>	<u>6,361,954</u>	<u>(37,276)</u>
Fees, Charges and Rents	(245,590)	(353,320)	(492,796)	(139,476)
Recharges to Services	(617,780)	(623,150)	(635,249)	(12,099)
Total Income	<u>(863,370)</u>	<u>(976,470)</u>	<u>(1,128,045)</u>	<u>(151,575)</u>
Net Revenue Cost	<u>5,237,460</u>	<u>5,422,760</u>	<u>5,233,909</u>	<u>(188,852)</u>
Transfers to / (from) Reserves	930	950	(1,158)	(2,108)
Revenue Contributions to Capital	0	0	592	592
Net Cost	<u><u>5,238,390</u></u>	<u><u>5,423,710</u></u>	<u><u>5,233,343</u></u>	<u><u>(190,367)</u></u>

STRATEGIC HOUSING

<i>Service Summary</i>				
	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
<u>Trading Account</u>				
Trading A/C	559,600	339,600	353,111	13,511
Trading A/C Recharged	(559,600)	(339,600)	(353,111)	(13,511)
Net Cost Trading A/C	0	0	0	0
<u>Housing Services</u>				
Care in the Community	4,900	4,900	4,900	0
Corporate Property Repairs	0	0	0	0
General Improvement Areas	(8,300)	(8,300)	(8,803)	(503)
Home Check Scheme	34,480	33,740	38,141	4,401
Home Energy Conservation	29,680	23,530	25,460	1,930
Homelessness-Admin & Advice	257,910	222,800	216,162	(6,638)
Homelessness-B & B Payments	1,780	0	0	0
House Purchase Advances	(4,200)	(2,300)	408	2,708
Housing Enablement	1,235,530	1,160,730	647,583	(513,148)
Housing Needs	220,120	251,120	283,333	32,213
Central Control	57,930	39,380	53,791	14,411
Private Sector Housing	149,240	138,700	152,520	13,820
Renovation Grants	468,980	454,140	406,603	(47,537)
Sewage Works	0	0	0	0
	2,448,050	2,318,440	1,820,099	(498,341)
Net Cost Strategic Housing	2,448,050	2,318,440	1,820,099	(498,341)

<i>Subjective Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
<u>General Fund</u>				
Employees	1,195,190	1,201,880	1,239,733	37,853
Premises	2,120	2,120	14,811	12,691
Transport	68,100	81,170	102,018	20,848
Supplies and Services	95,840	103,530	137,559	34,029
Third Party Payments	9,680	14,180	59,559	45,379
Capital Financing	1,332,270	1,251,670	671,048	(580,622)
Management Overheads	686,810	613,920	610,001	(3,919)
Total Expenditure	3,390,010	3,268,470	2,834,728	(433,742)
Fees, Charges and Rents	(194,580)	(207,580)	(268,841)	(61,261)
Recharges to Services	(748,010)	(743,080)	(745,788)	(2,708)
Total Income	(942,590)	(950,660)	(1,014,629)	(63,969)
Net Revenue Cost	2,447,420	2,317,810	1,820,099	(497,711)
Transfers to / (from) Reserves	630	630	0	(630)
Revenue Contributions to Capital	0	0	0	0
Net Cost	2,448,050	2,318,440	1,820,099	(498,341)

COMMUNITY DEVELOPMENT

<i>Service Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
<u>Community Development</u>				
Community Development BU	0	0	687	687
Admin,Community & Grants	931,790	982,670	905,021	(77,649)
Community Safety	82,900	90,990	88,530	(2,460)
Community Safety Partnership	0	240	253	13
Community Wardens	179,820	161,250	148,702	(12,548)
CCTV	238,580	237,460	236,505	(955)
Health For All	35,600	22,100	23,915	1,815
Health Improvement Partnership	27,270	46,830	1,473	(45,357)
Meals on Wheels	21,000	21,120	15,526	(5,594)
Total	1,516,960	1,562,660	1,420,612	(142,048)
<u>Recreation & Sports</u>				
Allotments	(2,420)	(1,210)	(1,060)	150
Caravan Site	(12,080)	(14,960)	(18,508)	(3,548)
Recreational Development	10,000	58,200	20,000	(38,200)
Recreation Grounds	1,203,260	1,025,840	1,051,090	25,250
Sport & Recreation Management	0	0	0	0
River Park Leisure Centre	926,480	707,080	704,936	(2,144)
Meadowside Centre	116,090	113,900	93,859	(20,041)
Sports Development	74,600	69,090	80,783	11,693
Total	2,315,930	1,957,940	1,931,100	(26,840)
Total Net Cost	3,832,890	3,520,600	3,351,712	(168,888)
<i>Subjective Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
<u>General Fund</u>				
Employees	759,720	762,450	751,455	(10,995)
Premises	1,080,560	1,078,380	1,107,767	29,387
Transport	27,210	33,060	44,315	11,255
Supplies and Services	338,730	363,980	359,143	(4,837)
Third Party Payments	924,050	911,010	928,281	17,271
Capital Financing	1,038,070	680,130	587,555	(92,575)
Management Overheads	533,960	534,180	547,144	12,964
Total Expenditure	4,702,300	4,363,190	4,325,660	(37,530)
External Income	(555,370)	(515,130)	(532,717)	(17,587)
Fees, Charges and Rents	0	0	0	0
Recharges to Services	(43,160)	(42,140)	(42,164)	(24)
Notional Income	0	(24,450)	(24,450)	0
External rents	(18,910)	(18,910)	(22,132)	(3,222)
Total Income	(617,440)	(600,630)	(621,463)	(20,833)
Net Revenue Cost	4,084,860	3,762,560	3,704,197	(58,363)
Transfers to / (from) Reserves	(251,970)	(241,960)	(361,376)	(119,416)
Revenue Contributions to Capital	0	0	8,891	8,891
Net Cost	3,832,890	3,520,600	3,351,712	(168,888)

DEVELOPMENT SUMMARY

<i>Service Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
Estates	(482,660)	(1,318,400)	(1,172,923)	145,477
Building Control	205,320	207,960	242,317	34,357
Planning	2,607,100	2,784,970	2,908,317	123,347
Engineering	1,497,010	1,337,950	1,314,999	(22,951)
Cultural Services	2,932,060	3,089,230	2,878,814	(210,416)
Recharges	(2,110,090)	(2,182,520)	(2,104,647)	77,873
Net Cost Development Services	<u>4,648,740</u>	<u>3,919,190</u>	<u>4,066,877</u>	<u>147,687</u>

<i>Subjective Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£		£	£
<u>General Fund</u>				
Employees	4,473,410	4,617,120	4,755,326	138,206
Premises	2,099,710	2,242,900	2,285,020	42,120
Transport	251,130	266,220	263,054	(3,166)
Supplies and Services	1,729,340	1,880,220	1,958,584	78,364
Third Party Payments	2,921,000	3,395,800	3,160,482	(235,319)
Transfer Payments (Grants)	0	32,530	43,959	11,429
Benefits Paid	0	0	0	0
Capital Financing	3,686,280	2,463,270	2,106,542	(356,728)
Management Overheads	3,433,520	3,228,980	3,236,295	7,315
Total Expenditure	<u>18,594,390</u>	<u>18,127,040</u>	<u>17,809,263</u>	<u>(317,777)</u>
External Income	(2,370,400)	(2,350,400)	(2,340,708)	9,692
Fees, Charges and Rents	(8,043,320)	(8,168,690)	(8,027,131)	141,559
Recharges to Services	(3,384,530)	(3,493,930)	(3,360,920)	133,010
Govt allowance and subsidy	0	0	0	0
Costs Recovered	0	0	0	0
Notional Income	0	0	0	0
External rents	(530)	(530)	(170)	360
Total Income	<u>(13,798,780)</u>	<u>(14,013,550)</u>	<u>(13,728,929)</u>	<u>284,621</u>
				<u>0</u>
Net Revenue Cost	<u>4,795,610</u>	<u>4,113,490</u>	<u>4,080,333</u>	<u>(33,157)</u>
Transfers to / (from) Reserves	(146,870)	(194,300)	(18,627)	175,673
Revenue Contributions to Capital	0	0	5,171	5,171
Net Cost	<u>4,648,740</u>	<u>3,919,190</u>	<u>4,066,877</u>	<u>147,687</u>

PLANNING

<i>Service Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
Development Management & Support	437,110	462,240	432,177	(30,063)
Recharges to Services	(437,010)	(462,140)	(432,077)	30,063
Net Cost /(Credit)	100	100	100	0
Planning Management & Support	626,840	724,150	722,771	(1,379)
Recharges to Services	(626,840)	(724,150)	(722,771)	1,379
Net Cost /(Credit)	0	0	0	0
Development Control	931,940	922,770	1,077,032	154,262
Landscape	347,830	370,670	306,325	(64,345)
Monitoring & Enforcement	323,380	305,140	370,012	64,872
Planning Delivery	(60,000)	0	0	0
Net Cost	1,543,250	1,598,680	1,753,469	154,789

<i>Subjective Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
<u>General Fund</u>				
Employees	1,659,690	1,767,130	1,870,397	103,267
Premises	4,390	4,390	15,310	10,920
Transport	111,810	122,210	121,594	(616)
Supplies and Services	252,270	266,340	307,159	40,819
Third Party Payments	63,050	73,050	71,501	(1,549)
Capital Financing	60,290	88,690	11,952	(76,738)
Management Overheads	1,163,460	1,106,670	1,105,674	(996)
Total Expenditure	3,314,960	3,428,480	3,503,587	75,107
Fees, Charges and Rents	(1,096,150)	(1,182,570)	(1,213,912)	(31,342)
Recharges to Services	(668,660)	(640,330)	(622,156)	18,174
Total Income	(1,764,810)	(1,822,900)	(1,836,068)	(13,168)
Net Revenue Cost	1,550,150	1,605,580	1,667,519	61,939
Transfers to / (from) Reserves	(6,900)	(6,900)	84,343	91,243
Revenue Contributions to Capital	0	0	1,607	1,607
Net Cost	1,543,250	1,598,680	1,753,469	154,789

ESTATES

<i>Service Summary</i>				
	2006/07 Original Budget	2006/07 Original Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
Estates Trading Account	359,810	332,470	330,949	(1,521)
Trading account recharged	(357,980)	(330,640)	(329,119)	1,521
Net Cost /(Credit)	1,830	1,830	1,830	0
General Fund Property	(861,430)	(1,666,940)	(1,536,453)	130,487
Local Christmas Lights	18,650	15,760	29,441	13,681
Facilities Management	0	0	0	0
Accommodation	310	310	3,140	2,830
Net Cost/(Credit)	(840,640)	(1,649,040)	(1,502,042)	146,998

<i>Subjective Summary</i>				
Description	2006/07 Original Budget	2006/07 Original Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
General Fund				
Employees	309,610	309,280	289,258	(20,022)
Premises	712,980	853,490	860,547	7,057
Transport	18,480	15,210	17,015	1,805
Supplies and Services	57,010	46,990	188,167	141,177
Third Party Payments	15,760	15,760	4,242	(11,519)
Transfer Payments (Grants)	0	0	50	50
Capital Financing	1,742,750	822,150	822,151	1
Management Overheads	558,020	524,540	501,371	(23,169)
Total Expenditure	3,414,610	2,587,420	2,682,802	95,382
External Income	(2,370,400)	(2,350,400)	(2,340,708)	9,692
Fees, Charges and Rents			0	0
Recharges to Services	(1,806,990)	(1,888,200)	(1,849,105)	39,095
Total Income	(4,177,390)	(4,238,600)	(4,189,813)	48,787
Net Revenue Cost	(762,780)	(1,651,180)	(1,507,012)	144,168
Transfers to / (from) Reserves	(77,860)	2,140	2,140	0
Revenue Contributions to Capital	0	0	2,830	2,830
Net Cost	(840,640)	(1,649,040)	(1,502,042)	146,998

BUILDING CONTROL

<i>Service Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
Business Unit	205,320	207,960	242,317	34,357
Recharges to Services	(19,550)	(19,550)	(19,550)	0
	<u>185,770</u>	<u>188,410</u>	<u>222,767</u>	<u>34,357</u>
<i>Subjective Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
<u>General Fund</u>				
Employees	448,410	444,500	463,763	19,263
Premises	10	0	611	611
Transport	38,030	39,040	37,444	(1,596)
Supplies and Services	124,080	124,090	101,567	(22,523)
Management Overheads	175,990	181,530	181,266	(264)
Total Expenditure	<u>786,520</u>	<u>789,160</u>	<u>784,651</u>	<u>(4,509)</u>
Fees, Charges and Rents	(581,400)	(581,400)	(542,534)	38,866
Recharges to Services	(19,550)	(19,550)	(19,550)	0
Total Income	<u>(600,950)</u>	<u>(600,950)</u>	<u>(562,084)</u>	<u>38,866</u>
Net Revenue Cost	<u>185,570</u>	<u>188,210</u>	<u>222,567</u>	<u>34,357</u>
Transfers to / (from) Reserves	200	200	200	0
Revenue Contributions to Capital	0		0	0
Net Cost	<u>185,770</u>	<u>188,410</u>	<u>222,767</u>	<u>34,357</u>

ACCESS & INFRASTRUCTURE

<i>Service Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
Engineering Trading Account	668,910	646,240	601,330	(44,910)
Recharges to Services	(668,710)	(646,040)	(601,130)	44,910
Net Cost /(Credit)	200	200	200	0
<i>Engineering Services</i>				
Drainage & Flooding	75,250	93,900	88,420	(5,480)
Engineering Projects	(22,000)	(22,000)	121,948	143,948
Street Naming & Numbering	50,250	24,680	28,789	4,109
Total Engineering Services	103,500	96,580	239,157	142,577
<i>Traffic & Transportation Services</i>				
Car Parking & Enforcement	(458,280)	(709,390)	(800,102)	(90,712)
Community Transport & Shopmobility	153,120	155,260	140,545	(14,715)
Concessionary Travel	799,880	890,450	892,805	2,355
Development Control	0	0	0	0
Footway Lighting	26,980	26,230	28,927	2,697
Street Services	35,570	65,050	59,256	(5,794)
Sustainable Transport	109,740	76,560	67,868	(8,692)
Traffic Management	57,590	90,970	89,634	(1,336)
Traffic Projects	0	0	(4,421)	(4,421)
Total Traffic & Transportation Services	724,600	595,130	474,512	(120,618)
Net Cost	828,300	691,910	713,869	21,959
<i>Subjective Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
General Fund				
Employees	697,780	702,430	687,030	(15,400)
Premises	933,500	923,450	916,685	(6,765)
Transport	39,380	38,650	38,603	(47)
Supplies and Services	353,140	376,410	403,551	27,141
Third Party Payments	2,574,890	2,906,950	2,756,105	(150,845)
Capital Financing	1,079,660	767,430	667,434	(99,996)
Management Overheads	819,960	776,700	778,467	1,767
Total Expenditure	6,498,310	6,492,020	6,247,875	(244,145)
Fees, Charges and Rents	(5,086,590)	(5,056,610)	(5,022,347)	34,263
Recharges to Services	(588,880)	(649,050)	(516,483)	132,567
Total Income	(5,675,470)	(5,705,660)	(5,538,830)	166,830
Net Revenue Cost	822,840	786,360	709,045	(77,315)
Transfers to / (from) Reserves	5,460	(94,450)	4,824	99,274
Revenue Contributions to Capital	0	0	0	0
Net Cost	828,300	691,910	713,869	21,959

CULTURAL SERVICES

<i>Service Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
Cultural Business Unit	332,830	372,810	393,226	20,416
Recharges to Sevices	(332,830)	(372,810)	(393,226)	(20,416)
	0	0	0	0
Cultural Centre	330,000	530,000	330,000	(200,000)
Arts Development	71,510	77,490	86,801	9,311
Theatre Royal	205,000	215,370	215,401	31
Conservation	165,490	98,760	114,920	16,160
Guildhall	385,760	238,100	246,839	8,739
Guildhall Gallery	75,890	63,520	75,228	11,708
Heritage Services	237,710	250,800	270,087	19,287
Historic Resources Centre	426,410	464,660	467,642	2,982
Monuments	28,360	17,510	20,621	3,111
Museums	245,760	182,550	170,275	(12,275)
Records	14,590	17,090	17,109	19
Total Cultural Services Division	2,186,480	2,155,850	2,014,923	(140,927)
<u>Economy & Tourism Division</u>				
Local Economy	176,550	369,860	242,336	(127,524)
Special Events	58,790	64,380	55,681	(8,699)
TIC	276,630	275,800	277,166	1,366
Tourism Marketing	233,610	223,150	288,507	65,357
Town Twinning	0	190	201	11
Total Economy & Tourism Division	745,580	933,380	863,891	(69,489)
Total	2,932,060	3,089,230	2,878,814	(210,416)

<i>Subjective Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
<u>General Fund</u>				
Employees	1,357,920	1,393,780	1,444,878	51,098
Premises	448,830	461,570	491,867	30,297
Transport	43,430	51,110	48,398	(2,712)
Supplies and Services	942,840	1,066,390	958,140	(108,250)
Third Party Payments	267,300	400,040	328,634	(71,406)
Transfer Payments (Grants)	0	32,530	43,909	11,379
Capital Financing	803,580	785,000	605,005	(179,995)
Management Overheads	716,090	639,540	669,517	29,977
Total Expenditure	4,579,990	4,829,960	4,590,348	(239,612)
Fees, Charges and Rents	(1,279,180)	(1,348,110)	(1,248,338)	99,772
Recharges to Services	(300,450)	(296,800)	(353,626)	(56,826)
External rents	(530)	(530)	(170)	360
Total Income	(1,580,160)	(1,645,440)	(1,602,134)	43,306
Net Revenue Cost	2,999,830	3,184,520	2,988,214	(196,306)
Transfers to / (from) Reserves	(67,770)	(95,290)	(110,134)	(14,844)
Revenue Contributions to Capital	0	0	734	734
Net Cost	2,932,060	3,089,230	2,878,814	(210,416)

GENERAL FUND SUMMARY - SERVICE and SUBJECTIVE

<i>Service Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
General Fund				
<i>Central Services</i>				
Chief Executive	736,650	824,740	925,860	101,120
City Secretary & Solicitor	2,571,750	2,422,290	2,387,128	(35,162)
Human Resources	0	0	4,594	4,594
Finance, IT and Support	2,123,840	1,628,480	1,282,541	(345,939)
<i>Community Services</i>				
Environmental Services	5,238,390	5,423,710	5,233,343	(190,367)
Strategic Housing	2,448,050	2,318,440	1,820,099	(498,341)
Community Development	3,832,890	3,520,600	3,351,712	(168,888)
<i>Development Services</i>				
Planning	1,543,250	1,598,680	1,753,469	154,789
Estates	(840,640)	(1,649,040)	(1,502,042)	146,998
Building Control	185,770	188,410	222,767	34,357
Access & Infrastructure	828,300	691,910	713,869	21,959
Cultural Services	2,932,060	3,089,230	2,878,814	(210,416)
Total Net Cost	21,600,310	20,057,450	19,072,155	(985,295)
<i>Subjective Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
General Fund				
Employees	13,569,130	13,903,520	14,265,263	361,743
Premises	3,611,870	3,769,390	3,878,919	109,529
Transport	1,140,470	1,255,950	1,312,203	56,253
Supplies and Services	4,718,400	5,383,900	5,529,608	145,708
Third Party Payments	8,045,960	8,392,220	8,104,877	(287,343)
Transfer Payments (Grants)	0	32,530	43,959	11,429
Benefits Paid	18,831,710	19,837,590	20,070,102	232,512
Capital Financing	7,166,640	4,920,290	3,882,671	(1,037,619)
Management Overheads	9,512,210	9,130,610	9,267,599	136,989
Total Expenditure	66,596,390	66,626,000	66,355,202	(270,798)
External Income	(2,925,770)	(2,866,230)	(2,874,535)	(8,305)
Fees, Charges and Rents	(9,636,190)	(10,087,980)	(10,310,406)	(222,426)
Recharges to Services	(12,682,970)	(12,307,180)	(12,456,967)	(149,787)
Govt allowance and subsidy	(19,093,160)	(20,617,170)	(21,164,748)	(547,578)
Costs Recovered	(98,860)	(111,000)	(116,472)	(5,472)
Notional Income	0	(24,450)	(24,450)	0
External rents	(19,440)	(19,440)	(22,302)	(2,862)
Total Income	(44,456,390)	(46,033,450)	(46,969,880)	(936,430)
Net Revenue Cost	22,140,000	20,592,550	19,385,321	(1,207,229)
Transfers to / (from) Reserves	(539,690)	(535,100)	(342,619)	192,481
Revenue Contributions to Capital	0	0	29,452	29,452
Net Cost	21,600,310	20,057,450	19,072,155	(985,295)

HOUSING REVENUE ACCOUNT (HRA)				
Service Summary				
Description	2006/07 Original Budget £	2006/07 Working Budget £	2006/07 Actual £	Variance (Favourable)/ Adverse £
HRA				
Housing Management - General	2,354,310	2,298,270	2,425,259	126,989
Housing Management - Special				
- Sheltered Services	1,217,650	1,119,820	1,121,186	1,366
- Communal Services	93,100	86,470	76,742	(9,728)
- Homelessness	(38,510)	(3,880)	4,097	7,977
- Estate Maintenance	174,920	174,620	167,418	(7,202)
- Sewage	77,320	128,960	172,559	43,599
- Disabled Adaptations	341,460	339,030	339,593	563
Total Housing Management Special	1,865,940	1,845,020	1,881,595	36,575
Repairs Works	2,890,000	2,890,000	2,881,237	(8,763)
Repairs Administration	890,620	869,810	681,310	(188,500)
Housing Benefits	37,770	37,770	0	(37,770)
Capital Financing Costs	3,939,230	3,921,370	4,247,304	325,934
Dwelling Rents	(17,265,000)	(17,265,000)	(17,251,817)	13,183
Garage Rents	(507,000)	(454,000)	(456,654)	(2,654)
Other Rents	(159,300)	(159,300)	(194,584)	(35,284)
Supporting People	(686,000)	(626,000)	(677,422)	(51,422)
Sheltered Charges	(222,000)	(253,000)	(253,762)	(762)
Other Income	(25,500)	(20,940)	(52,855)	(31,915)
Total Rents and Other Income	(18,864,800)	(18,778,240)	(18,887,095)	(108,855)
Housing Subsidy	7,040,320	7,017,860	7,003,470	(14,390)
Transfer re Pension Reserve	0	0	(96,663)	(96,663)
Transfer re Insurance Reserve	0	13,570	33,230	19,660
Net HRA (Surplus)/Deficit	153,390	115,430	169,648	54,218
Subjective Summary				
Description	2006/07 Original Budget £	2006/07 Working Budget £	2006/07 Actual £	Variance (Favourable)/ Adverse £
HRA				
Employees	2,450,460	2,467,450	2,583,967	116,517
Premises	3,975,940	3,982,380	4,170,730	188,350
Transport	138,570	151,580	154,593	3,013
Supplies and Services	170,570	220,270	347,904	127,634
Third Party Payments	0	0	41,951	41,951
Transfer Payments (Grants)	0	0	500	500
Benefits Paid	0	0	0	0
Capital Financing	4,178,960	4,195,480	4,518,488	323,008
Management Overheads	1,980,490	1,867,580	1,853,201	(14,379)
Total Expenditure	12,894,990	12,884,740	13,671,333	786,593
External Income			0	0
Fees, Charges and Rents	(12,264,320)	(12,207,890)	(12,521,719)	(313,829)
Recharges to Services	(283,340)	(301,810)	(605,584)	(303,774)
Govt allowance and subsidy	0	0	0	0
Costs Recovered	0	0	0	0
Notional Income	0	0	0	0
External rents	0	0	0	0
Total Income	(12,547,660)	(12,509,700)	(13,127,303)	(617,603)
Net Revenue Cost	347,330	375,040	544,031	168,991
Transfers to / (from) Reserves:	(193,940)	(259,610)	(374,382)	(114,772)
Revenue Contributions to Capital	0	0	0	0
Net HRA (Surplus)/Deficit	153,390	115,430	169,648	54,218
Working Balance				
HRA Operational Working Balance				
Opening Balance	(704,832)	(831,677)	(831,677)	0
(Surplus)/Deficit for year	153,390	115,430	169,648	54,218
Closing Balance	(551,442)	(716,247)	(662,029)	54,218
HRA Insurance Reserve	(449,422)	(344,744)	(364,403)	(19,659)
Total HRA Reserves	(1,000,864)	(1,060,991)	(1,026,432)	34,559

GENERAL FUND & HRA SUMMARY - SERVICE and SUBJECTIVE

<i>Service Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
<u>General Fund + HRA</u>				
<u>Central Services</u>				
Chief Executive	736,650	824,740	925,860	101,120
City Secretary & Solicitor	2,571,750	2,422,290	2,387,128	(35,162)
Human Resources	0	0	4,594	4,594
Finance, IT and Support	2,123,840	1,628,480	1,282,541	(345,939)
<u>Community Services</u>				
Environmental Services	5,238,390	5,423,710	5,233,343	(190,367)
Strategic Housing	2,448,050	2,318,440	1,820,099	(498,341)
Community Development	3,832,890	3,520,600	3,351,712	(168,888)
<u>Development Services</u>				
Planning	1,543,250	1,598,680	1,753,469	154,789
Estates	(840,640)	(1,649,040)	(1,502,042)	146,998
Building Control	185,770	188,410	222,767	34,357
Access & Infrastructure	828,300	691,910	713,869	21,959
Cultural Services	2,932,060	3,089,230	2,878,814	(210,416)
Total Net Cost	21,600,310	20,057,450	19,072,155	(985,295)
HRA	153,390	115,430	169,648	54,218
	21,753,700	20,172,880	19,241,803	(931,077)
<i>Subjective Summary</i>				
Description	2006/07 Original Budget	2006/07 Working Budget	2006/07 Actual	Variance (Favourable)/ Adverse
	£	£	£	£
<u>General Fund + HRA</u>				
Employees	16,019,590	16,370,970	16,849,231	478,261
Premises	7,587,810	7,751,770	8,049,649	297,879
Transport	1,279,040	1,407,530	1,466,796	59,266
Supplies and Services	4,888,970	5,604,170	5,877,512	273,342
Third Party Payments	8,045,960	8,392,220	8,146,828	(245,392)
Transfer Payments (Grants)	0	32,530	44,459	11,929
Benefits Paid	18,831,710	19,837,590	20,070,102	232,512
Capital Financing	11,345,600	9,115,770	8,401,158	(714,612)
Management Overheads	11,492,700	10,998,190	11,120,800	122,610
Total Expenditure	79,491,380	79,510,740	80,026,535	515,795
External Income	(2,925,770)	(2,866,230)	(2,874,535)	(8,305)
Fees, Charges and Rents	(21,900,510)	(22,295,870)	(22,832,125)	(536,255)
Recharges to Services	(12,966,310)	(12,608,990)	(13,062,551)	(453,561)
Govt allowance and subsidy	(19,093,160)	(20,617,170)	(21,164,748)	(547,578)
Costs Recovered	(98,860)	(111,000)	(116,472)	(5,472)
Notional Income	0	(24,450)	(24,450)	0
External rents	(19,440)	(19,440)	(22,302)	(2,862)
Total Income	(57,004,050)	(58,543,150)	(60,097,183)	(1,554,033)
Net Revenue Cost	22,487,330	20,967,590	19,929,352	(1,038,238)
Transfers to / (from) Reserves	(733,630)	(794,710)	(717,001)	77,709
Revenue Contributions to Capital	0	0	29,452	29,452
Net Cost	21,753,700	20,172,880	19,241,803	(931,077)