

CABINET

13 February 2008

BUDGET AND COUNCIL TAX 2008/09

REPORT OF HEAD OF FINANCE

Contact Officer: Alexis Garlick Tel No: 01962 848224 Email: agarlick@winchester.gov.uk

RECENT REFERENCES:

CAB1483: Financial Strategy 2008/09 to 2012/13, 17 July 2007

CAB 1484: Capital Strategy and Programme 2007, 17 July 2007

CAB1530: Capital Programme 2007/08 to 2012/13, 19 September 2007

CAB1536: General Fund Budget 2008/09, 17 October 2007

CAB1556: General Fund Budget 2008/09 – Proposals for Consultation, 14 November 2007

EXECUTIVE SUMMARY:

This report concludes the budget process for 2008/09 by presenting the summarised General Fund budget for approval, including proposals for growth and savings - Members are asked to consider these and the level of Council Tax for next year (the current tax is £116.46 at Band D for City Council services).

The budget papers include final growth and savings proposals identified as part of the work undertaken by officers, Corporate Management Team, Cabinet and Scrutiny Panels. Unavoidable growth pressures requested for inclusion for 2008/09 total £520,000 and savings and income growth proposals total £1,121,000.

The Prudential Indicators covering affordability, prudence and capital expenditure which are required to be calculated by 31st March 2008 are reported elsewhere (CAB1599).

A Council Tax of £55.04 is recommended for the Winchester Town Account.

RECOMMENDATIONS:

1. That Members consider the level of General Fund budget and Service budgets for 2008/09 and make recommendations for the following:

	<u>2008/09</u>
	<u>£</u>
Gross budget for General Fund Services	20,471,320
<u>Less</u>	
Capital financing	(6,644,220)
Transfers to /(from) Reserves	(452,000)
Contributions to / (from) Winchester Town Account	27,420
Total	13,402,520
<u>Less</u> Charges on Winchester Town Account	(770,700)
Total City Net Expenditure	12,631,820

2. That Members consider growth, savings and increased income, as set out in Appendices D and E, and indicate those items to be included within the Budget.
3. That the capital programme set out in Appendix G be confirmed.
4. That the policy as previously agreed by the Council on 14th July, 1999 (min 186 refers) is confirmed to treat all expenses of the Council as General Expenses other than those specifically identified and itemised in the Winchester Town account. In consequence of which the sum of £743,280 be treated as Special Expenses under Section 35 of the Local Government Finance Act 1992 in respect of the Winchester Town area, Appendix K.
5. That the Council Tax for the Special Expenses in the Winchester Town area at Band D be set at £55.04 for 2008/09.
6. That the balances on the Collection Fund calculated at 15 January 2008, of £53,239 deficit for Council Tax for this Council, be approved.
7. That Members recommend the level of Council Tax at Band D for City Council services for 2008/09.
8. That Parish Council Taxes be noted as in Appendix L.
9. That the inflation index in the Members' Allowances Scheme be applied for 2008/09.
10. That the Concessionary Travel Scheme continues to operate from 9am when the national scheme is introduced on 1 April 2008.

CABINET13 February 2008BUDGET AND COUNCIL TAX 2008/09REPORT OF HEAD OF FINANCE1 Introduction

- 1.1 As in recent years the budget process is linked closely to the Corporate Strategy. Following approval of the Financial Strategy in July, Cabinet has reviewed the Corporate Strategy and associated budgets, with Scrutiny Panels commenting on proposals for growth and savings.
- 1.2 A capital programme is also being considered elsewhere on this agenda (CAB1607).
- 1.3 A summary of the General Fund revenue budgets is presented for final consideration and Members are asked to consider the total level of General Fund budget and the Council Tax for next year.
- 1.4 The detailed service budgets are presented for approval as Appendix M. Unlike in previous years these *do* include the impact of the growth and savings proposals previously presented and consulted on, but do not include some of the new items put forward in this report for consideration. Once the budget is finalised – by Council on 21 February – any final adjustments will be made and published in the Budget Book.
- 1.5 This year meetings have been held with representatives from parishes and businesses to seek their views on the Council's budget.

2 Revised Budget 2007/08

- 2.1 The revised budget for net expenditure on services totals £14.455m compared with an original budget of £14,077m, a difference of £0.378m, with an additional £0.386m to be transferred from the Major Investment Reserve.

	Original	2007/08 Revised	variance	Note
	<u>£m</u>	<u>£m</u>	<u>£m</u>	
Gross Budget	20.759	22.357	1.598	
Less Financing transactions - Capital financing	(5.098)	(5.814)	(0.716)	
Budget after reversal of capital financing	15.661	16.543	0.882	1
Less Financing transactions - Interest Income	(1.584)	(2.088)	(0.504)	2
Net budget	14.077	14.455	0.378	
Transfers from reserves	(1.043)	(1.429)	(0.386)	3
Contributions From Winchester Town Account	(0.023)	(0.015)	0.008	
Total	13.010	13.010	-	

Notes:

1. Total Service costs after the reversal of capital financing are £0.882m higher than the original budget, and include the following:
 - a) Expenditure carried forward from 2006/07 of £0.675m of which £0.311m was funded by specific external income (CAB1476 refers).
 - b) Additional expenditure arising from supplementary approvals in the year amounting to £0.645m of which £0.606m is one-off expenditure to be funded from reserves.
 - c) Additional costs for the concessionary travel scheme of £0.127m.
 - d) Various items of Expenditure Savings and Income growth including; Planning Fees, Recycling income, car parking income and Benefits overpayments recovery.
2. Additional interest income on investments amounting to £0.504m arising from both higher interest rates than budgeted and higher average balances.
3. Transfers from reserves have increased by £0.386m. After adjusting the original budget for brought forward expenditure and supplementary estimates, an additional £0.584m is forecast to be added to the reserves, arising mainly from additional interest income plus a small overall net under spend on services.

3 2008/09 Budget

- 3.1 The General Fund budget for net expenditure on services, after the inclusion of proposed growth and savings, totals £13,402,520. Summaries of the individual service budgets are shown in Appendix M although these do not yet fully include all of the savings proposals as the detail (account codes) are still being worked on. Final figures will be made and published in the Budget Book. The budget includes the following:
 - a) Additional costs in relation to growth pressures totalling £0.520m (Appendix D).
 - b) Savings and Income growth totalling £1.121m (Appendix E).
 - c) Additional income from an increase in Council Tax of 3.9%.
 - d) Total Interest receivable of £1.312m (Appendix F).
- 3.2 Information is still awaited on any award of monies from the LABGI scheme. Any sums received that are not used to fund the specific growth proposals referred to in Appendix G will be available from reserves for future use.
- 3.3 The cash flows for the Council acting as the Accountable Body for Leader funding and the associated administration costs and funding are not yet reflected in the detailed budgets – although the impact on the total budget will be neutral.
- 3.4 The cash flows for the Big Lottery play award are also not yet included in the detail – although the impact on the total budget will be neutral.
- 3.5 The budget includes provision for the implementation of the statutory national concessionary travel scheme from over-sixties from April 1st 2008 and for the

extension of that scheme to allow travel from 9.00am. This will encourage bus use by volunteers travelling to work and those with early morning medical appointments.

4 Growth, Savings and Increased Income

- 4.1 Cabinet has considered various items of growth, savings and increased income and has referred them to the Scrutiny Panels for further deliberation. Some further small changes have been proposed since CAB1556 and the detailed lists are shown in Appendices D and E.
- 4.2 Some of the items of savings and increased income have already been included in the base budget where a formal Cabinet decision has not been necessary

5 Capital Programme

- 5.1 The capital programme is to be considered elsewhere on this agenda (CAB1607). The main sources of funding for the programme are from balances accumulated from capital receipts and from the Major Repairs Allowance, with support from the Major Investment Reserve (MIR). It will be necessary to consider borrowing later in the Strategy period for schemes not yet identified as the balances accumulated for the Programme are spent.
- 5.2 Both the MIR and capital receipts are invested with the interest underpinning the Council's financial strategy. The consequent loss of interest following the use of these balances through the Strategy period has been reflected in the revenue projections. The estimated use of the MIR and capital receipts is shown in Appendix I with the balances of both being forecast at £4.6m at the end of 2012/13. This is sensitive to the assumptions on capital receipts which, if not achieved, will reduce this figure.

6 The Government Settlement

- 6.1 In early December, the Government issued the first ever three year Local Government (provisional) settlement alongside a radically slimmed down performance framework in order to provide councils with greater flexibility to budget and plan ahead, and make their own decisions about spending priorities. This will help to ensure stability in budgeting ahead. Over the current year's figure there is a cash increase of £131,000, reducing to an increase of only £35,000 per annum in the future 2 years of the settlement period.

7 Collection Fund

- 7.1 The regulations require the Council formally to approve the Collection Fund balance at 31 March, calculated at 15 January.
- 7.2 For Council Tax a deficit of £53,239 is estimated, shared between the County Council (£38,911), the Police Authority (£5,105), the Fire & Rescue Authority (£2,283) and this Council (£6,940). This must be credited to the Council Tax for the District for 2008/09. This is equivalent to £0.15 at Band D.

8 Council Tax

- 8.1 The Government expects the average council tax increase in England to be substantially below 5% in 2008/09 and has made it clear that capping powers will be used to protect council tax payers against excessive increases. Capping is applied to the separate tiers of authorities, based on the increases applied individually, rather than by considering the total increase in Council Tax bills. The Parish Tax amounts are excluded from the capping calculations, but Winchester Town is included.
- 8.2 At present the projections include an increase in council tax income of 3.9%. Options for different District tax levels are shown below:

Council Tax Options	Annual Increase		Annual income additional to projections £000
£119.95	3.0%	£3.49	-52
£120.53	3.5%	£4.08	-24
£121.05	3.9%	£4.59	0
£121.70	4.5%	£5.24	30
£122.28	5.0%	£5.82	58

- 8.3 The current level of Tax for District purposes is £116.46
- 8.4 In considering the level of District tax, regard has to be had to the Tax for the Town area in order to ensure that the overall increase does not exceed 5%. Options for different combinations of tax are shown below:

District Tax	Town Tax	Total
3.9%	3.9%	4.05%
3.9%	4.0%	4.06%
3.9%	11.8%	5.0%
5.0%	4.0%	5.0%

- 8.5 Assuming a Winchester Town tax increase of 4% the maximum the Tax for District purposes could be is 5% to remain within the capping limit. In order to support the Council's priorities and to secure a firm foundation for the future, an increase in excess of 3.9% is advised. However, it is for Members to determine the level of increase taking account of the balance between priorities, future aspirations and a judgement of the public's willingness or ability to pay increased amounts.

8.6 Appendix L shows the figures for Parish Council or Meeting taxes, including a comparison with the previous year's precept. The overall increase in precepts is 9% and the overall increase in tax, including Winchester Town at 4%, is 7%. The Council has no control over the levels of parish precepts.

8.7 The Taxes for the County Council, the Police Authority and the Fire Authority will be decided on 21, 19 and 13 February, respectively. An update will be given to Cabinet and Council on the recommendations being made.

9 Winchester Town Charge – Section 35

9.1 In accordance with Section 35 of the Local Government Finance Act 1992 the Council has taken the decision in previous years to treat all expenses of the Council as general expenses other than those identified as special expenses. The Council endorsed this policy on 28 February 2007 (minute 799 refers).

9.2 Special expenses are costs incurred for the provision of an amenity or service that is primarily for the benefit of one locality. In the Winchester District these expenses are levied by the Council to cover the costs of local services in the Winchester Town area which elsewhere would be dealt with by parish councils.

9.3 The services currently covered by special expenses are listed in Appendix K.

9.4 It is recommended that the policy as previously agreed by the Council on 14th July, 1999 (minute 186), and confirmed in the budget and council tax report for 2007/08 (CAB1418, 13 February 2007), is endorsed again. That is to treat all expenses of the Council as General Expenses other than those specifically identified and itemised in the Winchester Town Account. In consequence of which the sum of £743,280 will be treated as Special Expenses under Section 35 of the Local Government Finance Act, 1992 in respect of the Winchester Town area, summarised in Appendix K.

9.5 The Winchester Town Forum met on 15 January 2008 and recommended a Council Tax increase of 4%.

10 Reserves

10.1 A full summary of all earmarked and major reserves is included at Appendix H. It must be borne in mind however that some reserves can only be used for restricted purposes.

10.2 Detail of the projected movement on the balances for the MIR and capital receipts is shown in Appendix I. The balances are forecast to be £4.6m at the end of the Strategy period, 2012/13.

11 General Fund Working Balance

11.1 The General Fund working balance stands at £2m. As has been reported previously, the level of this balance needs to be considered in the light of a number of factors concerning the Council's level of exposure to changes in income and expenditure.

11.2 A significant proportion of the Council's spending is financed from investment income - an estimated £1.3m in the 2008/09 budget (Appendix F) generated by investments. The forward projections assume that the current rates will remain relatively stable, in accordance with the latest information from the Council's investment advisors. A

change in interest rates of 0.25% would alter investment income by circa £60,000 in 2008/09.

- 11.3 Exposure to expenditure fluctuations is more limited. Inflation of 1% increases the Council's General Fund costs for contracts by circa £85,000 pa. A provision of 2.5% for pay awards has been included in the budget. Each additional 1% awarded increases the Council's General Fund costs by circa £138,000. There is adequate insurance cover for risks such as fire.
- 11.4 Overall, taking into account the fact that the Council has built up specific reserves to fund identified most major future expenditure, the provision of £2m as a General Reserve is thought to be sufficient and the forward projections assume that this level is retained. However, it should be noted that the projections assume a significant use of reserves and capital receipts and the position needs to be kept under review.

12 Inflation

- 12.1 A summary of the effect of changes in inflation and interest rates is shown below:

Item	Assumption	+/- 1%
	%	£'000
Contract costs	4.0%	85
Pay	2.5%	138
Fees and charges income	4.0%	(128)
Interest income	5.5%	(240)

- 12.2 The latest figure available for the Retail Price Index (RPI) is 4% (December 2007). It is possible that contract costs will be excess of those currently provided for within the budget.
- 12.3 The Members' Allowances Scheme allows for an inflation index to be used if there are no specific changes in the responsibility levels to require the Independent Remuneration Panel to review the Scheme. For the main allowances including Basic and Special Responsibility Allowances the index is the lower of the following:
- a) The staff pay award at 1st April 2008, or
 - b) Retail Prices Index change over the preceding 12 months.

The current provision for the staff pay award is 2.5%.

13 Looking Ahead

- 13.1 In considering its budget each year the Council is required to look further ahead than the year under detailed consideration to ensure that the impact and affordability of proposals is assessed for future years. The forward projections in Appendix B give an indication of the Council's position for the next five years.
- 13.2 With the inclusion of savings and additional income proposals the forward projections indicate that a balanced budget can be achieved in the medium term. However, a

significant element of the savings proposals is the expectation that efficiency savings can be made: the organisation will have to work hard to ensure that these are delivered. It is assumed that savings will continue to be found to balance the budget and to prevent a further call on the MIR.

- 13.3 A more detailed risk assessment has been included at Appendix A.

14 Adequacy of Reserves and Robustness of Estimates

- 14.1 There are specific requirements under Section 25 of the Local Government Act, 2003, for the chief finance officer to provide a positive assurance statement about the adequacy of proposed financial reserves and the robustness of estimates made for the purposes of the budget calculation.
- 14.2 Reserves are detailed in this report and specific comment is made upon the significant balances. The General Fund working balance is discussed in Section 11 and is considered to be adequate. The Major Investment Reserve is available to support specific projects, both revenue and capital, and a balance remains through the Strategy period. Capital Receipts are forecast to be £2.2m at the end of the period. Borrowing is an option available to the Council to consider for specific projects, taking account of the revenue impact of those projects, in the same way as it considers that impact for schemes financed from capital receipts. The Head of Finance is able to provide positive assurance about the adequacy of reserves bearing in mind the commentary about the need to identify funding for future projects that are not yet included within current programmes.
- 14.3 When considering the robustness of estimates for the budget calculation for the current year savings and increased income proposals included in the budget must be considered to be achievable. Considerable savings have been achieved to date, and the recent experience has been that compensating savings have been found to cover unforeseen growth pressures, which has meant that there has been no significant additional call on balances. Given the complex nature of the organisation, the significant turnover, the cautious approach to budgeting and the sensitivity to changes in inflation and interest rates, these variations are not unexpected. The purpose of reserves, in particular the General Fund working balance, is to provide a cushion for these variations.
- 14.4 For next year, savings amounting to a further £1.1m have been included within the budget. To ensure the delivery of the savings assumed will require a diligent approach to realising them. Directors and Members will need to adopt a robust attitude towards realising improvements in efficiency and, where necessary, accepting reductions in service levels. Both approaches are likely to have impacts on staffing, which will need to be managed carefully by officers. Achieving reductions may incur one-off costs and it would be prudent to recognise that this will be a priority call on the MIR. A detailed programme to achieve the savings will need to be devised and close monitoring must be a priority for by Corporate Management Team and Members. The planned further development of financial management reporting systems will support this.
- 14.5 Within the context of the overall budget and reserve levels, the Head of Finance is able to provide positive assurance about the robustness of the estimates made for the purposes of the budget calculation for next year, bearing in mind the commentary about the need to pursue a rigorous programme of cost reduction.

15 Prudential Code

- 15.1 Local authorities determine their own programmes for capital investment in fixed assets that are central to the delivery of quality public services. The Prudential Code has been developed as a professional code of practice to support local authorities in taking their decisions. They are required by Regulation to have regard to the Prudential Code when carrying out their duties under Part 1 of the Local Government Act 2003.
- 15.2 The key objectives of the Prudential Code are to ensure, within a clear framework, that the capital investment plans of local authorities are affordable, prudent and sustainable. A further key objective is to ensure that treasury management decisions are taken in accordance with good professional practice and in a manner that supports prudence, affordability and sustainability.
- 15.3 To demonstrate that local authorities have fulfilled these objectives, the Prudential Code sets out indicators that must be used and factors that must be taken into account. These indicators are designed to support and record local decision making in a manner that is publicly accountable.
- 15.4 The indicators are purely for internal use by the Council and are not intended to be used as comparators with other authorities, as any comparisons will be meaningless. In addition the indicators should not be taken individually; rather the benefit from monitoring will arise from following the movement in indicators over time and the year on year changes.
- 15.5 All of the indicators in respect of treasury management covering affordability, prudence, capital expenditure, borrowing and investment have been included in report CAB1599 elsewhere on this agenda.

OTHER CONSIDERATIONS:

16 CORPORATE STRATEGY (RELEVANCE TO):

- 16.1 Financial strategy and the budget process should accord with the objectives of the Corporate Strategy whilst proposals in the Strategy must be linked to resource allocation and availability. The Budget is vital to the achievement of the Corporate Strategy.

17 RESOURCE IMPLICATIONS:

- 17.1 These are contained in the body of the report.

BACKGROUND DOCUMENTS:

Working papers held within Finance and other directorates.

APPENDICES:

- Appendix A Risk Assessment
- Appendix B General Fund Service Summary
- Appendix C General Fund Revenue Projections 2007/08 to 2012/13
- Appendix D Growth Pressures

Appendix E	Savings & Income Growth Proposals
Appendix F	Financing Transactions
Appendix G	Total Proposed Capital Programme
Appendix H	Summary of Reserves
Appendix I	Major Investment Reserve and Capital Receipts
Appendix J	Collection Fund (provisional)
Appendix K	Council Tax on Winchester Town Area
Appendix L	Parish Council Precepts and Council Taxes 2008/09
Appendix M	General Fund - Detailed Service Budgets 2008/09

RISK ASSESSMENT – 2008/09 Budget

Risk area identified	Potential Impact of Risk	Mitigation
RPI	Budget provision insufficient to cover contractual commitments that are linked to RPI	<ul style="list-style-type: none"> ✓ Budget provision made for inflation of 4% pa ✓ Fees and charges increases based on same RPI assumptions ✓ Maintain adequate level of General Fund working balance
Pay Inflation	Budget provision insufficient to cover actual pay settlements for years 2008/09 and beyond	<ul style="list-style-type: none"> ✓ Budget provision made for pay inflation of 2.5% p.a. ✓ Maintain adequate level of General Fund working balance
Interest Rates	Interest rate forecasts vary from the assumptions made in the financial forecasts resulting in a shortfall in assumed investment interest.	<ul style="list-style-type: none"> ✓ Specialist advice taken on interest rate forecasts ✓ Cash flow modelled against anticipated financial forecasts and a prudent approach adopted ✓ Treasury Management Strategy and Policies
Revenue Support Grant	Shortfall in budget if grant funding is less than that assumed	<ul style="list-style-type: none"> ✓ Provisional settlement figures provided by the Government for next 3 years ✓ Maintain adequate level of General Fund working balance
Planning & Housing Delivery Grant	Future grant funding could be lower than current budget or discontinued.	<ul style="list-style-type: none"> ✓ Monitor Government consultation on future proposals for funding planning improvement
Local Authority Business Growth Incentive Scheme	Initiatives funded by this scheme may raise future expectations and create ongoing commitments	<ul style="list-style-type: none"> ✓ Earmarked reserve set up to help ensure commitments do not exceed available funding ✓ One off costs could be funded by reserves or not progressed if LABGI insufficient

Risk area identified	Potential Impact of Risk	Mitigation
Government Capping	Government considers that the budget decisions taken by the Council should be subject to capping resulting in the costs of rebilling etc.	<ul style="list-style-type: none"> ✓ Council will consider Government guidance when setting council tax ✓ Effect of Town Account decisions also considered
Efficiency Targets	Failure to deliver ongoing budget cashable efficiency targets leading to a funding shortfall	<ul style="list-style-type: none"> ✓ Ensure that targets are realistic and achievable within the timescales set ✓ Allocate ownership and develop action plans to deliver ✓ Maintain adequate level of General Fund working balance
Concessionary Travel	Budget provision is insufficient to cover full costs of the scheme for 2007/08 and for the introduction of the national scheme in 2008/09 and beyond	<ul style="list-style-type: none"> ✓ Budget growth item reflects latest advice of consultants for the Hampshire Countywide scheme
The review of Government funding for local councils and the possibility of the County Council using new power to levy local business rate supplement income	Uncertainty in future funding mechanisms and levels of support	<ul style="list-style-type: none"> ✓ Maintain a prudent approach to budget and forecasting (as above) pending Government response ✓ Two BID areas already introduced in Winchester District already provide a scheme for raising additional finance from local businesses for schemes affecting the BID areas
Equal Pay	Unexpected claims for back pay	<ul style="list-style-type: none"> ✓ Equal Pay audit completed and no issues raised ✓ Union agreement that there were no equal pay issues when new pay structure was introduced ✓ Maintain adequate level of General Fund working balance
Further potential changes to fee structure for land charges searches and potential impact of HIPS packs upon search levels	Budget provision is insufficient when the detail of the regulations is available; HIPs further change personal search levels	<ul style="list-style-type: none"> ✓ Prudent provision for income levels made at this stage

Risk area identified	Potential Impact of Risk	Mitigation
Growth pressures and changes to national priorities that must be met	New pressures and requirements, particularly those arising from Local Government White Paper, likely to carry additional costs	✓ To be considered as individual initiatives and requirements emerge
New office accommodation	Escalation of costs for new provision or growing costs of existing accommodation	✓ Option appraisal for new offices to take full account of current financial outlook and detailed project risks
Silver Hill development proposals	Costs arising due to Council input, revenue costs post- implementation or risks to return on Council assets	✓ Detailed risks managed as part of Silver Hill project
Any need for further investment in building fabric/capital repairs	Budget may be insufficient to meet requirements	✓ First stage of detailed needs assessment / prioritisation completed ✓ Capital growth identified for next year
Further expansion of the Park and Ride scheme	There may be further substantial costs from 2009/10 as a result of expansion of the scheme – not covered by commensurate increases in Government grant	✓ Keep scheme and current charging levels under review ✓ Maintain adequate level of General Fund working balance
Benefits Subsidy	Impact of transitional scheme not fully known and therefore difficult to quantify	✓ Keep under review with prudent approach to setting budgets
VAT – breach of the 5% limit	Additional irrecoverable VAT costs as a result of breaching the limit	✓ VAT implications considered as part of capital appraisal for each project
Pensions costs	Changes to the scheme and the results of the triennial actuarial review may adversely impact on budgeted costs	✓ Information now available and included in the final budget proposals ✓ Maintain adequate level of General Fund working balance
Pay budgets	Baseline may be insufficient to cover costs of maturing workforce. Turnover assumed and resultant savings from vacancy management may not be achieved	✓ Detailed review and close monitoring ✓ Maintain adequate level of General Fund working balance

Risk area identified	Potential Impact of Risk	Mitigation
Unknown impact of transfer of filtering of complaints from Standards Board to local level	Additional budget required or adverse impact upon other priorities in Legal/Democratic Services	✓ Seek to undertake within existing resources but monitor as supplementary estimate may be required depending upon unpredictable timing/volume of workload
Impact of additional S106 work for highway infrastructure contributions on Legal Services	Additional budget required or adverse impact upon other priorities in Legal Services	✓ Seek to undertake within existing resources and additional fees generated but monitor and outsource any peaks of work that cannot be undertaken in house.
Reduction in benefits Administration Subsidy - 5% in real terms year on year for next three years	Additional budget required or adverse impact on Benefits Service	<ul style="list-style-type: none"> ✓ Growth bid included in forecasts ✓ Maintain adequate level of General Fund working balance
HMRC disputing value of tax calculated on materials charged on invoices paid under the Sub Contractor Industry Scheme (CIS4)	Budget provision insufficient	<ul style="list-style-type: none"> ✓ Revised procedures to prevent recurrence ✓ Officers reviewing amounts claimed to satisfy HMRC requirements
Reduced level of and timing of capital receipts	May impact upon the need to undertake prudential borrowing earlier than anticipated.	✓ Compliance with the Prudential Code
Community Safety Partnership – reduction in Home Office grant funding	Support of voluntary sector projects and joint post funding could be expected to be found from partners' own budgets.	<ul style="list-style-type: none"> ✓ Seek to undertake from partner budgets ✓ Consider greater sharing of resource across the 11 district partnerships ✓ Monitor the impact on statutory duties

GENERAL FUND SERVICE SUMMARY

	2006/07 Outturn £	2007/08 Original £	2007/08 Revised £	2008/09 Original £
Gross budget for General Fund Services	19,060,268	20,758,510	22,356,920	20,471,320
<u>Less</u>				
Financing Transactions	(5,853,983)	(6,681,770)	(7,901,770)	(6,644,220)
Net budget for General Fund Services	13,206,285	14,076,740	14,455,150	13,827,100
Transfers to / (from) Reserves		(1,043,000)	(1,428,700)	(452,000)
Contributions to / (from) Win Town Reserve	(48,677)	(23,270)	(15,980)	27,420
Total	13,157,608	13,010,470	13,010,470	13,402,520
<u>Less</u> Charges on Winchester Town Account	(668,900)	(728,440)	(728,440)	(770,700)
Total City Expenditure	12,488,708	12,282,030	12,282,030	12,631,820

GENERAL FUND REVENUE PROJECTIONS 2007/08 - 2012/13

	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
	£000	£000	£000	£000	£000	£000
<u>GROSS BUDGET FOR GF SERVICES 2007/08</u>	22,357	20,472	20,472	20,472	20,472	20,472
<u>Less</u> one off costs included in the Base			(342)	(305)	(285)	(305)
Changes in Revenue savings & growth (re 2007/08)			(96)	(128)	(132)	(132)
Supplementary approvals			3	12	22	33
Refuse/cleansing costs re new properties			50	100	150	200
Pensions increases			51	101	151	201
Pay inflation			355	719	1,092	1,474
Inflation on Third Party Payments			354	723	1,107	1,505
Inflation on Income			(530)	(1,081)	(1,655)	(2,251)
<u>Plus</u> Changes in Growth from 2008/09			(5)	(9)	(7)	(3)
<u>Less</u> Changes in Savings and income from 2008/09			(30)	(30)	(30)	(30)
Projected Expenditure after growth and savings	22,357	20,472	20,283	20,574	20,885	21,165
Capital Financing Charges	(5,814)	(5,332)	(5,332)	(5,332)	(5,332)	(5,332)
Net Interest	(2,088)	(1,312)	(1,103)	(1,092)	(1,088)	(1,046)
Budget Requirement	14,455	13,828	13,848	14,150	14,465	14,787
<u>Funding</u>						
Council Tax	6,163	6,466	6,773	7,094	7,430	7,782
RSG & NNDR	6,813	6,944	6,978	7,013	7,013	7,013
Winchester Town contributions	16	(27)	(46)	(61)	(76)	(93)
Cont. (to) / from Major Investment Reserve	1,429	452	110	37	57	37
Funding	14,420	13,835	13,815	14,083	14,424	14,739
<u>(Headroom)/Shortfall</u>	35	(7)	33	67	41	48
<i>Collection Fund (surplus)/deficit</i>	<i>(35)</i>	<i>7</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>

GENERAL FUND REVENUE - GROWTH PRESSURES

Corporate Priority	Proposal	<u>2008/09</u> £000	<u>2009/10</u> £000	<u>2010/11</u> £000	<u>2011/12</u> £000	<u>2012/13</u> £000
<u>High Quality Environment</u>						
Concessionary travel scheme	Additional costs of scheme based on experience in 2007/08 plus the estimated impact of the changes to a national scheme in 2008/09 and allowing for a 9am start time	159	159	159	159	159
Environment Client Review	Assumed in 2007/08 budget but not achievable	30	30	30	30	30
Planning Enforcement	Additional resources to support planning enforcement	30	40	40	40	40
Stray Dogs - provision of out of hours service	Legislative changes effective from April 2008, making Local Authorities responsible to provide a place to which a stray dog can be taken and accepted out of office hours - additional funding approved last year should cover this	20	20	20	20	20
Climate change	Support for Winchester Action on Climate Change	18	18	18	18	18
Abbey Mill	Feasibility study into power generation	8	0	0	0	0
Total High Quality Environment		265	267	267	267	267

GENERAL FUND REVENUE - GROWTH PRESSURES

Corporate Priority	Proposal	2008/09 £000	2009/10 £000	2010/11 £000	2011/12 £000	2012/13 £000
<u>An Efficient & Effective Council</u>						
Customer Service Centre	Delays in savings due to delayed transfers of staff and unrealised staff reductions	80	60	40	40	40
Rental income	Growth in rental income not achievable	62	64	67	69	73
Pay	Net impact of updating divisional pay budgets	50	50	50	50	50
Local Access Points	Support for access points in hub communities	35	32	32	32	32
Benefits administration subsidy	Grant received from DWP will reduce by 5% in real terms (after adjusting for inflation)	18	32	45	45	45
Electoral registration/ elections	Increased costs of administering postal votes. Direct Govt. grant to be replaced with incorporation into RSG	10	10	10	10	10
Cemeteries Income (Winchester Town Account)	Reduced income as a result of lower volumes	10	10	10	10	10
Total Efficient & Effective Council		265	258	254	256	260
Total		530	525	521	523	527
of which:						
General Fund		520	515	511	513	517
Winchester Town Account		10	10	10	10	10

GENERAL FUND REVENUE - SAVINGS & INCOME GROWTH PROPOSALS

<u>Corporate Priority</u>	<u>Proposal</u>	<u>2008/09</u> <u>£000</u>	<u>2009/10</u> <u>£000</u>	<u>2010/11</u> <u>£000</u>	<u>2011/12</u> <u>£000</u>	<u>2012/13</u> <u>£000</u>
<u>Economic Prosperity</u>						
Organisational Development	Review of the structure of Cultural Services Division to improve service delivery	(30)	(30)	(30)	(30)	(30)
<u>Total Economic Prosperity</u>		(30)	(30)	(30)	(30)	(30)
<u>Safe & Strong Communities</u>						
Strategic Housing	Increased income and reduced costs in improvement grant administration	(30)	(30)	(30)	(30)	(30)
HRA Support	General Fund providing communication and environmental services to HRA	(30)	(30)	(30)	(30)	(30)
<u>Total Safe & Strong Communities</u>		(60)	(60)	(60)	(60)	(60)
<u>High Quality Environment</u>						
Planning Fee Income	Increase in income receivable	(150)	(150)	(150)	(150)	(150)
Recycling	Increased income from sale of higher volume of recyclables	(100)	(100)	(100)	(100)	(100)
Car Parks	Additional income predicted based on growth	(80)	(80)	(80)	(80)	(80)
Environment Division	Environment Division organisational development.	(40)	(40)	(40)	(40)	(40)
Jewry Street car park	Income from re-opening of car park	(35)	(35)	(35)	(35)	(35)

GENERAL FUND REVENUE - SAVINGS & INCOME GROWTH PROPOSALS

<u>Corporate Priority</u>	<u>Proposal</u>	<u>2008/09</u>	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>
		<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
Public Notices	Reduced space required through consolidation of Public Notices, and improved terms with supplier following negotiation.	(30)	(30)	(30)	(30)	(30)
Development Control	Hampshire & Isle of Wight Authorities (HIOWA) project: shared specialist services and improved admin. support	(25)	(50)	(50)	(50)	(50)
Licensing	Higher number of licences are predicted based on experience in 2007/08	(28)	(28)	(28)	(28)	(28)
Grants	Anticipated additional grant income, including Planning & Housing Delivery Grant and Local Authority Business Growth Incentive	(25)	(25)	(25)	(25)	(25)
CCTV	Reduced costs of monitoring contract following tender	(20)	(20)	(20)	(20)	(20)
Planning advice	Commence charging for pre-application planning advice (excluding individual households)	(20)	(20)	(20)	(20)	(20)
<i>Total High Quality Environment</i>		<i>(553)</i>	<i>(578)</i>	<i>(578)</i>	<i>(578)</i>	<i>(578)</i>
<u>An Efficient & Effective Council</u>						
	Long Term Vacancies - review across divisions	(75)	(75)	(75)	(75)	(75)
	Ongoing Organisational Development	(75)	(75)	(75)	(75)	(75)
Organisational Development	Business Management - deletion of vacant post and redistribution of work	(33)	(33)	(33)	(33)	(33)
	Review of admin. support to directors	(20)	(20)	(20)	(20)	(20)
	Office Support review	(20)	(20)	(20)	(20)	(20)

GENERAL FUND REVENUE - SAVINGS & INCOME GROWTH PROPOSALS

<u>Corporate Priority</u>	<u>Proposal</u>	<u>2008/09</u>	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>
		<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
Benefits	Higher recovery of overpayments predicted based on experience in 2007/08	(70)	(70)	(70)	(70)	(70)
Miscellaneous income & savings	Including procurement savings	(50)	(50)	(50)	(50)	(50)
Insurance	Tender of insurance contract expected to reduce costs	(40)	(40)	(40)	(40)	(40)
Design & Print	Savings on consumables	(25)	(25)	(25)	(25)	(25)
Court Order Charges	Increase in charges in respect of court orders issued for non-payment of Council Tax & Business Rates	(20)	(20)	(20)	(20)	(20)
Procurement	Reduced utility costs as a result of tender	(17)	(17)	(17)	(17)	(17)
Postal service provider	Tender of postal service provider	(15)	(15)	(15)	(15)	(15)
Reduced postal costs	Council-wide reduction in mail volumes	(10)	(10)	(10)	(10)	(10)
Training	Shared provision with Winchester & Eastleigh Hospital Trust	(5)	(10)	(10)	(10)	(10)
Member Training	HIOWA Government funded project for member training across several authorities will provide additional opportunities for members and will allow for a small reduction in the Council's budget	(3)	(3)	(3)	(3)	(3)
<i>Total Efficient & Effective Council</i>		<i>(478)</i>	<i>(483)</i>	<i>(483)</i>	<i>(483)</i>	<i>(483)</i>
Total		(1,121)	(1,151)	(1,151)	(1,151)	(1,151)

FINANCING TRANSACTIONS

2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
£000	£000	£000	£000	£000	£000

Capital Financing

Charge to GF services	5,814	5,332	5,332	5,332	5,332	5,332
-----------------------	-------	-------	-------	-------	-------	-------

Interest

Short Term	11	11	11	11	11	11
Other	9	9	9	9	9	9
Total payable	20	20	20	20	20	20
Investment income	(1,851)	(1,055)	(806)	(777)	(748)	(699)
Net external interest	(1,831)	(1,035)	(786)	(757)	(728)	(679)
Reserve interest payable	306	235	195	177	152	145
Net Interest receivable	(1,525)	(800)	(591)	(580)	(576)	(534)
Interest recoverable from HRA	(563)	(512)	(512)	(512)	(512)	(512)
Total Net Interest receivable	(2,088)	(1,312)	(1,103)	(1,092)	(1,088)	(1,046)

Capital charges	(5,814)	(5,332)	(5,332)	(5,332)	(5,332)	(5,332)
------------------------	----------------	----------------	----------------	----------------	----------------	----------------

Total Financing Transactions	(7,902)	(6,644)	(6,435)	(6,424)	(6,420)	(6,378)
-------------------------------------	----------------	----------------	----------------	----------------	----------------	----------------

Notes:

Capital financing charges are the charges made to operational budgets for capital investment through the capital programme, and include depreciation.

Average interest rate on investments	5.90%	5.50%	4.90%	5.10%	5.30%	5.30%
--------------------------------------	-------	-------	-------	-------	-------	-------

TOTAL PROPOSED CAPITAL EXPENDITURE PROGRAMME 2007/08 to 2012/13

Corporate Priority	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
	£000	£000	£000	£000	£000	£000
<u>Economic Prosperity</u>						
Car Parks	323	249	180	180	180	180
Tower Street	100	1,130	100	100	0	0
Tower Street car park	0	100	0	0	0	0
Guildhall Capital Repairs	0	42	0	0	0	0
Discovery Centre Fit out	52	0	0	0	0	0
Tourist Information Centre Refurbishment	0	50	0	0	0	0
Business Improvement District (BID)	20	0	0	0	0	0
	495	1,571	280	280	180	180
<u>Safe & Strong Communities</u>						
Major repairs	3,326	3,325	3,325	3,325	3,325	3,325
Re-investment in affordable housing	1,000	1,000	1,000	1,000	1,000	1,000
Renovation Grants - Mandatory	521	450	450	450	450	450
Renovation Grants - Discretionary	125	170	170	170	170	170
Affordable Housing/Regeneration	1,000	1,000	1,000	1,000	1,000	1,000
Affordable Housing/funded by Developers' contributions	109	200	200	200	200	200
CCTV	0	722	0	0	0	0
Open Space & Recreation Facilities	130	288	150	150	150	150
Capital grants	155	98	80	80	80	80
Guildhall Community Facilities	0	150	500	600	0	0
Outdoor Sports Centre - Bar End	1,010	0	0	0	0	0
Knowle Community Building	50	350	0	0	0	0
Rural Transport	25	50	50	50	50	50
Winchester High Street	0	0	500	0	0	0
Groundworks in Jewry Street	180	0	0	0	0	0
Winchester Discovery Centre	340	0	0	0	0	0
Magdalen Hill Cemetery Improvements	40	0	0	0	0	0
Hockley Viaduct	0	42	42	42	42	42
Abbey Mill	0	30	0	0	0	0
Parchment Street Art Commission	0	15	0	0	0	0
City Museum	4	0	0	0	0	0
RPLC Capital Repairs	113	100	0	0	950	0
Meadowside	46	154	300	0	0	0
	8,174	8,144	7,767	7,067	7,417	6,467
<u>High Quality Environment</u>						
Sewage Treatment Works	350	200	200	200	200	200
Westgate Museum	0	220	0	0	0	0
Public Conveniences	20	0	20	0	0	0
Replacement Bins	225	10	10	10	10	10
Abbey Gardens Public Toilets	0	250	0	0	0	0
Climate Change	0	0	0	0	0	0
Denmead Environmental Improvements	62	0	0	0	0	0
Winnall Moors Project	0	10	10	10	10	10
	657	690	240	220	220	220
<u>An Efficient & Effective Council</u>						
ICT Equipment	244	200	200	250	200	200
ICT E-govt	396	1,160	348	0	0	0
Digital Print Software	25	0	0	0	0	0
Development of Parish Hubs and Clusters	0	12	0	0	0	0
Whiteley Outreach Office	0	50	0	0	0	0
Financial System	0	40	110	0	0	0
Enveloping Machine (Office Support)	0	23	0	0	0	0
Purchase of property	623	2,814	0	0	0	0
West Wing	330	224	0	0	0	0
Abbey House	40	200	190	0	0	0
Avalon House	0	0	0	0	0	0
Museum Storage from Hyde	0	300	0	0	0	0
Guildhall	0	162	0	0	0	0
Silver Hill	0	0	0	0	0	0
City Offices	28	80	20	20	20	20
New Offices - fees	0	150	200	210	0	0
	1,686	5,415	1,068	480	220	220
Total	11,012	15,820	9,355	8,047	8,037	7,087
TOTAL CAPITAL EXPENDITURE PROGRAMME 2007/08 to 2012/13						59,356

FINANCING of CAPITAL PROGRAMME	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
	£000	£000	£000	£000	£000	£000
Major Repairs Allowance	3,076	3,325	3,325	3,325	3,325	3,325
HRA Revenue Contributions to Capital	250	0	0	0	0	0
Capital Grant (SCG)	316	270	270	270	270	270
DEFRA grant	52	0	0	0	0	0
Developers contributions	227	200	200	200	200	200
Car Park Property Reserve	423	473	0	0	0	0
ICT Strategy Reserve	398	207	28	0	0	0
Open Space Provision Reserve	1,060	100	100	100	100	100
Bapsy Bequest	0	150	500	600	0	0
Capital Receipts for General Fund	2,754	8,295	1,982	1,352	1,942	992
Capital Receipts for HRA	371	245	200	200	200	200
Winchester Town - Cemeteries	40	0	0	0	0	0
Other Reserves	25	0	0	0	0	0
LABGI	20	55	250	0	0	0
Major Investment Reserve	0	500	500	0	0	0
Capital Receipts (disposal of dwellings)	2,000	2,000	2,000	2,000	2,000	2,000
TOTAL PROPOSED CAPITAL EXPENDITURE PROGRAMME FUNDING	11,012	15,820	9,355	8,047	8,037	7,087

SUMMARY OF RESERVES 2007/08 to 2013/14							
	2007/08 Opening Balance	2008/09 Opening Balance	2009/10 Opening Balance	2010/11 Opening Balance	2011/12 Opening Balance	2012/13 Opening Balance	2013/14 Opening Balance
	£000	£000	£000	£000	£000	£000	£000
General Fund Working Balance	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Proportion of Collection Fund Balance	(25)						
General Fund Working Balance	(2,025)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Major Investment Reserve	(5,539)	(4,110)	(3,158)	(2,548)	(2,511)	(2,454)	(2,417)
Bapsy Bequest	(763)	(763)	(613)	(63)			
Planning Open Spaces Deposits (interest)	(1,792)	(732)	(632)	(632)	(632)	(632)	(632)
	(2,555)	(1,495)	(1,210)	(632)	(632)	(632)	(632)
Other Earmarked Reserves							
Local Economy Scrutiny Panel							
Bapsy Bequest (interest)	(498)	(517)	(537)	(544)			
Guildhall Kitchen Equipment	(5)	(1)	(1)	(1)	(1)	(1)	(1)
Leisure, Arts and Culture Grants	(64)	(48)	(38)	(38)	(38)	(38)	(38)
Museums Acquisitions	(8)	(7)	(7)	(7)	(7)	(7)	(7)
Museums Publications (Arch Report)	(44)	(33)	(33)	(33)	(33)	(33)	(33)
Open Spaces Maintenance (Developers Cont.)	(616)	(527)	(441)	(350)	(243)	(152)	(93)
Recreational Development	(7)						
Tourism Public Relations contributions	(9)						
Town Twinning	(18)	(15)	(14)	(14)	(14)	(14)	(14)
Whiteley	(719)	(713)	(631)	(537)	(436)	(329)	(213)
Car Park Property Maintenance	(896)	(473)					
Local Authority Business Grant Incentive (LABGI)	0	(422)	(270)	(20)	(20)	(20)	(20)
	(2,884)	(2,620)	(1,434)	(1,000)	(792)	(594)	(419)
Resources Scrutiny Panel							
GF Non-operational Property Repairs	(65)	(65)	(65)	(65)	(65)	(65)	(65)
ICT Strategy	(633)	(235)	(28)				
Insurance Reserve (GF)	(382)	(404)	(437)	(437)	(437)	(437)	(437)
Land Charges Computerisation	(169)	(74)	(16)				
	(1,249)	(778)	(546)	(502)	(502)	(502)	(502)
Environment Scrutiny Panel							
Local Development Framework	(11)	(51)	(91)	(131)	(171)		
Planning Delivery	(167)						
Planning deposits	(725)	(905)	(955)	(1,035)	(1,122)	(1,218)	(1,319)
Planning Grants	(55)						
	(958)	(956)	(1,046)	(1,166)	(1,293)	(1,218)	(1,319)
Social Issues Scrutiny Panel							
Sewage Works replacement contributions	(8)	(8)	(9)	(9)	(10)	(10)	(11)
Winchester Town Reserves (s.35 Services)	(81)	(69)	(98)	(163)	(260)	(380)	(518)
Total Reserves	(15,299)	(12,037)	(9,501)	(8,020)	(8,000)	(7,790)	(7,819)

MAJOR INVESTMENT RESERVE AND CAPITAL RECEIPTS						
	2007/08 £000	2008/09 £000	2009/10 £000	2010/11 £000	2011/12 £000	2012/13 £000
MAJOR INVESTMENT RESERVE						
Opening Balance B/F	(5,539)	(4,110)	(3,158)	(2,548)	(2,511)	(2,454)
Approved contributions to Revenue	1,429	452	110	37	57	37
Financing of Capital Programme	0	500	500	0	0	0
Closing Balance c/fwd	(4,110)	(3,158)	(2,548)	(2,511)	(2,454)	(2,417)
CAPITAL RECEIPTS						
Opening Balance B/F	(8,702)	(5,779)	(439)	(5,448)	(4,546)	(2,904)
Asset Sales (RTB)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Pooling	1,500	1,500	1,500	1,500	1,500	1,500
Asset Sales (Other HRA)	(1,300)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Asset Sales (Other)	(402)	(2,700)	(6,690)	(150)	0	0
Financing of Capital Programme	5,125	10,540	4,182	3,552	4,142	3,192
Closing Balance c/fwd	(5,779)	(439)	(5,448)	(4,546)	(2,904)	(2,213)
Total MIR & Capital Receipts	(9,889)	(3,598)	(7,996)	(7,057)	(5,359)	(4,630)

COLLECTION FUND (PROVISIONAL)

	2007/08 Probable £	2008/09 Estimate £
<u>Income</u>		
Council Tax		
Net income	(57,077,942)	(60,117,165)
Benefits	(4,137,418)	(4,438,576)
Transitional relief	(62)	
Non Domestic Rates	(39,886,173)	(42,994,570)
	<u>(101,101,595)</u>	<u>(107,550,311)</u>
<u>Expenditure</u>		
Hampshire County Council Precept	44,590,519	47,000,063
Hampshire Police Authority Precept	5,849,933	6,194,693
Hampshire Fire & Rescue Authority Precept	2,616,302	2,739,553
Winchester City Council Demand	7,952,937	8,421,432
Provision for Non Payment of Council Tax	150,000	200,000
Council Tax Written Off	31,087	
NNDR Payment to National Pool	39,701,923	42,807,550
NNDR Cost of Collection Allowance	184,250	187,020
	<u>101,076,951</u>	<u>107,550,311</u>
<u>Adjustments re Previous Years</u>	268,475	(53,239)
(Surplus) / Deficit for year	243,831	(53,239)
(Surplus) / Deficit brought forward 1st April	(190,592)	53,239
(Surplus) / Deficit carried forward 31st March	<u>53,239</u>	<u>0</u>

BUDGET REQUIREMENT

	2007/08 Probable £000	2008/09 Estimate £000
Winchester City Council Budget	12,282	12,632
Winchester Town Charge	728	771
Parish Precepts	<u>1,790</u>	<u>1,956</u>
Budget Requirement	14,800	15,359
Collection Fund (Surplus) / Deficit	(268)	7
Government Grant	(979)	(849)
NNDR - payment from National Pool	(5,834)	(6,095)
Net Budget Requirement	<u>7,719</u>	<u>8,422</u>

COUNCIL TAX ON WINCHESTER TOWN AREA

	2006/07 Outturn	2007/08 Original	2007/08 Revised	2008/09 Budget
	£	£	£	£
Recreation Grounds (proprn)	529,124	574,250	545,700	549,370
Cemeteries	46,428	32,160	44,940	47,150
Community Wardens (contrbn)	45,000	45,000	45,000	45,000
Footway Lighting	32,861	36,700	36,500	36,220
Grants	23,500	25,000	32,400	30,310
Christmas Lights	14,220	9,320	11,130	11,280
Town Forum	11,305	12,880	12,880	13,150
Bus Shelter Maintenance	11,199	12,670	12,670	12,670
St Faith's Meadow	5,000	5,000	5,000	0
Allotments	(1,060)	(1,270)	(1,800)	(1,870)
Total Expenditure	717,577	751,710	744,420	743,280
 PROCEEDS OF COUNCIL TAX	 (668,900)	 (728,440)	 (728,440)	 (770,700)
Interest on balance	(5,895)	(3,620)	(4,675)	(3,710)
 Variation in Balances	 42,782	 19,650	 11,305	 (31,130)
 FUND BALANCE: 1st April	 (124,097)	 (72,350)	 (81,315)	 (70,010)
 FUND BALANCE CARRIED FORWARD	 (81,315)	 (52,700)	 (70,010)	 (101,140)
 Tax Base	 13,637	 13,765	 13,765	 14,003
 Tax at Band D	 £49.05	 £52.92	 £52.92	 £55.04

PARISH COUNCIL PRECEPTS AND COUNCIL TAXES 2008/09

	EXPENDITURE £	TAX BASE	TAX RATE BAND D - £.p
<u>BILLING AUTHORITY</u>			
WINCHESTER	5,695,063	47,047.11	121.05
<u>SPECIAL AREAS</u>			
(BILLING AUTHORITY)			
WINCHESTER TOWN	770,700	14,003.42	55.04
<u>PARISHES</u>			
BADGER FARM	27,000	985.77	27.39
BEAUWORTH	-	54.85	0.00
BIGHTON	2,250	171.15	13.15
BISHOPS SUTTON	3,565	213.89	16.67
BISHOPS WALTHAM	301,893	2,651.55	113.86
BOARHUNT	11,250	241.46	46.59
BRAMDEAN & HINTON AMPNER	5,000	215.89	23.16
CHERITON	8,500	303.81	27.98
CHILCOMB	-	58.38	0.00
COLDEN COMMON	105,730	1,547.59	68.32
COMPTON & SHAWFORD	26,272	790.54	33.23
CORHAMPTON & MEONSTOKE	8,800	384.62	22.88
CRAWLEY	12,250	213.82	57.29
CURDRIDGE	18,000	623.35	28.88
DENMEAD	309,747	2,666.12	116.18
DROXFORD	8,000	327.20	24.45
DURLEY	14,500	459.83	31.53
EXTON	203	130.49	1.55
HAMBLEDON	12,000	494.82	24.25
HEADBOURNE WORTHY	3,500	231.51	15.12
HURSLEY	26,000	419.10	62.04
ITCHEN STOKE & OVINGTON	2,200	123.99	17.74
ITCHEN VALLEY	13,355	720.64	18.53
KILMESTON	3,750	137.30	27.31
KINGS WORTHY	102,375	1,796.64	56.98
LITTLETON & HARESTOCK	58,750	1,498.04	39.22
MICHELDEVER	36,000	577.66	62.32
NEW ALRESFORD	250,000	2,229.54	112.13
NORTHINGTON	3,280	131.51	24.94
OLD ALRESFORD	8,700	259.59	33.51
OLIVERS BATTERY	23,300	749.20	31.10
OTTERBOURNE	26,601	701.27	37.93
OWSLEBURY	15,000	383.20	39.14
SHEDFIELD	97,875	1,604.72	60.99
SOBERTON	21,000	812.86	25.83
SOUTH WONSTON	57,876	1,149.85	50.33
SOUTHWICK & WIDLEY	10,300	278.90	36.93
SPARSHOLT	5,500	308.26	17.84
SWANMORE	108,000	1,286.19	83.97
TICHBORNE	3,350	85.78	39.05
TWYFORD	39,000	694.62	56.15
UPHAM	9,750	310.54	31.40
WARNFORD	950	110.05	8.63
WEST MEON	19,500	379.12	51.43
WHITELEY	26,252	1,270.26	20.67
WICKHAM	82,545	1,665.64	49.56
WONSTON	26,000	592.58	43.88
PARISH TOTAL	1,955,669	33,043.69	59.18
WINCHESTER TOWN	770,700	14,003.42	55.04
TOTAL	2,726,369	47,047.11	57.95

PARISH COUNCIL PRECEPTS AND COUNCIL TAXES - YEAR ON YEAR CHANGE

	BAND D TAX RATE 2008/09 £	BAND D TAX RATE 2007/08 £	Difference £	%
BILLING AUTHORITY				
WINCHESTER TOWN	55.04	52.92	2.12	4%
PARISHES				
BADGER FARM	27.39	25.81	1.58	6%
BEAUWORTH	0.00	0.00	0.00	0%
BIGHTON	13.15	11.26	1.89	17%
BISHOPS SUTTON	16.67	14.21	2.46	17%
BISHOPS WALTHAM	113.86	113.02	0.84	1%
BOARHUNT	46.59	37.35	9.24	25%
BRAMDEAN & HINTON AMPNER	23.16	23.91	-0.75	-3%
CHERITON	27.98	28.16	-0.18	-1%
CHILCOMB	0.00	0.00	0.00	0%
COLDEN COMMON	68.32	64.33	3.99	6%
COMPTON & SHAWFORD	33.23	34.00	-0.77	-2%
CORHAMPTON & MEONSTOKE	22.88	23.44	-0.56	-2%
CRAWLEY	57.29	55.88	1.41	3%
CURDRIDGE	28.88	29.11	-0.23	-1%
DENMEAD	116.18	113.17	3.01	3%
DROXFORD	24.45	24.75	-0.30	-1%
DURLEY	31.53	30.90	0.63	2%
EXTON	1.55	1.57	-0.02	-1%
HAMBLEDON	24.25	23.20	1.05	5%
HEADBOURNE WORTHY	15.12	11.85	3.27	28%
HURSLEY	62.04	52.64	9.40	18%
ITCHEN STOKE & OVINGTON	17.74	11.84	5.90	50%
ITCHEN VALLEY	18.53	19.74	-1.21	-6%
KILMESTON	27.31	23.38	3.93	17%
KINGS WORTHY	56.98	55.64	1.34	2%
LITTLETON & HARESTOCK	39.22	37.73	1.49	4%
MICHELDEVER	62.32	28.77	33.55	117%
NEW ALRESFORD	112.13	80.72	31.41	39%
NORTHINGTON	24.94	23.77	1.17	5%
OLD ALRESFORD	33.51	26.70	6.81	26%
OLIVERS BATTERY	31.10	30.98	0.12	0%
OTTERBOURNE	37.93	36.98	0.95	3%
OWSLEBURY	39.14	38.91	0.23	1%
SHEDFIELD	60.99	59.62	1.37	2%
SOBERTON	25.83	19.38	6.45	33%
SOUTH WONSTON	50.33	47.47	2.86	6%
SOUTHWICK & WIDLEY	36.93	41.81	-4.88	-12%
SPARSHOLT	17.84	16.91	0.93	6%
SWANMORE	83.97	82.21	1.76	2%
TICHBORNE	39.05	37.04	2.01	5%
TWYFORD	56.15	48.98	7.17	15%
UPHAM	31.40	29.73	1.67	6%
WARNFORD	8.63	8.69	-0.06	-1%
WEST MEON	51.43	42.62	8.81	21%
WHITELEY	20.67	16.14	4.53	28%
WICKHAM	49.56	47.88	1.68	4%
WONSTON	43.88	36.07	7.81	22%

GENERAL FUND BUDGETS 2008/09

	Page
Index	1
General Fund Summary	2
Corporate Management Team	3
Corporate Governance Group	4
Democratic Services	5
Estates	6
Financial Services	7
Information Management & Technology	8
Legal Services	9
Revenues & Benefits	10
Operations Group	11
Access and Infrastructure	12
Building Control	13
Cultural Services	14 to 15
Customer Service Centre	16
Environmental Services	17 to 18
Planning	19
Policy Group	20
Partnerships and Communication	21
Performance and Scrutiny	22
Strategic Housing	23
Strategic Planning	24
Organisational Development	25

GENERAL FUND SUMMARY - BUDGET 2008/09**Service Summary**

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£

General Fund

Corporate Management Team	312,562	158,080	332,710	178,570
Corporate Governance Group	2,388,425	3,410,160	4,609,760	3,711,642
Operations Group	12,907,199	12,844,810	13,244,070	13,182,880
Policy Group	3,452,082	4,372,460	4,170,380	4,239,530
Organisational Development	0	(27,000)	0	(22,250)
Total Net Cost	19,060,268	20,758,510	22,356,920	21,290,372

Subjective Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£

Expenditure

Employees	14,214,718	13,603,660	14,346,730	14,052,380
Premises	3,878,224	3,981,090	4,166,490	4,171,670
Transport	1,312,203	1,222,700	1,205,390	1,177,370
Supplies and Services	5,465,602	5,262,740	5,762,180	5,044,260
Third Party Payments	8,044,851	8,321,530	8,422,570	8,302,580
Transfer Payments (Grants)	101,237	63,050	64,570	53,090
Benefits paid	20,070,102	21,260,610	21,221,000	22,793,000
Capital Financing	3,882,672	5,098,070	5,813,930	5,332,200
Management Overheads	12,059,520	12,309,690	12,085,670	12,511,410
Total Expenditure	69,029,128	71,123,140	73,088,530	73,437,960

Income

Fees, Charges and Rents	(13,522,812)	(13,016,470)	(13,335,860)	(13,628,178)
Recharge to Services	(14,885,999)	(14,931,410)	(14,723,530)	(14,803,340)
Costs Recovered	(116,422)	(111,000)	(130,110)	(130,050)
Government Allowance and Subsidy	(21,118,423)	(21,731,970)	(21,730,980)	(23,244,900)
Total Income	(49,643,655)	(49,790,850)	(49,920,480)	(51,806,468)

Savings to be Achieved	0	(167,000)	0	0
------------------------	---	-----------	---	---

Net Revenue Cost	19,385,473	21,165,290	23,168,050	21,631,492
-------------------------	-------------------	-------------------	-------------------	-------------------

Transfers to / (from) Reserves	(325,204)	(406,780)	(811,130)	(341,120)
Net Cost	19,060,269	20,758,510	22,356,920	21,290,372

CORPORATE MANAGEMENT TEAM BUDGET

Service Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Corporate Mgt Team Business Unit	644,080	492,620	696,000	540,020
Recharges to Services	(643,580)	(645,370)	(695,910)	(673,010)
Net Cost /(Credit)	500	(152,750)	90	(132,990)
Central Management Support	2,519	3,700	0	0
Corporate Expenses	236,577	231,570	257,810	234,060
Emergency Planning	45,068	46,120	44,410	46,200
Essential Subscriptions	27,898	29,440	30,400	31,300
Net Cost	312,562	158,080	332,710	178,570

Subjective Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Expenditure				
Employees	477,478	484,340	472,910	338,000
Premises	7,394	3,570	6,290	6,300
Transport	15,754	15,180	20,010	18,810
Supplies and Services	41,492	40,140	55,340	40,770
Third Party Payments	20,145	20,530	20,100	21,230
Transfer Payments (Grants)				
Benefits paid				
Capital Financing				
Management Overheads	264,489	254,220	247,160	234,050
Total Expenditure	826,752	817,980	821,810	659,160
Income				
Fees, Charges and Rents	(70)	0	0	0
Recharge to Services	(514,620)	(515,400)	(489,190)	(480,690)
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(514,690)	(515,400)	(489,190)	(480,690)
Savings to be Achieved		(145,000)		
Net Revenue Cost	312,062	157,580	332,620	178,470
Transfers to / (from) Reserves	500	500	90	100
Net Cost	312,562	158,080	332,710	178,570

CORPORATE GOVERNANCE GROUP SUMMARY BUDGET

Service Summary				
Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Democratic Services	2,460,397	2,686,660	2,705,730	2,777,450
Estates	(1,280,771)	(1,443,890)	(610,340)	(1,169,138)
Financial Services	311,317	455,660	920,200	402,810
IT	(6,479)	120,520	520	2,050
Legal	(73,271)	(52,250)	61,140	(550)
Revenues and Benefits	977,233	1,643,460	1,532,510	1,699,020
Total Corporate Governance	2,388,425	3,410,160	4,609,760	3,711,642

Subjective Summary				
Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Expenditure				
Employees	4,937,501	4,992,730	5,442,860	5,063,860
Premises	1,340,373	1,476,000	1,505,350	1,494,960
Transport	725,365	710,260	696,020	682,540
Supplies and Services	2,968,880	2,965,670	3,044,920	3,023,890
Third Party Payments	586,805	598,360	575,830	587,350
Transfer Payments (Grants)	50	0	0	0
Benefits paid	20,070,102	21,260,610	21,221,000	22,793,000
Capital Financing	1,269,214	1,507,240	2,151,640	1,642,350
Management Overheads	5,011,609	5,197,420	5,263,020	5,578,220
Total Expenditure	36,909,899	38,708,290	39,900,640	40,866,170
Income				
Fees, Charges and Rents	(5,070,975)	(4,901,090)	(5,007,170)	(5,089,728)
Recharge to Services	(8,187,878)	(8,403,560)	(8,354,930)	(8,647,900)
Costs Recovered	(116,422)	(111,000)	(130,110)	(130,050)
Government Allowance and Subsidy	(21,118,423)	(21,731,970)	(21,730,980)	(23,244,900)
Total Income	(34,493,698)	(35,147,620)	(35,223,190)	(37,112,578)
Savings to be Achieved	0	0	0	0
Net Revenue Cost	2,416,201	3,560,670	4,677,450	3,753,592
Transfers to / (from) Reserves	(27,775)	(150,510)	(67,690)	(41,950)
Net Cost	2,388,426	3,410,160	4,609,760	3,711,642

DEMOCRATIC SERVICES BUDGET

Service Summary				
Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Secretariat	513,678	578,330	590,200	607,040
Recharges to Services	(513,678)	(583,010)	(590,200)	(641,700)
Net Cost /(Credit)	0	(4,680)	0	(34,660)
Abbey House	0	(150)	0	0
Boundary Reviews	3,462	3,740	2,240	2,330
Civic and Mayoral	176,011	173,000	167,530	175,700
Council & Committee Business	1,959,155	2,190,460	2,216,690	2,299,600
Elections	107,063	110,220	100,620	114,730
Electoral Registration	214,706	214,070	218,650	219,750
	<u>2,460,397</u>	<u>2,686,660</u>	<u>2,705,730</u>	<u>2,777,450</u>

Subjective Summary				
Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
<u>Expenditure</u>				
Employees	461,713	480,180	476,350	486,030
Premises	72,099	66,560	67,650	67,700
Transport	53,967	65,910	65,900	64,510
Supplies and Services	630,136	621,060	623,780	627,460
Third Party Payments				
Transfer Payments (Grants)				
Benefits paid				
Capital Financing	10,460	65,830	38,400	44,360
Management Overheads	1,894,764	2,133,150	2,195,510	2,287,960
Total Expenditure	<u>3,123,139</u>	<u>3,432,690</u>	<u>3,467,590</u>	<u>3,578,020</u>
<u>Income</u>				
Fees, Charges and Rents	(19,263)	(6,270)	(23,580)	(5,970)
Recharge to Services	(653,303)	(739,760)	(738,280)	(794,600)
Costs Recovered				
Government Allowance and Subsidy				
Total Income	<u>(672,566)</u>	<u>(746,030)</u>	<u>(761,860)</u>	<u>(800,570)</u>
Savings to be Achieved				
Net Revenue Cost	2,450,573	2,686,660	2,705,730	2,777,450
Transfers to / (from) Reserves	9,824	0	0	0
Net Cost	<u>2,460,397</u>	<u>2,686,660</u>	<u>2,705,730</u>	<u>2,777,450</u>

ESTATES BUDGET**Service Summary**

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Estates Trading Account	324,832	307,740	326,580	345,160
Recharges to Services	(324,832)	(310,910)	(324,750)	(339,510)
Net Cost /(Credit)	0	(3,170)	1,830	5,650
General Fund Property	(1,537,256)	(1,708,130)	(755,510)	(1,272,468)
Local Christmas Lights	29,441	18,650	22,260	22,550
Light Art Project	803	0	0	0
Accommodation	0	310	310	(25,730)
Caravan Site	(18,508)	(15,030)	(26,260)	(18,640)
Guildhall	244,749	263,480	147,030	119,500
Net Cost/(Credit)	(1,280,771)	(1,443,890)	(610,340)	(1,169,138)

Subjective Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Expenditure				
Employees	639,600	662,790	675,200	717,450
Premises	1,141,935	1,294,040	1,322,300	1,307,900
Transport	19,641	20,890	20,510	16,270
Supplies and Services	763,554	781,200	811,130	825,830
Third Party Payments	4,242	15,760	1,000	1,000
Transfer Payments (Grants)	50	0	0	0
Benefits paid	0	0	0	0
Capital Financing	1,012,603	1,005,260	1,743,010	1,160,190
Management Overheads	659,374	642,420	608,530	629,210
Total Expenditure	4,240,999	4,422,360	5,181,680	4,657,850
Income				
Fees, Charges and Rents	(3,592,061)	(3,874,120)	(3,844,410)	(3,924,898)
Recharge to Services	(1,929,709)	(1,996,370)	(1,948,350)	(1,909,780)
Costs Recovered	0	0	0	0
Government Allowance and Subsidy	0	0	0	0
Total Income	(5,521,770)	(5,870,490)	(5,792,760)	(5,834,678)
Savings to be Achieved				
Net Revenue Cost	(1,280,771)	(1,448,130)	(611,080)	(1,176,828)
Transfers to / (from) Reserves	0	4,240	740	7,690
Net Cost	(1,280,771)	(1,443,890)	(610,340)	(1,169,138)

FINANCIAL SERVICES BUDGET

Service Summary				
Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Director of Finance	113,359	118,680	58,590	0
Accountancy	487,164	492,060	602,870	537,140
Audit	173,753	164,940	192,400	184,060
Risk & Insurance	42,052	58,240	49,480	51,210
Recharges to Services	(816,327)	(833,920)	(903,340)	(787,410)
Net Cost /(Credit)	0	0	0	(15,000)
Design & Print	800,408	714,690	561,380	508,940
Recharges to services	(800,408)	(714,690)	(561,380)	(533,940)
	0	0	0	(25,000)
Treasury Management	(1,146)	(930)	28,760	14,280
Bank Charges	34,939	26,050	38,460	25,680
Corporate Finance	171,252	205,950	176,430	152,870
External Audit Fees	101,759	82,770	106,380	108,820
Pensions Added Years	15,326	141,820	573,920	141,160
WAMH	(9,561)	0	0	0
Miscellaneous Income	(1,251)	0	(3,750)	0
	311,317	455,660	920,200	442,810
Financial Services Total	311,317	455,660	920,200	402,810

Subjective Summary				
Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Expenditure				
Employees	967,852	990,680	1,495,800	951,060
Premises				
Transport	35,347	44,270	42,310	32,560
Supplies and Services	591,351	449,340	469,530	371,540
Third Party Payments				
Transfer Payments (Grants)				
Capital Financing	4,359	17,630	4,300	3,050
Management Overheads	633,929	634,580	500,320	486,690
Total Expenditure	2,232,838	2,136,500	2,512,260	1,844,900
Income				
Fees, Charges and Rents	(240,230)	(40,920)	(49,200)	(41,180)
Recharge to Services	(1,681,291)	(1,639,920)	(1,542,860)	(1,400,910)
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(1,921,521)	(1,680,840)	(1,592,060)	(1,442,090)
Savings to be Achieved				
Net Revenue Cost	311,317	455,660	920,200	402,810
Transfers to / (from) Reserves				
Net Cost	311,317	455,660	920,200	402,810

INFORMATION MANAGEMENT AND TECHNOLOGY BUDGET

Service Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Information Technology	2,002,228	2,242,210	2,271,380	2,381,660
Telephones	98,871	78,060	137,460	142,750
Printers & Photocopiers	0		46,730	102,650
Recharges to Services	(2,107,578)	(2,199,750)	(2,455,050)	(2,625,010)
Net Cost /(Credit)	(6,479)	120,520	520	2,050

Subjective Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Expenditure				
Employees	421,524	429,470	427,460	446,910
Premises	0	0	0	0
Transport	20,200	19,740	19,740	19,740
Supplies and Services	601,083	680,980	749,210	839,130
Third Party Payments	572,754	575,360	566,160	579,110
Transfer Payments (Grants)				
Benefits paid				
Capital Financing	227,517	390,750	349,160	418,800
Management Overheads	325,440	280,460	364,570	343,760
Total Expenditure	2,168,518	2,376,760	2,476,300	2,647,450
Income				
Fees, Charges and Rents	(23,613)	(21,610)	(21,250)	(22,440)
Recharge to Services	(2,144,905)	(2,235,150)	(2,455,050)	(2,625,010)
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(2,168,518)	(2,256,760)	(2,476,300)	(2,647,450)
Savings to be Achieved				
Net Revenue Cost	0	120,000	0	0
Transfers to / (from) Reserves	(6,479)	520	520	2,050
Net Cost	(6,479)	120,520	520	2,050

LEGAL SERVICES BUDGET

Service Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Legal Business Unit	957,882	999,450	861,050	910,030
Recharges to Services	(956,882)	(1,010,520)	(860,000)	(909,000)
Net Cost /(Credit)	1,000	(11,070)	1,050	1,030
Cemeteries	54,277	33,580	46,990	47,150
Hackney Carriages	600	600	590	570
Land Charges	(202,000)	(113,830)	(27,530)	(86,300)
Licensing - 2003 Act	60,691	25,840	24,780	24,380
Licensing - Gambling Act	0	0	1,920	470
Licensing - Other	291	3,150	3,460	2,070
Public Health Act Burials	11,870	9,480	9,880	10,080
	(73,271)	(52,250)	61,140	(550)

Subjective Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
<u>Expenditure</u>				
Employees	787,379	825,660	737,040	733,710
Premises	126,339	115,400	115,400	119,360
Transport	35,942	39,940	28,680	29,710
Supplies and Services	154,186	188,470	141,390	119,570
Third Party Payments	9,809	7,240	8,670	7,240
Capital Financing	2,811	7,810	6,470	6,470
Management Overheads	675,345	646,190	689,530	713,090
Total Expenditure	1,791,811	1,830,710	1,727,180	1,729,150
<u>Income</u>				
Fees, Charges and Rents	(866,084)	(713,120)	(733,210)	(759,810)
Recharge to Services	(962,501)	(1,014,570)	(863,880)	(913,090)
Total Income	(1,828,585)	(1,727,690)	(1,597,090)	(1,672,900)
Net Revenue Cost	(36,774)	103,020	130,090	56,250
Transfers to / (from) Reserves	(36,497)	(155,270)	(68,950)	(56,800)
Net Cost	(73,271)	(52,250)	61,140	(550)

REVENUES AND BENEFITS BUDGET

Service Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Exchequer Services	99,180	95,710	103,660	104,950
Revenues Administration	335,442	340,920	171,130	54,450
Council Tax	549,562	544,170	629,220	709,360
Council Tax Benefit Administration	281,711	487,330	238,980	317,810
Council Tax Benefits Paid	(111,789)	10,170	6,940	9,780
Housing Benefit Administration	260,193	27,910	337,730	379,860
Housing Benefit Paid	(376,386)	22,740	(15,630)	1,750
HRA Rent Rebates	(57,343)	109,170	53,080	73,720
BID Collection	0	0	(9,180)	6,310
NNDR Administration (Net)	(8,714)	5,340	16,580	35,920
	971,856	1,643,460	1,532,510	1,693,910
Transfer to/from Reserve	5,377			5,110
Revenues & Benefits	977,233	1,643,460	1,532,510	1,699,020

Subjective Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Expenditure				
Employees	1,659,433	1,603,950	1,631,010	1,728,700
Premises	0	0	0	0
Transport	560,268	519,510	518,880	519,750
Supplies and Services	228,570	244,620	249,880	240,360
Third Party Payments				
Transfer Payments (Grants)				
Benefits paid	20,070,102	21,260,610	21,221,000	22,793,000
Capital Financing	11,464	19,960	10,300	9,480
Management Overheads	822,757	860,620	904,560	1,117,510
Total Expenditure	23,352,594	24,509,270	24,535,630	26,408,800
Income				
Fees, Charges and Rents	(329,724)	(245,050)	(335,520)	(335,430)
Recharge to Services	(816,169)	(777,790)	(806,510)	(1,004,510)
Costs Recovered	(116,422)	(111,000)	(130,110)	(130,050)
Government Allowance and Subsidy	(21,118,423)	(21,731,970)	(21,730,980)	(23,244,900)
Total Income	(22,380,738)	(22,865,810)	(23,003,120)	(24,714,890)
Savings to be Achieved	0	0	0	0
Net Revenue Cost	971,856	1,643,460	1,532,510	1,693,910
Transfers to / (from) Reserves	5,377	0	0	5,110
Net Cost	977,233	1,643,460	1,532,510	1,699,020

OPERATIONS GROUP SUMMARY BUDGET**Service Summary**

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Access & Infrastructure	950,374	660,980	567,730	453,990
Building Control	222,767	225,410	221,290	216,640
Cultural	3,691,168	3,720,170	3,934,170	3,811,600
Customer Services	470	(16,780)	470	(24,730)
Environment	6,288,951	6,696,010	6,890,430	6,953,630
Planning	1,753,469	1,559,020	1,629,980	1,771,750
Total Operations	12,907,199	12,844,810	13,244,070	13,182,880

Subjective Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Expenditure				
Employees	6,520,585	6,281,680	6,336,180	6,423,630
Premises	2,473,925	2,466,180	2,617,460	2,667,430
Transport	422,705	401,370	387,100	377,850
Supplies and Services	2,159,079	1,877,970	2,168,180	1,716,630
Third Party Payments	6,787,400	6,974,490	7,085,870	7,038,490
Transfer Payments (Grants)	101,187	63,050	64,570	53,090
Benefits paid	0	0	0	0
Capital Financing	1,865,716	2,118,840	2,045,710	1,894,440
Management Overheads	4,969,542	5,166,150	5,102,640	5,113,290
Total Expenditure	25,300,138	25,349,730	25,807,710	25,284,850
Income				
Fees, Charges and Rents	(8,019,661)	(7,978,450)	(8,187,380)	(8,357,050)
Recharge to Services	(4,009,941)	(4,229,070)	(3,751,170)	(3,429,610)
Costs Recovered	0	0	0	0
Government Allowance and Subsidy	0	0	0	0
Total Income	(12,029,602)	(12,207,520)	(11,938,550)	(11,786,660)
Savings to be Achieved	0	0	0	0
Net Revenue Cost	13,270,536	13,142,210	13,869,160	13,498,190
Transfers to / (from) Reserves	(363,337)	(297,400)	(625,090)	(315,310)
Net Cost	12,907,199	12,844,810	13,244,070	13,182,880

ACCESS AND INFRASTRUCTURE BUDGET**Service Summary**

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Engineering Trading Account	601,330	656,010	620,250	644,810
Recharges to Services	(601,130)	(676,810)	(620,050)	(654,290)
Net Cost /(Credit)	200	(20,800)	200	(9,480)
Car Parking & Enforcement	(800,102)	(1,034,470)	(1,278,960)	(1,466,360)
CCTV	236,505	209,740	226,070	199,310
Community Transport & Shopmobility	140,545	151,620	171,360	197,020
Concessionary Travel	892,805	1,021,810	1,146,150	1,204,200
Development Control	0	4,930	0	0
Drainage & Flooding	88,420	98,000	90,740	84,460
Engineering Projects	121,948	(22,000)	(22,000)	0
Footway Lighting	28,927	33,550	33,100	33,550
Street Naming & Numbering	28,789	24,940	28,340	27,650
Street Services	59,256	35,000	27,620	29,070
Sustainable Transport	67,868	80,130	81,220	85,450
Traffic Management	89,635	78,530	63,890	69,120
Traffic Projects	(4,422)	0	0	0
Total Traffic & Transportation Services	950,174	681,780	567,530	463,470
Total Access & Infrastructure	950,374	660,980	567,730	453,990

Subjective Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Expenditure				
Employees	687,083	695,690	679,160	748,990
Premises	919,596	948,580	977,010	1,008,810
Transport	38,603	40,260	34,860	34,960
Supplies and Services	615,002	587,790	677,190	521,810
Third Party Payments	2,756,105	2,814,740	2,774,610	2,689,160
Capital Financing	713,980	733,780	605,980	616,640
Management Overheads	756,240	767,560	592,610	591,490
Total Expenditure	6,486,609	6,588,400	6,341,420	6,211,860
Income				
Fees, Charges and Rents	(5,026,277)	(5,335,970)	(5,203,110)	(5,511,250)
Recharge to Services	(514,782)	(597,000)	(561,130)	(252,270)
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(5,541,059)	(5,932,970)	(5,764,240)	(5,763,520)
Savings to be Achieved				
Net Revenue Cost	945,550	655,430	577,180	448,340
Transfers to / (from) Reserves	4,824	5,550	(9,450)	5,650
Net Cost	950,374	660,980	567,730	453,990

BUILDING CONTROL BUDGET

Service Summary				
Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Business Unit	242,317	245,550	258,690	255,160
Recharges to Services	(19,550)	(20,140)	(37,400)	(38,520)
Net Cost /(Credit)	<u>222,767</u>	<u>225,410</u>	<u>221,290</u>	<u>216,640</u>

Subjective Summary				
Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Expenditure				
Employees	463,763	453,190	469,380	488,480
Premises	611	0	300	300
Transport	37,444	38,920	33,280	33,390
Supplies and Services	101,567	124,090	120,340	120,230
Third Party Payments				
Transfer Payments (Grants)				
Benefits paid				
Capital Financing				
Management Overheads	181,266	210,550	219,090	219,490
Total Expenditure	<u>784,651</u>	<u>826,750</u>	<u>842,390</u>	<u>861,890</u>
Income				
Fees, Charges and Rents	(542,534)	(581,400)	(583,900)	(607,140)
Recharge to Services	(19,550)	(20,140)	(37,400)	(38,520)
Costs Recovered				
Government Allowance and Subsidy				
Total Income	<u>(562,084)</u>	<u>(601,540)</u>	<u>(621,300)</u>	<u>(645,660)</u>
Savings to be Achieved				
Net Revenue Cost	222,567	225,210	221,090	216,230
Transfers to / (from) Reserves	200	200	200	410
Net Cost	<u>222,767</u>	<u>225,410</u>	<u>221,290</u>	<u>216,640</u>

CULTURAL SERVICES BUDGET

Service Summary				
Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Economy & Tourism				
Cultural Business Unit	393,226	355,240	207,130	272,150
Recharges to Services	(393,226)	(357,240)	(207,130)	(272,150)
Net Cost /(Credit)	0	(2,000)	0	0
Arts Development	86,801	74,190	92,330	89,070
Theatre Royal	215,401	200,360	200,620	200,770
Local Economy	242,336	213,400	241,580	221,960
BID Ballot and Administration	0	0	2,920	25,970
Special Events	55,681	70,490	60,390	94,180
Tourist Information Centre	277,166	277,700	256,840	283,850
Marketing	288,507	232,200	230,360	157,160
Town Twinning	201	180	2,070	2,720
Total Economy & Tourism	1,166,093	1,066,520	1,087,110	1,075,680
Culture, Heritage & Recreation				
Museum Services	270,088	285,900	310,430	179,820
Curatorial Services	0	0	60,040	299,680
Discovery Centre/City Space	330,000	340,000	564,630	400,830
Historic Environment Centre	75,228	23,020	53,230	108,360
Historic Resources Centre	467,642	437,240	351,920	83,960
F2 Store	0	0	0	68,000
Monuments	20,620	17,140	14,560	16,170
City Museum	96,560	120,460	142,250	117,530
Westgate Museum	73,715	81,390	81,980	57,460
Historic Environment	114,920	132,600	137,820	231,230
Records	17,109	17,520	17,980	18,710
Sport Strategy & Management	80,783	114,080	127,550	154,230
Sports Pitches (Town)	162,988	166,700	179,070	184,100
Sports Pitches (Whiteley)	(3,373)	(13,830)	14,990	16,680
River Park Leisure Centre	704,936	827,180	686,630	714,150
Meadowside Centre	93,859	94,250	93,980	85,010
Recreation Development	20,000	10,000	10,000	0
Total Culture & Heritage	2,525,075	2,653,650	2,847,060	2,735,920
Total	3,691,168	3,720,170	3,934,170	3,811,600

CULTURAL SERVICES BUDGET

Subjective Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
<u>Expenditure</u>				
Employees	1,395,711	1,358,520	1,453,560	1,439,450
Premises	728,603	672,250	663,610	698,070
Transport	53,650	48,010	50,670	49,760
Supplies and Services	439,639	320,840	496,130	350,070
Third Party Payments	444,076	385,610	441,480	418,300
Transfer Payments (Grants)	43,909	0	1,520	0
Benefits paid				
Capital Financing	803,867	973,840	1,024,770	849,210
Management Overheads	1,118,310	1,153,510	958,620	1,036,100
Total Expenditure	5,027,765	4,912,580	5,090,360	4,840,960
<u>Income</u>				
Fees, Charges and Rents	(561,575)	(501,210)	(558,500)	(505,580)
Recharge to Services	(506,670)	(495,580)	(335,230)	(387,250)
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(1,068,245)	(996,790)	(893,730)	(892,830)
Savings to be Achieved				
Net Revenue Cost	3,959,520	3,915,790	4,196,630	3,948,130
Transfers to / (from) Reserves	(268,352)	(195,620)	(262,460)	(136,530)
Net Cost	3,691,168	3,720,170	3,934,170	3,811,600

CUSTOMER SERVICE BUDGET

Service Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Customer Services	746,343	829,730	834,720	866,160
Support Services	389,986	371,740	408,800	391,340
Recharges to Services	(1,135,859)	(1,218,250)	(1,243,050)	(1,282,230)
Net Cost /(Credit)	470	(16,780)	470	(24,730)

Subjective Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Expenditure				
Employees	479,920	482,350	541,720	570,840
Premises	0	1,500	0	0
Transport	13,624	11,990	13,490	13,490
Supplies and Services	204,853	201,540	175,630	154,110
Third Party Payments				
Transfer Payments (Grants)				
Benefits paid				
Capital Financing	59,574	58,090	58,920	73,920
Management Overheads	378,507	435,890	457,760	453,250
Total Expenditure	1,136,477	1,191,360	1,247,520	1,265,610
Income				
Fees, Charges and Rents	(618)	(500)	(4,470)	(8,650)
Recharge to Services	(1,135,859)	(1,208,110)	(1,243,050)	(1,282,230)
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(1,136,477)	(1,208,610)	(1,247,520)	(1,290,880)
Savings to be Achieved				
Net Revenue Cost	0	(17,250)	0	(25,270)
Transfers to / (from) Reserves	470	470	470	540
Net Cost	470	(16,780)	470	(24,730)

ENVIRONMENT BUDGET

Service Summary				
Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Trading Account	883,503	847,640	877,550	772,190
Recharges to Services	(882,553)	(899,690)	(876,600)	(760,170)
Net Cost /(Credit)	950	(52,050)	950	12,020
Abandoned Vehicles	14,291	15,320	19,780	27,260
Bucket Emptying	4,065	4,050	4,050	4,210
Grounds Maintenance	384	(30,000)	0	(40,000)
Open Space Grounds Maintenance	891,475	980,940	918,840	947,190
Allotments	(1,060)	(1,360)	(1,800)	(1,870)
Highways Partnership-Grounds M'tnce	7,002	17,180	(100)	(750)
Materials Recycling	800,092	881,490	927,800	1,048,090
ABC Roll Out - Recycling	248,834	341,580	413,580	150,800
Pest Control	170,124	177,540	196,480	187,580
Public Conveniences	289,166	246,710	293,280	289,230
Refuse Collection	1,766,475	1,903,770	1,875,320	1,972,260
Street Cleansing	891,668	974,190	933,820	988,340
Net Cost Environment Team	5,082,516	5,511,410	5,581,050	5,572,340
Air Pollution	81,999	84,030	76,870	79,910
Caravan Control	14,987	15,450	13,850	16,200
Community Safety	88,783	94,610	165,790	136,080
Community Wardens	148,702	185,700	219,990	219,530
Dog Control Service	63,183	51,220	49,100	70,740
Environmental Issues	0	0	0	0
Food Safety	254,419	264,350	283,620	264,120
Health Education	43,826	35,000	27,690	17,580
Health and Safety Enforcement	192,569	162,790	159,320	217,640
Infectious Disease Control	12,861	11,890	18,720	11,730
Licensing	30,414	29,420	27,680	26,810
Noise Pollution	126,613	129,130	119,950	130,150
Other Pollution	69,256	73,970	66,610	69,020
Smoke Free Implementation	(3,910)	0	(21,000)	0
Statutory Nuisances	62,898	72,460	69,240	75,210
Water Supply and Swimming Pools	18,885	26,630	31,000	34,550
Net Cost Environment Protection Team	1,205,485	1,236,650	1,308,430	1,369,270
Net Cost Environment	6,288,951	6,696,010	6,890,430	6,953,630

ENVIRONMENT BUDGET

Subjective Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
<u>Expenditure</u>				
Employees	1,623,712	1,573,530	1,477,500	1,392,240
Premises	809,805	839,460	966,040	949,750
Transport	157,790	144,320	139,900	122,200
Supplies and Services	490,859	402,740	472,680	404,430
Third Party Payments	3,572,996	3,764,140	3,859,780	3,931,030
Transfer Payments (Grants)				
Benefits paid				
Capital Financing	276,343	342,090	345,800	338,230
Management Overheads	1,429,544	1,434,090	1,720,430	1,683,460
Total Expenditure	8,361,049	8,500,370	8,982,130	8,821,340
<u>Income</u>				
Fees, Charges and Rents	(674,746)	(458,960)	(639,590)	(548,890)
Recharge to Services	(1,210,924)	(1,244,300)	(1,246,010)	(1,133,340)
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(1,885,670)	(1,703,260)	(1,885,600)	(1,682,230)
Savings to be Achieved				
Net Revenue Cost	6,475,379	6,797,110	7,096,530	7,139,110
Transfers to / (from) Reserves	(186,428)	(101,100)	(206,100)	(185,480)
Net Cost	6,288,951	6,696,010	6,890,430	6,953,630

PLANNING BUDGET

Service Summary				
Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Development Management & Support	432,177	476,540	135,770	136,390
Recharges to Services	(432,077)	(476,440)	(135,670)	(136,290)
Net Cost /(Credit)	100	100	100	100
Planning Management & Support	722,771	785,160	811,420	799,150
Recharges to Services	(722,771)	(785,160)	(811,420)	(799,150)
Net Cost /(Credit)	0	0	0	0
Development Control	1,077,032	942,170	1,029,390	1,020,960
Landscape	306,325	297,420	257,690	289,720
Monitoring & Enforcement	370,012	319,330	342,800	460,970
Planning Delivery				
Net Cost	1,753,469	1,559,020	1,629,980	1,771,750

Subjective Summary				
Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Expenditure				
Employees	1,870,396	1,718,400	1,714,860	1,783,630
Premises	15,310	4,390	10,500	10,500
Transport	121,594	117,870	114,900	124,050
Supplies and Services	307,159	240,970	226,210	165,980
Third Party Payments	14,223	10,000	10,000	0
Transfer Payments (Grants)	57,278	63,050	63,050	53,090
Benefits paid				
Capital Financing	11,952	11,040	10,240	16,440
Management Overheads	1,105,675	1,164,550	1,154,130	1,129,500
Total Expenditure	3,503,587	3,330,270	3,303,890	3,283,190
Income				
Fees, Charges and Rents	(1,213,911)	(1,100,410)	(1,197,810)	(1,175,540)
Recharge to Services	(622,156)	(663,940)	(328,350)	(336,000)
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(1,836,067)	(1,764,350)	(1,526,160)	(1,511,540)
Savings to be Achieved				
Net Revenue Cost	1,667,520	1,565,920	1,777,730	1,771,650
Transfers to / (from) Reserves	85,949	(6,900)	(147,750)	100
Net Cost	1,753,469	1,559,020	1,629,980	1,771,750

POLICY GROUP SUMMARY BUDGET

<i>Service Summary</i>				
Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Partnership and Communication	1,042,636	1,225,680	1,148,910	1,275,140
Performance & Scrutiny	0	0	200	200
Strategic Housing	1,820,099	2,547,830	2,430,120	2,409,790
Strategic Planning	589,347	598,950	591,150	554,400
Total Policy	3,452,082	4,372,460	4,170,380	4,239,530

<i>Subjective Summary</i>				
Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
<u>Expenditure</u>				
Employees	1,914,713	1,417,750	1,685,320	1,796,300
Premises	24,495	1,610	3,660	2,960
Transport	141,720	83,790	90,030	86,070
Supplies and Services	265,263	358,510	475,620	246,070
Third Party Payments	650,501	728,150	740,770	655,510
Transfer Payments (Grants)	0	0	0	0
Benefits paid	0	0	0	0
Capital Financing	747,671	1,464,990	1,616,580	1,795,410
Management Overheads	1,565,961	1,491,990	1,307,520	1,431,260
Total Expenditure	5,310,323	5,546,790	5,919,500	6,013,580
<u>Income</u>				
Fees, Charges and Rents	(431,408)	(136,130)	(140,310)	(180,400)
Recharge to Services	(1,492,241)	(1,078,830)	(1,490,370)	(1,609,690)
Costs Recovered	0	0	0	0
Government Allowance and Subsidy	0	0	0	0
Total Income	(1,923,649)	(1,214,960)	(1,630,680)	(1,790,090)
Savings to be Achieved	0	0	0	0
Net Revenue Cost	3,386,674	4,331,830	4,288,820	4,223,490
Transfers to / (from) Reserves	65,408	40,630	(118,440)	16,040
Net Cost	3,452,082	4,372,460	4,170,380	4,239,530

PARTNERSHIP AND COMMUNICATIONS BUDGET**Service Summary**

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Busines Unit Costs			392,780	414,360
Recharges to Services			(392,570)	(414,150)
Net Cost /(Credit)	0	0	210	210
Community Development Business Unit	687	(1,890)	0	0
Community Development	650,390	768,680	473,420	478,860
Community Planning	0	0	143,020	99,180
Community Wellbeing	23,915	22,470	112,250	74,900
Environmental Issues	72,293	67,040	21,300	43,960
Grants - Arts & Cultural	9,589	7,910	7,300	7,310
Grants - Community Centres	18,824	46,580	178,290	87,640
Grants - Enablement	34,582	34,630	21,640	21,680
Grants - S137	20,422	121,000	5,350	5,360
Grants - Sports & Recreation	104,351	40,810	71,350	371,490
Grants -Theatres & Public Entertainment	66,863	66,920	63,420	63,550
Health Improvement Partnership	1,473	5,880	30,360	0
Market Research	23,721	24,650	0	0
Meals on Wheels	15,526	21,000	21,000	21,000
	1,042,636	1,225,680	1,148,910	1,275,140

Subjective Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Expenditure				
Employees	321,443	324,520	471,750	492,100
Premises	8,212	610	1,460	1,460
Transport	17,336	13,180	14,810	12,970
Supplies and Services	30,145	37,970	48,450	40,230
Third Party Payments	590,942	718,470	692,870	610,510
Capital Financing	76,623	100,000	221,000	430,000
Management Overheads	381,789	386,020	190,060	198,780
Total Expenditure	1,426,490	1,580,770	1,640,400	1,786,050
Income				
Fees, Charges and Rents	(82,567)	(63,970)	(34,060)	(32,750)
Recharge to Services	(291,525)	(291,120)	(457,640)	(478,370)
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(374,092)	(355,090)	(491,700)	(511,120)
Savings to be Achieved				
Net Revenue Cost	1,052,398	1,225,680	1,148,700	1,274,930
Transfers to / (from) Reserves	(9,762)	0	210	210
Net Cost	1,042,636	1,225,680	1,148,910	1,275,140

PERFORMANCE AND SCRUTINY BUDGET

Service Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Busines Unit Costs	0	0	234,850	246,040
Recharges to Services	0	0	(234,650)	(245,840)
Net Cost /(Credit)	0	0	200	200
Best Value	0	0	0	0
Scrutiny	0	0	0	0
	0	0	200	200

Subjective Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Expenditure				
Employees	0	0	117,160	125,380
Premises	572	0	500	500
Transport	0	0	5,860	5,880
Supplies and Services	25,659	15,900	44,340	44,910
Third Party Payments				
Transfer Payments (Grants)				
Benefits paid				
Capital Financing				
Management Overheads	336	220	71,790	74,170
Total Expenditure	26,567	16,120	239,650	250,840
Income				
Fees, Charges and Rents				
Recharge to Services	(26,567)	(16,120)	(239,650)	(250,840)
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(26,567)	(16,120)	(239,650)	(250,840)
Savings to be Achieved				
Net Revenue Cost	0	0	0	0
Transfers to / (from) Reserves	0	0	200	200
Net Cost	0	0	200	200

STRATEGIC HOUSING BUDGET**Service Summary**

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Trading Account				
Trading A/C	353,111	320,000	356,520	409,590
Recharges to Services	(353,111)	(335,000)	(356,520)	(409,590)
Net Cost /(Credit)	0	(15,000)	0	0
Housing Services				
Care in the Community	4,900	4,900	4,900	5,000
General Improvement Areas	(8,803)	(8,300)	(8,300)	(8,300)
Home Check Scheme	38,141	31,370	37,150	32,630
Home Energy Conservation	25,460	29,550	28,060	29,640
House Purchase Advances	408	(2,330)	4,590	2,870
Housing Enablement	647,583	1,314,110	1,222,210	1,238,920
Homelessness-Admin & Advice	0	0	127,570	112,480
Homelessness-B & B Payments	216,162	242,680	217,060	243,410
Housing Needs	283,333	297,020	133,550	189,280
Choice Based Lettings	0	0	15,000	15,000
Central Control	53,791	0	0	0
Private Sector Housing	152,520	203,560	181,270	125,130
Renovation Grants	406,603	450,270	467,060	423,730
	1,820,099	2,562,830	2,430,120	2,409,790
Net Cost Strategic Housing	1,820,099	2,547,830	2,430,120	2,409,790

Subjective Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Expenditure				
Employees	1,239,733	803,980	795,930	862,830
Premises	14,811	0	0	0
Transport	102,018	51,090	53,120	51,620
Supplies and Services	137,559	121,710	132,940	62,970
Third Party Payments	59,559	9,680	47,900	45,000
Capital Financing	671,048	1,364,990	1,395,580	1,365,410
Management Overheads	963,112	955,300	833,690	977,840
Total Expenditure	3,187,839	3,306,750	3,259,160	3,365,670
Income				
Fees, Charges and Rents	(268,841)	(71,160)	(106,250)	(147,650)
Recharge to Services	(1,098,899)	(688,390)	(723,420)	(808,860)
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(1,367,740)	(759,550)	(829,670)	(956,510)
Savings to be Achieved				
Net Revenue Cost	1,820,099	2,547,200	2,429,490	2,409,160
Transfers to / (from) Reserves	0	630	630	630
Net Cost	1,820,099	2,547,830	2,430,120	2,409,790

STRATEGIC PLANNING BUDGET

Service Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Strategic Planning	589,347	598,950	591,150	554,400

Subjective Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
Expenditure				
Employees	353,537	289,250	300,480	315,990
Premises	900	1,000	1,700	1,000
Transport	22,366	19,520	16,240	15,600
Supplies and Services	71,900	182,930	249,890	97,960
Third Party Payments				
Transfer Payments (Grants)				
Benefits paid				
Capital Financing				
Management Overheads	220,724	150,450	211,980	180,470
Total Expenditure	669,427	643,150	780,290	611,020
Income				
Fees, Charges and Rents	(80,000)	(1,000)	0	0
Recharge to Services	(75,250)	(83,200)	(69,660)	(71,620)
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(155,250)	(84,200)	(69,660)	(71,620)
Savings to be Achieved				
Net Revenue Cost	514,177	558,950	710,630	539,400
Transfers to / (from) Reserves	75,170	40,000	(119,480)	15,000
Net Cost	589,347	598,950	591,150	554,400

ORGANISATIONAL DEVELOPMENT BUDGET

Service Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
HR Business Unit	495,749	520,370	449,380	460,870
Employment Related Expenses	173,743	155,080	186,490	150,330
Job Evaluation	11,826	2,100	2,000	2,000
Recharges to Services	(681,318)	(704,550)	(637,870)	(635,450)
Net Cost /(Credit)	0	(27,000)	0	(22,250)

Subjective Summary

Description	2006/07 Actual	2007/08 Original Budget	2007/08 Revised Budget	2008/09 Budget
	£	£	£	£
<u>Expenditure</u>				
Employees	364,441	427,160	409,460	430,590
Premises	32,037	33,730	33,730	20
Transport	6,659	12,100	12,230	12,100
Supplies and Services	30,889	20,450	18,120	16,900
Third Party Payments				
Transfer Payments (Grants)				
Benefits paid				
Capital Financing	71	7,000	0	0
Management Overheads	247,919	199,910	165,330	154,590
Total Expenditure	682,016	700,350	638,870	614,200
<u>Income</u>				
Fees, Charges and Rents	(698)	(800)	(1,000)	(1,000)
Recharge to Services	(681,319)	(704,550)	(637,870)	(635,450)
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(682,016)	(705,350)	(638,870)	(636,450)
Savings to be Achieved	0	(22,000)	0	0
Net Revenue Cost	(0)	(27,000)	0	(22,250)
Transfers to / (from) Reserves				
Net Cost	(0)	(27,000)	0	(22,250)