

CABINET

4 June 2008

PRINCIPAL SCRUTINY COMMITTEE

9 June 2008

REVENUE OUTTURN 2007/08

REPORT OF THE HEAD OF FINANCE

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RECENT REFERENCES:

CAB1674: Capital Outturn 2007/08, 4 June 2008

EXECUTIVE SUMMARY:

This report provides an overview of actual revenue expenditure against budget for 2007/08 for both the General Fund and the Housing Revenue Account, and gives details of the Council's major reserves. The full Statement of Accounts for 2007/08 will be presented to the Statement of Accounts Committee meeting on 23 June 2008. The Accounts and Audit Regulations 2003 require the Statement of Accounts to be approved on or before 30 June 2008.

As this Cabinet meeting is earlier in the timetable than in previous municipal years, this has reduced the time available for the preparation of the outturn figures, and the Statement of Accounts is still in the process of completion. There may therefore be some final adjustments to be made although they are not expected to be significant. The figures reported here and to the Statement of Accounts Committee are pre-audit.

The earlier timing of the June Cabinet meeting has meant that it was not practicable to complete work on the report within the normal timeframe for the despatch of reports. The Chairman of the Principal Scrutiny Committee has been notified. The report needs to be considered at this time to fit with the statutory timescales for the Statement of Accounts.

The Outturn position for 2007/08 is showing a net favourable variance on the General Fund of £0.880m. Requests to carry forward one-off items of expenditure to 2008/09 amount to £0.393m, with matching funding also to be carried forward amounting to £0.091m, making £0.302m to be funded from underspends.

There are also proposals to allocate some of the surpluses arising from the underspends to set up two new earmarked reserves; Leader Funding (£0.113m) and a Property Fund (£0.400m), for which Council approval is being sought.

The HRA operational working balance was £1.018m compared with the revised budget of £1.110m. However this figure is currently based on a provisional figure for the interest charges from the General Fund.

RECOMMENDATIONS:

1. That Cabinet, consider the requests for General Fund carry forward to 2008/09 as a one-off contribution from the 2007/08 budget for the purposes specified in Appendix B, in accordance with Financial Procedure Rule 7.8.
2. That the provisional outturn position for the General Fund and the Housing Revenue Account as set out in the report be noted.
3. That the capital financing details as set out in Appendix F be noted.
4. That Cabinet consider the proposals to set up earmarked reserves as set out in paragraphs 7.5 and 7.6 of the report, and recommend to Council:
 - i)The setting up of an earmarked reserve to support the Leader bid with £112,500 to be transferred from the Major Investment Reserve for this purpose, if required, and
 - ii)The setting up of an earmarked reserve in the form of a Property Fund for the purposes set out in paragraph 7.6 with £400,000 to be transferred from the Major Investment Reserve for this purpose, and
 - iii)That the release of funds from the earmarked reserves to the appropriate budgets be delegated to Cabinet.

CABINET4 June 2008PRINCIPAL SCRUTINY COMMITTEE9 June 2008REVENUE OUTTURN 2007/08REPORT OF HEAD OF FINANCE1 Introduction

- 1.1 This report provides an overview of the actual revenue expenditure compared with budget for the year 2007/08 for both the General Fund (GF) and the Housing Revenue Account (HRA). It also provides an overview of; the Collection Fund; the Winchester Town Account; interest and capital financing, and gives details of the Council's major reserves.
- 1.2 The full Statement of Accounts for 2007/08 will be presented to the Statement of Accounts Committee meeting on 23 June 2008. There may therefore be some final adjustments to be made although they are not expected to be significant. The figures reported here and to the Statement of Accounts Committee are pre-audit. Capital expenditure outturn is reported elsewhere on this agenda (CAB1674).
- 1.3 Throughout this report comparisons are made between the outturn position and the Revised Working Budget. The Original budget, approved in February 2007 and upon which the Council Tax was based, is also provided for reference.

2 Summary

- 2.1 The outturn position at 31 March 2008 compared with the expected position, was as follows:
- The General Fund working balance was held at £2.000m;
 - The call on the Major Investment Reserve during the year was less than expected in the year;
 - requests for expenditure to be carried forward total £0.393m for the General Fund of which £0.091m has matching funding to be carried forward, leaving £0.302m to be funded from underspends;
 - the Collection Fund deficit for the year was £0.393m, an increase of £0.150m over the expected figure;
 - the Winchester Town Account balance was £0.064m compared to the Revised budget of £0.070m;
 - the HRA operational working balance was £1.018m compared to the Revised budget of £1.110m.

3 Revenue Outturn

- 3.1 A summary of the Outturn compared with the Revised Budget by Division and by income/expenditure type ("subjective") is shown below.

<u>Service Summary</u> <u>2007/08</u>	Revised Budget	Outturn	Variance (favourable) adverse
	£000	£000	£000
Corporate Management Team	292	322	30
<u>Corporate Governance Group</u>			
Democratic Services	2,769	2,644	(125)
Estates	(602)	(609)	(7)
Financial Services	1,336	1,338	2
Information Mgt. & Technology	1	1	0
Legal Services	68	54	(15)
Revenues & Benefits	1,562	1,221	(342)
<u>Operations Group</u>			
Access and Infrastructure	592	550	(43)
Building Control	232	179	(52)
Cultural Services	3,964	4,094	130
Customer Service Centre	0	0	0
Environmental Services	6,920	6,571	(349)
Planning	1,669	1,816	147
<u>Policy Group</u>			
Partnerships and Communication	1,154	863	(291)
Performance and Scrutiny	0	0	0
Strategic Housing	2,448	1,515	(933)
Strategic Planning	599	599	0
Organisational Development	0	0	0
TOTAL	23,004	21,156	(1,848)
<u>Less: Financing Transactions</u>	<u>(7,902)</u>	<u>(6,934)</u>	<u>968</u>
<u>Less: FRS 17 adj.</u>	<u>(647)</u>	<u>(647)</u>	<u>0</u>
TOTAL GENERAL FUND	14,455	13,575	(880)
HOUSING REVENUE ACCOUNT	(448)	(355)	92
Total Net Cost	14,008	13,220	(788)

<u>Subjective Summary 2007/08</u>	Revised Budget	Outturn	Variance (favourable) adverse
	£000	£000	£000
Employees	18,679	18,455	(234)
Premises	8,431	8,616	185
Transport	1,286	1,334	48
Supplies & Services	6,073	5,776	(298)
Third Party Payments	8,470	8,121	(350)
Benefits & transfer payments	21,128	21,492	364
Capital Financing	10,505	9,714	(791)
Management Overheads	16,186	16,256	70
Total Expenditure	90,759	89,754	(1,005)
External Income	(48,913)	(49,612)	(699)
Recharges	(18,036)	(18,341)	(305)
Total Income	(66,949)	(67,953)	(1,004)
Net Cost	23,810	21,801	(2,009)
Contributions to / (from) Reserves	(1,253)	(1,000)	253
<u>Less:</u> Financing Transactions & FRS17	(8,549)	(7,581)	968
Total Net Cost	14,008	13,220	(788)

3.2 Appendix A provides an overview of the General Fund, and Appendix I shows the Housing Revenue Account.

3.3 More detail in relation to the main General Fund variances is contained in the outturn statements in Appendix H.

3.4 The relevant Scrutiny Panels will consider detailed outturn figures and variances in the next round of meetings.

4 General Fund (GF)

4.1 There are a number of items contributing to the favourable outturn position. The most significant items being;

- a) Benefits paid and Government Allowance Subsidy £0.3m
(less than 1% of the cash flow)
- b) Alternate Bin Collection project – lower costs £0.2m

- c) Employee costs – unfilled vacancies in various Divisions £0.2m

5 Housing Revenue Account (HRA)

- 5.1 The HRA is a separate ring fenced account through which all Housing Landlord services are managed and is wholly funded by dwelling rents and other tenant related charges. With income for 2007/08 totalling £20.141m, the HRA outturn is subject to a surplus of £0.355m (against a revised budgeted surplus of £0.447m).
- 5.2 These figures are provisional because the final calculations of the “item 8” interest charges are in the process of completion; although an estimate has been used the figure is not expected to change significantly.
- 5.3 Actual expenditure and variances by service are detailed in Appendix I. Full details of all service variances will be reported to the Social Issues Scrutiny Panel in July 2008. The key subjective summary variances include:
- a) Premises – The £0.228m variance relates to increased spend on repairs works (£0.160m) and also general increases in utilities charges to all communal buildings. The increase spend on repairs is partly offset by increased income relating to works recharged to leaseholders (£0.057m), with the remainder resulting to the impact of increasing demands on this budget and above inflation increases in building costs. The increased utilities costs will need to be reflected in increased service charges in 2008/09.
 - b) Capital Financing – This includes an increased revenue contribution to capital to fund the cost of staff time spent on capital works. This is offset by a corresponding reduction in staff costs charged to the Repairs Administration cost centre.
- 5.4 The total HRA reserve increased to £1.320m comprising £0.302m insurance reserve and £1.018m being the operational working balance.

6 Managed Savings and Carry Forwards

- 6.1 The current policy contained in the Council's Financial Procedure Rules is:
- “7.8 Carry forward to the immediately following financial year of planned underspendings will be allowed up to the value of £25,000 for each Division with the approval of the Head of Finance where he/she is satisfied that the underspendings have arisen from managed savings and that the proposals for spending them in the following year do not create an ongoing revenue commitment and are consistent with the relevant policies. Any new proposals which for any Division exceed £25,000 in total for carry forward of underspending from one year to another must be submitted to Cabinet so that they are assessed against the Council's strategic priorities.
 - 7.9 Proposals to carry forward will require Council approval if they exceed £500,000 in total for revenue proposals and £1,500,000 in total for capital schemes.”
- 6.2 Appendix B lists requests for budgets to be carried forward for consideration by the Cabinet. This is the full list of items being requested (after review by Directors) inclusive of those below the £25,000 allowable under the Financial Procedure Rules as stipulated above.
- 6.3 If approved, the requests to carry forward expenditure will increase the 2008/09 expenditure budget by that amount. These items are one-off increases and will not increase the base budget.

- 6.4 Some of the expenditure to be carried forward has matching ring fenced funding which will also be carried forward with the income released to match the expenditure, having no effect on the Council's reserves or Council tax. This amounts to £0.091m.

7 General Fund Balance and Earmarked Reserves

- 7.1 The underspend on the General Fund in 2007/08 means that a lower net contribution needs to be taken from the Major Investment Reserve, which was set up to provide future funding for both revenue and the capital programme.

- 7.2 Details of Earmarked reserves are provided in Appendix D.

- 7.3 During the year 2007/08, a new Earmarked Reserve was set up to hold the surpluses created by receipts from the Local Authority Business Growth Incentive (LABGI) scheme. All receipts were transferred into this reserve from the Major Investment Reserve and releases from the reserve were made in accordance with the Council's approved spending of these funds on specific projects.

- 7.4 The Insurance reserve has been held at the same levels as the opening position as the report received from the Actuary in the year did not support making any further increases to the reserve. As a consequence it is intended to review the level of this reserve during 2008/09.

7.5 *Leader Funding Bid* – funding to support the Rural Economy

- a) At the time of setting the budget for 2008/09 the cash flows for the Council acting as the Accountable Body for "Leader" funding and the associated administration costs and funding were not reflected, and it was believed that the impact on the total budget would be neutral.
- b) Although the final offers of Leader funding have not yet been made, SEEDA have indicated that 90% of funding would be available if the Local Action Groups that have applied for funding could find the other 10%. This would mean that, over the five year period of the Council being the Accountable Body for these projects, the Council may incur gross expenditure of up to £225,000, of which half would be recovered from our partner body, leaving a net cost to the Council of up to £22,500 p.a. for 5 years.
- c) It is proposed that the Council set aside funding in an Earmarked Reserve, amounting to £112,500, and that the release of funds from the earmarked reserves to the appropriate budgets be delegated to Cabinet. This would require a maximum adjustment to the gross expenditure budgets up to a total of £225,000 over the 5 year period of the Leader Funding, to be funded by contributions from partners and releases from the Earmarked Reserve.

7.6 *Property fund*

- a) During 2008/09 it is planned to undertake further condition surveys of the Council's General Fund properties; this is expected to identify further liabilities that will require funding in the future. Although the full extent of potential repairs has yet to be fully quantified it is considered prudent to make some provision by setting aside £0.400m into an earmarked reserve. This would also enable the progress of projects that may attract further external funding in the form of SALIX financing.

8 Winchester Town

- 8.1 Town expenditure in the year was £0.750m; £0.005 higher than the Revised budget which was mainly caused by higher maintenance costs on Recreation grounds. This resulted in a closing balance on the Winchester Town Account of £0.064m compared to the Revised budget of £0.070m. The detail is provided at Appendix G.

9 Financing Transactions

- 9.1 Appendix E gives a summary of the interest receivable for the GF and the HRA plus the internal capital charges resulting in the total “financing transactions” amount.
- 9.2 The figure to be recovered from the HRA is provisional at this stage, although the final figure is not expected to be significantly different.
- 9.3 Net interest receivable was slightly ahead of that anticipated at revised budget time; resulting in a slight benefit to both the GF and the HRA. Capital Charges to services were £1.001m lower than anticipated at revised budget time because of slippage in the capital programme.

10 Capital Programme

- 10.1 A separate report on capital outturn for 2007/08 (CAB1674) is considered by Cabinet elsewhere on this agenda.
- 10.2 The Prudential Code has been developed as a professional code of conduct to ensure that the capital investment plans of the authority are affordable, prudent and sustainable so, although it is no longer necessary for the Council to make formal determinations in relation to capital, details of capital financing are reported to Members as part of our compliance with the Code. The detail of the relevant information is contained in Appendix F.

11 Collection Fund

- 11.1 The Collection Fund is a statutory account for the Council, as a Billing Authority, summarising income from Non-domestic rates and Council Tax and showing its distribution to precepting authorities, the Council's General Fund, and Central Government. A summary of the Collection Fund is shown in Appendix C. The Fund is showing a deficit for the year of £0.393m compared with a revised budget deficit of £0.243m. After adjusting for the Surplus brought forward of £0.190m, this results in a net deficit at 31st March 2008 of £0.203m. This deficit will be funded between this Council, the County, the Police Authority and the Fire & Rescue Authority.

OTHER CONSIDERATIONS:

12 CORPORATE STRATEGY (RELEVANCE TO):

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

13 RESOURCE IMPLICATIONS:

- 13.1 As discussed in the body of the report.

BACKGROUND DOCUMENTS:

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

APPENDICES:

- Appendix A General Fund Summary of Expenditure – Outturn v Revised budget
- Appendix B Requests for budget to be carried forward to 2008/09
- Appendix C Collection Fund
- Appendix D Main Reserve Balances at 31 March 2008
- Appendix E Interest & Financing Transactions
- Appendix F Capital Financing
- Appendix G Winchester Town Account
- Appendix H General Fund - Outturn summaries by Division
- Appendix I Housing Revenue Account

GENERAL FUND SERVICE SUMMARY

2007/08 Original Budget £000		2007/08 Revised Budget £000	2007/08 Outturn £000	Variance (favourable) / adverse £000
158	Corporate Management Team	292	322	30
	Corporate Governance Group			
2,687	Democratic Services	2,769	2,644	(125)
(1,444)	Estates	(602)	(609)	(7)
456	Financial Services	1,336	1,338	2
121	Info. Mgt. & Technology	1	1	(0)
(52)	Legal Services	68	54	(15)
1,643	Revenues & Benefits	1,562	1,221	(342)
	Operations Group			
661	Access & Infrastructure	592	550	(43)
225	Building Control	232	179	(52)
3,720	Cultural	3,964	4,094	130
(17)	Customer Service Centre	0	(0)	(0)
6,696	Environmental Services	6,920	6,571	(349)
1,559	Planning	1,669	1,816	147
	Policy Group			
1,226	Partnerships & Communication	1,154	863	(291)
0	Performance & Scrutiny	0	0	0
2,548	Strategic Housing	2,448	1,515	(933)
599	Strategic Planning	599	599	0
(27)	Organisational Development	0	(0)	(0)
20,759		23,004	21,156	(1,848)
	<u>Less</u>			
(6,681)	Financing Transactions	(7,902)	(6,934)	968
14,078		15,102	14,222	(880)
0	FRS17	(647)	(647)	0
14,078		14,455	13,575	(880)
(1,043)	Contributions (from) / to Major Reserves / provisions	(1,429)	(543)	886
(23)	Contributions (from) / to Win Town Reserve	(15)	(21)	(6)
13,011		13,011	13,011	0
(728)	<u>Less</u> Charges on Winchester Town	(728)	(728)	0
12,283	Total City Expenditure	12,283	12,283	0

Revenue Requests for Carry Forward from 2007/08 to 2008/09

<u>Division</u>		<u>£000</u>
1. Expenditure to be carried forward with matching funding		
Access & Infrastructure	For the issue of Travel Smart Cards- fully funded by specific Government grant	54
Environment	GOSE funded - various projects including Acceptable Behaviour Coordinator, Community Safety	28
Strategic Housing	Home Safety Initiative	9
Total with matching funding		91
2. Committed expenditure requiring budget carry forward		
Building Control	To fund various costs including: Scanning, Electronic forms & payments on the Internet, & Radon GIS data system	25
IT	GIS Software not available until mid 2008	10
Legal	To carry forward underspend of Employee Salary Costs to cover maternity leave.	6
IT	Revenues - SX3 Integration	6
Performance & Scrutiny	Corporate Complaints System to be procured in 2008/09	6
Total committed		53
3. Requests to carry forward unspent budget		
Financial Services	Accountancy Transitional Costs to fund essential staffing to allow for proper hand over from Chief Accountant and to enable some one-off development projects	55
Organisational Development	To support flexible working project	50
Customer Service Centre	Customer Service Excellence external accreditation project	35
Access & Infrastructure	For repairs at Chesil multi-storey and Friarsgate car parks	25
Environment	Bridge Inspection Programme - essential programme to address risks identified following the recent collapse of Abbey Grounds bridge	20
Revenues & Benefits	For the purchase of software for iWorld revenues & benefits system, and software for company car fleet records	16
Environment	On-Street Recycling Bins	15
Democratic Services	Standards Committee consultancy costs related to the transfer of filtering and investigating all complaints from the Standards Board to local councils.	10
Democratic Services	Civic & Ceremonial - to support the funding for major parades.	6
IT	For the further development of E-Forms and Payments incl. for car parks	5
Legal	For the purchase of technical books to assist in improving access to legal resources for homeworkers	5
Organisational Development	Equality Work Programme	4
Partnerships & Communications	Technical Books	3
Total Requested carry forwards		249
Total expenditure requested to be carried forward		393
For which external funding will also be carried forward		(91)
Net Expenditure to be funded from surplus/ Major Investment Reserve		302

COLLECTION FUND 2007/08

2007/08 Original £000		2007/08 Revised £000	2007/08 Actual £000	Variance £000
<u>INCOME</u>				
	Council Tax:			
(57,501)	Income	(57,078)	(56,828)	250
(3,709)	Benefits	(4,138)	(4,154)	(16)
(38,462)	NNDR: Income	(39,886)	(39,005)	881
<u>(99,671)</u>		<u>(101,102)</u>	<u>(99,987)</u>	<u>1,115</u>
<u>EXPENDITURE</u>				
44,591	Hampshire County Council precept	44,591	44,591	-
5,850	Hampshire & IoW Police Authority precept	5,850	5,850	-
2,616	Hampshire Fire & Rescue Authority precept	2,616	2,616	-
7,953	Winchester City Council demand	7,953	7,953	-
200	Provision for non-collection	150	24	(126)
	Bad debts written off	31	73	42
38,277	NNDR: Payment to National Pool	39,702	38,821	(881)
184	NNDR: Cost of Collection Allowance	184	184	(0)
<u>99,671</u>		<u>101,077</u>	<u>100,112</u>	<u>(965)</u>
<u>ADJUSTMENTS RE PREVIOUS YEARS</u>				
	Estimated Council Tax surplus paid to:			
196	Hampshire County Council	196	196	
25	Hampshire & IoW Police Authority	25	25	
12	Hampshire Fire & Rescue Authority	12	12	
35	Winchester City Council	35	35	
<u>268</u>		<u>268</u>	<u>268</u>	
268	(Surplus) / Deficit for year	243	393	
(268)	(Surplus) / Deficit b/fwd 1st April 2007 Council Tax	(190)	(190)	
<u>0</u>	(Surplus) / Deficit c/fwd 31st March 2008	<u>53</u>	<u>203</u>	

USEABLE RESERVES BALANCES as at 31st March 2008

Opening Balance at 31/3/07 <u>£000</u>	<u>EARMARKED RESERVES</u>	Closing Balance at 31/3/08 <u>£000</u>
	<u>MAJOR RESERVES</u>	
(5,539)	Major Investment Reserve	(4,996)
(2,000)	General Fund Balance	(2,000)
	<u>OTHER EARMARKED RESERVES and BALANCES</u>	
(498)	Bapsy Bequest Interest Reserve	(572)
(896)	Car Parks Property Repairs	(646)
(65)	GF Non-operational Property Repairs	(65)
(5)	Guildhall Equipment	(2)
(633)	ICT Strategy	(269)
(382)	Insurance Reserve	(382)
(169)	Land Charges Computer System	(97)
(64)	Leisure, Arts and Culture Grants	(64)
0	Local Authority Business Growth Incentive (LABGI)	(324)
(11)	Local Development Framework	(28)
(8)	Museums Acquisitions	(16)
(44)	Museums Publications	(43)
(725)	Open Space Provision Reserve	(535)
(616)	Open Spaces Commuted Payments	0
(167)	Planning Delivery	(57)
(55)	Planning Grants	0
(7)	Recreational Development	0
(8)	Sewage Treatment Works Replacement Reserve	(9)
(9)	Tourism deposits	0
(18)	Town Twinning	(15)
(719)	Whiteley Reserve	0
(81)	Winchester Town Account	(65)
(5,180)	Total Earmarked Reserves	(3,189)
(12,719)	Total Useable Reserves	(10,185)

INTEREST AND FINANCING TRANSACTIONS

2007/08 Original £000		2007/08 Revised £000	2007/08 Actual £000	Variance £000
	<u>Interest</u>			
20	Short Term Borrowing	20	18	(2)
(1,435)	Short Term Investment Income	(1,851)	(1,910)	(59)
(1,415)	Net External Interest	(1,831)	(1,892)	(61)
255	Interest credited to Internal Reserves	306	308	2
(1,160)	Net Interest Receivable	(1,525)	(1,584)	(59)
(423)	Recovered from HRA	(563)	(537) *	26
(1,583)	Net Interest to General Fund	(2,088)	(2,121) *	(33)
(5,098)	Internal Capital Charges (Service Accounts Repayments)	(5,814)	(4,813)	1,001
(6,681)	Total Financing Transactions	(7,902)	(6,934) *	968

Note: * Provisional figure

CAPITAL FINANCING 2007/08

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

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

The capital expenditure and financing details for 2007/08 are as follows

A	<u>Capital Expenditure</u>	£000
	Operational assets	5,966
	Non-operational assets	623
	Intangible assets	426
	Deferred charges	2,396
	Total expenditure	9,411
B	<u>Sources of Finance</u>	£000
	Useable capital receipts	3,380
	Government Grants and other contributions	1,384
	HRA Major Repairs Reserve	3,315
	Revenue provision - General Fund	890
	Revenue provision - Housing Revenue Account	442
	Total resources	9,411

COUNCIL TAX ON WINCHESTER TOWN AREA

	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Recreation Grounds (proprn)	574,250	545,700	560,814	15,114
Cemeteries	32,160	44,940	34,795	(10,145)
Community Wardens (contrbn)	45,000	45,000	45,000	0
Footway Lighting	36,700	36,500	39,374	2,874
Grants	25,000	32,400	29,750	(2,650)
Christmas Lights	9,320	11,130	11,803	673
Town Forum	12,880	12,880	12,880	0
Bus Shelter Maintenance	12,670	12,670	12,034	(636)
St Faith's Meadow	5,000	5,000	5,000	0
Allotments	(1,270)	(1,800)	(1,569)	231
Total Expenditure	751,710	744,420	749,881	5,461
PROCEEDS OF COUNCIL TAX	(728,440)	(728,440)	(728,440)	(0)
Interest on balance	(3,620)	(4,675)	(4,676)	(1)
Variation in Balances	19,650	11,305	16,765	5,460
FUND BALANCE: 1st April	(72,350)	(81,315)	(81,315)	0
FUND BALANCE CARRIED FORWARD	(52,700)	(70,010)	(64,550)	5,460
Tax Base	13,765	13,765	13,765	
Tax at Band D	£52.92	£52.92	£52.92	

GENERAL FUND

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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
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GENERAL FUND SUMMARY

Service Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£

General Fund

Corporate Management Team	158,080	292,034	321,634	29,600
Corporate Governance Group	3,410,160	5,134,043	4,647,495	(486,548)
Operations Group	12,844,810	13,377,158	13,210,099	(167,059)
Policy Group	4,372,460	4,201,251	2,977,179	(1,224,072)
Organisational Development	(27,000)	0	0	0
Total Net Cost	20,758,510	23,004,486	21,156,407	(1,848,079)

Subjective Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£

Expenditure

Employees	13,603,660	15,519,576	15,273,496	(246,080)
Premises	3,981,090	4,175,620	4,132,589	(43,031)
Transport	1,222,700	1,122,230	1,136,188	13,958
Supplies and Services	5,262,740	5,706,600	5,455,201	(251,399)
Third Party Payments	8,321,530	8,429,260	8,099,303	(329,957)
Transfer Payments (Grants)	63,050	74,840	612,649	537,809
Benefits paid	21,260,610	21,053,440	20,879,407	(174,033)
Capital Financing	5,098,070	5,803,690	4,805,015	(998,675)
Management Overheads	12,309,690	14,456,460	14,520,757	64,297
Total Expenditure	71,123,140	76,341,716	74,914,605	(1,427,111)

Income

Fees, Charges and Rents	(13,016,470)	(12,720,720)	(13,192,986)	(472,266)
Recharge to Services	(14,931,410)	(17,559,840)	(17,672,979)	(113,139)
Costs Recovered	(111,000)	(287,850)	(351,631)	(63,781)
Government Allowance and Subsidy	(21,731,970)	(21,957,690)	(22,044,512)	(86,822)
Total Income	(49,790,850)	(52,526,100)	(53,262,108)	(736,008)

Savings to be Achieved	(167,000)	0	0	0
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Net Revenue Cost	21,165,290	23,815,616	21,652,497	(2,163,119)
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Transfers to / (from) Reserves	(406,780)	(811,130)	(496,092)	315,038
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Net Cost	20,758,510	23,004,486	21,156,405	(1,848,081)
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CORPORATE MANAGEMENT TEAM

Service Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Corporate Mgt Team Business Unit	492,620	701,880	693,330	(8,550)
Recharges to Services	(645,370)	(701,790)	(693,239)	8,551
Net Cost /(Credit)	(152,750)	90	91	1
Central Management Support	3,700	0	0	0
Corporate Expenses	231,570	261,544	289,638	28,094
Emergency Planning	46,120	0	0	0
Essential Subscriptions	29,440	30,400	31,905	1,505
Net Cost	158,080	292,034	321,634	29,600

Subjective Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Expenditure				
Employees	484,340	476,644	474,282	(2,362)
Premises	3,570	6,000	8,592	2,592
Transport	15,180	20,010	24,101	4,091
Supplies and Services	40,140	53,880	69,497	15,617
Third Party Payments	20,530		125	125
Transfer Payments (Grants)				
Benefits paid				
Capital Financing				
Management Overheads	254,220	437,200	421,945	(15,255)
Total Expenditure	817,980	993,734	998,542	4,808
Income				
Fees, Charges and Rents	0	0	16,241	16,241
Recharge to Services	(515,400)	(701,790)	(693,239)	8,551
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(515,400)	(701,790)	(676,998)	24,792
Savings to be Achieved	(145,000)	0	0	0
Net Revenue Cost	157,580	291,944	321,544	29,600
Transfers to / (from) Reserves	500	90	90	0
Net Cost	158,080	292,034	321,634	29,600

CORPORATE GOVERNANCE GROUP SUMMARY

Service Summary				
Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Democratic Services	2,686,660	2,769,376	2,643,971	(125,405)
Estates	(1,443,890)	(602,194)	(609,024)	(6,830)
Financial Services	455,660	1,335,658	1,337,631	1,973
IT	120,520	520	519	(1)
Legal	(52,250)	68,208	53,500	(14,708)
Revenues and Benefits	1,643,460	1,562,475	1,220,898	(341,577)
Total Corporate Governance	3,410,160	5,134,043	4,647,495	(486,548)

Subjective Summary				
Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Expenditure				
Employees	4,992,730	5,979,523	5,880,034	(99,489)
Premises	1,476,000	1,505,850	1,443,055	(62,795)
Transport	710,260	696,020	679,721	(16,299)
Supplies and Services	2,965,670	2,980,360	2,961,958	(18,402)
Third Party Payments	598,360	595,930	555,814	(40,116)
Transfer Payments (Grants)	0	270	216	(54)
Benefits paid	21,260,610	21,053,440	20,879,407	(174,033)
Capital Financing	1,507,240	2,151,640	2,151,809	169
Management Overheads	5,197,420	5,639,640	5,535,640	(104,000)
Total Expenditure	38,708,290	40,602,673	40,087,654	(515,019)
Income				
Fees, Charges and Rents	(4,901,090)	(4,468,610)	(4,386,885)	81,725
Recharge to Services	(8,403,560)	(8,711,240)	(8,592,834)	118,406
Costs Recovered	(111,000)	(263,400)	(327,181)	(63,781)
Government Allowance and Subsidy	(21,731,970)	(21,957,690)	(22,044,512)	(86,822)
Total Income	(35,147,620)	(35,400,940)	(35,351,412)	49,528
Savings to be Achieved				
Net Revenue Cost	3,560,670	5,201,733	4,736,242	(465,491)
Transfers to / (from) Reserves	(150,510)	(67,690)	(88,747)	(21,057)
Net Cost	3,410,160	5,134,043	4,647,495	(486,548)

DEMOCRATIC SERVICES

Service Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Secretariat	578,330	738,280	709,760	(28,520)
Recharges to Services	(583,010)	(738,280)	(709,760)	28,520
Net Cost /(Credit)	(4,680)	0	0	0
Abbey House	(150)	34	0	(34)
Boundary Reviews	3,740	2,267	2,166	(101)
Civic and Mayoral	173,000	168,541	173,946	5,405
Civil Defence & Major emergency plannir	0	44,695	44,746	51
Council & Committee Business	2,190,460	2,233,100	2,106,032	(127,068)
Elections	110,220	100,740	106,199	5,459
Electoral Registration	214,070	219,999	210,882	(9,117)
	<u>2,686,660</u>	<u>2,769,376</u>	<u>2,643,971</u>	<u>(125,405)</u>

Subjective Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Expenditure				
Employees	480,180	495,586	478,159	(17,427)
Premises	66,560	67,940	93,336	25,396
Transport	65,910	65,900	51,682	(14,218)
Supplies and Services	621,060	625,240	603,122	(22,118)
Third Party Payments		20,100	20,090	(10)
Transfer Payments (Grants)				
Benefits paid				
Capital Financing	65,830	38,400	38,389	(11)
Management Overheads	2,133,150	2,218,070	2,093,947	(124,123)
Total Expenditure	<u>3,432,690</u>	<u>3,531,236</u>	<u>3,378,725</u>	<u>(152,511)</u>
Income				
Fees, Charges and Rents	(6,270)	(23,580)	(24,994)	(1,414)
Recharge to Services	(739,760)	(738,280)	(709,760)	28,520
Costs Recovered				
Government Allowance and Subsidy				
Total Income	<u>(746,030)</u>	<u>(761,860)</u>	<u>(734,754)</u>	<u>27,106</u>
Net Revenue Cost	<u>2,686,660</u>	<u>2,769,376</u>	<u>2,643,971</u>	<u>(125,405)</u>
Transfers to / (from) Reserves	0	0	0	0
Net Cost	<u>2,686,660</u>	<u>2,769,376</u>	<u>2,643,971</u>	<u>(125,405)</u>

ESTATES**Service Summary**

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Estates Trading Account	307,740	326,580	324,204	(2,376)
Recharges to Services	(310,910)	(324,750)	(322,372)	2,378
Net Cost/(Credit)	(3,170)	1,830	1,832	2
General Fund Property	(1,708,130)	(752,227)	(823,521)	(71,294)
Local Christmas Lights	18,650	22,260	23,606	1,346
Light Art Project	0	0	138	138
Accommodation	310	310	312	2
Caravan Site	(15,030)	(26,239)	(26,249)	(10)
Guildhall	263,480	151,872	214,858	62,986
Net Cost/(Credit)	(1,443,890)	(602,194)	(609,024)	(6,830)

Subjective Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Expenditure				
Employees	662,790	683,346	646,156	(37,190)
Premises	1,294,040	1,322,300	1,233,977	(88,323)
Transport	20,890	20,510	18,908	(1,602)
Supplies and Services	781,200	810,860	801,861	(8,999)
Third Party Payments	15,760	1,000	2,970	1,970
Transfer Payments (Grants)	0	270	216	(54)
Benefits paid				
Capital Financing	1,005,260	1,743,010	1,743,201	191
Management Overheads	642,420	608,530	614,541	6,011
Total Expenditure	4,422,360	5,189,826	5,061,830	(127,996)
Income				
Fees, Charges and Rents	(3,874,120)	(3,605,970)	(3,484,763)	121,207
Recharge to Services	(1,996,370)	(1,948,350)	(1,910,281)	38,069
Costs Recovered	0	(238,440)	(276,054)	(37,614)
Government Allowance and Subsidy				
Total Income	(5,870,490)	(5,792,760)	(5,671,098)	121,662
Net Revenue Cost	(1,448,130)	(602,934)	(609,268)	(6,334)
Transfers to / (from) Reserves	4,240	740	244	(496)
Net Cost	(1,443,890)	(602,194)	(609,024)	(6,830)

FINANCIAL SERVICES

Service Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Director of Finance	118,680	0	0	0
Accountancy	492,060	602,870	650,921	48,051
Audit	164,940	192,400	203,900	11,500
Risk & Insurance	58,240	49,480	54,174	4,694
Recharges to Services	(833,920)	(844,750)	(909,012)	(64,262)
Net Cost /(Credit)	0	0	(17)	(17)
Design & Print	714,690	561,380	569,976	8,596
Recharges to services	(714,690)	(561,380)	(570,116)	(8,736)
	0	0	(140)	(140)
Treasury Management	(930)	29,512	45,198	15,686
Bank Charges	26,050	38,701	39,019	318
Corporate Finance	205,950	178,449	153,856	(24,593)
External Audit Fees	82,770	106,437	123,216	16,779
Pensions Added Years	141,820	986,309	985,884	(425)
Miscellaneous Income	0	(3,750)	(9,385)	(5,635)
	455,660	1,335,658	1,337,788	2,130
Financial Services Total	455,660	1,335,658	1,337,631	1,973

Subjective Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Expenditure				
Employees	990,680	1,968,048	2,001,497	33,449
Premises		210	1,304	
Transport	44,270	42,310	35,591	(6,719)
Supplies and Services	449,340	450,180	471,526	21,346
Third Party Payments				
Transfer Payments (Grants)				
Capital Financing	17,630	4,300	4,296	(4)
Management Overheads	634,580	558,290	569,702	11,412
Total Expenditure	2,136,500	3,023,338	3,083,916	59,484
Income				
Fees, Charges and Rents	(40,920)	(49,200)	(55,164)	(5,964)
Recharge to Services	(1,639,920)	(1,638,480)	(1,672,167)	(33,687)
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(1,680,840)	(1,687,680)	(1,727,331)	(39,651)
Net Revenue Cost	455,660	1,335,658	1,356,585	20,927
Transfers to / (from) Reserves			(18,954)	(18,954)
Net Cost	455,660	1,335,658	1,337,631	1,973

INFORMATION MANAGEMENT AND TECHNOLOGY

Service Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Information Technology	2,242,210	2,420,160	2,332,032	(88,128)
Telephones	78,060	0	0	0
Printers & Photocopiers		0	(1)	(1)
Recharges to Services	(2,199,750)	(2,419,640)	(2,331,512)	88,128
Net Cost /(Credit)	120,520	520	519	(1)

Subjective Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Expenditure				
Employees	429,470	427,460	433,484	6,024
Premises	0	0	942	942
Transport	19,740	19,740	17,504	(2,236)
Supplies and Services	680,980	749,210	743,487	(5,723)
Third Party Payments	575,360	566,160	524,827	(41,333)
Transfer Payments (Grants)				
Benefits paid				
Capital Financing	390,750	349,160	349,164	4
Management Overheads	280,460	364,560	368,657	4,097
Total Expenditure	2,376,760	2,476,290	2,438,065	(38,225)
Income				
Fees, Charges and Rents	(21,610)	(56,650)	(55,427)	1,223
Recharge to Services	(2,235,150)	(2,419,640)	(2,331,512)	88,128
Costs Recovered			(51,127)	(51,127)
Government Allowance and Subsidy				
Total Income	(2,256,760)	(2,476,290)	(2,438,066)	38,224
Savings to be Achieved				
Net Revenue Cost	120,000	0	(1)	(1)
Transfers to / (from) Reserves	520	520	520	0
Net Cost	120,520	520	519	(1)

LEGAL SERVICES**Service Summary**

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Legal Business Unit	999,450	862,100	827,149	(34,951)
Recharges to Services	(1,010,520)	(861,050)	(826,096)	34,954
Net Cost /(Credit)	(11,070)	1,050	1,053	3
Cemeteries	33,580	47,321	34,599	(12,722)
Hackney Carriages	600	1,593	(7,641)	(9,234)
Land Charges	(113,830)	(23,960)	(6,936)	17,024
Licensing - 2003 Act	25,840	26,835	39,433	12,598
Licensing - Gambling Act	0	1,947	(7,761)	(9,708)
Licensing - Other	3,150	3,491	(4,887)	(8,378)
Public Health Act Burials	9,480	9,931	5,640	(4,291)
	(52,250)	68,208	53,500	(14,708)

Subjective Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Expenditure				
Employees	825,660	744,108	715,498	(28,610)
Premises	115,400	115,400	112,230	(3,170)
Transport	39,940	28,680	32,102	3,422
Supplies and Services	188,470	141,390	151,832	10,442
Third Party Payments	7,240	8,670	7,927	(743)
Capital Financing	7,810	6,470	6,463	(7)
Management Overheads	646,190	689,530	699,957	10,427
Total Expenditure	1,830,710	1,734,248	1,726,009	(8,239)
Income				
Fees, Charges and Rents	(713,120)	(733,210)	(766,537)	(33,327)
Recharge to Services	(1,014,570)	(863,880)	(835,415)	28,465
Total Income	(1,727,690)	(1,597,090)	(1,601,952)	(4,862)
Net Revenue Cost	103,020	137,158	124,057	(13,101)
Transfers to / (from) Reserves	(155,270)	(68,950)	(70,557)	(1,607)
Net Cost	(52,250)	68,208	53,500	(14,708)

REVENUES AND BENEFITS

Service Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Exchequer Services	95,710	46,400	41,883	(4,517)
Revenues Administration	340,920	0	(9)	(9)
Council Tax	544,170	784,790	736,433	(48,357)
Council Tax Benefit Administration	487,330	296,740	270,923	(25,817)
Council Tax Benefits Paid	10,170	6,940	(46,544)	(53,484)
Housing Benefit Administration	27,910	407,431	375,964	(31,467)
Housing Benefit Paid	22,740	(15,630)	(135,366)	(119,736)
HRA Rent Rebates	109,170	53,080	(20,592)	(73,672)
BID Collection	0	(9,180)	15,847	25,027
NNDR Administration (Net)	5,340	(8,096)	(17,641)	(9,545)
Total Revenues & Benefits	1,643,460	1,562,475	1,220,898	(341,577)

Subjective Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Expenditure				
Employees	1,603,950	1,660,975	1,605,240	(55,735)
Premises	0	0	1,266	1,266
Transport	519,510	518,880	523,934	5,054
Supplies and Services	244,620	203,480	190,130	(13,350)
Third Party Payments				
Transfer Payments (Grants)				
Benefits paid	21,260,610	21,053,440	20,879,407	(174,033)
Capital Financing	19,960	10,300	10,296	(4)
Management Overheads	860,620	1,200,660	1,188,836	(11,824)
Total Expenditure	24,509,270	24,647,735	24,399,109	(248,626)
Income				
Fees, Charges and Rents	(245,050)			0
Recharge to Services	(777,790)	(1,102,610)	(1,133,699)	(31,089)
Costs Recovered	(111,000)	(24,960)		24,960
Government Allowance and Subsidy	(21,731,970)	(21,957,690)	(22,044,512)	(86,822)
Total Income	(22,865,810)	(23,085,260)	(23,178,211)	(92,951)
Savings to be Achieved				
Net Revenue Cost	1,643,460	1,562,475	1,220,898	(341,577)
Transfers to / (from) Reserves	0	0	0	0
Net Cost	1,643,460	1,562,475	1,220,898	(341,577)

OPERATIONS GROUP SUMMARY

Service Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Access & Infrastructure	660,980	592,357	549,715	(42,642)
Building Control	225,410	231,720	179,367	(52,353)
Cultural	3,720,170	3,963,942	4,093,904	129,962
Customer Services	(16,780)	470	(131)	(601)
Environment	6,696,010	6,920,085	6,571,226	(348,859)
Planning	1,559,020	1,668,584	1,816,018	147,434
Total Operations	12,844,810	13,377,158	13,210,099	(167,059)

Subjective Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Expenditure				
Employees	6,281,680	6,937,758	6,824,945	(112,813)
Premises	2,466,180	2,626,380	2,584,228	(42,152)
Transport	401,370	303,940	314,343	10,403
Supplies and Services	1,877,970	2,178,620	1,984,450	(194,170)
Third Party Payments	6,974,490	7,092,560	6,930,464	(162,096)
Transfer Payments (Grants)	63,050	74,570	612,433	537,863
Benefits paid	0	0	0	0
Capital Financing	2,118,840	2,035,470	2,207,479	172,009
Management Overheads	5,166,150	6,719,450	6,924,355	204,905
Total Expenditure	25,349,730	27,968,748	28,382,697	413,949
Income				
Fees, Charges and Rents	(7,978,450)	(8,110,800)	(8,675,264)	(564,464)
Recharge to Services	(4,229,070)	(5,831,250)	(6,097,109)	(265,859)
Costs Recovered	0	(24,450)	(24,450)	0
Government Allowance and Subsidy	0	0	0	0
Total Income	(12,207,520)	(13,966,500)	(14,796,823)	(830,323)
Savings to be Achieved	0	0	0	0
Net Revenue Cost	13,142,210	14,002,248	13,585,874	(416,374)
Transfers to / (from) Reserves	(297,400)	(625,090)	(375,776)	249,314
Net Cost	12,844,810	13,377,158	13,210,098	(167,060)

ACCESS AND INFRASTRUCTURE

Service Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Engineering Trading Account	656,010	620,250	605,633	(14,617)
Recharges to Services	(676,810)	(620,050)	(605,433)	14,617
Net Cost /(Credit)	(20,800)	200	200	0
Car Parking & Enforcement	(1,034,470)	(1,351,744)	(1,378,405)	(26,661)
CCTV	209,740	226,195	222,815	(3,380)
Community Transport & Shopmobility	151,620	171,369	133,463	(37,906)
Concessionary Travel	1,021,810	1,146,185	1,104,032	(42,153)
Development Control	4,930	0		0
Drainage & Flooding	98,000	92,051	89,946	(2,105)
Engineering Projects	(22,000)	(19,884)	53,734	73,618
Footway Lighting	33,550	33,149	36,164	3,015
Street Naming & Numbering	24,940	28,340	29,118	778
Street Services	35,000	27,658	37,656	9,998
Sustainable Transport	80,130	82,407	65,697	(16,710)
Traffic Management	78,530	156,431	155,295	(1,136)
Traffic Projects	0	0		0
Total Traffic & Transportation Services	681,780	592,157	549,515	(42,642)
Total Access & Infrastructure	660,980	592,357	549,715	(42,642)

Subjective Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Expenditure				
Employees	695,690	1,277,507	1,281,393	3,886
Premises	948,580	977,010	963,157	(13,853)
Transport	40,260	(44,150)	(56,661)	(12,511)
Supplies and Services	587,790	696,750	595,107	(101,643)
Third Party Payments	2,814,740	2,774,610	2,795,302	20,692
Capital Financing	733,780	605,980	585,988	(19,992)
Management Overheads	767,560	1,382,040	1,582,022	199,982
Total Expenditure	6,588,400	7,669,747	7,746,308	76,561
Income				
Fees, Charges and Rents	(5,335,970)	(5,111,110)	(5,008,335)	102,775
Recharge to Services	(597,000)	(1,956,830)	(2,183,018)	(226,188)
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(5,932,970)	(7,067,940)	(7,191,353)	(123,413)
Savings to be Achieved				
Net Revenue Cost	655,430	601,807	554,955	(46,852)
Transfers to / (from) Reserves	5,550	(9,450)	(5,239)	4,211
Net Cost	660,980	592,357	549,716	(42,641)

BUILDING CONTROL

Service Summary				
Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Business Unit	245,550	269,120	216,767	(52,353)
Recharges to Services	(20,140)	(37,400)	(37,400)	0
Net Cost /(Credit)	<u>225,410</u>	<u>231,720</u>	<u>179,367</u>	<u>(52,353)</u>

Subjective Summary				
Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Expenditure				
Employees	453,190	479,810	479,870	60
Premises	0	300	400	100
Transport	38,920	33,280	34,376	1,096
Supplies and Services	124,090	120,340	115,812	(4,528)
Third Party Payments				
Transfer Payments (Grants)				
Benefits paid				
Capital Financing				
Management Overheads	210,550	219,090	217,289	(1,801)
Total Expenditure	<u>826,750</u>	<u>852,820</u>	<u>847,747</u>	<u>(5,073)</u>
Income				
Fees, Charges and Rents	(581,400)	(583,900)	(631,180)	(47,280)
Recharge to Services	(20,140)	(37,400)	(37,400)	0
Costs Recovered				
Government Allowance and Subsidy				
Total Income	<u>(601,540)</u>	<u>(621,300)</u>	<u>(668,580)</u>	<u>(47,280)</u>
Savings to be Achieved				
Net Revenue Cost	225,210	231,520	179,167	(52,353)
Transfers to / (from) Reserves	200	200	200	0
Net Cost	<u>225,410</u>	<u>231,720</u>	<u>179,367</u>	<u>(52,353)</u>

CULTURAL SERVICES

Service Summary				
Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
<u>Economy & Tourism</u>				
Cultural Business Unit	355,240	207,130	217,220	10,090
Recharges to Services	(357,240)	(207,130)	(217,220)	(10,090)
Net Cost /(Credit)	(2,000)	0	0	0
Arts Development	74,190	93,440	79,706	(13,734)
Theatre Royal	200,360	200,627	200,635	8
Local Economy	213,400	243,688	199,960	(43,728)
BID Ballot and Administration	0	2,934	3,360	426
Special Events	70,490	60,994	61,744	750
Tourist Information Centre	277,700	259,934	244,462	(15,472)
Marketing	232,200	233,313	233,672	359
Town Twinning	180	2,142	5,436	3,294
Total Economy & Tourism	1,066,520	1,097,072	1,028,975	(68,097)
<u>Culture, Heritage & Recreation</u>				
Museum Services	285,900	316,164	310,455	(5,709)
Curatorial Services	0	60,400	58,209	(2,191)
Discovery Centre/City Space	340,000	565,000	547,937	(17,063)
Historic Environment Centre	23,020	53,521	53,528	7
Historic Resources Centre	437,240	354,974	371,904	16,930
F2 Store	0	0	7,211	7,211
Monuments	17,140	16,185	24,084	7,899
City Museum	120,460	143,375	135,254	(8,121)
Westgate Museum	81,390	82,812	68,125	(14,687)
Historic Environment	132,600	138,982	150,427	11,445
Records	17,520	17,980	18,492	512
Sport Strategy & Management	114,080	130,275	128,630	(1,645)
Sports Pitches (Town)	166,700	179,472	196,686	17,214
Sports Pitches (Whiteley)	(13,830)	0	23	23
River Park Leisure Centre	827,180	687,100	700,116	13,016
Meadowside Centre	94,250	110,630	91,828	(18,802)
Recreation Development	10,000	10,000	202,020	192,020
Total Culture & Heritage	2,653,650	2,866,870	3,064,929	198,059
Total	3,720,170	3,963,942	4,093,904	129,962

CULTURAL SERVICES

Subjective Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
<u>Expenditure</u>				
Employees	1,358,520	1,483,332	1,436,556	(46,776)
Premises	672,250	663,610	656,300	(7,310)
Transport	48,010	50,670	48,164	(2,506)
Supplies and Services	320,840	496,130	446,012	(50,118)
Third Party Payments	385,610	441,480	419,175	(22,305)
Transfer Payments (Grants)	0	1,520	2,890	1,370
Benefits paid				
Capital Financing	973,840	1,024,770	1,216,754	191,984
Management Overheads	1,153,510	958,620	1,129,373	170,753
Total Expenditure	4,912,580	5,120,132	5,355,224	235,092
<u>Income</u>				
Fees, Charges and Rents	(501,210)	(558,500)	(557,699)	801
Recharge to Services	(495,580)	(310,780)	(463,492)	(152,712)
Costs Recovered		(24,450)	(24,450)	0
Government Allowance and Subsidy				
Total Income	(996,790)	(893,730)	(1,045,641)	(151,911)
Savings to be Achieved				
Net Revenue Cost	3,915,790	4,226,402	4,309,583	83,181
Transfers to / (from) Reserves	(195,620)	(262,460)	(215,680)	46,780
Net Cost	3,720,170	3,963,942	4,093,903	129,961

CUSTOMER SERVICE

Service Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Customer Services	829,730	834,720	811,588	(23,132)
Support Services	371,740	408,800	270,648	(138,152)
Recharges to Services	(1,218,250)	(1,243,050)	(1,082,367)	160,683
Net Cost /(Credit)	(16,780)	470	(131)	(601)

Subjective Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Expenditure				
Employees	482,350	541,720	511,029	(30,691)
Premises	1,500	0	0	0
Transport	11,990	13,490	15,281	1,791
Supplies and Services	201,540	175,630	176,772	1,142
Third Party Payments				
Transfer Payments (Grants)				
Benefits paid				
Capital Financing	58,090	58,920	58,920	0
Management Overheads	435,890	461,210	456,868	(4,342)
Total Expenditure	1,191,360	1,250,970	1,218,870	(32,100)
Income				
Fees, Charges and Rents	(500)	(4,470)	(2,670)	1,800
Recharge to Services	(1,208,110)	(1,246,500)	(1,216,200)	30,300
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(1,208,610)	(1,250,970)	(1,218,870)	32,100
Savings to be Achieved				
Net Revenue Cost	(17,250)	0	0	0
Transfers to / (from) Reserves	470	470	(131)	(601)
Net Cost	(16,780)	470	(131)	(601)

ENVIRONMENT

Service Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Trading Account	847,640	877,550	662,564	(214,986)
Recharges to Services	(899,690)	(876,600)	(661,614)	214,986
Net Cost /(Credit)	(52,050)	950	950	0
Abandoned Vehicles	15,320	20,191	16,018	(4,173)
Bucket Emptying	4,050	4,050	3,189	(861)
Grounds Maintenance	(30,000)	0		0
Open Space Grounds Maintenance	980,940	920,681	865,687	(54,994)
Allotments	(1,360)	(1,787)	(1,569)	218
Highways Partnership-Grounds M'tnce	17,180	(31)	8,122	8,153
Materials Recycling	881,490	929,796	936,121	6,325
ABC Roll Out - Recycling	341,580	415,062	187,938	(227,124)
Pest Control	177,540	196,884	211,608	14,724
Public Conveniences	246,710	293,620	273,785	(19,835)
Refuse Collection	1,903,770	1,876,770	1,883,193	6,423
Street Cleansing	974,190	935,688	931,779	(3,909)
Net Cost Environment Team	5,511,410	5,590,924	5,315,871	(275,053)
Air Pollution	84,030	77,972	71,608	(6,364)
Caravan Control	15,450	14,060	13,046	(1,014)
Community Safety	94,610	167,064	157,010	(10,054)
Community Wardens	185,700	222,374	207,853	(14,521)
Dog Control Service	51,220	50,225	49,177	(1,048)
Environmental Issues	0	1,490	1,798	308
Food Safety	264,350	287,734	260,630	(27,104)
Health Education	35,000	28,046	32,807	4,761
Health and Safety Enforcement	162,790	161,633	157,835	(3,798)
Infectious Disease Control	11,890	19,097	17,036	(2,061)
Licensing	29,420	28,102	23,638	(4,464)
Noise Pollution	129,130	121,944	117,234	(4,710)
Other Pollution	73,970	67,587	66,219	(1,368)
Smoke Free Implementation	0	(21,000)	(19,656)	1,344
Statutory Nuisances	72,460	70,410	67,848	(2,562)
Water Supply and Swimming Pools	26,630	31,473	30,322	(1,151)
Net Cost Environment Protection Team	1,236,650	1,328,211	1,254,405	(73,806)
Net Cost Environment	6,696,010	6,920,085	6,571,226	(348,859)

ENVIRONMENT

Subjective Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Expenditure				
Employees	1,573,530	1,507,155	1,469,848	(37,307)
Premises	839,460	974,960	953,297	(21,663)
Transport	144,320	139,900	144,634	4,734
Supplies and Services	402,740	472,680	438,720	(33,960)
Third Party Payments	3,764,140	3,866,280	3,705,794	(160,486)
Transfer Payments (Grants)				0
Benefits paid				0
Capital Financing	342,090	345,800	345,817	17
Management Overheads	1,434,090	1,720,430	1,590,288	(130,142)
Total Expenditure	8,500,370	9,027,205	8,648,398	(378,807)
Income				
Fees, Charges and Rents	(458,960)	(655,010)	(856,075)	(201,065)
Recharge to Services	(1,244,300)	(1,246,010)	(1,176,930)	69,080
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(1,703,260)	(1,901,020)	(2,033,005)	(131,985)
Savings to be Achieved				
Net Revenue Cost	6,797,110	7,126,185	6,615,393	(510,792)
Transfers to / (from) Reserves	(101,100)	(206,100)	(44,168)	161,932
Net Cost	6,696,010	6,920,085	6,571,225	(348,860)

PLANNING**Service Summary**

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Development Management & Support	476,540	135,770	0	(135,770)
Recharges to Services	(476,440)	(135,670)	(1)	135,669
Net Cost /(Credit)	100	100	(1)	(101)
Planning Management & Support	785,160	811,420	912,025	100,605
Recharges to Services	(785,160)	(811,420)	(797,759)	13,661
Net Cost /(Credit)	0	0	114,266	114,266
Development Control	942,170	1,057,978	1,060,231	2,253
Landscape	297,420	256,026	287,283	31,257
Monitoring & Enforcement	319,330	346,574	361,811	15,237
Planning Delivery		7,906	(7,572)	(15,478)
Net Cost	1,559,020	1,668,584	1,816,018	147,434

Subjective Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Expenditure				
Employees	1,718,400	1,648,234	1,646,249	(1,985)
Premises	4,390	10,500	11,074	574
Transport	117,870	110,750	128,549	17,799
Supplies and Services	240,970	217,090	212,027	(5,063)
Third Party Payments	10,000	10,190	10,193	3
Transfer Payments (Grants)	63,050	73,050	609,543	536,493
Benefits paid				0
Capital Financing	11,040			0
Management Overheads	1,164,550	1,978,060	1,948,515	(29,545)
Total Expenditure	3,330,270	4,047,874	4,566,150	518,276
Income				
Fees, Charges and Rents	(1,100,410)	(1,197,810)	(1,619,305)	(421,495)
Recharge to Services	(663,940)	(1,033,730)	(1,020,069)	13,661
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(1,764,350)	(2,231,540)	(2,639,374)	(407,834)
Savings to be Achieved				
Net Revenue Cost	1,565,920	1,816,334	1,926,776	110,442
Transfers to / (from) Reserves	(6,900)	(147,750)	(110,758)	36,992
Net Cost	1,559,020	1,668,584	1,816,018	147,434

POLICY GROUP SUMMARY

Service Summary				
Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Partnership and Communication	1,225,680	1,154,092	863,377	(290,715)
Performance & Scrutiny	0	200	200	0
Strategic Housing	2,547,830	2,447,996	1,514,639	(933,357)
Strategic Planning	598,950	598,963	598,963	0
Total Policy	4,372,460	4,201,251	2,977,179	(1,224,072)

Subjective Summary				
Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Expenditure				
Employees	1,417,750	1,716,191	1,704,796	(11,395)
Premises	1,610	3,660	63,978	60,318
Transport	83,790	90,030	105,711	15,681
Supplies and Services	358,510	475,620	406,151	(69,469)
Third Party Payments	728,150	740,770	612,900	(127,870)
Transfer Payments (Grants)	0	0	0	0
Benefits paid	0	0	0	0
Capital Financing	1,464,990	1,616,580	445,727	(1,170,853)
Management Overheads	1,491,990	1,492,850	1,467,294	(25,556)
Total Expenditure	5,546,790	6,135,701	4,806,557	(1,329,144)
Income				
Fees, Charges and Rents	(136,130)	(140,310)	(145,669)	(5,359)
Recharge to Services	(1,078,830)	(1,675,700)	(1,652,050)	23,650
Costs Recovered	0	0	0	0
Government Allowance and Subsidy	0	0	0	0
Total Income	(1,214,960)	(1,816,010)	(1,797,719)	18,291
Savings to be Achieved	0	0	0	0
Net Revenue Cost	4,331,830	4,319,691	3,008,838	(1,310,853)
Transfers to / (from) Reserves	40,630	(118,440)	(31,659)	86,781
Net Cost	4,372,460	4,201,251	2,977,179	(1,224,072)

PARTNERSHIP AND COMMUNICATIONS**Service Summary**

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Business Unit Costs		392,780	393,602	822
Recharges to Services		(392,570)	(393,395)	(825)
Net Cost /(Credit)	0	210	207	(3)
Community Development Business Unit	(1,890)	0	0	0
Community Development	768,680	474,138	497,784	23,646
Community Planning	0	145,623	89,506	(56,117)
Community Wellbeing	22,470	113,863	73,255	(40,608)
Environmental Issues	67,040	21,505	20,901	(604)
Grants - Arts & Cultural	7,910	7,300	7,000	(300)
Grants - Community Centres	46,580	178,290	20,107	(158,183)
Grants - Enablement	34,630	21,640	16,500	(5,140)
Grants - S137	121,000	5,350	0	(5,350)
Grants - Sports & Recreation	40,810	71,350	23,929	(47,421)
Grants -Theatres & Public Entertainment	66,920	63,420	61,059	(2,361)
Health Improvement Partnership	5,880	30,383	30,200	(183)
Market Research	24,650	20	2,739	2,719
Meals on Wheels	21,000	21,000	20,190	(810)
	<u>1,225,680</u>	<u>1,154,092</u>	<u>863,377</u>	<u>(290,715)</u>

Subjective Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
<u>Expenditure</u>				
Employees	324,520	476,932	475,489	(1,443)
Premises	610	1,460	1,989	529
Transport	13,180	14,810	16,454	1,644
Supplies and Services	37,970	48,450	43,002	(5,448)
Third Party Payments	718,470	692,870	585,919	(106,951)
Capital Financing	100,000	221,000	48,107	(172,893)
Management Overheads	386,020	375,390	356,727	(18,663)
Total Expenditure	<u>1,580,770</u>	<u>1,830,912</u>	<u>1,527,687</u>	<u>(303,225)</u>
<u>Income</u>				
Fees, Charges and Rents	(63,970)	(34,060)	(41,514)	(7,454)
Recharge to Services	(291,120)	(642,970)	(623,006)	19,964
Costs Recovered				
Government Allowance and Subsidy				
Total Income	<u>(355,090)</u>	<u>(677,030)</u>	<u>(664,520)</u>	<u>12,510</u>
Savings to be Achieved				
Net Revenue Cost	<u>1,225,680</u>	<u>1,153,882</u>	<u>863,167</u>	<u>(290,715)</u>
Transfers to / (from) Reserves	0	210	210	0
Net Cost	<u>1,225,680</u>	<u>1,154,092</u>	<u>863,377</u>	<u>(290,715)</u>

PERFORMANCE AND SCRUTINY

Service Summary				
Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Business Unit Costs	0	234,850	217,132	(17,718)
Recharges to Services	0	(234,650)	(216,932)	17,718
Net Cost /(Credit)	0	200	200	0
Best Value	0	0	0	0
Scrutiny	0	0	0	0
	0	200	200	0

Subjective Summary				
Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Expenditure				
Employees	0	117,160	114,794	(2,366)
Premises	0	500	305	(195)
Transport	0	5,860	4,673	(1,187)
Supplies and Services	15,900	44,340	24,636	(19,704)
Third Party Payments				
Transfer Payments (Grants)				
Benefits paid				
Capital Financing				
Management Overheads	220	71,790	73,346	1,556
Total Expenditure	16,120	239,650	217,754	(21,896)
Income				
Fees, Charges and Rents				
Recharge to Services	(16,120)	(239,650)	(217,754)	21,896
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(16,120)	(239,650)	(217,754)	21,896
Savings to be Achieved				
Net Revenue Cost	0	0	0	0
Transfers to / (from) Reserves	0	200	200	0
Net Cost	0	200	200	0

STRATEGIC HOUSING**Service Summary**

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Trading Account				
Trading A/C	320,000	356,520	361,385	4,865
Recharges to Services	(335,000)	(356,520)	(361,385)	(4,865)
Net Cost /(Credit)	(15,000)	0	0	0
Housing Services				
Care in the Community	4,900	4,900	5,090	190
General Improvement Areas	(8,300)	(8,300)	0	8,300
Home Check Scheme	31,370	37,570	29,170	(8,400)
Home Energy Conservation	29,550	28,285	22,496	(5,789)
House Purchase Advances	(2,330)	4,599	4,838	239
Housing Enablement	1,314,110	1,225,619	292,101	(933,518)
Homelessness-Admin & Advice	0	219,953	241,452	21,499
Homelessness-B & B Payments	242,680	129,137	109,712	(19,425)
Housing Needs	297,020	138,893	159,379	20,486
Choice Based Lettings	0	15,000	12,319	(2,681)
Central Control	0	0	0	0
Private Sector Housing	203,560	183,454	158,390	(25,064)
Renovation Grants	450,270	468,886	479,692	10,806
	2,562,830	2,447,996	1,514,639	(933,357)
Net Cost Strategic Housing	2,547,830	2,447,996	1,514,639	(933,357)

Subjective Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Expenditure				
Employees	803,980	813,806	797,078	(16,728)
Premises	0	0	56,057	56,057
Transport	51,090	53,120	65,958	12,838
Supplies and Services	121,710	132,940	165,206	32,266
Third Party Payments	9,680	47,900	26,981	(20,919)
Capital Financing	1,364,990	1,395,580	397,620	(997,960)
Management Overheads	955,300	833,690	850,684	16,994
Total Expenditure	3,306,750	3,277,036	2,359,584	(917,452)
Income				
Fees, Charges and Rents	(71,160)	(106,250)	(104,155)	2,095
Recharge to Services	(688,390)	(723,420)	(741,630)	(18,210)
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(759,550)	(829,670)	(845,785)	(16,115)
Savings to be Achieved				
Net Revenue Cost	2,547,200	2,447,366	1,513,799	(933,567)
Transfers to / (from) Reserves	630	630	840	210
Net Cost	2,547,830	2,447,996	1,514,639	(933,357)

STRATEGIC PLANNING

Service Summary

Description	2007/08 Original Budget £	2007/08 Revised Budget £	2007/08 Actual £	Variance (favourable) / adverse £
Strategic Planning	598,950	598,963	598,963	0

Subjective Summary

Description	2007/08 Original Budget £	2007/08 Revised Budget £	2007/08 Actual £	Variance (favourable) / adverse £
Expenditure				
Employees	289,250	308,293	317,435	9,142
Premises	1,000	1,700	5,627	3,927
Transport	19,520	16,240	18,626	2,386
Supplies and Services	182,930	249,890	173,307	(76,583)
Third Party Payments				
Transfer Payments (Grants)				
Benefits paid				
Capital Financing				
Management Overheads	150,450	211,980	186,537	(25,443)
Total Expenditure	643,150	788,103	701,532	(86,571)
Income				
Fees, Charges and Rents	(1,000)	0	0	0
Recharge to Services	(83,200)	(69,660)	(69,660)	0
Costs Recovered				
Government Allowance and Subsidy				
Total Income	(84,200)	(69,660)	(69,660)	0
Savings to be Achieved				
Net Revenue Cost	558,950	718,443	631,872	(86,571)
Transfers to / (from) Reserves	40,000	(119,480)	(32,909)	86,571
Net Cost	598,950	598,963	598,963	0

ORGANISATIONAL DEVELOPMENT

Service Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
HR Business Unit	520,370	449,380	437,582	(11,798)
Employment Related Expenses	155,080	186,490	198,505	12,015
Job Evaluation	2,100	2,000	1,660	(340)
Recharges to Services	(704,550)	(637,870)	(637,747)	123
Net Cost /(Credit)	(27,000)	0	0	0

Subjective Summary

Description	2007/08 Original Budget	2007/08 Revised Budget	2007/08 Actual	Variance (favourable) / adverse
	£	£	£	£
Expenditure				
Employees	427,160	409,460	389,439	(20,021)
Premises	33,730	33,730	32,736	(994)
Transport	12,100	12,230	12,312	82
Supplies and Services	20,450	18,120	33,145	15,025
Third Party Payments				0
Transfer Payments (Grants)				0
Benefits paid				0
Capital Financing	7,000	0	0	0
Management Overheads	199,910	167,320	171,523	4,203
Total Expenditure	700,350	640,860	639,155	(1,705)
Income				
Fees, Charges and Rents	(800)	(1,000)	(1,409)	(409)
Recharge to Services	(704,550)	(639,860)	(637,747)	2,113
Costs Recovered				0
Government Allowance and Subsidy				0
Total Income	(705,350)	(640,860)	(639,156)	1,704
Savings to be Achieved	(22,000)	0		0
Net Revenue Cost	(27,000)	0	(1)	(1)
Transfers to / (from) Reserves				0
Net Cost	(27,000)	0	(1)	(1)

HOUSING REVENUE ACCOUNT OUTTURN 2007/08

Service Summary

Description	2007/08			
	Original Budget	Working Budget	Actual	Variance
	£	£	£	£
Housing Management - General	2,473,350	2,596,777	2,654,635	57,858
Housing Management - Special				
- Sheltered services	783,650	769,531	716,253	(53,278)
- Communal services	87,470	80,440	74,933	(5,507)
- Homelessness	(5,150)	16,524	12,500	(4,024)
- Estate maintenance	180,860	179,960	194,029	14,069
- Sewage	71,140	78,109	133,336	55,227
- Emergency Central Control	317,740	396,195	431,683	35,488
- Disabled Adaptations	341,620	347,538	344,997	(2,541)
Total Housing management Special	1,777,330	1,868,297	1,907,732	39,435
Repairs works	3,040,000	3,040,000	3,166,634	126,634
Repairs administration	842,400	919,730	739,596	(180,134)
Housing benefits	37,770	0	0	0
Capital financing costs	3,994,310	4,358,090	4,529,448 *	171,358
Dwelling Rents	(18,020,000)	(18,220,000)	(18,109,635)	110,365
Garage Rents	(590,000)	(690,000)	(697,740)	(7,740)
Other Rents	(159,300)	(195,000)	(186,471)	8,529
Supporting People	(640,560)	(665,000)	(750,668)	(85,668)
Sheltered Charges	(288,330)	(317,000)	(317,701)	(701)
Other Income	(21,460)	(21,460)	(78,357)	(56,897)
Total Rents and Other Income	(19,719,650)	(20,108,460)	(20,140,572)	(32,112)
Housing subsidy	7,505,630	6,940,080	6,911,530	(28,550)
Transfer re Pension Reserve	0	(62,434)	(62,434)	0
Transfer re Insurance Reserve	0	0	(62,068)	(62,068)
Net HRA (Surplus)/Deficit	(48,860)	(447,920)	(355,499) *	92,421

WORKING BALANCE

Opening Balance	(716,247)	(662,028)	(662,028)	(0)
(Surplus)/Deficit for year	(48,860)	(447,920)	(355,499) *	92,421
Closing Balance	(765,107)	(1,109,948)	(1,017,527) *	92,421
HRA Insurance Reserve	(344,744)	(364,403)	(302,335)	62,068
Total HRA Reserves	(1,109,850)	(1,474,351)	(1,319,862) *	154,489

Note: * Provisional figure

HOUSING REVENUE ACCOUNT OUTTURN 2007/08

Subjective Summary

Description	2007/08			
	Original Budget	Working Budget	Actual	Variance
	£	£	£	£
Employees	2,999,520	3,159,804	3,171,993	12,189
Premises	4,134,950	4,255,430	4,483,674	228,244
Transport	173,330	164,020	197,749	33,729
Supplies and services	289,270	366,740	320,486	(46,254)
Third party payments	35,000	41,000	21,266	(19,734)
Transfer payments	0	0	0	0
Capital financing	4,298,790	4,701,280	4,909,308 *	208,028
Management overheads	1,640,390	1,729,150	1,735,330	6,180
Total Expenditure	13,571,250	14,417,424	14,839,807 *	422,383
External income	(12,844,770)	(13,946,670)	(14,023,221)	(76,551)
Internal contributions to GF	(44,000)	(44,900)	(44,030)	870
Recharges	(427,960)	(431,480)	(623,693)	(192,213)
Total Income	(13,316,730)	(14,423,050)	(14,690,944)	(267,894)
Transfers	(303,380)	(442,294)	(504,362)	(62,068)
Net HRA (Surplus)/Deficit	(48,860)	(447,920)	(355,499) *	92,421

Note: * Provisional figure

WORKING BALANCE

Opening Balance	(716,247)	(662,028)	(662,028)	(0)
(Surplus)/Deficit for year	(48,860)	(447,920)	(355,499) *	92,421
Closing Balance	(765,107)	(1,109,948)	(1,017,527) *	92,421
HRA Insurance Reserve	(344,744)	(364,403)	(302,335)	62,068
Total HRA Reserves	(1,109,850)	(1,474,351)	(1,319,862) *	154,489

Note: * Provisional figure