

CABINET

4 February 2009

PRINCIPAL SCRUTINY COMMITTEE

9 February 2009

BUDGET AND COUNCIL TAX 2009/10

REPORT OF HEAD OF FINANCE

Contact Officer: Alexis Garlick 01962 848224 agarlick@winchester.gov.uk

RECENT REFERENCES:

CAB1727: Financial Strategy 2009/10 to 2013/14, 9 July 2008

CAB 1680: Capital Strategy and Programme 2008, 9 July 2008

CAB1738: Capital Programme 2008/09 to 2013/14, 15 October 2008

CAB1727: General Fund Budget, 15 October 2008

SO79: Consultation on Options for the General Fund Budget 2009/10, 10 November 2008

CAB1775: Capital Programme 2008/09 to 2013/14, 14 January 2009

CAB1760: Updated Sustainable Community Strategy and Corporate Business Plan, 10 December 2008

CAB1776: General Fund Budget , 14 January 2009

EXECUTIVE SUMMARY:

This report concludes the budget process for 2009/10 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 to be set for next year (the current tax is £121.05 at Band D for City Council services).

This report includes final growth and savings proposals identified as part of the work undertaken by officers, Corporate Management Team, Cabinet and Scrutiny Panels.

Growth pressures requested for inclusion for 2009/10 total £809,000 and savings and income growth proposals total £1,641,000, including efficiency gains of over £500,000.

The Prudential Indicators covering affordability, prudence and capital expenditure which are required to be calculated by 31 March 2009 are reported elsewhere (CAB1785).

A Council Tax of £57.68 is recommended for the Winchester Town Account.

RECOMMENDATIONS to Cabinet and Council:

1. That Members consider the level of General Fund budget and Service budgets for 2009/10 and make recommendations for the following:

	<u>2009/10</u>
	<u>£</u>
Gross budget for General Fund Services	20,821,350
<u>Less</u>	
Capital financing	(6,620,113)
Transfers to /(from) Reserves	(473,000)
Contributions to / (from) Winchester Town Account	(18,438)
Total	13,709,799
<u>Less</u> Charges on Winchester Town Account	(807,857)
Total City Net Expenditure	12,901,942

1. That Members consider growth, savings and increased income, as set out in Appendices D1, D2, E1 & E2, and indicate those items to be included within the Budget.
2. That the capital programme set out in Appendices G1-G3 be confirmed.
3. That the policy as previously agreed by the Council on 14 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 £826,295 be treated as Special Expenses under Section 35 of the Local Government Finance Act 1992 in respect of the Winchester Town area, Appendix K.
4. That the Council Tax for the Special Expenses in the Winchester Town area at Band D be set at £57.68 for 2009/10.
5. That the balances on the Collection Fund calculated at 15 January 2009 of £149,241 deficit for Council Tax for this Council, be approved.
6. That Members recommend the level of Council Tax at Band D for City Council services for 2009/10.
7. That Parish Council Taxes be noted as in Appendix L.
8. That the inflation index in the Members' Allowances Scheme be applied for 2009/10.

RECOMMENDATIONS to Principal Scrutiny Committee:

1. That Principal Scrutiny Committee considers any recommendations it wishes to make to Council for its consideration of the budget and Council Tax for 2009/10.

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BUDGET AND COUNCIL TAX 2009/10

REPORT OF HEAD OF FINANCE

1 Introduction

- 1.1 As in recent years the budget process is linked closely to the Sustainable Community Strategy and the Corporate Business Plan. Following approval of the Financial Strategy in July, Cabinet has reviewed the Sustainable Community Strategy and Corporate Business Plan and associated budgets. The Council approved the updated Sustainable Community Strategy and Corporate Business Plan at its meeting on 7 January 2009 (CAB1760 refers). This has been taken into account in the proposed 2009/10 budget.
- 1.2 The capital programme was considered by the Cabinet in January (CAB1775 refers) and the recommendations from that meeting are reflected within this report.
- 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. These do not include the impact of the growth and savings proposals in this report for consideration. When the budget is finalised – by Council on 19 February – any final adjustments will be made and published in the Budget Book.
- 1.5 This year there has been consultation of budget options with the four scrutiny panels, Principal Scrutiny Committee, the Town Forum, parish council chairmen, the business community, and the Local Strategic Partnership (CAB1776 refers).

2 Revised Budget 2008/09

- 2.1 The revised budget for net expenditure on services totals £13.741m, which is £0.096m lower than the original budget of £13.837m.
- 2.2 This excludes the Local Authority Business Growth Incentive (LABGI) funding received in 2008/09 amounting to £710,000, which it is assumed will be transferred to the LABGI earmarked reserve at the year end.

	2008/09		Variance higher / (lower) £m	Note
	Original	Revised		
	£m	£m		
Gross Budget	20.481	21.216	0.735	
Less Financing transactions - Capital financing	(5.332)	(5.720)	(0.388)	
Budget after reversal of capital financing	15.149	15.496	0.347	1
Less Financing transactions - Interest Income	(1.312)	(1.755)	(0.443)	2
Net budget	13.837	13.741	(0.096)	
Transfers from Major Investment Reserve	(0.462)	(0.357)	0.105	3
Contributions From Winchester Town Account	0.027	0.018	(0.009)	
Total	13.402	13.402	-	

Notes:

1. Total Service costs after the reversal of capital financing are £0.347m higher than the original budget. Part of the increase is explained by expenditure brought forward from 2007/08 which amounted to £0.302m. Appendix C provides a summary of the movements from the Original Estimate and the detail of the growth and savings assumptions are contained in the appendices D1, D2, E1 and E2.
2. Despite the turmoil in the financial markets, which necessitated the implementation of a revised Investment Strategy during 2008/09 interest income is currently forecast to exceed the budget for the year by £0.443m.
3. The forecast transfer from the Major Investment Reserve has reduced by £0.105m. This is the net effect of an increased release from the reserve of £0.302m relating to approved expenditure brought forward from 2007/08, and the predicted surplus of £0.407m to be added to the reserve at the year end (see para 9.4).

3 2009/10 Budget

3.1 The General Fund budget for net expenditure on services, after the inclusion of proposed growth and savings, totals £13,709,799. Summaries of the individual service budgets are shown in Appendix M although these do not include the proposed growth and savings. Final figures, when approved, will be uploaded to the finance system and published in the Budget Book. The proposed budget includes the following assumptions:

- a) Growth pressures; as a consequence of higher expenditure of £0.430m, and reduced income of £0.379m, totalling £0.809m (detailed in Appendix D1 & D2 respectively).
- b) Savings; as a consequence of reduced expenditure (including efficiency gains) of £1.219m and increased income of £0.422m, totalling £1.641m (detailed in Appendix E1 & E2 respectively).

- c) Additional income from an increase in Council Tax of 3%.
- d) Interest receivable of £0.485m (Appendix F).
- e) There is also an assumption that future receipts of LABGI funding will be received at £50,000 per annum. This is considerably lower than previous receipts and is reflective of the estimated effect of the new/revised scheme.
- f) 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 – the impact on the total budget is assumed to be neutral.

4 Capital Programme

- 4.1 The capital programme was considered by Cabinet in January (CAB1775). The approved baseline Capital Programme is provided at Appendix G1.
- 4.2 The proposed capital growth bids being recommended for inclusion in the budget, for consideration by Council, are shown at Appendix G2 and are as follows:
 - a) **Tourist Information Centre** - £25k – essential electrical and cabling works, to be incorporated into wider centre refurbishment project already included in the capital programme.
 - b) **Magdalen Hill Cemetery** - £45k - Existing cemetery has limited burial capacity remaining. Extension is needed to ensure burials can continue, which in turn will maintain current income levels. Forecast costs include detailed design work by engineers, construction and landscape work. Costs are recharged to the Winchester Town Account over the life of the asset.
 - c) **Footpath Improvement scheme** - £20k – St James Lane to Airlie Road Footpath Improvement Scheme. This will enable a very well used route to be enhanced for the benefit of pedestrians.
 - d) **Parchment Street Enhancement** - £10k – This will enable a jointly funded (with the County Council) Environmental enhancement to improve the appearance of the Southern end of Parchment Street.
 - e) **Bridge Maintenance works** - £100k - Site survey works to the 26 bridges has been substantially completed and a full report from Structural Engineers is awaited. An indication of urgent and high priority works necessary to bridges in 2009/10 is estimated at approximately £100,000.
- 4.3 Appendix G2 also shows, for completeness, the capital growth bids that have been deferred for further consideration in July 2009.
- 4.4 The proposed funding for the Capital Programme and the proposed capital growth bids is detailed at Appendix G3.

- 4.5 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 included in the Programme.
- 4.6 Both the MIR and capital receipts are invested with the interest underpinning the Council's financial strategy. The consequent loss of interest on the use of these balances for the approved capital programme through the Strategy period has been reflected in the revenue projections. The interest loss on the proposed growth items is considered to be negligible.
- 4.7 The forecast use of the MIR and capital receipts is shown in Appendix I with the balances of both being reduced to £0.6m by the end of 2013/14. This is sensitive to the assumptions on capital receipts which if not achieved will either reduce the capital spending or create a greater call on the MIR and reduce this figure. The forecast capital receipts from non-housing asset sales in 2009/10 are just under £1m with the forecast balances at the end of that year at a similar level.

5 The Government Settlement

- 5.1 2009/10 is the second year of a three year settlement, and in line with the Government's policy on multi-year settlements, has not been changed from the provisional figures published in January 2008. This provides for an increase of £35,000 (0.5%) over the current year's figure, with a further increase of only £35,000 in 2010/11.

6 Collection Fund

- 6.1 The regulations require the Council formally to approve the Collection Fund balance at 31 March, calculated at 15 January preceding.
- 6.2 For Council Tax a deficit of £149,241 is estimated, shared between the County Council (£108,686), the Police Authority (£14,746), the Fire & Rescue Authority (£6,335) and this Council (£19,474). This must be debited to the Council Tax for the District for 2009/10. This is equivalent to £0.41 at Band D.
- 6.3 The budget is therefore set to provide a surplus of £19,474 to cover this deficit.

7 Council Tax

- 7.1 The Government has made it clear that it expects the average council tax increase in England to be substantially below 5% in 2009/10 and has reiterated that if necessary 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.

- 7.2 At present the projections include an increase in council tax of 3% for the District and 4.8% for the Winchester Town Area. The effect of different options for District tax levels are shown below:

Council Tax Options	Annual Increase		Annual income higher / - lower than projections
			£000
£121.05	0%	£0.00	-170
£122.31	1%	£1.26	-110
£123.39	2%	£2.34	-60
£124.65	3%	£3.60	0
£125.91	4%	£4.86	+61
£127.08	5%	£6.03	+116

- 7.3 The current level of Tax for District purposes is £121.05.

- 7.4 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%. The table below shows the maximum levels of taxes within the capping levels and the current assumptions.

	District Tax	Town Tax	Total
Assumed in Projections	3.0%	4.8%	3.1%
Maximum increase	5.0%	5.0%	4.9%

- 7.5 In the context of the budgetary pressures alone, it would be advisable to set as high an increase to Council tax as possible (5%) to support the Council's priorities and to help alleviate some of the future pressures. However, there are clearly other considerations and 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.
- 7.6 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 3.1% and the overall increase in tax, including Winchester Town at 4.8%, is 3.0%. The Council has no control over the levels of parish precepts.
- 7.7 The Taxes for the County Council, the Police Authority and the Fire Authority will be decided on 19, 17 and 11 February, respectively. An update will be given to Council on the recommendations being made.

8 Winchester Town Charge – Section 35

- 8.1 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 21 February 2008 (minute 900 refers).
- 8.2 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.
- 8.3 The services currently covered by special expenses are listed in Appendix K.
- 8.4 It is recommended that the policy as previously agreed by the Council on 14 July 1999 (minute 186), and confirmed in the budget and council tax report for 2008/09 (CAB1629, 13 February 2008) 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 £826,295 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.
- 8.5 The Winchester Town Forum met on 13 January 2009 and recommended a Council Tax increase of 4.8%.

9 Reserves

- 9.1 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.
- 9.2 It has been assumed that the LABGI funding received in 2008/09 amounting to £710k will be transferred to the LABGI earmarked reserve at the year end.
- 9.3 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 £599k at the end of the Strategy period, 2013/14.
- 9.4 It is projected that at the end of 2008/09 £407k will be added to the Major Investment Reserve and used to offset the one-off costs in 2009/10. This is slightly more than the assumed release from the Major Investment Reserve in 2009/10 to counter some of growth pressures that are considered to be one-off or temporary with recovery later in the strategy period.

10 General Fund Working Balance

- 10.1 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.

- 10.2 A significant proportion of the Council's spending has historically been financed from investment income. However, the drastic reductions to the base rate in 2008/09 have impacted significantly on the interest income forecasts which are estimated at £0.5m in the 2009/10 budget (Appendix F). The forward projections assume that the current rates will fall in the 2009 calendar year and begin to recover early in 2010, 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 £80,000 in 2009/10.
- 10.3 Exposure to expenditure fluctuations is more limited; the latest figure available for the Retail Price Index (RPI) is 0.9% (December 2008) continuing the downward trend.
- a) It is possible that contract costs will be lower than those currently provided for within the budget. A fluctuation of 1% in RPI on total contract costs would amount to £85,000 although the contracts are tied in to inflationary uplifts at differing points in time.
 - b) A provision of 1.5% for pay awards has been included in the budget, a variance of 0.5% equates to c. £70,000.
 - c) There is adequate insurance cover for risks such as fire.
- 10.4 A relatively prudent approach has been taken in respect of fees and charges income. The baseline projections have been held at 2008/09 levels, reflecting the experience in the current year, and proposed income growth is provided in Appendix E2.
- 10.5 There remains uncertainty about the Council's frozen investment in Heritable Bank Ltd which is in administration. However, there is no provision required to be made in the budgets for 2009/10 for any possible losses that may arise. This is in accordance with Government guidelines.
- 10.6 Overall, the provision of £2m as a General Reserve is considered 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.

11 Members' Allowances

- 11.1 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 1 April 2009, or
 - b) Retail Prices Index change over the preceding 12 months.

The current provision for the staff pay award is 1.5%.

12 Looking Ahead

- 12.1 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.
- 12.2 With reducing Government funding, restrictions on income growth, and low interest rates, the forecasts are showing a significant budget deficit from 2010/11 and beyond.
- 12.3 Over recent years, the Council has achieved significant savings and efficiencies and continues to work hard to ensure that ongoing savings are delivered. It is assumed that this process will continue into the future and that the budget setting process for next year will identify further savings to balance the budget and to prevent a further call on the Major Investment Reserve or balances.
- 12.4 A more detailed risk assessment has been included at Appendix A.

13 Adequacy of Reserves and Robustness of Estimates

- 13.1 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.
- 13.2 Reserves are detailed in this report and specific comment is made upon the significant balances. The General Fund working balance is discussed above and is considered to be adequate. The Major Investment Reserve is available to support specific projects, both revenue and capital, and a balance remains throughout the Strategy period. Capital Receipts are forecast to be depleted 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.
- 13.3 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 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.

- 13.4 For next year, savings amounting to a further £1.2m 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. It has been recognised that achieving reductions may incur one-off costs and a provision of £100k has been made for this in the estimates as 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 financial management reporting systems will support this.
- 13.5 Within the context of the overall budget and reserve levels, the Head of Finance is able to provide positive assurance on the robustness of the estimates made for the purposes of the budget calculation for next year.
- 14 Prudential Code
- 14.1 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.
- 14.2 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.
- 14.3 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.
- 14.4 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.
- 14.5 All of the indicators in respect of treasury management covering affordability, prudence, capital expenditure, borrowing and investment have been included in report CAB1785 elsewhere on this agenda.

OTHER CONSIDERATIONS:**15 CORPORATE STRATEGY (RELEVANCE TO):**

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

16 RESOURCE IMPLICATIONS:

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

BACKGROUND DOCUMENTS:

Working papers held within Finance Division and all directorates.

APPENDICES:

Appendix A	Risk Assessment
Appendix B	General Fund Service Summary
Appendix C	General Fund Revenue Projections 2008/09 to 2013/14
Appendix D1	Growth Pressures – Increased Expenditure
Appendix D2	Growth Pressures – Reduced Income
Appendix E1	Savings Proposals – Reduced Expenditure
Appendix E2	Proposals for Increased Income
Appendix F	Financing Transactions
Appendix G1	Capital Programme
Appendix G2	Capital Growth and Savings
Appendix G3	Capital Programme - Financing
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 2009/10
Appendix M	General Fund - Detailed Service Budgets 2009/10

RISK ASSESSMENT – 2009/10 Budget

Risk area identified	Potential Impact of Risk	Mitigation
Economic uncertainty arising from the global economic crisis	Financial loss	<ul style="list-style-type: none"> ✓ Prudent forecast assumptions ✓ External advice sought
RPI	Budget provision insufficient to cover contractual commitments that are linked to RPI	<ul style="list-style-type: none"> ✓ Contractual commitments assessed and reflected in baseline ✓ Maintain adequate level of General Fund working balance
Pay Inflation	Budget provision insufficient to cover actual pay settlements for years 2008/09, 2009/10 and beyond	<ul style="list-style-type: none"> ✓ Budget provision made for pay inflation of 1.5% 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 ✓ 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"> ✓ Settlement figures provided by the Government for 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	<p>Initiatives funded by this scheme may raise future expectations and create ongoing commitments.</p> <p>Govt proposal to allocate LABGI via sub regions/LAA leads rather than direct to local councils may reduce</p>	<ul style="list-style-type: none"> ✓ Earmarked reserve set up to help ensure commitments do not exceed available funding ✓ One off costs could be not progressed if LABGI insufficient ✓ Prudent assumption made of potential future

Risk area identified	Potential Impact of Risk	Mitigation
	<p>amount of future payments</p> <p>Recession will reduce scale of payments – could impact on any unrealistic assumptions for annual budget cycle</p>	<p>funding</p>
<p>Government Capping</p>	<p>Government considers that the budget decisions taken by the Council should be subject to capping resulting in the costs of rebilling etc.</p>	<ul style="list-style-type: none"> ✓ Council will consider Government guidance when setting council tax ✓ Effect of Town Account decisions also considered
<p>Efficiency Targets</p>	<p>Failure to deliver ongoing budget cashable efficiency targets leading to a funding shortfall</p>	<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
<p>Concessionary Travel</p>	<p>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</p>	<ul style="list-style-type: none"> ✓ Budget reflects latest advice of consultants for the Hampshire Countywide scheme
<p>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</p>	<p>Uncertainty in future funding mechanisms and levels of support</p>	<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

Risk area identified	Potential Impact of Risk	Mitigation
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 final 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
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	<ul style="list-style-type: none"> ✓ To be considered as individual initiatives and requirements emerge
New office accommodation	Escalation of costs for new provision <u>or</u> growing costs of existing accommodation	<ul style="list-style-type: none"> ✓ 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	<ul style="list-style-type: none"> ✓ Detailed risks managed as part of Silver Hill project by Head of Estates
Any need for further investment in building fabric/capital repairs	Budget may be insufficient to meet requirements	<ul style="list-style-type: none"> ✓ First stage of detailed needs assessment / prioritisation completed ✓ Capital growth identified for next year ✓ Earmarked Property reserve established in 2007/08
Further expansion of the Park and Ride scheme	There may be further substantial costs from 2010/11 as a result of expansion of the scheme –	<ul style="list-style-type: none"> ✓ Keep scheme and current charging levels under review ✓ Maintain adequate level

Risk area identified	Potential Impact of Risk	Mitigation
	this depends on the level of usage and resulting income from the new services	of General Fund working balance
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	Falls in the value of the pension fund as a consequence of the global financial crisis which may lead to increases in employer contributions	<ul style="list-style-type: none"> ✓ Maintain adequate level of General Fund working balance ✓ Maintain updates from the pension fund panel (next meeting on 3 March to review investment issues and a further meeting is scheduled for 29 May which may deal with the question of contributions).
Pay budgets	Baseline may be insufficient to cover costs of maturing workforce. Turnover assumed and resultant savings from vacancy management may not be achieved	<ul style="list-style-type: none"> ✓ Detailed review and close monitoring ✓ Maintain adequate level of General Fund working balance
Uncertain 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.
Government Connect	No interaction with DWP for Benefits checking or other Central Government departments i.e. DVLA.	<ul style="list-style-type: none"> ✓ Working on achieving and maintaining compliance ✓ Dependent on funding for upgrades to network

Risk area identified	Potential Impact of Risk	Mitigation
	Possibility of action being taken by DWP	
Reduced level of and timing of capital receipts	May impact upon the need to undertake prudential borrowing earlier than anticipated.	<ul style="list-style-type: none"> ✓ Ensure 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
Further rises in energy prices	Uncontrollable cost increases for WCC, particularly at River Park Leisure Centre. Implications for fees charged to customers for contract sustainability and for WCC revenue budgets.	<ul style="list-style-type: none"> ✓ Take advantage of possible savings from new contractual arrangements with DC Leisure (community leisure partnership) ✓ Invest in further energy-saving measures, particularly during refurbishment/repair programmes
Introduction of Heritage Protection Bill	Increased workload for historic environment service, unlikely to be absorbed by current establishment or financial resources	<ul style="list-style-type: none"> ✓ Looking at shared services across the county
Condition of River Park Leisure Centre	Major repairs will continue to be needed on a regular basis, or substantial capital to invest in new build	<ul style="list-style-type: none"> ✓ Options appraisal being carried out by officers in partnership with Test Valley and East Hants ✓ Potential for shared procurement/management to reduce costs ✓ Options report to be presented to Cabinet in March 2009

Risk area identified	Potential Impact of Risk	Mitigation
Less car park income than anticipated	Shortfall in income	<ul style="list-style-type: none"> ✓ Prudent budget assumptions ✓ Maintain adequate level of General Fund working balance
Inability to cover recharges on engineering services	Irrecoverable costs, shortfall in budget	<ul style="list-style-type: none"> ✓ Address the historic management recharges associated with this cost centre.
Planning Fee income	Reduction in level of income due to reduction in number of planning applications received	<ul style="list-style-type: none"> ✓ Growth bid included in the budget proposals ✓ Maintain adequate level of General Fund working balance
Major developments	Reduction in number of applications received and subsequent development carried out. Lower HPDG awarded	<ul style="list-style-type: none"> ✓ Maintain adequate level of General Fund working balance
Shortfall in Building Regulation applications and fee income due to downturn in the economy	Unable to achieve income targets	<ul style="list-style-type: none"> ✓ Careful management of expenditure ✓ Marketing service to increase business
Re-let of Depot Contract	Delays in completion of project within timescales required incurring extra costs if contract over runs	<ul style="list-style-type: none"> ✓ Growth bid submitted to provide sufficient resources to ensure project completed in time.
Delays in timing of key Property transactions	Higher costs / lower income than assumed in the budget	<ul style="list-style-type: none"> ✓ Close monitoring and management ✓ Maintain adequate level of General Fund working balance
Treasury Management	<p>Loans to Institution / Counterparty that fails resulting in financial loss</p> <p>Investment in Heritable Bank Ltd may not be fully recovered</p>	<ul style="list-style-type: none"> ✓ Investment Strategy approved by Council ✓ Maintain adequate level of General Fund working balance

Risk area identified	Potential Impact of Risk	Mitigation
Recycling income	Downturn in the market results in little or no income, and may result in costs	✓ Budget growth item to take out recycling income from budgets

GENERAL FUND SERVICE SUMMARY

	2008/09 Original Estimate £	2008/09 Revised Estimate £	2009/10 Original Estimate £
Gross budget for General Fund Services	20,481,320	21,216,380	20,821,350
<u>Less</u>			
Financing Transactions	(6,644,220)	(7,474,699)	(6,620,113)
Net budget for General Fund Services	13,837,100	13,741,681	14,201,237
Transfers to / (from) Reserves	(462,000)	(357,000)	(473,000)
Contributions to / (from) Win Town Reserve	27,420	17,839	(18,438)
Total	13,402,520	13,402,520	13,709,799
<u>Less</u> Charges on Winchester Town Account	(770,700)	(770,700)	(807,857)
Total City Expenditure	12,631,820	12,631,820	12,901,942

GENERAL FUND REVENUE PROJECTIONS 2008/09 - 2013/14

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	REF
	£000	£000	£000	£000	£000	£000	
GROSS BUDGET FOR GF SERVICES 2008/09	20,481	20,481	20,481	20,481	20,481	20,481	
Adjusted for:							
Capital Financing charges - growth	388	803	803	803	803	803	
transfers (to)/from earmarked reserves	412	412	412	412	412	412	
one off costs included in the Base		145	108	108	112	112	
Supplementary approvals to January	6	(306)	(372)	(402)	(402)	(402)	
Brought Forward from 2007/08	302						CAB 1675
Recharges review	(85)	(178)	(178)	(178)	(178)	(178)	
Winchester Town Growth		21	11	11	11	11	Appendix K
Contractual Commitments	76	288	768	1,248	1,728	2,208	
Employee costs		406	830	1,253	1,683	2,122	
Growth - Increased Expenditure	214	430	521	462	463	484	Appendix D1
Growth - Reduced Income	576	379	252	167	167	167	Appendix D2
Savings - Reduced Expenditure	(508)	(1,219)	(1,162)	(1,162)	(1,162)	(1,220)	Appendix E1
Savings - Increased Income	(79)	(422)	(250)	(258)	(264)	(269)	Appendix E2
HRA share of growth & savings		50	60	60	60	60	
Projected Expenditure after growth and savings	21,782	21,289	22,284	23,004	23,915	24,791	
<i>Less</i> : Reversal of Capital Financing Charges	(5,720)	(6,135)	(6,135)	(6,135)	(6,135)	(6,135)	Appendix F
: Net Interest Receivable	(1,755)	(485)	(542)	(620)	(560)	(491)	
Budget Requirement	14,308	14,669	15,608	16,249	17,220	18,166	
Funding							
Council Tax	6,466	6,702	6,931	7,168	7,413	7,667	3.0%
Revenue Support Grant & National Non-Domestic Rates	6,944	6,978	7,013	7,048	7,083	7,119	
Local Authority Business Growth Incentive	710	50	50	50	50	50	
Winchester Town contributions	(18)	18	0	0	0	0	Appendix K
Cont. (to) / from Earmarked Reserves	(145)	468	291	252	141	(74)	Appendix H
Cont. (to) / from Major Investment Reserve	357	473	30	20	0	0	Appendix I
Funding	14,314	14,689	14,315	14,538	14,687	14,762	
(Headroom)/Shortfall	(7)	(20)	1,293	1,711	2,533	3,404	
<i>Collection Fund (surplus)/deficit</i>	<i>7</i>	<i>20</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	

REVENUE - GROWTH PRESSURES - INCREASED EXPENDITURE

<u>Proposal</u>		<u>2008/09</u>	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>Total</u>
		<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
<u>Efficient & Effective Council</u>								
Accountancy *	To support changes to accounting rules including the application of International Financial Reporting Standards, and preparation for the new accounting system.	0	30	30	30	30	30	150
Contract re-tendering costs	Additional support for contract re-tendering	0	0	30	0	0	0	30
External Audit fees	Additional external audit fees relating to additional work on the final 2007/08 accounts (could be higher depending on review of 2008/09 fees)	28	0	0	0	0	0	28
Government Connect	Updgrade to network security including penetration testing, firewall etc	15	0	0	0	0	0	15
National Non-domestic Rates(NNDR) Business Rates	Empty property Business Rates - not budgeted for	48	0	0	0	0	0	48
Planning shared services	Hampshire & IOW Planning Officers Group (HIPOG) shared services - savings previously budgeted unlikely to be realised until after April 2010	25	50	0	0	0	0	75
Postage costs	Year to date volumes are down against 2007/08 by 20% but costs are only reduced by 11% due to Royal Mail price increases in April 2008. Thus savings not fully met.	18	16	14	12	10	8	78
Printers & photocopiers	Annual printer software costs	16	14	12	10	8	6	66
Redundancy Costs *	Redundancy Costs associated with Employee Savings (estimate) - to be funded from Major Investment Reserve	0	100	0	0	0	0	100
Silver Hill	To provide for external consultancy to conduct a financial appraisal of the impact in the Council's Accounts.	15	0	0	0	0	0	15
Telephone Costs	Call charges are higher than the baseline budgets, because of more contacts to mobiles for example.	9	10	10	10	10	10	57
Total Efficient & Effective Council		174	220	96	62	58	54	661

* It is anticipated that a proportion of this will be allocated to the HRA through the recharges mechanism when budgets are finalised.

REVENUE - GROWTH PRESSURES - INCREASED EXPENDITURE

<u>Proposal</u>		<u>2008/09</u>	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>Total</u>
		<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
High Quality Environment								
Air Quality	Air quality reviews - consultancy for modelling due to new guidance	0	30	20	20	0	0	70
Local Development Framework, including planning for Major Development projects in the District	includes progressing the Council's LDF and undertaking/coordinating the policy development and masterplanning of Major Development Areas within the District and Strategic Development Areas	0	50	50	0	0	0	100
Other Pollution	Contaminated land - work to meet requirements of Contaminated Land Register under Environmental Protection Act	0	30	30	30	30	30	150
Refuse Collection	Increase in number of properties - refuse and recycling.	0	25	50	75	100	125	375
Winchester Park and Ride	Cost of subsidising new park and ride services - initial estimate.	0	0	200	200	200	200	800
Total High Quality Environment		0	135	350	325	330	355	1,495
Safe & Strong Communities								
River Park Leisure Centre (DC Leisure)	Increased management charge to reflect rise in fuel costs	40	70	70	70	70	70	390
Xmas lights	Higher anticipated costs upon contract renewal starting Xmas 2009.	0	5	5	5	5	5	25
Total Safe & Strong Communities		40	75	75	75	75	75	415
Total								
		214	430	521	462	463	484	2,571

* It is anticipated that a proportion of this will be allocated to the HRA through the recharges mechanism when budgets are finalised.

REVENUE - GROWTH PRESSURES - REDUCED INCOME

<u>Proposal</u>		<u>2008/09</u>	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>Total</u>
		<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
<u>Economic Prosperity</u>								
Car Park Income	Car parking income is more than received during the preceding financial year but is less than the anticipated level of growth in income that was forecast for budget setting purposes	135	0	0	0	0	0	135
Guildhall Income	Reduced Income from Catering, equipment hire and room hire	63	24	24	24	24	24	183
Total Economic Prosperity		198	24	24	24	24	24	318
<u>High Quality Environment</u>								
ABC Recycling Income	Substantial drop in market for recyclables	23	125	125	125	125	125	648
Total High Quality Environment		23	125	125	125	125	125	648
<u>Safe & Strong Communities</u>								
Benefits administration subsidy	DWP 5% reduction in real terms (after adjusting for inflation), increasing last year's growth bid	0	23	10	10	10	10	63
Land Charges Search income	Drop in income due to personal searches and due to the housing market	62	99	85	0	0	0	246
Meadowside	Income shortfall on Meadowside as a result of lower memberships / falling admissions.	11	0	0	0	0	0	11
Planning fee income	Reduction in number of planning applications submitted, resulting in reduction of fees received	275	100	0	0	0	0	375
Private sector housing	Fewer Houses in Multiple Occupation (HMO) and accreditation registrations being requested than was originally expected.	8	8	8	8	8	8	48
Total Safe & Strong Communities		355	230	103	18	18	18	742
Total		576	379	252	167	167	167	1,708

REVENUE SAVINGS - REDUCED EXPENDITURE

		Efficiency	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
			£000	£000	£000	£000	£000	£000	£000
Economic Prosperity									
Economic Development	Reduction to base budget for miscellaneous underspends		0	(5)	(5)	(5)	(5)	(5)	(25)
Special Events (Marketing)	Discontinuation of printed What's On		0	(5)	(5)	(5)	(5)	(5)	(25)
Tourism Marketing	Organisational efficiency	Efficiency	0	(7)	(10)	(10)	(10)	(10)	(47)
Total Economic Prosperity			0	(17)	(20)	(20)	(20)	(20)	(97)
Efficient & Effective Council									
Business Rates on Car Parks	Car Parks Business Rates reductions as a consequence of renegotiation		(43)	(27)	(27)	(27)	(27)	(27)	(178)
Consultancy	Performance & Scrutiny consultancy budget - not required		(15)	(15)	(15)	(15)	(15)	(15)	(92)
Design & Print services *	Further efficiencies as a result of review	Efficiency	0	(40)	(40)	(40)	(40)	(40)	(200)
Disaster Recovery	Contract efficiencies	Efficiency	(10)	(10)	(10)	(10)	(10)	(10)	(60)
District Council Elections	No City Council election in 2009		0	(58)	0	0	0	(58)	(116)
Energy Savings *	10% Energy Savings targeted for Council occupied premises and Guildhall	Efficiency	0	(22)	(22)	(22)	(22)	(22)	(110)
Estates	Accounting adjustment for Rent prepaid in 2007/08 for 1st quarter of 08/09 but accounted for in 2007/08.		(51)	0	0	0	0	0	(51)
External printing & publications *	Reduce costs	Efficiency	(36)	(36)	(36)	(36)	(36)	(36)	(216)

* It is anticipated that a proportion of this will be allocated to the HRA through the recharges mechanism when budgets are finalised.

REVENUE SAVINGS - REDUCED EXPENDITURE

	Efficiency	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
		£000	£000	£000	£000	£000	£000	£000
Flexible Resource Management *	Savings in baseline staff budgets to be achieved through Vacancy Management, ongoing Organisational Development and flexible use of staff to meet changing priorities	0	(220)	(220)	(220)	(220)	(220)	(1,100)
IMT maintenance	Renegotiated contract	Efficiency	(12)	(12)	(12)	(12)	(12)	(72)
Insurance fund	Review of self insurance fund level with possible reduction in service contributions - General Fund	0	(4)	(4)	(4)	(4)	(4)	(20)
Insurance provision	Release of provision following actuarial review	(185)	0	0	0	0	0	(185)
Legal Trading Account	Reduction to employee budget	Efficiency	0	(20)	(20)	(20)	(20)	(100)
Mayoral Car and Chauffeur	New contract negotiated	Efficiency	0	(7)	(7)	(7)	(7)	(35)
Office Support and Estates *	Combine the Handyman and Courier duties	Efficiency	0	(11)	(11)	(11)	(11)	(56)
Partnerships and Communications Division - Re-organisation	Initial estimate of possible savings	Efficiency	0	(86)	(86)	(86)	(86)	(430)
Partnerships and Communications Division - Re-organisation	Further Savings	Efficiency	0	(40)	(40)	(40)	(40)	(200)
Recruitment Costs *	Improved efficiencies within Recruitment Costs Budget	(5)	0	0	0	0	0	(5)
Software Savings	Anite, IDOX Weblite and Eureka	Efficiency	0	(14)	(14)	(14)	(14)	(69)
South East of England Regional Assembly (SEERA)	Subscription ceases from 2009/10	(4)	(4)	(4)	(4)	(4)	(4)	(24)
Stationery *	Stationery Efficiencies	(25)	0	0	0	0	0	(25)
Targeted Zero Based Budgeting Review *	Targeted reductions in total baseline Agency, Overtime, Recruitment & Lease Car costs	0	(100)	(100)	(100)	(100)	(100)	(500)
Training *	More efficient use of training budget	0	(30)	(30)	(30)	(30)	(30)	(150)
Total Efficient & Effective Council		(386)	(756)	(698)	(698)	(698)	(756)	(3,994)

* It is anticipated that a proportion of this will be allocated to the HRA through the recharges mechanism when budgets are finalised.

REVENUE SAVINGS - REDUCED EXPENDITURE

		Efficiency	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
			£000	£000	£000	£000	£000	£000	£000
High Quality Environment									
Abandoned vehicles	Abandoned vehicles efficiency savings	Efficiency	0	(5)	(5)	(5)	(5)	(5)	(25)
Public Conveniences	50% Local funding of public conveniences by Parish Councils (Town Account also assigned £40k - Appendix K)		0	(10)	(10)	(10)	(10)	(10)	(50)
Recycling	Reduced garden waste sack costs, and increased life expectancy of sacks	Efficiency	(40)	(70)	(70)	(70)	(70)	(70)	(390)
Tree care	Tree care maintenance		0	(10)	(10)	(10)	(10)	(10)	(50)
Total High Quality Environment			(40)	(95)	(95)	(95)	(95)	(95)	(515)
Safe & Strong Communities									
Council magazine - Perspectives	Reduction from 3 to 2 issues per annum		0	(3)	(3)	(3)	(3)	(3)	(15)
Council magazine - Perspectives	Reduced distribution costs from tendering	Efficiency	0	(10)	(10)	(10)	(10)	(10)	(50)
Community planning grant	Reduction from £10,000 to £5,000 pa		(5)	(5)	(5)	(5)	(5)	(5)	(30)
Concessionary Travel Provisions	Concessionary Travel accrual relating to prior year appeals. Current indications are that this will not be required.		(70)	0	0	0	0	0	(70)
Conferences Budget	Reduction to base budget for miscellaneous underspends in Partnerships & Communications		0	(4)	(4)	(4)	(4)	(4)	(20)
Customer Service Centre	Reduction in opening hours of Customer Service Centre to 08.30 – 17.00 Mon – Fri		0	(33)	(33)	(33)	(33)	(33)	(167)
Enablement	Funding for the Rural Housing Enabler		0	(10)	(10)	(10)	(10)	(10)	(50)
Enforcement	Additional post due to be introduced in April 2009 to be removed from Establishment		0	(15)	(15)	(15)	(15)	(15)	(75)
External Legal Costs	Savings from Divisional budgets		(7)	(4)	(4)	(4)	(4)	(4)	(27)
Land Charges Overtime	Removal of overtime budget for Land Charges section		0	(6)	(6)	(6)	(6)	(6)	(30)
Local Development Framework	LDF - release of budget provision for possible LDF Examinations in Public.		0	(22)	0	0	0	0	(22)

* It is anticipated that a proportion of this will be allocated to the HRA through the recharges mechanism when budgets are finalised.

REVENUE SAVINGS - REDUCED EXPENDITURE

		Efficiency	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
			£000	£000	£000	£000	£000	£000	£000
Market	Savings on running costs incl waste and rates		0	(5)	(5)	(5)	(5)	(5)	(25)
Meadowside Leisure Centre	Change of management arrangements	Efficiency	0	0	(20)	(20)	(20)	(20)	(80)
Outdoor Events	Non-attendance at major outdoor events - overtime saving		0	(10)	(10)	(10)	(10)	(10)	(50)
Parking Enforcement	Reduced Parking Enforcement		0	(50)	(50)	(50)	(50)	(50)	(250)
Planning	Principal Planning Officer post becoming vacant will be held until increase in Planning applications, and Senior Planning post on establishment reduced to PO.	Efficiency	0	(53)	(53)	(53)	(53)	(53)	(264)
Planning	Further 0.5 FTE reduction held until increase in Planning applications.	Efficiency	0	(18)	(18)	(18)	(18)	(18)	(92)
Private Sector Housing	Funding of Solent Advice Centre work to achieve HECA target		0	(13)	(13)	(13)	(13)	(13)	(65)
Reduce Grants Budget	Reduction in Grants budgets		0	(15)	(15)	(15)	(15)	(15)	(75)
Revenues - Vacant posts	Deletion of part posts .	Efficiency	0	(18)	(18)	(18)	(18)	(18)	(90)
RPLC Management Charges	Change of management arrangements	Efficiency	0	(52)	(52)	(52)	(52)	(52)	(260)
Tourist Information Centre	Reduced opening hours (10 - 5 year round)		0	(4)	(4)	(4)	(4)	(4)	(20)
Total Safe & Strong Communities			(82)	(351)	(349)	(349)	(349)	(349)	(1,828)
Total			(508)	(1,219)	(1,162)	(1,162)	(1,162)	(1,220)	(6,434)
Of which Efficiency gains			(98)	(531)	(554)	(554)	(554)	(554)	(2,846)

* It is anticipated that a proportion of this will be allocated to the HRA through the recharges mechanism when budgets are finalised.

REVENUE - INCREASED INCOME

		<u>2008/09</u>	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>Total</u>
		<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
<u>Economic Prosperity</u>								
Car Parking	Effect of temporary VAT Reduction	(27)	(61)	0	0	0	0	(88)
Car Park Advertising	Potential growth area in car park advertising	0	(5)	(5)	(5)	(5)	(5)	(25)
Total Economic Prosperity		(27)	(66)	(5)	(5)	(5)	(5)	(113)
<u>Efficient & Effective Council</u>								
Benefits Admin Subsidy	To reflect increased cases/workload	0	(44)	(44)	(44)	(44)	(44)	(220)
Customer Services	Plan Copier income - higher than inflationary increase	(3)	(3)	(3)	(3)	(3)	(3)	(18)
Estates - property rental income	Inflationary increases	0	(51)	(53)	(55)	(57)	(60)	(276)
Estates - property rental income	Income from renting the parking office when staff have relocated to City Offices	0	(20)	0	0	0	0	(20)
Farmers market	Introduction of charges	0	(9)	(16)	(20)	(20)	(20)	(85)

REVENUE - INCREASED INCOME

		<u>2008/09</u>	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>Total</u>
		<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
IMT - external income	CBL project management & land charges advice	(15)	0	0	0	0	0	(15)
Legal Services	Licensing income - increased volumes and fees	(12)	(12)	(12)	(12)	(12)	(12)	(72)
Legal Services	Hackney carriages- increased volumes and fees	(9)	(14)	(14)	(14)	(15)	(15)	(81)
Planning	Successful Prosecution Income	(5)	0	0	0	0	0	(5)
Staff canteen	Increased income	0	(4)	(4)	(4)	(4)	(4)	(20)
Total Efficient & Effective Council		(44)	(157)	(146)	(152)	(155)	(157)	(812)
<u>High Quality Environment</u>								
Environment	Inflationary increases to general income	0	(6)	(7)	(7)	(7)	(8)	(35)
Planning	Landscape work income	(9)	0	0	0	0	0	(9)
Refuse Collection	Increase costs of replacement refuse containers by £7 to £25	0	(7)	(4)	(4)	(4)	(4)	(23)
Total High Quality Environment		(9)	(13)	(10)	(11)	(11)	(12)	(66)

REVENUE - INCREASED INCOME

		<u>2008/09</u>	<u>2009/10</u>	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>Total</u>
		<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
Safe & Strong Communities								
Building Control	Inflationary increases to Plan fees, inspection fees and photocopying income	0	(30)	(32)	(33)	(34)	(36)	(164)
Concessionary Travel	Inflationary increase on grant	0	(6)	(6)	(6)	(7)	(7)	(32)
Council magazine - Perspectives	Selling advertising space / partnership savings	0	(10)	(10)	(10)	(10)	(10)	(50)
Strategic Housing	Local Public Service Agreement - Reward Grant	0	(100)	0	0	0	0	(100)
Meadowside	Inflationary increases to income	0	(5)	(5)	(5)	(5)	(5)	(25)
Planning- Development Control	Inflationary increase to HCC contributions	0	(4)	(4)	(4)	(4)	(4)	(20)
Strategic Housing	Inflationary increases to income from Homecheck Scheme & Housing Needs contributions ,and Housing enablement external room hire & fees.	0	(11)	(11)	(12)	(12)	(13)	(59)
Strategic Housing	Choice Based Lettings income from RSL partners	0	(20)	(20)	(20)	(20)	(20)	(100)
Total Safe & Strong Communities		0	(186)	(88)	(90)	(92)	(95)	(551)
Total		(79)	(422)	(250)	(258)	(264)	(269)	(1,542)

FINANCING TRANSACTIONS

	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
	£000	£000	£000	£000	£000	£000
<u>Capital Financing</u>						
Charge to General Fund services	5,720	6,135	6,135	6,135	6,135	6,135
<u>Interest</u>						
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	(1,620)	(423)	(438)	(458)	(392)	(317)
Net external interest	(1,600)	(403)	(418)	(438)	(372)	(297)
Reserve interest payable	246	56	58	59	53	47
Net Interest receivable	(1,354)	(347)	(360)	(379)	(319)	(250)
Interest recoverable from HRA	(401)	(138)	(182)	(241)	(241)	(241)
Total Net Interest receivable	(1,755)	(485)	(542)	(620)	(560)	(491)
Capital charges	(5,720)	(6,135)	(6,135)	(6,135)	(6,135)	(6,135)
Total Financing Transactions	(7,475)	(6,620)	(6,677)	(6,755)	(6,695)	(6,626)
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	5.37%	1.33%	1.70%	2.40%	2.40%	2.40%

CAPITAL PROGRAMME 2008/09 TO 2013/14									
	Corporate Priority	Funding	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	TOTAL
			Total						
			£000	£000	£000	£000	£000	£000	£000
GENERAL FUND									
COMMUNITIES & SAFETY									
Capital Grants	S&S	CR / MIR	100	183	80	80	80	80	603
Development of Parish Hubs & Clusters	E&EC	CR / MIR	7	-	-	-	-	-	7
Knowle Community Building	S&S	CR / MIR	-	200	200	-	-	-	400
"Ok to Play" project	S&S	EF	64	64	-	-	-	-	128
Playbuilder	S&S	EF	50	-	-	-	-	-	50
Whiteley Community Facility	E&EC	ER	-	-	50	-	-	-	50
			221	447	330	80	80	80	1,238
ECONOMY & TOURISM									
Alresford 'Putting Pedestrians First'	S&S	EF / CR	224	1	-	-	-	-	225
Parchment Street Archway	S&S	ER	15	-	-	-	-	-	15
Tourist Info. Centre Improvements	EP	CR / MIR	50	-	-	-	-	-	50
			289	1	-	-	-	-	290
ENVIRONMENT									
Abbey Gardens Public Toilets	HQE	CR / MIR	270	-	-	-	-	-	270
Open Space & Recreation Facilities	HQE	EF	288	150	150	150	150	150	1,038
Public Conveniences	HQE	CR / MIR	14	20	-	-	-	-	34
Replacement Bins	HQE	CR / MIR	10	10	10	10	10	10	60
			582	180	160	160	160	160	1,402
FINANCE & EFFICIENCY									
Abbey House	E&EC	CR / MIR	40	195	195	-	-	-	430
Abbey Mill	S&S	CR / MIR	30	396	-	-	-	-	426
Avalon House	E&EC	CR / MIR	-	780	-	-	-	-	780
City Offices	E&EC	CR / MIR	80	20	20	20	20	20	180
Financial System	E&EC	CR / MIR	-	40	110	-	-	-	150
Flexible Working project	E&EC	CR / MIR	200	-	-	-	-	-	200
Guildhall	E&EC	CR / MIR	122	40	-	-	-	-	162
Guildhall Kitchen Upgrade	EP	CR / MIR	42	-	-	-	-	-	42
Guildhall Community Facilities/Bapsy Bequest	S&S	EF	-	525	725	-	-	-	1,250
Hockley Viaduct	S&S	CR / MIR	(0)	-	20	42	42	42	146
Museum Storage (F2)	E&EC	CR / MIR	300	-	-	-	-	-	300
New Offices (Fees)	E&EC	CR / MIR	-	50	100	-	-	-	150
Purchase of Property	E&EC	CR / MIR	-	2,600	-	-	-	-	2,600
West Wing	E&EC	CR / MIR	224	-	-	-	-	-	224
Winnall Moors Project	HQE	CR / MIR	10	10	10	10	10	-	50
			1,048	4,656	1,180	72	72	62	7,090
HERITAGE, CULTURE & SPORT									
Discovery Centre Fit Out	EP	ER	52	-	-	-	-	-	52
Swimming Pool roof	S&S	EF	33	-	-	-	-	-	33
Henry Beaufort School	S&S	EF	130	-	-	-	-	-	130
Meadowside	S&S	CR / MIR	171	-	-	-	-	-	171
River Park Leisure Centre	S&S	CR / MIR	50	293	-	800	-	-	1,143
Westgate roof	S&S	CR / MIR	220	-	-	-	-	-	220
			656	293	-	800	-	-	1,749

CAPITAL PROGRAMME 2008/09 TO 2013/14									
	Corporate Priority	Funding	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	TOTAL
			Total						
			£000	£000	£000	£000	£000	£000	£000
HOUSING									
Affordable Hsg funded by Developers' cont'ns	S&S	EF	284	200	200	200	200	200	1,284
Affordable Housing Regeneration	S&S	CR	1,080	1,000	1,000	1,000	1,000	1,000	6,080
Choice Based Lettings	S&S	EF	75	30	-	-	-	-	105
Disabled Facility Grants (Mandatory)	S&S	EF / CR	630	558	558	558	558	558	3,420
Home Improvement Grants (Discretionary)	S&S	CR / MIR	170	150	150	150	150	150	920
			2,239	1,938	1,908	1,908	1,908	1,908	11,809
PERFORMANCE & ORG. DEV.									
Enveloping Machine	E&EC	CR / MIR	23	-	-	-	-	-	23
ICT E-govt	E&EC	ER / CR	470	396	642	-	-	-	1,508
ICT Equipment	E&EC	CR / MIR	194	200	250	200	200	200	1,244
			687	596	892	200	200	200	2,775
PLANNING & ACCESS									
Car Parks	EP	CR / ER	212	180	180	180	180	180	1,112
CCTV	S&S	CR / MIR	152	570	-	-	-	-	722
Denmead Environmental Improvements	HQE	CR / MIR	73	-	-	-	-	-	73
Rural Transport	S&S	CR / MIR	4	10	10	10	10	10	54
Tower Street	EP	CR / MIR	1,230	100	100	-	-	-	1,430
Tower Street Car Park	EP	CR / MIR	-	100	-	-	-	-	100
Winchester High Street	S&S	CR / ER	-	500	-	-	-	-	500
			1,671	1,460	290	190	190	190	3,991
Total General Fund			7,393	9,571	4,760	3,410	2,610	2,600	30,344
HOUSING REVENUE ACCOUNT									
HOUSING									
Major repairs	S&S	EF	3,325	3,444	3,444	3,444	3,444	3,444	20,545
Re-investment in stock condition	S&S	CR	695	1,000	1,000	1,000	1,000	1,000	5,695
PLANNING & ACCESS									
Sewage Treatment Works	HQE	CR / MIR	200	200	200	200	200	200	1,200
Total Housing Revenue Account			4,220	4,644	4,644	4,644	4,644	4,644	27,440
Grand Total			11,613	14,215	9,404	8,054	7,254	7,244	57,784
Corporate Priority Key									
E&EC	Efficient & Effective Council					High Quality Environment			
EP	Economic Prosperity					Safe & Strong Communities			

GENERAL FUND CAPITAL GROWTH & (SAVINGS) BIDS - PROPOSED									
	Corporate Priority	Proposed Funding Source	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
			£000	£000	£000	£000	£000	£000	£000
<u>COMMUNITIES & SAFETY</u>									
Capital grants -(savings)	S&S	CR		(15)	(15)	(15)	(15)	(15)	(75)
<u>ECONOMY & TOURISM</u>									
Tourist Info Centre Electrical Works	S&S	ER- Property	25						25
<u>ENVIRONMENT</u>									
Magdalen Hill Cemetery -Extension	HQE	MIR/Town a/c		5		30	10		45
<u>PLANNING & ACCESS</u>									
Footpath improvement scheme	S&S / HQE	MIR		20					20
Parchment Street Enhancement	S&S / HQE	MIR	10						10
Bridge Maintenance	S&S / HQE	ER- Property		100					100
Total			35	110	(15)	15	(5)	(15)	125

GENERAL FUND CAPITAL GROWTH & (SAVINGS) BIDS - DEFERRED									
	Corporate Priority		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
			£000	£000	£000	£000	£000	£000	£000
<u>COMMUNITIES & SAFETY</u>									
Whiteley Community Facility	S&S				50				50
<u>ENVIRONMENT</u>									
Abbey Gardens	HQE				150				150
<u>FINANCE & EFFICIENCY</u>									
Guildhall (ref. Condition Surveys phase 1)	E&EC			106	180	195	177	-	658
Non- Housing Condition Surveys (phase 2)	E&EC			*	*	*	*	*	-
Non- Housing Condition Surveys (phase 3)	E&EC			*	*	*	*	*	-
Abbey House Further Estimate	E&EC				150				150
<u>HERITAGE, CULTURE & SPORT</u>									
Brambridge House	S&S		29						29
City Museum Carpet	S&S			10					10
River Park Leisure Centre	S&S			200	200	2,436			2,836
<u>PERFORMANCE & ORG. DEV.</u>									
Cash Receipting upgrade	E&EC			62	5	5	5	5	82
Microsoft Office Upgrade	E&EC			188	88	88			364
<u>PLANNING & ACCESS</u>									
River Itchen Maintenance	S&S / HQE			60	40	35	40	-	175
Winchester High Street	S&S / HQE			50	50				100
Total			29	676	913	2,759	222	5	4,604
* not yet quantified									

FINANCING OF CAPITAL PROGRAMME								
		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
		£000	£000	£000	£000	£000	£000	£000
General Fund								
EXTERNALLY FUNDED								
Government Grants								
Capital Grant (SCG)	CG	450	378	378	378	378	378	2,340
Government Grants	GG	194	1					195
Total Government grants		644	379	378	378	378	378	2,535
External contributions								
Developers' contributions	DC	414	200	200	200	200	200	1,414
Partnership - Choice Based Lettings	EF	75	30					105
Non-Government grants	NG	63						63
Bapsy Bequest	EF		300	414				714
Latent Defects Insurance (Meadowside)	EF	70						70
Lottery - It's Ok to Play	EF	64	64					128
Open Space Fund	OS	238	100	100	100	100	100	738
Total External Contributions		924	694	714	300	300	300	3,232
TOTAL EXTERNALLY FUNDED		1,568	1,073	1,092	678	678	678	5,767
Earmarked Reserves								
Car Park Property	ER	646						646
ICT Strategy Reserve	ER	269	-					269
Bapsy Bequest Interest	ER		225	311				536
Property Fund	ER							-
LABGI	LABGI	15	250	50				315
Total Earmarked Reserves		930	475	361	-	-	-	1,766
Capital Receipts								
Disposal of dwellings	CR	3,815	4,569	2,307	1,732	932	604	13,959
	CR	1,080	1,000	1,000	1,000	1,000	1,000	6,080
Total Capital Receipts		4,895	5,569	3,307	2,732	1,932	1,604	20,039
Major Investment Reserve	MIR	-	2,454	-	-	-	318	2,772
Total General Fund		7,393	9,571	4,760	3,410	2,610	2,600	30,344
Housing Revenue Account								
Government Grants								
Major Repairs Allowance	MRA	3,325	3,444	3,444	3,444	3,444	3,444	20,545
Capital Receipts	CR	200	200	200	200	200	200	1,200
Disposal of dwellings	CR	695	1,000	1,000	1,000	1,000	1,000	5,695
Total Housing Revenue Account		4,220	4,644	4,644	4,644	4,644	4,644	27,440
Total Financing of Capital Programme		11,613	14,215	9,404	8,054	7,254	7,244	57,784

FINANCING OF PROPOSED CAPITAL GROWTH								
		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Total
		<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>	<u>£000</u>
General Fund								
Earmarked Reserves								
Property Fund	ER	25	100					125
Total Earmarked Reserves		25	100	-	-	-	-	125
Capital Receipts								
Capital grants -(savings)	CR	0	(15)	(15)	(15)	(15)	(15)	(75)
Total Capital Receipts		0	(15)	(15)	(15)	(15)	(15)	(75)
Major Investment Reserve								
Major Investment Reserve	MIR	10	25	-	30	10	-	75
Total financing of proposed capital growth		35	110	(15)	15	(5)	(15)	125

SUMMARY OF RESERVES 2008/09 to 2014/15							
	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
	Opening	Opening	Opening	Opening	Opening	Opening	Opening
	Balance	Balance	Balance	Balance	Balance	Balance	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	26	19					
General Fund Working Balance	(1,974)	(1,981)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Major Investment Reserve	(4,512)	(3,934)	(982)	(952)	(902)	(892)	(574)
Deposits							
Bapsy Bequest	(763)	(763)	(463)	(49)			
Planning Open Spaces Deposits	(1,260)	(1,260)	(1,260)	(1,260)	(1,260)	(1,260)	(1,260)
	(2,023)	(2,023)	(1,723)	(1,309)	(1,260)	(1,260)	(1,260)
Other Earmarked Reserves							
Local Economy Scrutiny Panel							
Bapsy Bequest (interest)	(572)	(572)	(347)	(36)			
Guildhall Kitchen Equipment	(2)						
Local Authority Business Growth Incentive (LABGI)	(324)	(1,037)	(715)	(615)	(615)	(615)	(615)
Leisure, Arts and Culture Grants	(65)	(42)	(22)	(22)	(22)	(22)	(22)
Museums Acquisitions	(16)	(16)	(16)	(16)	(16)	(16)	(16)
Museums Publications (Arch Report)	(43)	(43)	(43)	(43)	(43)	(43)	(43)
Open Spaces Maintenance (Developers Cont.)	(635)	(506)	(377)	(248)	(119)		
Town Twinning	(15)	(12)	(9)	(6)	(3)		
Whiteley	(752)	(623)	(494)	(366)	(282)	(198)	(179)
Car Park Property	(646)						
	(3,070)	(2,851)	(2,023)	(1,352)	(1,100)	(894)	(875)
Resources Scrutiny Panel							
GF Non-operational Property	(65)	(65)	(65)	(65)	(65)	(65)	(65)
Property	(400)	(375)	(275)	(275)	(275)	(275)	(275)
ICT Strategy	(269)						
Insurance Reserve (General Fund)	(382)	(382)	(382)	(382)	(382)	(382)	(382)
Land Charges Computerisation	(97)	(38)	19				
	(1,213)	(860)	(703)	(722)	(722)	(722)	(722)
Environment Scrutiny Panel							
Local Development Framework	(28)	(1)	0	0	0	(65)	(158)
Planning Delivery	(57)	(57)					
Planning Open Spaces Reserve	(535)	(535)	(535)	(535)	(535)	(535)	(535)
	(620)	(593)	(535)	(535)	(535)	(600)	(693)
Social Issues Scrutiny Panel							
Sewage Works replacement contributions	(10)	(10)	(10)	(10)	(10)	(10)	(10)
Total earmarked reserves	(4,913)	(4,314)	(3,271)	(2,619)	(2,367)	(2,226)	(2,300)
Winchester Town Reserves (s.35 Services)	(65)	(86)	(71)	(71)	(71)	(71)	(71)
Total Reserves & Deposits	(13,487)	(12,338)	(8,047)	(6,951)	(6,600)	(6,449)	(6,205)

MAJOR INVESTMENT RESERVE AND CAPITAL RECEIPTS						
	2008/09 £000	2009/10 £000	2010/11 £000	2012/13 £000	2011/13 £000	2013/14 £000
<u>MAJOR INVESTMENT RESERVE</u>						
Opening Balance b/fwd	(4,512)	(3,934)	(982)	(952)	(902)	(892)
Contributions to Revenue / reserves	975	73	30	20	0	0
Contributions (from) / to Revenue	(407)	400				
Financing of Capital Programme		2,454	0	0	0	318
Financing of Proposed capital growth	10	25	0	30	10	0
Closing Balance c/fwd	(3,934)	(982)	(952)	(902)	(892)	(574)
<u>CAPITAL RECEIPTS</u>						
Opening Balance b/fwd	(8,394)	(3,548)	(15)	(1,698)	(431)	(564)
Asset Sales (RTB)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Pooling	750	750	750	750	750	750
Asset Sales (Other HRA)	(295)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Asset Sales (Other)	(399)	(971)	(3,925)	(400)	(1,000)	0
Financing of Capital Programme	5,790	6,769	4,507	3,932	3,132	2,804
Financing of Proposed capital growth/(savings)	0	(15)	(15)	(15)	(15)	(15)
Closing Balance c/fwd	(3,548)	(15)	(1,698)	(431)	(564)	(25)
Total MIR & Capital Receipts balances	(7,482)	(997)	(2,650)	(1,333)	(1,456)	(599)

COLLECTION FUND (PROVISIONAL)

	2008/09 Probable £	2009/10 Estimate £
<u>Income</u>		
Council Tax		
Net income	(60,300,813)	(62,570,992)
Benefits	(4,437,000)	(4,605,000)
Non Domestic Rates	<u>(43,903,625)</u>	<u>(46,280,263)</u>
	(108,641,438)	(113,456,255)
<u>Expenditure</u>		
Hampshire County Council Precept	47,000,063	48,673,129
Hampshire Police Authority Precept	6,376,765	6,719,258
Hampshire Fire & Rescue Authority Precept	2,739,553	2,851,110
Winchester City Council Demand	8,421,432	8,732,495
Provision for Non Payment of Council Tax	42,000	200,000
Council Tax Written Off	158,000	
NNDR Payment to National Pool	43,716,600	46,090,913
NNDR Cost of Collection Allowance	<u>187,025</u>	<u>189,350</u>
	108,641,438	113,456,255
<u>Adjustments re Previous Years</u>		
(Surplus) / Deficit for year	<u>(53,239)</u>	<u>(149,241)</u>
(Surplus) / Deficit brought forward 1st April	202,480	149,241
(Surplus) / Deficit carried forward 31st March	<u>149,241</u>	<u>0</u>

BUDGET REQUIREMENT

	2008/09 Probable £000	2009/10 Estimate £000
Winchester City Council Budget	12,632	12,902
Winchester Town Charge	771	808
Parish Precepts	<u>1,956</u>	<u>2,031</u>
Budget Requirement	15,359	15,741
Collection Fund (Surplus) / Deficit	7	20
Government Grant	(849)	(1,308)
NNDR - payment from National Pool	<u>(6,095)</u>	<u>(5,670)</u>
Net Budget Requirement	<u>8,422</u>	<u>8,783</u>

COUNCIL TAX ON WINCHESTER TOWN AREA

	2007/08 Outturn	2008/09 Original	2008/09 Revised	2009/10 Budget
	£	£	£	£
Recreation Grounds (propn)	560,814	549,370	557,594	542,954
Grants	29,750	30,310	30,310	46,760
Cemeteries	34,795	47,150	48,569	45,187
Community Wardens (contrbn)	45,000	45,000	45,000	45,000
Public Conveniences	0	0	0	40,000
Footway Lighting	39,374	36,220	35,813	35,849
Theatre Royal	0	0	0	20,000
Christmas Lights	11,803	11,280	11,275	16,275
Town Forum	12,880	13,150	13,150	13,150
Bus Shelter Maintenance	12,034	12,670	12,670	12,670
20 mph speed limit	0	0	0	10,000
St Faith's Meadow	5,000	0	0	0
Allotments	(1,569)	(1,870)	(1,520)	(1,550)
Total Expenditure	749,881	743,280	752,861	826,295
PROCEEDS OF COUNCIL TAX	(728,440)	(770,700)	(770,700)	(807,857)
Interest on balance	(4,676)	(3,710)	(3,260)	(3,391)
Variation in Balances	16,765	(31,130)	(21,099)	15,047
FUND BALANCE: 1st April	(81,315)	(70,010)	(64,550)	(85,649)
FUND BALANCE CARRIED FORWARD	(64,550)	(101,140)	(85,649)	(70,602)
Tax Base	13,765	14,003	14,003	14,005
Tax at Band D	£52.92	£55.04	£55.04	£57.68

PARISH COUNCIL PRECEPTS AND COUNCIL TAXES 2009/10

	EXPENDITURE	TAX BASE Band D equivalent	TAX RATE BAND D - £.p
<u>BILLING AUTHORITY</u>			
WINCHESTER	£5,893,724	47,282.09	£124.65
<u>SPECIAL AREAS</u>			
(BILLING AUTHORITY)			
WINCHESTER TOWN	£807,857	14,005.38	£57.68
<u>PARISHES</u>			
BADGER FARM	£27,600	985.06	£28.02
BEAUWORTH	£0	53.38	£0.00
BIGHTON	£2,750	167.15	£16.45
BISHOPS SUTTON	£3,750	212.05	£17.68
BISHOPS WALTHAM	£319,950	2,682.03	£119.29
BOARHUNT	£13,000	246.59	£52.72
BRAMDEAN & HINTON AMPNER	£5,000	216.09	£23.14
CHERITON	£8,500	301.16	£28.22
CHILCOMB	£0	56.30	£0.00
COLDEN COMMON	£112,495	1,571.42	£71.59
COMPTON & SHAWFORD	£27,057	792.81	£34.13
CORHAMPTON & MEONSTOKE	£9,200	378.16	£24.33
CRAWLEY	£12,500	214.03	£58.40
CURDRIDGE	£18,000	623.02	£28.89
DENMEAD	£318,240	2,669.09	£119.23
DROXFORD	£8,000	324.38	£24.66
DURLEY	£14,500	458.80	£31.60
EXTON	£1,300	131.86	£9.86
HAMBLEDON	£12,000	498.33	£24.08
HEADBOURNE WORTHY	£3,500	232.05	£15.08
HURSLEY	£30,000	422.29	£71.04
ITCHEN STOKE & OVINGTON	£2,200	124.38	£17.69
ITCHEN VALLEY	£14,040	725.85	£19.34
KILMESTON	£3,750	136.45	£27.48
KINGS WORTHY	£107,490	1,805.56	£59.53
LITTLETON & HARESTOCK	£58,750	1,492.38	£39.37
MICHELDEVER	£36,000	621.36	£57.94
NEW ALRESFORD	£247,000	2,295.90	£107.58
NORTHINGTON	£3,280	123.84	£26.49
OLD ALRESFORD	£8,787	260.90	£33.68
OLIVERS BATTERY	£23,300	752.11	£30.98
OTTERBOURNE	£26,325	705.48	£37.32
OWSLEBURY	£16,000	377.56	£42.38
SHEDFIELD	£99,331	1,613.50	£61.56
SOBERTON	£17,000	819.48	£20.74
SOUTH WONSTON	£59,585	1,144.33	£52.07
SOUTHWICK & WIDLEY	£10,650	283.70	£37.54
SPARSHOLT	£5,775	302.38	£19.10
SWANMORE	£108,000	1,290.81	£83.67
TICHBORNE	£3,475	82.23	£42.26
TWYFORD	£44,000	702.57	£62.63
UPHAM	£10,750	318.65	£33.74
WARNFORD	£950	108.14	£8.78
WEST MEON	£20,500	373.89	£54.83
WHITELEY	£40,495	1,261.79	£32.09
WICKHAM	£90,139	1,717.90	£52.47
WONSTON	£26,000	599.52	£43.37
PARISH TOTAL	£2,030,914	33,276.71	£61.03
WINCHESTER TOWN	£807,857	14,005.38	£57.68
TOTAL	£2,838,771	47,282.09	£60.04

PARISH COUNCIL PRECEPTS AND COUNCIL TAXES - YEAR ON YEAR CHANGE

	BAND D TAX RATE 2009/10 £	BAND D TAX RATE 2008/09 £	Difference £	%
<u>BILLING AUTHORITY</u>				
WINCHESTER TOWN	57.68	55.04	2.64	4.8%
<u>PARISHES</u>				
BADGER FARM	28.02	27.39	0.63	2.3%
BEAUWORTH	0.00	0.00	0.00	0.0%
BIGHTON	16.45	13.15	3.30	25.1%
BISHOPS SUTTON	17.68	16.67	1.01	6.1%
BISHOPS WALTHAM	119.29	113.86	5.43	4.8%
BOARHUNT	52.72	46.59	6.13	13.2%
BRAMDEAN & HINTON AMPNER	23.14	23.16	(0.02)	(0.1%)
CHERITON	28.22	27.98	0.24	0.9%
CHILCOMB	0.00	0.00	0.00	0.0%
COLDEN COMMON	71.59	68.32	3.27	4.8%
COMPTON & SHAWFORD	34.13	33.23	0.90	2.7%
CORHAMPTON & MEONSTOKE	24.33	22.88	1.45	6.3%
CRAWLEY	58.40	57.29	1.11	1.9%
CURDRIDGE	28.89	28.88	0.01	0.0%
DENMEAD	119.23	116.18	3.05	2.6%
DROXFORD	24.66	24.45	0.21	0.9%
DURLEY	31.60	31.53	0.07	0.2%
EXTON	9.86	1.55	8.31	536.1%
HAMBLEDON	24.08	24.25	(0.17)	(0.7%)
HEADBOURNE WORTHY	15.08	15.12	(0.04)	(0.3%)
HURSLEY	71.04	62.04	9.00	14.5%
ITCHEN STOKE & OVINGTON	17.69	17.74	(0.05)	(0.3%)
ITCHEN VALLEY	19.34	18.53	0.81	4.4%
KILMESTON	27.48	27.31	0.17	0.6%
KINGS WORTHY	59.53	56.98	2.55	4.5%
LITTLETON & HARESTOCK	39.37	39.22	0.15	0.4%
MICHELDEVER	57.94	62.32	(4.38)	(7.0%)
NEW ALRESFORD	107.58	112.13	(4.55)	(4.1%)
NORTHINGTON	26.49	24.94	1.55	6.2%
OLD ALRESFORD	33.68	33.51	0.17	0.5%
OLIVERS BATTERY	30.98	31.10	(0.12)	(0.4%)
OTTERBOURNE	37.32	37.93	(0.61)	(1.6%)
OWSLEBURY	42.38	39.14	3.24	8.3%
SHEDFIELD	61.56	60.99	0.57	0.9%
SOBERTON	20.74	25.83	(5.09)	(19.7%)
SOUTH WONSTON	52.07	50.33	1.74	3.5%
SOUTHWICK & WIDLEY	37.54	36.93	0.61	1.7%
SPARSHOLT	19.10	17.84	1.26	7.1%
SWANMORE	83.67	83.97	(0.30)	(0.4%)
TICHBORNE	42.26	39.05	3.21	8.2%
TWYFORD	62.63	56.15	6.48	11.5%
UPHAM	33.74	31.40	2.34	7.5%
WARNFORD	8.78	8.63	0.15	1.7%
WEST MEON	54.83	51.43	3.40	6.6%
WHITELEY	32.09	20.67	11.42	55.2%
WICKHAM	52.47	49.56	2.91	5.9%
WONSTON	43.37	43.88	(0.51)	(1.2%)

Winchester City Council - General Fund Budget Summary

Output Report	Output Report Group	Group Name	Actual 07-8 £	Original 08-9 £	Revised 08-9 £	Budget 09-10 £	
Net Exp.	a - Expenditure	Employees	15,377,900	14,514,228	14,488,310	14,826,328	
		Premises	4,132,588	4,228,070	4,331,416	4,357,949	
		Transport	1,140,504	1,098,550	630,670	629,253	
		Supplies & services	5,472,458	4,682,960	4,522,832	4,658,115	
		Third party payments	8,705,088	8,395,900	8,451,271	8,514,563	
		Transfer payments	20,882,512	22,621,010	22,870,320	25,009,100	
		Capital financing costs	4,815,263	5,332,200	5,735,330	6,150,658	
	a - Expenditure Total			60,526,314	60,872,918	61,030,149	64,145,966
	b - Income	External income	-35,478,180	-36,670,129	-36,249,062	-39,026,856	
		Internal Charges	-485,587	-410,429	-415,429	-415,429	
		Savings to be achieved		-170,090	0	0	
b - Income Total			-35,963,768	-37,250,648	-36,664,491	-39,442,285	
Net Exp. Total			24,562,546	23,622,270	24,365,658	24,703,681	
c - Overheads	c - Overheads	Management overheads	14,324,719	14,606,360	12,882,739	13,402,026	
		Recharges to services	-17,475,447	-17,335,310	-15,323,028	-15,877,410	
	c - Overheads Total			-3,150,727	-2,728,950	-2,440,289	-2,475,384
c - Overheads Total			-3,150,727	-2,728,950	-2,440,289	-2,475,384	
d - Transfers			0	-412,000	-428,314	-313,772	
Grand Total			21,411,819	20,481,320	21,497,055	21,914,525	

General Fund - Chief Executive			Actual 07-8 £	Original 08-9 £	Revised 08-9 £	Budget 09-10 £	
Net Exp.	a - Expenditure	Employees	474,282	471,090	481,735	529,322	
		Premises	8,592	6,000	6,000	6,000	
		Transport	24,101	18,810	18,810	13,929	
		Supplies & services	69,497	39,520	39,520	40,830	
		Third party payments	125	0	0	0	
	a - Expenditure Total			576,597	535,420	546,065	590,081
	b - Income	External income	16,241	0	0	0	
Savings to be achieved			-133,090	0	0		
b - Income Total			16,241	-133,090	0	0	
Net Exp. Total			592,838	402,330	546,065	590,081	
c - Overheads	c - Overheads	Management overheads	421,929	408,830	362,201	370,724	
		Recharges to services	-693,240	-678,890	-661,721	-669,434	
	c - Overheads Total			-271,312	-270,060	-299,520	-298,710
c - Overheads Total			-271,312	-270,060	-299,520	-298,710	
d - Transfers			0	100	100	100	
Grand Total			321,527	132,370	246,645	291,471	

General Fund - Governance Group			Actual 07-8 £	Original 08-9 £	Revised 08-9 £	Budget 09-10 £
Net Exp.	a - Expenditure	Employees	5,880,035	4,768,700	4,821,417	4,608,871
		Premises	1,443,055	1,563,260	1,634,038	1,644,121
		Transport	679,720	682,540	211,694	206,031
		Supplies & services	2,969,168	2,737,308	2,443,867	2,716,085
		Third party payments	555,814	677,870	623,580	659,852
		Transfer payments	20,879,622	22,621,010	22,870,320	25,009,100
		Capital financing costs	2,151,809	1,642,350	1,591,992	1,722,991
	a - Expenditure Total		34,559,224	34,693,038	34,196,908	36,567,051
	b - Income	External income	-26,490,695	-28,061,699	-27,933,375	-30,337,542
		Internal Charges	-327,181	-247,979	-247,979	-247,979
Savings to be achieved			-15,000	0	0	
b - Income Total		-26,817,876	-28,324,678	-28,181,354	-30,585,521	
Net Exp. Total			7,741,348	6,368,360	6,015,554	5,981,530
c - Overheads	c - Overheads	Management overheads	5,535,640	5,626,190	4,875,657	5,051,988
		Recharges to services	-8,592,815	-8,676,290	-7,427,690	-7,768,503
	c - Overheads Total		-3,057,175	-3,050,100	-2,552,033	-2,716,515
c - Overheads Total			-3,057,175	-3,050,100	-2,552,033	-2,716,515
d - Transfers			0	-47,530	-85,843	-47,530
Grand Total			4,684,173	3,270,730	3,377,678	3,217,485

General Fund - Operations Group			Actual 07-8 £	Original 08-9 £	Revised 08-9 £	Budget 09-10 £
Net Exp.	a - Expenditure	Employees	6,929,348	7,020,548	6,883,576	7,195,843
		Premises	2,620,994	2,655,830	2,687,784	2,704,214
		Transport	318,659	299,030	299,030	297,012
		Supplies & services	1,994,497	1,649,162	1,756,205	1,687,784
		Third party payments	7,536,249	7,011,520	7,092,605	7,134,306
		Transfer payments	2,890	0	0	0
		Capital financing costs	2,217,727	1,894,440	1,913,928	2,391,257
	a - Expenditure Total		21,620,363	20,530,530	20,633,128	21,410,416
	b - Income	External income	-8,856,648	-8,427,030	-8,142,287	-8,507,864
		Internal Charges	-158,407	-162,450	-167,450	-167,450
b - Income Total		-9,015,055	-8,589,480	-8,309,737	-8,675,314	
Net Exp. Total			12,605,309	11,941,050	12,323,391	12,735,102
c - Overheads	c - Overheads	Management overheads	6,728,334	6,763,310	6,020,159	6,288,514
		Recharges to services	-5,899,598	-5,540,810	-4,913,435	-5,018,869
	c - Overheads Total		828,736	1,222,500	1,106,724	1,269,645
c - Overheads Total			828,736	1,222,500	1,106,724	1,269,645
d - Transfers			0	-343,610	-290,611	-272,382
Grand Total			13,434,045	12,819,940	13,139,504	13,732,365

General Fund - Organisational Development			Actual 07-8 £	Original 08-9 £	Revised 08-9 £	Budget 09-10 £
Net Exp.	a - Expenditure	Employees	389,439	430,590	557,209	720,488
		Premises	32,736	20	0	20
		Transport	12,312	12,100	12,100	11,274
		Supplies & services	33,145	16,900	66,900	16,950
	a - Expenditure Total		467,632	459,610	636,209	748,732
	b - Income	External income	-1,409	-1,000	-1,000	-1,050
		Savings to be achieved		-22,000	0	0
b - Income Total		-1,409	-23,000	-1,000	-1,050	
Net Exp. Total			466,223	436,610	635,209	747,682
c - Overheads	c - Overheads	Management overheads	171,523	156,590	220,624	236,936
		Recharges to services	-637,746	-615,450	-833,833	-962,617
	c - Overheads Total		-466,223	-458,860	-613,209	-725,681
c - Overheads Total			-466,223	-458,860	-613,209	-725,681
Grand Total			0	-22,250	22,000	22,001

General Fund - Policy Group			Actual 07-8 £	Original 08-9 £	Revised 08-9 £	Budget 09-10 £
Net Exp.	a - Expenditure	Employees	1,704,796	1,823,300	1,744,373	1,771,804
		Premises	27,212	2,960	3,594	3,594
		Transport	105,711	86,070	89,036	101,007
		Supplies & services	406,151	240,070	216,340	196,466
		Third party payments	612,900	706,510	735,086	720,405
		Capital financing costs	445,727	1,795,410	2,229,410	2,036,410
	a - Expenditure Total		3,302,498	4,654,320	5,017,839	4,829,686
b - Income	External income	-145,670	-180,400	-172,400	-180,400	
	b - Income Total		-145,670	-180,400	-172,400	-180,400
Net Exp. Total			3,156,828	4,473,920	4,845,439	4,649,286
c - Overheads	c - Overheads	Management overheads	1,467,294	1,651,440	1,404,098	1,453,864
		Recharges to services	-1,652,047	-1,823,870	-1,486,349	-1,457,987
	c - Overheads Total		-184,754	-172,430	-82,251	-4,123
c - Overheads Total			-184,754	-172,430	-82,251	-4,123
d - Transfers			0	-20,960	-51,960	6,040
Grand Total			2,972,074	4,280,530	4,711,228	4,651,203

General Fund - Detailed Summary

				Actual 07-8	Original 08-9	Revised 08-9	Budget 09-10			
				£	£	£	£			
Chief Executive	aa - Chief Executive Man & Support	Net Exp.	a	Employees	474,282	471,090	481,735	529,322		
				Premises	8,592	6,000	6,000	6,000		
				Transport	24,101	18,810	18,810	13,929		
				Supplies & services	69,497	39,520	39,520	40,830		
				Third party payments	125	0	0	0		
				a - Expenditure Total	576,597	535,420	546,065	590,081		
				b	External income	16,241	0	0	0	
				Savings to be achieved		-133,090	0	0		
				b - Income Total	16,241	-133,090	0	0		
				Net Exp. Total	592,838	402,330	546,065	590,081		
				O'heads	c	Management overheads	421,929	408,830	362,201	370,724
						Recharges to services	-693,240	-678,890	-661,721	-669,434
						c - Overheads Total	-271,312	-270,060	-299,520	-298,710
				O'heads Total	-271,312	-270,060	-299,520	-298,710		
				d	Transfers	0	100	100	100	
aa - Chief Executive Man & Support Total				321,527	132,370	246,645	291,471			
Chief Executive Total				321,527	132,370	246,645	291,471			
Governance Group	cb - Financial Services	Net Exp.	a	Employees	2,001,497	655,900	931,658	462,354		
				Premises	1,304	0	0	0		
				Transport	35,591	32,560	32,814	31,128		
				Supplies & services	471,526	374,540	194,187	378,630		
				Third party payments	0	69,290	25,000	44,290		
				Capital financing costs	4,296	3,050	3,045	1,195		
				a - Expenditure Total	2,514,214	1,135,340	1,186,704	917,597		
				b	External income	-55,164	-66,180	-71,180	-72,446	
				Savings to be achieved		-15,000	0	0		
				b - Income Total	-55,164	-81,180	-71,180	-72,446		
				Net Exp. Total	2,459,050	1,054,160	1,115,524	845,151		
				O'heads	c	Management overheads	569,702	511,240	313,272	338,335
						Recharges to services	-1,672,148	-1,469,300	-1,431,300	-1,374,160
						c - Overheads Total	-1,102,446	-958,060	-1,118,028	-1,035,825
				O'heads Total	-1,102,446	-958,060	-1,118,028	-1,035,825		
d	Transfers		-5,580	-5,580	-5,580					
cb - Financial Services Total				1,356,604	90,520	-8,084	-196,254			
	ce - Information Technology	Net Exp.	a	Employees	433,484	446,910	444,531	452,823		
				Premises	942	0	0	0		
				Transport	17,504	19,740	19,740	18,794		
				Supplies & services	743,487	596,308	624,681	723,737		
				Third party payments	524,827	579,110	569,110	584,322		
				Capital financing costs	349,164	418,800	310,038	468,263		
				a - Expenditure Total	2,069,407	2,060,868	1,968,100	2,247,939		
				b	External income	-55,427	-62,440	-49,440	-22,440	
				Internal Charges	-51,127	0	0	0		
				b - Income Total	-106,554	-62,440	-49,440	-22,440		
				Net Exp. Total	1,962,854	1,998,428	1,918,660	2,225,499		
				O'heads	c	Management overheads	368,657	343,760	237,387	242,034
						Recharges to services	-2,331,511	-2,585,010	-2,158,069	-2,469,585
						c - Overheads Total	-1,962,854	-2,241,250	-1,920,682	-2,227,551
				O'heads Total	-1,962,854	-2,241,250	-1,920,682	-2,227,551		
d	Transfers	0	2,050	2,050	2,050					
ce - Information Technology Total				0	-240,772	28	-2			
	cf - Revenues	Net Exp.	a	Employees	1,605,240	1,728,700	1,637,356	1,764,321		
				Premises	1,266	0	0	0		
				Transport	523,934	519,750	48,650	45,984		
				Supplies & services	190,130	192,350	182,935	192,524		
				Transfer payments	20,879,407	22,621,010	22,870,320	25,009,100		
				Capital financing costs	10,296	9,480	6,628	5,454		
				a - Expenditure Total	23,210,274	25,071,290	24,745,889	27,017,383		
				b	External income	-22,044,512	-23,490,380	-23,611,330	-25,695,600	
				b - Income Total	-22,044,512	-23,490,380	-23,611,330	-25,695,600		
				Net Exp. Total	1,165,762	1,580,910	1,134,559	1,321,783		
				O'heads	c	Management overheads	1,188,836	1,117,510	1,044,591	1,069,275
						Recharges to services	-1,133,691	-1,004,510	-584,725	-562,169
						c - Overheads Total	55,144	113,000	459,866	507,106
				O'heads Total	55,144	113,000	459,866	507,106		
				d	Transfers		5,110	5,110	5,110	
cf - Revenues Total				1,220,906	1,699,020	1,599,535	1,833,999			

General Fund - Detailed Summary

				Actual 07-8	Original 08-9	Revised 08-9	Budget 09-10	
				£	£	£	£	
Governance Group	ea - Legal Services	Net Exp.	a - Employees	715,498	733,710	690,560	722,168	
			Premises	112,230	119,360	119,806	122,514	
			Transport	32,102	29,710	29,710	28,165	
			Supplies & services	151,832	119,570	122,821	118,613	
			Third party payments	7,927	7,240	7,240	7,240	
			Capital financing costs	6,463	6,470	13,085	13,085	
			a - Expenditure Total	1,026,052	1,016,060	983,222	1,011,785	
			b - External income	-766,537	-759,810	-668,810	-760,004	
			b - Income Total	-766,537	-759,810	-668,810	-760,004	
			Net Exp. Total	259,515	256,250	314,412	251,781	
	O'heads	c - Management overheads	699,957	713,090	669,604	700,666		
		Recharges to services	-835,418	-913,090	-849,608	-895,443		
		c - Overheads Total	-135,461	-200,000	-180,004	-194,777		
	O'heads Total	-135,461	-200,000	-180,004	-194,777			
	d - Transfers		0	-56,800	-95,113	-56,800		
	ea - Legal Services Total				124,054	-550	39,295	204
	eb - Democratic Services	Net Exp.	a - Employees	478,159	486,030	456,262	491,320	
			Premises	93,336	68,000	69,322	68,733	
			Transport	51,682	64,510	64,510	64,111	
			Supplies & services	603,122	628,710	622,540	607,058	
Third party payments			20,090	21,230	21,230	23,000		
Capital financing costs			38,389	44,360	33,237	39,439		
a - Expenditure Total			1,284,777	1,312,840	1,267,101	1,293,661		
b - External income			-24,994	-5,970	-5,970	-6,024		
b - Income Total			-24,994	-5,970	-5,970	-6,024		
Net Exp. Total			1,259,783	1,306,870	1,261,131	1,287,637		
O'heads		c - Management overheads	2,093,947	2,311,380	1,973,020	2,040,521		
		Recharges to services	-709,761	-794,600	-621,467	-650,845		
		c - Overheads Total	1,384,186	1,516,780	1,351,553	1,389,676		
O'heads Total		1,384,186	1,516,780	1,351,553	1,389,676			
eb - Democratic Services Total				2,643,969	2,823,650	2,612,684	2,677,313	
ne - Estates	Net Exp.	a - Employees	646,156	717,450	661,050	715,885		
		Premises	1,233,977	1,375,900	1,444,910	1,452,874		
		Transport	18,908	16,270	16,270	17,849		
		Supplies & services	809,072	825,830	696,703	695,523		
		Third party payments	2,970	1,000	1,000	1,000		
		Transfer payments	216	0	0	0		
		Capital financing costs	1,743,201	1,160,190	1,225,959	1,195,555		
		a - Expenditure Total	4,454,499	4,096,640	4,045,892	4,078,686		
		b - External income	-3,544,060	-3,676,919	-3,526,645	-3,781,028		
		Internal Charges	-276,054	-247,979	-247,979	-247,979		
	b - Income Total	-3,820,114	-3,924,898	-3,774,624	-4,029,007			
	Net Exp. Total	634,385	171,742	271,268	49,679			
	O'heads	c - Management overheads	614,541	629,210	637,783	661,157		
		Recharges to services	-1,910,286	-1,909,780	-1,782,521	-1,816,301		
		c - Overheads Total	-1,295,745	-1,280,570	-1,144,738	-1,155,144		
O'heads Total	-1,295,745	-1,280,570	-1,144,738	-1,155,144				
d - Transfers		0	7,690	7,690	7,690			
ne - Estates Total				-661,360	-1,101,138	-865,780	-1,097,775	
Governance Group Total				4,684,173	3,270,730	3,377,678	3,217,485	
Operations Group	db - Customer Services	Net Exp.	a - Employees	511,029	570,840	570,552	584,699	
			Transport	15,281	13,490	13,490	13,194	
			Supplies & services	176,772	131,810	169,308	137,814	
			Capital financing costs	58,920	73,920	59,640	99,027	
			a - Expenditure Total	762,003	790,060	812,990	834,734	
			b - External income	-2,670	-8,650	-2,850	0	
			Internal Charges	-133,961	-138,000	-138,000	-138,000	
			b - Income Total	-136,630	-146,650	-140,850	-138,000	
			Net Exp. Total	625,373	643,410	672,140	696,734	
			O'heads	c - Management overheads	456,868	457,110	416,637	446,890
	Recharges to services	-1,082,240		-1,148,090	-1,089,317	-1,144,163		
	c - Overheads Total	-625,373		-690,980	-672,680	-697,273		
	O'heads Total	-625,373	-690,980	-672,680	-697,273			
d - Transfers		0	540	540	540			
db - Customer Services Total				0	-47,030	0	1	

General Fund - Detailed Summary

				Actual 07-8	Original 08-9	Revised 08-9	Budget 09-10	
				£	£	£	£	
Operations Group	jj - Environment	Net Exp.	a - Employees	1,624,515	1,572,890	1,548,218	1,673,099	
			Premises	953,297	1,012,150	1,039,609	1,018,348	
			Transport	160,847	143,550	143,550	143,569	
			Supplies & services	442,651	343,720	303,736	344,684	
			Third party payments	3,765,032	3,892,330	3,998,415	4,010,116	
			Capital financing costs	356,010	354,620	349,953	339,088	
			a - Expenditure Total	7,302,352	7,319,260	7,383,481	7,528,904	
		b - External income	-1,078,715	-527,760	-573,326	-581,209		
		Internal Charges	0	0	-5,000	-5,000		
		b - Income Total	-1,078,715	-527,760	-578,326	-586,209		
		Net Exp. Total	6,223,637	6,791,500	6,805,155	6,942,695		
		O'heads	c - Management overheads	1,649,453	1,718,320	1,466,650	1,565,420	
			Recharges to services	-1,181,890	-1,139,720	-925,317	-970,504	
			c - Overheads Total	467,562	578,600	541,333	594,916	
		O'heads Total	467,562	578,600	541,333	594,916		
	d - Transfers	0	-213,780	-185,480	-217,945			
	jj - Environment Total				6,691,200	7,156,320	7,161,008	7,319,666
	na - Planning Control	Net Exp.	a - Employees	1,595,985	1,632,978	1,600,007	1,643,359	
			Premises	11,074	10,500	10,500	10,500	
			Transport	116,652	107,320	107,320	103,663	
			Supplies & services	225,353	162,072	186,252	162,254	
			Third party payments	550,305	17,730	17,730	17,730	
			Capital financing costs	54	50	644	500,589	
			a - Expenditure Total	2,499,423	1,930,650	1,922,453	2,438,095	
		b - External income	-1,578,049	-1,392,350	-1,164,591	-1,401,000		
		b - Income Total	-1,578,049	-1,392,350	-1,164,591	-1,401,000		
		Net Exp. Total	921,374	538,300	757,862	1,037,095		
O'heads		c - Management overheads	1,906,412	1,915,940	1,575,237	1,649,329		
		Recharges to services	-1,158,200	-1,180,920	-871,148	-888,608		
		c - Overheads Total	748,212	735,020	704,089	760,721		
O'heads Total		748,212	735,020	704,089	760,721			
d - Transfers		0	100	100	100			
na - Planning Control Total				1,669,586	1,273,420	1,462,051	1,797,916	
nd - Building Control	Net Exp.	a - Employees	479,870	488,480	483,089	497,392		
		Premises	400	300	300	300		
		Transport	34,376	33,390	33,390	35,419		
		Supplies & services	115,812	120,230	135,550	120,430		
		Third party payments	0	0	0	0		
		a - Expenditure Total	630,458	642,400	652,329	653,541		
		b - External income	-631,180	-607,140	-607,140	-607,140		
	b - Income Total	-631,180	-607,140	-607,140	-607,140			
	Net Exp. Total	-722	35,260	45,189	46,401			
	O'heads	c - Management overheads	217,289	219,490	221,007	234,425		
		Recharges to services	-37,400	-38,520	-38,520	-39,483		
		c - Overheads Total	179,889	180,970	182,487	194,942		
	O'heads Total	179,889	180,970	182,487	194,942			
	d - Transfers	0	410	410	410			
	nd - Building Control Total				179,167	216,640	228,086	241,753
nf - Cultural Services	Net Exp.	a - Employees	1,436,556	1,444,450	1,380,672	1,469,771		
		Premises	656,300	629,070	603,859	654,548		
		Transport	48,164	49,760	49,760	44,328		
		Supplies & services	438,801	350,070	356,381	360,426		
		Third party payments	419,175	412,300	457,300	417,300		
		Transfer payments	2,890	0	0	0		
		Capital financing costs	1,216,754	849,210	663,269	655,430		
	a - Expenditure Total	4,218,640	3,734,860	3,511,241	3,601,803			
	b - External income	-557,699	-505,580	-496,655	-506,552			
	Internal Charges	-24,446	-24,450	-24,450	-24,450			
	b - Income Total	-582,146	-530,030	-521,105	-531,002			
	Net Exp. Total	3,636,495	3,204,830	2,990,136	3,070,801			
	O'heads	c - Management overheads	1,129,373	1,025,230	1,035,793	1,036,799		
		Recharges to services	-463,495	-351,930	-376,826	-342,222		
		c - Overheads Total	665,878	673,300	658,967	694,577		
O'heads Total	665,878	673,300	658,967	694,577				
d - Transfers	0	-136,530	-111,831	-61,137				
nf - Cultural Services Total				4,302,373	3,741,600	3,537,272	3,704,241	

General Fund - Detailed Summary

				Actual 07-8	Original 08-9	Revised 08-9	Budget 09-10			
				£	£	£	£			
Operations Group	nq - Access & Infra Structure	Net Exp.	a	Employees	1,281,393	1,310,910	1,301,038	1,327,523		
				Premises	999,922	1,003,810	1,033,516	1,020,518		
				Transport	-56,661	-48,480	-48,480	-43,161		
				Supplies & services	595,107	541,260	604,978	562,176		
				Third party payments	2,801,737	2,689,160	2,619,160	2,689,160		
				Capital financing costs	585,988	616,640	840,422	797,123		
				a - Expenditure Total	6,207,486	6,113,300	6,350,634	6,353,339		
			b	External income	-5,008,335	-5,385,550	-5,297,725	-5,411,963		
			b - Income Total	-5,008,335	-5,385,550	-5,297,725	-5,411,963			
			Net Exp. Total	1,199,151	727,750	1,052,909	941,376			
		O'heads	c	Management overheads	1,368,940	1,427,220	1,304,835	1,355,651		
				Recharges to services	-1,976,372	-1,681,630	-1,612,307	-1,633,889		
			c - Overheads Total	-607,432	-254,410	-307,472	-278,238			
			O'heads Total	-607,432	-254,410	-307,472	-278,238			
			d	Transfers	0	5,650	5,650	5,650		
		nq - Access & Infra Structure Total				591,719	478,990	751,087	668,788	
		Operations Group Total				13,434,045	12,819,940	13,139,504	13,732,365	
Policy Group	ad - Strategic Planning	Net Exp.	a	Employees	317,435	315,990	338,552	326,737		
				Premises	5,627	1,000	1,000	1,000		
				Transport	18,626	15,600	15,600	20,649		
				Supplies & services	173,307	97,960	74,960	47,364		
				a - Expenditure Total	514,995	430,550	430,112	395,750		
			Net Exp. Total	514,995	430,550	430,112	395,750			
		O'heads	c	Management overheads	186,537	180,470	206,451	216,236		
				Recharges to services	-69,660	-71,620	-71,620	-73,411		
			c - Overheads Total	116,877	108,850	134,831	142,825			
			O'heads Total	116,877	108,850	134,831	142,825			
			d	Transfers	0	15,000	15,000	15,000		
		ad - Strategic Planning Total				631,872	554,400	579,943	553,575	
		Policy Group	jl - Strategic Housing Services	Net Exp.	a	Employees	797,078	862,830	779,110	832,562
						Premises	19,291	0	0	0
						Transport	65,958	51,620	51,620	50,583
						Supplies & services	165,206	62,970	62,970	63,370
						Third party payments	26,981	45,000	54,000	45,000
	Capital financing costs				397,620	1,365,410	1,929,410	1,653,410		
	a - Expenditure Total				1,472,135	2,387,830	2,877,110	2,644,925		
	b			External income	-104,155	-147,650	-139,650	-147,650		
	b - Income Total			-104,155	-147,650	-139,650	-147,650			
	Net Exp. Total			1,367,979	2,240,180	2,737,460	2,497,275			
O'heads	c			Management overheads	850,684	977,840	749,626	775,401		
				Recharges to services	-741,630	-808,860	-533,873	-504,199		
	c - Overheads Total			109,053	168,980	215,753	271,202			
	O'heads Total			109,053	168,980	215,753	271,202			
	d			Transfers	0	630	630	630		
jl - Strategic Housing Services Total				1,477,033	2,409,790	2,953,843	2,769,107			
Policy Group	jn - Partnerships & Communications			Net Exp.	a	Employees	475,489	519,100	473,521	497,432
			Premises		1,989	1,460	2,094	2,094		
			Transport		16,454	12,970	15,936	21,552		
			Supplies & services		43,002	34,230	43,370	40,816		
			Third party payments		585,919	661,510	681,086	675,405		
			Capital financing costs		48,107	430,000	300,000	383,000		
			a - Expenditure Total		1,170,960	1,659,270	1,516,007	1,620,299		
			b	External income	-41,514	-32,750	-32,750	-32,750		
			b - Income Total	-41,514	-32,750	-32,750	-32,750			
			Net Exp. Total	1,129,446	1,626,520	1,483,257	1,587,549			
		O'heads	c	Management overheads	356,727	418,960	354,515	366,837		
				Recharges to services	-623,003	-692,550	-592,539	-616,078		
			c - Overheads Total	-266,276	-273,590	-238,024	-249,241			
			O'heads Total	-266,276	-273,590	-238,024	-249,241			
			d	Transfers	0	-36,790	-67,790	-9,790		
		jn - Partnerships & Communications Total				863,170	1,316,140	1,177,443	1,328,518	

General Fund - Detailed Summary

				Actual 07-8	Original 08-9	Revised 08-9	Budget 09-10		
				£	£	£	£		
Policy Group	jo - Performance & Scrutiny Div	Net Exp.	a	Employees	114,794	125,380	153,190	115,073	
				Premises	305	500	500	500	
				Transport	4,673	5,880	5,880	8,223	
				Supplies & services	24,636	44,910	35,040	44,916	
				a - Expenditure Total	144,408	176,670	194,610	168,712	
				Net Exp. Total	144,408	176,670	194,610	168,712	
		O'heads	c	Management overheads	73,346	74,170	93,506	95,390	
				Recharges to services	-217,753	-250,840	-288,317	-264,299	
				c - Overheads Total	-144,408	-176,670	-194,811	-168,909	
			O'heads Total	-144,408	-176,670	-194,811	-168,909		
			d - Transfers	0	200	200	200		
		jo - Performance & Scrutiny Div Total				0	200	-1	3
		Policy Group Total				2,972,074	4,280,530	4,711,228	4,651,203
		Organisational Development	ga - Human Resources	Net Exp.	a	Employees	389,439	430,590	557,209
	Premises				32,736	20	0	20	
	Transport				12,312	12,100	12,100	11,274	
	Supplies & services				33,145	16,900	66,900	16,950	
	a - Expenditure Total				467,632	459,610	636,209	748,732	
	Net Exp. Total				466,223	436,610	635,209	747,682	
O'heads	c			Management overheads	171,523	156,590	220,624	236,936	
				Recharges to services	-637,746	-615,450	-833,833	-962,617	
				c - Overheads Total	-466,223	-458,860	-613,209	-725,681	
	O'heads Total			-466,223	-458,860	-613,209	-725,681		
	ga - Human Resources Total			0	-22,250	22,000	22,001		
Organisational Development Total				0	-22,250	22,000	22,001		
Grand Total				21,411,819	20,481,320	21,497,055	21,914,525		

General Fund - Sectional Breakdown Summary

CAB 1786
Appendix M

				Actual 07-8	Original 08-9	Revised 08-9	Budget 09-10			
				£	£	£	£			
Chief Executive	aa - Chief Executive Man & Support	Net Exp.	Corporate Mgt Team Business Unit	513,013	369,030	512,765	515,529			
			Corporate Expenses	47,921	2,000	2,000	42,000			
			Essential Subscriptions	31,905	31,300	31,300	32,552			
			Net Exp. Total	592,838	402,330	546,065	590,081			
			c - Overheads	-271,312	-270,060	-299,520	-298,710			
			d - Transfers	0	100	100	100			
aa - Chief Executive Man & Support Total				321,527	132,370	246,645	291,471			
Chief Executive Total				321,527	132,370	246,645	291,471			
Governance Group	cb - Financial Services	Net Exp.	Accountancy	578,309	407,610	457,567	401,373			
			Treasury Management	13,296	11,970	11,970	11,986			
			Insurance management	29,743	17,680	-167,488	18,088			
			Audit	158,014	141,710	142,604	147,674			
			Design & Print	470,813	442,050	416,524	432,747			
			Corporate Costs	7,093	-322,230	-136,750	-477,230			
			Corporate Income	-9,385	0	0	0			
			Pensions Increases & Added Year Conts	1,042,898	200,000	200,000	141,160			
			Audit Commission Fees	142,801	128,300	164,027	142,283			
			Bank Charges	25,469	27,070	27,070	27,070			
			Net Exp. Total	2,459,050	1,054,160	1,115,524	845,151			
			c - Overheads	-1,102,446	-958,060	-1,118,028	-1,035,825			
			d - Transfers		-5,580	-5,580	-5,580			
			cb - Financial Services Total				1,356,604	90,520	-8,084	-196,254
			ce - Information Technology	Net Exp.		Information Technology	1,836,266	1,806,818	1,719,389	2,042,215
Telephones	121,457	119,950				119,975	119,954			
Printers & Photocopiers	5,131	71,660				79,296	63,330			
Net Exp. Total	1,962,854	1,998,428				1,918,660	2,225,499			
c - Overheads	-1,962,854	-2,241,250				-1,920,682	-2,227,551			
d - Transfers	0	2,050	2,050	2,050						
ce - Information Technology Total				0	-240,772	28	-2			
cf - Revenues	Net Exp.		Exchequer Services	678,176	653,220	260,902	275,522			
			Revenues Administration	196,196	79,420	40,872	41,192			
			Council Tax	340,336	441,060	402,598	431,698			
			Council Tax Benefit Administration	57,345	152,750	124,595	165,626			
			Council Tax Benefits Paid	-46,544	9,780	9,950	10,860			
			Housing Benefit Administration	106,031	198,060	173,063	254,602			
			Housing Benefit Paid	-99,028	1,750	59,930	62,780			
			HRA Rent Rebates	-20,592	73,720	75,790	81,860			
			BID Collection	155	-14,100	-16,955	-16,955			
			NNDR Administration (Net)	-46,311	-14,750	3,814	14,598			
			Net Exp. Total	1,165,762	1,580,910	1,134,559	1,321,783			
			c - Overheads	55,144	113,000	459,866	507,106			
d - Transfers		5,110	5,110	5,110						
cf - Revenues Total				1,220,906	1,699,020	1,599,535	1,833,999			
ea - Legal Services	Net Exp.		Legal Business Unit	593,780	670,400	624,605	659,452			
			Land Charges	-121,136	-206,400	-93,801	-203,274			
			Cemeteries	8,489	20,620	20,809	23,973			
			Taxi & Private Hire	-80,343	-77,080	-86,080	-77,080			
			Licensing - 2003 Act	-124,290	-137,430	-142,261	-142,430			
			Licensing - Gambling Act	-10,777	-10,950	-5,950	-5,950			
			Licensing - Other	-8,167	-9,350	-9,350	-9,350			
			Public Health Act Burials	1,959	6,440	6,440	6,440			
			Net Exp. Total	259,515	256,250	314,412	251,781			
c - Overheads	-135,461	-200,000	-180,004	-194,777						
d - Transfers	0	-56,800	-95,113	-56,800						
ea - Legal Services Total				124,054	-550	39,295	204			
eb - Democratic Services	Net Exp.		Civic and Mayoral & Abbey House	137,944	145,120	144,546	138,237			
			Secretariat	326,831	340,260	322,652	343,089			
			Council & Committee Business	568,788	584,910	595,956	584,550			
			Electoral Registration	130,449	134,890	78,684	89,461			
			Boundary Reviews	27	0	0	0			
			Elections	95,744	101,690	119,293	132,300			
			Net Exp. Total	1,259,783	1,306,870	1,261,131	1,287,637			
c - Overheads	1,384,186	1,516,780	1,351,553	1,389,676						
eb - Democratic Services Total				2,643,969	2,823,650	2,612,684	2,677,313			

General Fund - Sectional Breakdown Summary

CAB 1786
Appendix M

				Actual 07-8	Original 08-9	Revised 08-9	Budget 09-10
				£	£	£	£
Governance Group	ne - Estates	Net Exp.	Estates Trading Account	206,456	232,074	221,562	240,377
			General Fund Property	-1,018,075	-1,432,520	-1,302,492	-1,610,716
			Christmas Lighting	17,106	15,760	15,760	20,760
			General Fund Property	138	0	0	0
			Accommodation	1,379,031	1,289,616	1,230,846	1,236,176
			F2 Store	7,211	68,000	68,000	128,000
			Caravan Site	-27,538	-20,000	-20,000	-20,000
			Guildhall	70,056	18,812	57,592	55,082
			Net Exp. Total	634,385	171,742	271,268	49,679
			c - Overheads	-1,295,745	-1,280,570	-1,144,738	-1,155,144
			d - Transfers	0	7,690	7,690	7,690
ne - Estates Total				-661,360	-1,101,138	-865,780	-1,097,775
Governance Group Total				4,684,173	3,270,730	3,377,678	3,217,485
Operations Group	db - Customer Services	Net Exp.	Support Services	179,678	142,190	173,805	161,484
			Customer Services	445,695	501,220	498,335	535,250
			Net Exp. Total	625,373	643,410	672,140	696,734
			c - Overheads	-625,373	-690,980	-672,680	-697,273
d - Transfers	0	540	540	540			
db - Customer Services Total				0	-47,030	0	1
jj - Environment	Net Exp.	Trading Account	256,133	180,740	227,256	212,212	
		Abandoned Vehicles	-305	21,400	16,316	21,719	
		Public Conveniences	288,334	300,160	291,230	290,667	
		Refuse Collection	1,827,168	1,936,710	1,937,555	1,956,790	
		Street Cleansing	897,025	948,330	919,214	945,308	
		Air Pollution	49,101	53,470	52,041	61,410	
		Caravan Control	8,395	10,200	8,921	9,838	
		Community Safety	81,821	57,840	96,881	101,701	
		Community Wardens	144,979	150,850	128,280	161,406	
		Dog Control Service	79,734	89,340	83,210	68,668	
		Food Safety	170,070	172,090	173,417	174,822	
		Bucket Emptying	3,189	4,210	4,210	4,252	
		Health Education	23,942	11,140	20,056	17,301	
		Health and Safety Enforcement	105,817	138,020	100,999	109,277	
		Infectious Disease Control	10,735	7,390	10,368	11,307	
		Licensing	13,915	15,810	300	17,074	
		Noise Pollution	88,639	93,890	90,335	111,428	
		Other Pollution	45,605	43,810	40,630	47,740	
		Smoke Free Implementation	-20,447	0	0	0	
		Statutory Nuisances	44,610	47,350	48,067	56,496	
		Water Supply and Swimming Pools	20,871	22,740	21,914	20,601	
		Landscape	202,986	213,510	156,282	194,723	
		Grounds Maintenance	152,368	108,390	161,234	175,935	
		Open Space Grounds Maintenance	668,656	886,280	907,575	878,645	
		Allotments	-2,375	-2,720	-2,470	-2,500	
		Highways Partnership-Grounds M'tnce	545	-9,040	-7,229	-13,905	
		Materials Recycling	859,882	960,420	956,099	1,002,405	
		ABC Roll Out - Recycling	-1,048	150,800	154,199	126,796	
		Pest Control	203,293	178,370	208,265	180,579	
		Net Exp. Total	6,223,637	6,791,500	6,805,155	6,942,695	
		c - Overheads	467,562	578,600	541,333	594,916	
		d - Transfers	0	-213,780	-185,480	-217,945	
		jj - Environment Total				6,691,200	7,156,320
na - Planning Control	Net Exp.	Operations Business Support	126,030	119,050	93,136	95,133	
		Planning Management & Support	128,992	135,280	167,588	166,689	
		Development Control	312,657	-38,398	220,288	-28,670	
		Monitoring & Enforcement	156,152	304,638	260,522	286,213	
		Planning Delivery	81,528	0	-1,402	0	
		Grants	116,016	17,730	17,730	517,730	
		Net Exp. Total	921,374	538,300	757,862	1,037,095	
c - Overheads	748,212	735,020	704,089	760,721			
d - Transfers	0	100	100	100			
na - Planning Control Total				1,669,586	1,273,420	1,462,051	1,797,916
nd - Building Control	Net Exp.	Business Unit	-722	35,260	45,189	46,401	
		Net Exp. Total	-722	35,260	45,189	46,401	
		c - Overheads	179,889	180,970	182,487	194,942	
		d - Transfers	0	410	410	410	
nd - Building Control Total				179,167	216,640	228,086	241,753

General Fund - Sectional Breakdown Summary

CAB 1786
Appendix M

				Actual 07-8 £	Original 08-9 £	Revised 08-9 £	Budget 09-10 £		
Operations Group	nf - Cultural Services	Net Exp.	Cultural Business Unit	111,669	148,290	144,618	128,549		
			Arts Development	60,989	59,950	84,772	86,290		
			Theatre Royal	200,007	200,000	200,000	200,000		
			Local Economy	178,474	166,340	151,708	147,239		
			Local Economy SEEDA	1,575	0	-1,575	0		
			BID Ballot and Administration	12,235	25,000	25,000	25,000		
			Special Events	20,627	27,570	15,210	-109		
			Tourist Information Centre	175,193	206,580	188,048	211,814		
			Marketing	106,992	100,580	108,857	149,490		
			Town Twinning	1,612	1,000	1,000	1,000		
			Museum Services	268,580	170,980	177,075	123,276		
			Curatorial Services	360	205,730	150,866	209,600		
			Discovery Centre/City Space	546,047	385,060	48,040	55,607		
			Historic Environment Centre	50,162	40,240	40,132	40,236		
			Historic Resources Centre	297,698	66,160	95,212	91,403		
			Monuments	7,359	9,640	9,586	9,628		
			City Museum	120,671	97,480	105,038	92,400		
			Westgate Museum	47,729	39,390	43,708	55,076		
			Historic Environment	181,046	194,410	146,926	198,670		
			Records	18,492	18,710	18,710	18,710		
			Sport Strategy & Management	147,260	152,690	103,056	81,739		
		Sports Pitches (Town)	172,498	158,440	178,697	186,611			
		River Park Leisure Centre	643,395	647,870	847,897	838,572			
		Meadowside Centre	57,763	82,720	107,555	120,000			
		Recreation Development	202,020	0	0	0			
		Planning grants	6,040	0	0	0			
		Net Exp. Total			3,636,495	3,204,830	2,990,136	3,070,801	
		c - Overheads			665,878	673,300	658,967	694,577	
		d - Transfers			0	-136,530	-111,831	-61,137	
		nf - Cultural Services Total			4,302,373	3,741,600	3,537,272	3,704,241	
		Operations Group	mq - Access & Infra Structure	Net Exp.	Car Parking & Enforcement	-1,062,151	-1,290,080	-844,106	-1,001,606
					Sustainable Transport	-12,682	0	0	0
					Concessionary Travel	1,078,948	1,182,990	1,118,269	1,136,830
Community Transport & Shopmobility	132,858				196,370	150,370	156,370		
Footway Lighting	32,955				29,950	29,939	30,407		
Street Services	45,963				26,320	26,321	25,970		
Traffic Projects	9,033				-3,990	-3,990	-3,990		
Drainage & Flooding	4,277				3,000	3,000	3,000		
Street Naming & Numbering	21,150				19,340	19,340	19,059		
Engineering Projects	386,438				0	0	0		
Engineering Trading Account	401,009				437,230	426,921	433,924		
CCTV	241,867				219,120	219,345	233,912		
Traffic Management	-80,514				-92,500	-92,500	-92,500		
Net Exp. Total				1,199,151	727,750	1,052,909	941,376		
c - Overheads				-607,432	-254,410	-307,472	-278,238		
d - Transfers			0	5,650	5,650	5,650			
mq - Access & Infra Structure Total			591,719	478,990	751,087	668,788			
Operations Group Total			13,434,045	12,819,940	13,139,504	13,732,365			

General Fund - Sectional Breakdown Summary

CAB 1786
Appendix M

				Actual 07-8 £	Original 08-9 £	Revised 08-9 £	Budget 09-10 £
Policy Group	ad - Strategic Planning	Net Exp.	Strategic Planning	514,995	430,550	430,112	395,750
			Net Exp. Total	514,995	430,550	430,112	395,750
			c - Overheads	116,877	108,850	134,831	142,825
			d - Transfers	0	15,000	15,000	15,000
			ad - Strategic Planning Total	631,872	554,400	579,943	553,575
	jl - Strategic Housing Services	Net Exp.	Trading A/C	70,839	67,360	54,779	57,760
			Care in the Community	190	0	0	0
			Choice Based Lettings	12,319	15,000	15,000	15,400
			Private Sector Housing	114,291	80,800	67,324	75,062
			Renovation Grants	441,959	383,750	565,631	457,495
			Corporate Property Repairs	42,815	43,640	35,188	41,380
			Sewage Works	-840	-630	-630	-630
			General Improvement Areas		-8,300	-8,300	-8,300
			Home Check Scheme	20,585	22,350	29,401	21,912
			Home Energy Conservation	18,059	24,580	24,231	25,030
			House Purchase Advances	3,857	1,850	1,850	1,850
			Housing Enablement	154,451	1,118,310	126,580	129,329
			Housing Strategy	80,396	80,100	81,919	78,967
			Homelessness Admin	165,629	158,920	111,296	156,407
			Housing Needs	243,429	252,450	269,191	245,613
			Strategic Housing Services			1,364,000	1,200,000
			Net Exp. Total	1,367,979	2,240,180	2,737,460	2,497,275
			c - Overheads	109,053	168,980	215,753	271,202
			d - Transfers		630	630	630
			jl - Strategic Housing Services Total	1,477,033	2,409,790	2,953,843	2,769,107
	jn - Partnerships & Communications	Net Exp.	Business Unit Costs	233,949	325,480	304,515	283,713
			Community Development	494,024	487,890	551,874	575,748
			Community Planning	132,165	139,370	104,483	142,138
			Community Wellbeing	68,036	69,040	46,718	-25,421
			Environmental Issues	2,357	28,150	28,150	28,166
			Grants - Arts & Cultural	7,000	7,000	117,000	200,000
			Grants - Community Centres	20,107	80,000	200,000	200,000
			Grants - Enablement	16,500	20,750	15,500	15,500
			Grants - S137	0	5,130	0	0
			Grants - Sports & Recreation	23,929	368,430	15,360	15,360
			Grants - Theatres & Public Entertainment	60,825	60,830	48,893	48,893
			Health Improvement Partnership	29,211	0	16,292	68,994
			Market Research	429	0	0	0
			Meals on Wheels	20,190	21,000	21,022	21,000
			Communications & Public Relations	20,491	13,450	13,450	13,458
			Winchester Rural Youth Theatres	234	0	0	0
			Net Exp. Total	1,129,446	1,626,520	1,483,257	1,587,549
			c - Overheads	-266,276	-273,590	-238,024	-249,241
			d - Transfers	0	-36,790	-67,790	-9,790
			jn - Partnerships & Communications Total	863,170	1,316,140	1,177,443	1,328,518
	jo - Performance & Scrutiny Div	Net Exp.	Business Unit Costs	143,587	171,670	189,610	163,712
			Best Value	716	0	0	0
			Scrutiny	105	5,000	5,000	5,000
			Net Exp. Total	144,408	176,670	194,610	168,712
			c - Overheads	-144,408	-176,670	-194,811	-168,909
			d - Transfers	0	200	200	200
			jo - Performance & Scrutiny Div Total	0	200	-1	3
Policy Group Total				2,972,074	4,280,530	4,711,228	4,651,203
Organisational Develop	ga - Human Resources	Net Exp.	HR Business Unit	315,604	343,060	394,588	364,030
			Employment Related Expenses	148,959	91,550	238,621	381,652
			Job Evaluation	1,660	2,000	2,000	2,000
			Net Exp. Total	466,223	436,610	635,209	747,682
			c - Overheads	-466,223	-458,860	-613,209	-725,681
			ga - Human Resources Total	0	-22,250	22,000	22,001
Organisational Development Total				0	-22,250	22,000	22,001
Grand Total				21,411,819	20,481,320	21,497,055	21,914,525