

CABINET

17 June 2009

PRINCIPAL SCRUTINY COMMITTEE

22 June 2009

REVENUE OUTTURN 2008/09

REPORT OF HEAD OF FINANCE

Contact Officer: Darren Kennedy Tel No: 01962 848 464 (email: dkennedy@winchester.gov.uk)

RECENT REFERENCES:

CAB1786: Budget and Council Tax 2009/10, 4 February 2009

CAB1836: Insurance Reserve Review, 20 April 2009

CAB1847: Capital Outturn 2008/09, 17 June 2009

EXECUTIVE SUMMARY:

This report provides an overview of actual revenue expenditure against budget for 2008/09 for both the General Fund and the Housing Revenue Account, and gives details of the Council's major reserves. The full Statement of Accounts for 2008/09 will be presented to the Statement of Accounts Committee meeting on 25 June 2009. The Accounts and Audit Regulations 2003 require the Statement of Accounts to be approved on or before 30 June 2008.

The Statement of Accounts is still in the process of completion. There may therefore be some final adjustments although they are not expected to be significant. The figures reported here and to the Statement of Accounts Committee are pre-audit.

The Outturn position for 2008/09 is showing a net favourable variance on the General Fund of £0.567m, plus additional funding received of £0.321m. Requests to carry forward one-off items of expenditure to 2009/10 amount to £0.429m, with matching funding also to be carried forward amounting to £0.076m, making £0.353m to be funded from underspends.

It is also proposed to transfer a further £0.200m of the surplus arising to the earmarked Property Repairs and Renewals Reserve, with the balance going to the Major Investment Reserve.

The HRA operational working balance was £1.126m compared with the revised budget of £0.807m.

RECOMMENDATIONS:

That Cabinet:

1. Consider the requests for General Fund carry forward to 2009/10 as a one-off contribution from the 2008/09 budget for the purposes specified in Appendix B, in accordance with Financial Procedure Rule 7.8.
2. Note the outturn position for the General Fund and the Housing Revenue Account as set out in the report.
3. Note the capital financing details as set out in Appendix G.
4. Approve the movements on earmarked reserves (as set out in Appendix F) including:
 - I. a transfer £0.200m to the earmarked Property Repairs and Renewals reserve, and
 - II. a transfer of a further £0.992m to the LABGI reserve, andnoting that proposals for the release of these funds for spending will be subject to appropriate approvals within the scheme of financial delegation.

That Principal Scrutiny Committee:

5. Considers whether there are any matters of significance which it wants to draw to the attention of Cabinet, a portfolio holder or the Statement of Accounts Committee.

CABINET17 June 2009PRINCIPAL SCRUTINY COMMITTEE22 June 2009REVENUE OUTTURN 2008/09REPORT OF THE HEAD OF FINANCE1 Introduction

- 1.1 This report provides an overview of the actual revenue expenditure compared with budget for the year 2008/09 for both the General Fund (GF) and the Housing Revenue Account (HRA). It also provides an overview of; Value for Money Gains; the Winchester Town Account; the Collection Fund; Capital Financing; Interest and Investment Income, and gives details of the Council's major reserves.
- 1.2 The full Statement of Accounts for 2008/09 will be presented to the Statement of Accounts Committee meeting on 25 June 2009. There may therefore be some final adjustments to be made although they are not expected to be significant. The figures reported here and to the Statement of Accounts Committee are pre-audit. Capital expenditure outturn is reported elsewhere on this agenda (CAB1847).
- 1.3 Throughout this report comparisons are made between the outturn position and the Revised Working Budget. The Original budget, approved in February 2008 and upon which the Council Tax was based, is also provided for reference.

2 Summary

- 2.1 The outturn position at 31 March 2009 compared with the expected position, was as follows:
- The General Fund working balance was held at £2.000m;
 - There was no call on the Major Investment Reserve during the year;
 - Requests for expenditure to be carried forward total £0.429m for the General Fund of which £0.076m has matching funding to be carried forward, leaving £0.353m to be funded from underspends;
 - It is also proposed to take the opportunity to add a further £0.200m to the Property Repairs and Renewals Earmarked Reserve;
 - The Collection Fund surplus for the year was £0.173m, an increase of £0.120m over the expected figure;
 - The Winchester Town Account balance was £0.055m compared to the Revised budget of £0.086m;
 - The HRA operational working balance was £1.126m compared to the Revised budget of £0.807m.

3 Revenue Outturn

- 3.1 Appendix A provides an overview of the outturn position for the General Fund, and Appendix D shows the Housing Revenue Account. More detail in relation to the main General Fund variances is contained in the outturn statements in Appendix J.
- 3.2 The relevant Scrutiny Panels will consider detailed outturn figures and variances in the next round of meetings.

4 General Fund (GF)

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

General Fund - main variances

	<u>2008/09</u>	
	<u>£000</u>	<u>£000</u>
Net Cost of Services - Net Favourable Variance		(1,956)
<u>Less Financing Transactions - variance</u>		1,414
Net variance		<u>(542)</u>
Most significant favourable variances:		
Benefits subsidy higher than budgeted	(378)	
Retrospective VAT claim re: car park charges	(143)	
Concessionary Travel	(176)	
Higher contribution towards overheads from the HRA	(77)	
Higher Recycling Income	(70)	
EDRMS Back Scanning (slipped)	(56)	
Flexible Working Equipment (slipped)	(50)	
		(950)
Most significant adverse variances:		
Gas (Guildhall & City Offices)	108	
Car Parking maintenance (re-classified from capital)	93	
Engineering Projects - external income	81	
Insurance provision	75	
Car parking income	71	
Employee Redundancy Payments	55	
Estates Consultancy Costs	54	
		537
<u>Net Other variations (below £50k)</u>		<u>(129)</u>
Net variance		<u>(542)</u>

5 Managed Savings and Carry Forwards

- 5.1 The current policy is contained in the Council's Financial Procedure Rules which allows the carry forward to the immediately following financial year of planned underspendings up to the value of £25,000 for each Division with the approval of the Head of Finance where she is satisfied that the underspendings have arisen from managed savings and that the proposals for spending them in the following year do not create an ongoing revenue commitment and are consistent with the relevant policies. Any new proposals which for any Division exceed £25,000 in total for carry forward of

underspending from one year to another must be submitted to Cabinet so that they are assessed against the Council's strategic priorities. Council approval is required if proposals for carry forward exceed £500,000 in total for revenue proposals.

- 5.2 Appendix B lists requests for budgets to be carried forward for consideration by the Cabinet. This is the full list of items being requested (after review by Directors) inclusive of those below the £25,000 allowable under the Financial Procedure Rules.
- 5.3 This includes requests for spending in relation to Area Based Grants received in 2008/09, which if approved for carry forward, will be subject to a separate report to cabinet to confirm the detail of the spending proposals.
- 5.4 If approved, the requests to carry forward expenditure will increase the 2009/10 expenditure budget by that amount. These items are one-off increases and will not increase the base budget.
- 5.5 Some of the expenditure to be carried forward has matching ring fenced funding which will also be carried forward with the income released to match the expenditure, having no effect on the Council's reserves or Council tax. This amounts to £0.076m.
- 5.6 It is further proposed to transfer £0.200m to the earmarked Property Repairs and Renewals Reserve.

6 Value for Money Gains

- 6.1 During the 2007 Comprehensive Spending Review period, covering the financial years 2008-09 to 2010-11 inclusive, councils in England are required to submit information on their achievement of Value for Money (VfM) gains. This is done through one of the indicators in the National Indicator Set (NIS): National Indicator 179 (NI179). NI179 is defined as: the total net value of ongoing cash-releasing Value for Money gains that have impacted since the start of the 2008-09 Financial Year.
- 6.2 In July, councils report the *actual* value of VfM gains achieved at the end of the financial year just passed. It is on the basis of the outturn data submitted in July that the Department will assess councils' collective progress against their £4.9bn target for VfM gains by March 2011.
- 6.3 The Council's annual efficiency target was set at £250,000 for 2008/09 (CAB1724 refers). During the revised budget process further cashable savings were identified; making the revised forecast £420,000.
- 6.4 The provisional outturn is provided at Appendix C, although at the time of writing this report, work is ongoing to calculate final VfM gains in accordance with the criteria in the guidance. The figures confirmed so far show that the initial target of £250,000 will be exceeded.

7 Housing Revenue Account (HRA)

- 7.1 The HRA is a separate ring fenced account through which all Housing Landlord services are managed and is wholly funded by dwelling rents and other tenant related charges. With income for 2008/09 totalling £22.871m, the

HRA outturn is subject to a surplus of £0.099m (against a revised budgeted deficit of £0.220m).

- 7.2 Actual expenditure and variances by service are detailed in Appendix D. Full details of all service variances will be reported to the Social Issues Scrutiny Panel in July 2009. The key subjective summary variances include:
- a) Employees - The £0.053m underspend relates to vacancy management savings achieved through holding supported housing posts vacant pending the review and modernisation of sheltered housing. Costs have also been reduced through the use of “bank” staff to cover absences at rather than more expensive agency staff.
 - b) Transport – The £0.048m adverse variance arises mainly from increased transport costs for supported housing staff and the increased costs of staff parking, following late changes to the formula for calculating charges.
 - c) Supplies and Services – The £0.166m adverse variance relates to the increased provision for insurance as detailed in CAB1836 dated 20 April 2009. This is offset by transfers detailed below. In addition, court costs were higher than budgeted, as were the charges for external Audit fees.
 - d) Capital Financing – This significant variance (£44m) relates to impairment provision for the revaluation of Council dwellings and additional receipts from asset sales, both of which are offset by transfers.
 - e) Fees and Charges – The £0.253m favourable variance relates to additional rent and service charge income.
 - f) Gain on the Sale of Fixed Assets – This is directly offset within the increased capital financing charge.
 - g) Management Overheads – Charges from other Council services have increased by £0.077m over and above revised budgets agreed in February. The increases relate to accommodation due to unforeseen impairment charges and Design and Print because of redundancy provision.
 - h) Transfers – This relates to subsidy credits to offset capital financing charges and the £0.310m reallocation to the HRA from the Insurance Reserve (CAB1836 dated 20 April 2009 refers).
- 7.3 The total HRA working balance increased from £0.807m which was forecast at revised budget stage to £1.126m at outturn.
- 8 General Fund Balance and Earmarked Reserves
- 8.1 Main reserve balances are shown in Appendix F.
- 8.2 During the year 2007/08, a new earmarked reserve was set up to hold the surpluses created by receipts from the Local Authority Business Growth Incentive (LABGI) scheme. All receipts were transferred into this reserve from the Major Investment Reserve and releases from the reserve were made in

accordance with the Council's approved spending of these funds on specific projects. In 2008/09 a further £0.992m was added to this reserve representing the receipts in the year, which were £0.282m higher than budgeted because of a further allocation (release from Year 3 contingency funds) notified to the Council on 4 February 2009.

- 8.3 The Insurance reserve was reviewed at the end of 2008/09 resulting in releases to both the General Fund and the Housing Revenue Account (CAB1836 refers).
- 8.4 At the end of 2007/08 a new earmarked reserve was set up for Property Repairs and Renewals. The purpose of this was to make some funding provision towards future liabilities that were being identified through the non-housing property condition surveys. It is proposed to add a further £0.200m to this reserve at 31 March 2009.

9 Winchester Town Account

- 9.1 Town expenditure in the year was £783,834, which was £30,973 higher than the Revised Budget. This was caused by higher costs for recreation grounds of £53,574, partly offset by savings across other categories. The closing balance on the Winchester Town Account was £54,773 compared to the Revised Budget of £85,649. The detail is provided at Appendix E.

10 Capital Programme

- 10.1 A separate report on capital outturn for 2008/09 (CAB1847) is being considered by Cabinet elsewhere on this agenda.
- 10.2 The Prudential Code has been developed as a professional code of conduct to ensure that the capital investment plans of the authority are affordable, prudent and sustainable so, although it is no longer necessary for the Council to make formal determinations in relation to capital, details of capital financing are reported to Members as part of our compliance with the Code. The detail of the relevant information is contained in Appendix G.

11 Financing Transactions

- 11.1 Appendix H gives a summary of the interest and investment income receivable for the GF and the HRA plus the internal capital charges resulting in the total "financing transactions" amount.
- 11.2 This is showing that net interest and investment income applicable to the General Fund at £1.780m compares favourably with a revised budget of £1.755m, and even more favourably with the Original Budget of £1.312m.
- 11.3 This is **after** taking full account of the potential losses from the investments in Heritable Bank Ltd. (in Administration).

12 Collection Fund

- 12.1 The Collection Fund is a statutory account for the Council, as a Billing Authority, summarising income from non-domestic rates and Council Tax and showing its distribution to precepting authorities, the Council's General Fund, and Central Government. A summary of the Collection Fund is shown in Appendix I. The Fund is showing a surplus for the year of £0.173m compared

with a revised budget surplus of £0.053m. After adjusting for the deficit brought forward of £0.203m, this results in a net deficit at 31st March 2009 of £0.030m. This deficit will be carried forward and funded between this Council, the County, the Police Authority and the Fire & Rescue Authority.

OTHER CONSIDERATIONS:

13 SUSTAINABLE COMMUNITY STRATEGY (RELEVANCE TO):

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

14 RESOURCE IMPLICATIONS:

- 14.1 As set out in the body of the report.

15 RISK

- 15.1 The risk of a revenue budget overspend is covered by Strategic Risk SR009 and is mitigated by actions included in the Financial Services Business Plan including annually updating the revenue financial strategy and ensuring that appropriate monitoring and reporting procedures are in place for the Council to manage performance against budgets effectively.
- 15.2 A risk assessment was contained in the budget setting report for 2008/09 (CAB1629, 13 February 2008 refers) together with the mitigating actions which have ensured that the Council has managed its finances within the budgets available.

BACKGROUND DOCUMENTS:

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

APPENDICES:

- Appendix A General Fund Outturn v Budget
- Appendix B General Fund - Requests for budget to be carried forward
- Appendix C Value For Money Gains
- Appendix D Housing Revenue Account
- Appendix E Winchester Town Account
- Appendix F Main Reserve Balances
- Appendix G Capital Financing
- Appendix H Interest and Investment Income & Financing Transactions
- Appendix I Collection Fund
- Appendix J General Fund - Outturn summaries by Division

GENERAL FUND SUMMARY

2008/09 Original Budget £000		see Appendix	2008/09 Revised Budget £000	2008/09 Outturn £000	Variance (favourable) / adverse £000
20,536	Net Cost of Services	J	21,321	19,365	(1,956)
	<i>Plus</i>				
(1,312)	Net Interest Receivable	H	(1,755)	(1,780)	(25)
	<i>Reversal of:</i>				
(5,332)	Financing Transactions	H	(5,720)	(4,306)	1,414
<hr/> 13,892			<hr/> 13,846	<hr/> 13,279	<hr/> (567)
1,956	Parish Precepts		1,956	1,956	0
	Appropriations:				
(462)	Transfers to or (from) Major Investment Reserve	F	(357)	12	369
(55)	Transfers to or (from) Earmarked Reserves	F	(49)	501	550
27	Transfers to or (from) Winchester Town Reserve	E	18	(13)	(31)
0	Pension reserve		654	654	0
<hr/> 15,358			<hr/> 16,068	<hr/> 16,389	<hr/> 321
Funded by:					
8,421	Collection Fund	I	8,421	8,421	0
(7)	Collection Fund transfer	I	(7)	(7)	0
0	Other Government Grants		710	1,031	(321) *
6,944	Revenue Support Grant & Non-domestic rates redistribution		6,944	6,944	0
<hr/> 15,358			<hr/> 16,068	<hr/> 16,389	<hr/> (321)

* Other Government grants were higher than budgeted because of the receipt of additional grants awarded for LABGI (£282k) and Area Based Grants (£39k)

REVENUE CARRY FORWARD REQUESTS FROM 2008/09 TO 2009/10

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Appendix B

Division	Description	£	Justification
1. Expenditure to be carried forward with external funding			
Strategic Housing	Homelessness Grant	30,000	CLG specific funding for homelessness prevention - used for rent bonds in the private sector
Partnerships, Communication & Improvement	Health and Wellbeing partnership projects.	13,000	2 Health and Wellbeing partnership projects - PCT funded smoking reduction project with young mothers, and jointly funded youth research project (HCC, PCT and WCC).
Chief Executive	Consultancy	11,000	South East Cultural Improvement
Strategic Housing	Tenant Arrears	10,000	CLG specific funding linked to reduction in use of temporary accommodation
Economic & Cultural Services	Sport Unlimited	5,707	Sport Unlimited is a Sport England Fund which finances sports and activity programmes to deliver the 5 hour offer to young people aged 5 to 18. The carry forward is for grant funding received for delivery of three projects which started late due to long term staff sickness within the sports team.
Economic & Cultural Services	Heritage Gateway Project	2,685	This represents grant aid received from English Heritage to enable the Historic Environment Record to be made available via the new Heritage Gateway website. Invoices are yet to be received.
Strategic Housing	Homecheck Scheme	2,400	HCC Funded Health & Safety checks (For over 60's & under 5's)
Economic & Cultural Services	Sports Festival	1,000	HCC funding for Sports Festival: this took place on 2nd May.
TOTAL to be CARRIED FORWARD - EXTERNALLY FUNDED		75,792	
2. Committed / Contracted expenditure requiring budget carry forward			
Environment	Waste Contract	59,000	Budget to support depot contract re-letting project including consultancy advice already received (£20k), shared funding to support project with East Hampshire District Council (£19k) and temporary Finance Officer (£20k)
Cultural Services	Tower Arts	6,500	From the ringfenced sum of £25k committed by WCC (match funding to HCC) as part of a three year package for arts activities following the change of management of The Tower Arts Centre last April. The long term absence of the Tower Manager delayed impleme
Customer Services	Customer Service Excellence	5,951	CRM system – planned work to integrate the Lagan CRM system with the Council tax system enabling CSC staff to deal with a greater range of Council tax enquiries and the development of system reporting functions to enable monitoring or enquiry types which will enable effective performance management and help to identify where processes can be improved were scheduled but not completed as planned in the 2008/9 business plan. This was due to a combination of limited resources and conflicting priorities in IM&T. Rescheduled to be completed during 2009/10 as part of business plan target 09/CSC/CSC/001

REVENUE CARRY FORWARD REQUESTS FROM 2008/09 TO 2009/10

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Appendix B

Division	Description	£	Justification
Partnerships, Communication & Improvement	Revenue Grants	4,683	£3,856 of Community Chest payments and £827 of Community Planning Grants committed in 2008/09 but due to be paid in 2009/10.
Partnerships, Communication & Improvement	Talent Management	3,000	Carry forward requested for a post from Landlord Services to Scrutiny @ one day per week, and to backfill a post from Customer Services to Partnerships.
TOTAL to be CARRIED FORWARD - COMMITTED / CONTRACTED EXPENDITURE		79,134	
3. Requests to carry forward unspent budget			
IMT	Back Scanning (EDRMS)	65,195	Required for Backscanning of Live Documents to complete EDRMS project. The main departments that will require this budget are Legal, Environment, Building Control, Revenues, Parking, and Financial Services. (£27,195 to 2009/10 and £38,000 to 2010/11)
Environment	Waste Contract	30,000	50% funding with East Hampshire District Council to support option appraisal work as part of depot contract re-letting project.
Strategic Planning	Area Based Grant - PPS1 Climate Change	22,500	Government grant to deliver requirements of Planning Policy Statement 1 on climate change and ensure sound policies. Specific projects are: Establish potential carbon reductions from major emissions sources and develop actions with partners - £4,500; Assess viability and deliverability of Core Strategy climate change policies to ensure soundness - £10,000; Resources to develop a Sustainable Buildings Guide/Supplementary Planning Document - £8,000.
Estates	Condition Surveys	22,000	Carry forward of property condition survey budget due to slippage of budgeted surveys, particularly Guildhall (Ref CAB1559) and Office Accommodation
Strategic Planning	Area Based Grant received from DCLG (£16,835) in respect of Habitat Regulations Assessments.	16,625	Government grant recognising the additional responsibilities/costs arising from international biodiversity designations within/near the District. Specific projects/requirements are: Habitat Regulations Assessment of LDF Core Strategy Preferred Option policies - £5,000; 'Appropriate Assessment' of impacts of Core Strategy strategic allocations on international sites - at least £4,000 (Natural England currently being consulted on requirements); share of PUSH contribution to Solent Disturbance and Mitigation Project - up to £5,625 depending on any 'central' funding by PUSH); possible share of PUSH contribution to assessment of effects of development on the New Forest - £2,000
Legal Services	Data Cleansing	15,000	It is essential that both the Land Charges and planning registers contain accurate information of the highest quality. Planning data held by the Council has been partly (but not fully) cleansed. Considerable staff time in both land charges and planning is currently being taken up by the need to carry out checks and amend data before property enquiries and local searches can be dealt with, particularly since April 2009 when new guidance on property information was issued by the Government. This money would be used to carry out further cleansing in specific areas, to reduce the need for such double checks.
Financial Services	Consultancy	15,000	Financial appraisal for Silver Hill Development - budget approved in 2008/09 but work to be undertaken in 2009/10

REVENUE CARRY FORWARD REQUESTS FROM 2008/09 TO 2009/10

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Appendix B

Division	Description	£	Justification
Strategic Housing	Local Development Framework	10,000	Viability analysis to assess the legitimacy of draft affordable housing policies in the Core Strategy Project. The policies aim to ensure all housing scheme contribute towards affordable housing provision. Without testing this approach and providing evidence to justify it it is unlikely that a Core Strategy Inspector would support the approach. The intention is to jointly fund the project with Strategic Planning, and to commission with EHDC & BDBC.
Strategic Housing	Housing Development	10,000	Rural Housing Enabler/HARAH
Economic & Cultural Services	RPLC/Meadowside	9,000	Request approval to carry forward £6,000 of a significant RPLC underpend for the appointment of a leisure consultant to provide an independent assessment of the relative merits of either tendering the management contract for River Park (and Meadowside) for ten years from April 2011 or extending the current contract with DC Leisure Management for the same period (also to include Meadowside), and £3,000 for Legal Advice
Partnerships, Communication & Improvement	Citizens Panels	6,000	This funding will be required to carry out 2 x Citizens Panels
Partnerships, Communication & Improvement	Conferences / Room Hire	3,000	PCI Division is providing an increased amount of support in 09/10 to the High Quality Environment Group of the WDSP - this includes events with parishes, business community and partners. Request to carry forward funds to support these events
TOTAL to be CARRIED FORWARD - UNSPENT BUDGET		224,320	
4. Requests to carry forward revenue budget to fund capital expenditure			
Organisational Development	Flexible Working	50,000	Revenue budget of £44,000 already committed in 2009/10 on the purchase of essential furniture and equipment. Remaining budget of £6,000 will support the Parking Office move
TOTAL to be CARRIED FORWARD - TO CAPITAL		50,000	
TOTAL CARRY FORWARD TO BE FUNDED FROM MIR		353,454	
TOTAL CARRY FORWARD TO BE FUNDED BY EXTERNAL GRANTS		75,792	
GRAND TOTAL		429,246	

Value for Money Gains (NI179) - Backward Look 2008/09

	Net Cashable Gains (£)		
	2008/09 Budget	2008/09 Provisional Outturn	Variance higher / (lower)
	£	£	£
VFM Gains Brought Forward from 2007/08			
Support to corporate directors	12,663	13,110	447
Business support review	6,907	4,610	(2,297)
CCTV contract re-tender	13,863	13,863	0
Public Notices	24,189	17,433	(6,756)
VFM Gains Impacted from 2008/09			
Cultural Services reorganisation	29,808	29,808	0
Revenues reorganisation	39,402	39,472	70
Performance and Scrutiny reorganisation	3,747	2,612	(1,135)
Member training	3,000	3,000	0
Postal Service Provider	4,000	4,000	0
Environment Division reorganisation	26,392	26,392	0
Long term vacancies	75,000	80,122	5,122
Disaster recovery	10,000	10,000	0
unidentified	1,029	-	(1,029)
Initial Target	250,000	244,422	(5,578)
VFM Gains Impacted from 2008/09 identified in Revised Budget			
IMT maintenance	12,000	12,000	0
Reduced garden waste sacks and increasing life expectancy of sacks	40,000	*	
Further long term vacancy savings	82,000	*	
External Printing & Publications	36,000	*	
Revised Forecast	420,000	256,422	(5,578)
* yet to be calculated			

Housing Revenue Account - Outturn 2008/09

RESOURCE ACCOUNT				
	2008/09 Original Budget	2008/09 Revised Budget	2008/09 Outturn	Variance higher / (lower)
	£	£	£	£
<i>Supervision and Management (net):</i>				
Housing Management - General	2,716,800	2,462,207	2,709,501	247,294
Repairs Administration (Planning & Clerical Processing)	541,520	471,119	500,989	29,870
Total Supervision & Management	3,258,320	2,933,326	3,210,490	277,164
<i>Special Services (net):</i>				
Sheltered Housing	881,100	843,397	752,268	(91,129)
Communal Services	73,980	95,557	107,389	11,832
Homelessness	16,830	35,893	3,720	(32,173)
Estate Maintenance	186,900	188,255	210,268	22,013
Sewage	104,230	210,071	207,837	(2,234)
Central Control	315,740	433,289	438,817	5,528
Disabled Adaptations	349,480	357,363	360,849	3,486
Total Special Services	1,928,260	2,163,825	2,081,148	(82,677)
Repairs Administration (Repairs Specification & Inspection)	308,420	420,882	407,162	(13,720)
Repairs Works	3,187,000	3,562,000	3,536,703	(25,297)
Increase in Provision for Bad Debts	0	0	17,815	17,815
HRA Negative Subsidy Payable	8,259,590	8,379,692	8,428,670	48,978
Debt Management Expenses	40,960	40,960	40,964	4
Depreciation of Fixed Assets	3,713,870	3,863,155	3,643,293	(219,862)
Impairment of Fixed Assets	0	0	44,075,233	44,075,233
Total Expenditure	20,696,420	21,363,840	65,441,479	44,077,639
<i>Rents & Other Income:</i>				
Dwelling Rents	(19,230,000)	(19,400,000)	(19,455,253)	(55,253)
Garage Rents	(750,000)	(750,000)	(767,492)	(17,492)
Sheltered Service Charges	(325,000)	(360,000)	(357,712)	2,288
Supporting People Service Charges	(640,560)	(675,560)	(686,387)	(10,827)
Other Income	(216,460)	(195,000)	(239,706)	(44,706)
Total Rents and Other Income	(21,162,020)	(21,380,560)	(21,506,550)	(125,990)
NET COST OF SERVICES	(465,600)	(16,720)	43,934,929	43,951,649
(Gain)/Loss on sale of HRA Fixed Assets	0	0	(378,688)	(378,688)
Interest Payable	631,130	506,526	454,490	(52,036)
Amortised Premiums and Discounts	225,830	225,830	225,833	3
Investment Income/Mortgage interest	(69,250)	(105,912)	(159,871)	(53,959)
	787,710	626,444	141,765	(484,679)
NET OPERATING EXPENDITURE	322,110	609,724	44,076,694	43,466,970
<i>Appropriations</i>				
Transfer re Depreciation	(389,830)	(539,112)	(319,235)	219,877
Transfer re Impairment	0	0	(44,075,233)	(44,075,233)
Transfer from Pension Reserve re FRS17	0	96,847	96,847	(0)
Transfer to Insurance Reserve	52,470	52,470	52,514	44
Transfer from Insurance Reserve	0	0	(309,570)	(309,570)
Gain on sale of HRA Fixed Assets	0	0	378,688	378,688
	(337,360)	(389,795)	(44,175,990)	(43,786,195)
Net HRA -Deficit / (Surplus)	(15,250)	219,929	(99,296)	(319,225)

Housing Revenue Account - Outturn 2008/09

Subjective Summary	2008/09 Original Budget £	2008/09 Revised Budget £	2008/09 Outturn £	Variance higher / (lower) £
Employees	3,321,330	3,254,200	3,201,570	(52,630)
Premises	4,434,400	4,814,418	4,836,069	21,651
Transport	167,630	167,630	215,496	47,866
Supplies and Services	381,050	441,050	607,694	166,644
Third Party Payments	41,000	41,000	44,119	3,119
Transfer Payments (negative subsidy)	0	8,379,692	8,428,670	48,978
Capital Financing	4,504,550	4,513,689	48,291,261	43,777,572
Expenditure Total	12,849,960	21,611,679	65,624,879	44,013,200
Fees and Charges	(21,973,100)	(22,240,130)	(22,492,777)	(252,647)
Gain on Sale of Fixed Assets	0	0	(378,688)	(378,688)
HRA Negative Subsidy	8,259,590	0	0	0
Income Total	(13,713,510)	(22,240,130)	(22,871,465)	(631,335)
Management Overheads	1,723,450	1,775,965	1,853,679	77,714
Recharges	(537,790)	(537,790)	(530,399)	7,391
Overheads Total	1,185,660	1,238,175	1,323,280	85,105
Transfers	(337,360)	(389,795)	(44,175,990)	(43,786,195)
Net HRA-Deficit/(Surplus)	(15,250)	219,929	(99,296)	(319,225)

HRA Working Balance	2008/09 Original Budget	2008/09 Revised Budget	2008/09 Outturn	Variance higher / (lower)
0809 (Surplus)/Deficit	(15,250)	219,929	(99,296)	(319,225)
Balance Brought Forward HRA Working Balance	(1,109,948)	(1,026,456)	(1,026,456)	0
Balance Carried Forward HRA Working Balance	(1,125,198)	(806,527)	(1,125,752)	(319,225)
HRA Insurance Reserve	(416,873)	(354,805)	(45,279)	309,526
Balance Carried Forward Total HRA Reserves	(1,542,071)	(1,161,332)	(1,171,031)	(9,699)

WINCHESTER TOWN ACCOUNT

	2008/09 Original Budget	2008/09 Revised Budget	2008/09 Actual	Variance (favourable) / adverse	Notes
	£	£	£	£	
Recreation Grounds & Open Spaces (propn)	549,370	557,594	611,168	53,574	1
Cemeteries	47,150	48,569	40,679	(7,890)	2
Community Wardens (contrbn)	45,000	45,000	45,000	0	
Footway Lighting	36,220	35,813	29,713	(6,100)	3
Grants	30,310	30,310	31,021	711	4
Christmas Lights	11,280	11,275	9,528	(1,747)	5
Town Forum	13,150	13,150	5,584	(7,566)	6
Bus Shelter Maintenance	12,670	12,670	12,312	(358)	
Allotments	(1,870)	(1,520)	(1,171)	349	
Total Expenditure	743,280	752,861	783,834	30,973	
PROCEEDS OF COUNCIL TAX	(770,700)	(770,700)	(770,700)	0	
Interest on balance	(3,710)	(3,260)	(3,357)	(97)	
Variation in Balances	(31,130)	(21,099)	9,777	30,876	
FUND BALANCE: 1st April	(70,010)	(64,550)	(64,550)	0	
FUND BALANCE CARRIED FORWARD	(101,140)	(85,649)	(54,773)	30,876	
Tax Base	13,765	14,003	14,003		
Tax at Band D	£52.92	£55.04	£55.04		
<u>Notes</u>	<u>Explanation of main variances</u>				
1) Recreation Grounds & Open Spaces	Urgent structural maintenance works to walls 20k & Capital Financing Costs 34k				
2) Cemeteries	Contractor payments (5k) and additional income (3k)				
3) Footway Lighting	Equipment purchase (6k)				
4) Grants	Hampshire Youth Options paid 200809 5k offset by 4k carry forward Tower Arts				
5) Christmas Lights	Management Overheads (2k)				
6) Town Forum	Reduction in Committee Administrator charge to Town Forum				

MAIN RESERVE BALANCES as at 31st March 2009

Opening Balance at 31/3/08		Transfers (to) from General Fund (net)	Other Transfers (from) to reserves (net)	Closing Balance at 31/3/09
£000	EARMARKED RESERVES	£000	£000	£000
572	Bapsy Bequest Interest Reserve	0	69	641
646	Car Parks Property Repairs	(93)	(67)	486
2	Guildhall Equipment	(2)	0	0
269	ICT Strategy	0	(257)	12
382	Insurance Reserve	(333)	(19)	30
97	Land Charges Computer System	(59)	0	38
65	Leisure, Arts and Culture Grants	(26)	0	39
324	Local Authority Business Growth Incentive	899	168	1,391 *
28	Local Development Framework	47	0	75
16	Museums Acquisitions	(1)	0	15
43	Museums Publications	(22)	0	21
65	Non-operational Property Repairs	0	0	65
57	Planning Delivery	0	0	57
535	Planning Deposits (interest)	(106)	93	522
400	Property Repairs and Renewals	200	0	600 *
10	Sewage Works Replacement Contributions	0	1	11
15	Town Twinning	(3)	0	12
3,526	Total	501	(12)	4,015
65	Winchester Town Reserve	(10)	0	55
3,591	Total "Other" Earmarked Reserves	491	(12)	4,070
4,512	MAJOR INVESTMENT RESERVE	12	(212)	4,312
8,103	Total Earmarked Reserves	503	(224)	8,382
2,000	GENERAL FUND BALANCE	0	0	2,000

* In April 2009 Council approved a transfer of £100,000 from the LABGI Reserve to the Property Repairs and Renewals. This is not reflected in the closing balance at 31st March 2009.

CAPITAL FINANCING 2008/09

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

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

The capital expenditure and financing details for 2008/09 are as follows

A	<u>Capital Expenditure</u>	£000
	Operational assets	4,293
	Non-operational assets	1,127
	Intangible assets	256
	Deferred charges	891
	Total expenditure	6,567
B	<u>Sources of Finance</u>	£000
	Useable capital receipts	2,520
	Government Grants and other contributions	572
	HRA Major Repairs Reserve	3,094
	Revenue provision - General Fund	381
	Total resources	6,567

INTEREST & INVESTMENT INCOME AND FINANCING TRANSACTIONS

2008/09		2008/09	2008/09	Variance
Original		Revised	Actual	
£000		£000	£000	£000
	<u>Interest & Investment Income</u>			
20	Short Term Borrowing	20	12	(8)
(1,055)	Short Term Investment Income	(1,620)	(1,612)	8
(1,035)	<i>Net External Interest</i>	(1,600)	(1,600)	0
235	Reserve Interest payable	246	167	(79)
(800)	<i>Net Interest & Investment Income Receivable</i>	(1,354)	(1,433)	(79)
(512)	Interest Recoverable from Housing Revenue Account	(401)	(347)	54
(1,312)	<i>Net Interest & Investment Income to General Fund</i>	(1,755)	(1,780)	(25)
(5,332)	<u>Capital Charges</u>	(5,720)	(4,306)	1,414
(6,644)	Total Financing Transactions	(7,475)	(6,086)	1,389

COLLECTION FUND 2008/09

2008/09 Original £000		2008/09 Revised £000	2008/09 Outturn £000	Variance £000
<u>INCOME</u>				
	Council Tax:			
(60,116)	Income	(60,301)	(60,278)	23
(4,439)	Benefits	(4,437)	(4,449)	(12)
(42,995)	NNDR: Income	(43,904)	(42,921)	983
<u>(107,550)</u>		<u>(108,642)</u>	<u>(107,648)</u>	<u>994</u>
<u>EXPENDITURE</u>				
47,000	Hampshire County Council precept	47,000	47,000	-
6,194	Hampshire & IoW Police Authority precept	6,377	6,377	-
2,740	Hampshire Fire & Rescue Authority precept	2,740	2,740	-
8,421	Winchester City Council demand	8,421	8,421	-
200	Provision for non-collection	42	143	101
	Bad debts written off	158	(74)	(232)
42,808	NNDR: Payment to National Pool	43,717	42,734	(983)
187	NNDR: Cost of Collection Allowance	187	187	0
<u>107,550</u>		<u>108,642</u>	<u>107,528</u>	<u>(1,114)</u>
<u>ADJUSTMENTS RE PREVIOUS YEARS</u>				
	Estimated Council Tax surplus paid to:			
(39)	Hampshire County Council	(39)	(39)	
(5)	Hampshire & IoW Police Authority	(5)	(5)	
(2)	Hampshire Fire & Rescue Authority	(2)	(2)	
(7)	Winchester City Council	(7)	(7)	
<u>(53)</u>		<u>(53)</u>	<u>(53)</u>	
(53)	(Surplus) / Deficit for year	(53)	(173)	
53	(Surplus) / Deficit b/fwd 1st April 2008	202	203	
<u>0</u>	(Surplus) / Deficit c/fwd 31st March 2009	<u>149</u>	<u>30</u>	

General Fund Summary

Service Summary

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Corporate Management Team	132,270	235,017	224,060	(10,957)
Governance Group	3,348,260	3,342,811	3,354,892	12,081
Operations Group	13,163,550	12,995,068	12,563,821	(431,247)
Organisational Development	(22,250)	11,866	(0)	(11,866)
Policy Group	4,296,490	4,736,809	3,222,162	(1,514,647)
Net Cost of Services	20,918,320	21,321,571	19,364,935	(1,956,636)

Subjective Summary

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Employees	14,514,228	13,855,157	13,916,892	61,735
Premises	4,228,070	4,195,771	4,316,631	120,860
Transport	1,098,550	627,180	633,364	6,184
Supplies & services	4,732,960	4,749,822	5,127,764	377,942
Third party payments	8,370,900	7,814,411	7,934,455	120,044
Transfer payments	22,621,010	22,870,320	22,971,367	101,047
Capital financing costs	5,332,200	5,735,330	4,309,249	(1,426,081)
Expenditure Total	60,897,918	59,847,991	59,209,722	(638,269)
External income	(36,670,129)	(36,307,562)	(37,731,162)	(1,423,600)
Internal rents	(247,979)	(247,979)	(262,974)	(14,995)
Internal Charges	(162,450)	(167,450)	(212,749)	(45,299)
Savings to be achieved	(170,090)			0
Income Total	(37,250,648)	(36,722,991)	(38,206,885)	(1,483,894)
Management overheads	14,606,360	12,882,739	13,502,332	619,593
Recharges to services	(17,335,310)	(14,686,168)	(15,140,234)	(454,066)
Overheads Total	(2,728,950)	(1,803,429)	(1,637,901)	165,528
Net Cost of Services	20,918,320	21,321,571	19,364,935	(1,956,636)
Capital financing costs	(5,332,200)	(5,735,330)	(4,309,249)	1,426,081
Net Cost of Services after Reversal of Capital Financing	15,586,120	15,586,241	15,055,686	(530,555)

Corporate Management Team

Service Summary

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Chief Executive Man & Support	132,270	235,017	224,060	(10,957)
Grand Total	132,270	235,017	224,060	(10,957)

Subjective Summary

	Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
	Employees	471,090	466,443	465,388	(1,055)
	Premises	6,000	6,000	1,855	(4,145)
	Transport	18,810	22,574	19,451	(3,123)
	Supplies & services	39,520	39,520	44,734	5,214
	Expenditure Total	535,420	534,537	531,428	(3,109)
	External income			(36,509)	(36,509)
	Savings to be achieved	(133,090)			0
	Income Total	(133,090)		(36,509)	(36,509)
	Management overheads	408,830	362,201	356,818	(5,383)
	Recharges to services	(678,890)	(661,721)	(627,677)	34,044
	Overheads Total	(270,060)	(299,520)	(270,859)	28,661
	Net Cost of Services	132,270	235,017	224,060	(10,957)
	Grand Total	132,270	235,017	224,060	(10,957)

Governance Group

Service Summary

Service Unit	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Democratic Services	2,823,650	2,599,787	2,602,124	2,337

Estates	(1,108,828)	(985,857)	(590,068)	395,789
Financial Services	76,100	80,854	78,017	(2,837)
Information Management & Technology	(192,822)	102	1,777	1,675
Legal Services	56,250	117,333	118,011	677
Revenues	1,693,910	1,530,592	1,145,031	(385,561)
Net Cost of Services	3,348,260	3,342,811	3,354,892	12,081

Subjective Summary

	Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
	Employees	4,501,530	4,284,338	4,284,717	379
	Premises	1,563,260	1,550,706	1,612,727	62,021
	Transport	669,110	222,627	204,609	(18,018)
	Supplies & services	2,626,668	2,516,917	2,822,826	305,909
	Third party payments	652,870	623,580	672,175	48,595
	Transfer payments	22,621,010	22,870,320	22,971,367	101,047
	Capital financing costs	1,639,300	1,588,947	1,998,553	409,606
	Expenditure Total	34,273,748	33,657,435	34,566,973	909,538
	External income	(28,059,459)	(27,931,135)	(28,745,017)	(813,882)
	Internal rents	(247,979)	(247,979)	(262,974)	(14,995)
	Internal Charges			(80,561)	(80,561)
	Savings to be achieved	(15,000)			0
	Income Total	(28,322,438)	(28,179,114)	(29,088,552)	(909,438)
	Overheads Management overheads	5,534,290	4,792,712	4,954,907	162,195
	Recharges to services	(8,137,340)	(6,928,222)	(7,078,436)	(150,214)
	Overheads Total	(2,603,050)	(2,135,510)	(2,123,530)	11,980
	Net Cost of Services	3,348,260	3,342,811	3,354,892	12,081
	Capital financing costs	(1,639,300)	(1,588,947)	(1,998,553)	(409,606)
	Net Cost of Services after Reversal of Capital Financing	1,708,960	1,753,864	1,356,339	(397,525)

Corporate Governance Group Democratic Services

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Boundary Reviews	2,330	4,407	4,314	(93)
Civic and Mayoral & Abbey House	241,980	197,987	193,018	(4,969)
Council & Committee Business	2,386,220	2,150,643	2,126,638	(24,005)
Elections	114,730	141,090	154,210	13,120
Electoral Registration	219,750	167,762	171,723	3,961
Secretariat	653,240	559,365	554,273	(5,092)
Net Cost of Service before Recharges	3,618,250	3,221,254	3,204,176	(17,078)
Income from Recharges	(794,600)	(621,467)	(602,052)	19,415
Net Cost of Services shown on Group summary	2,823,650	2,599,787	2,602,124	2,337

Subjective Summary

	Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
	Employees	486,030	445,532	449,108	3,576
	Premises	68,000	69,322	96,863	27,541
	Transport	64,510	62,343	52,005	(10,339)
	Supplies & services	628,710	622,540	587,980	(34,561)
	Third party payments	21,230	21,230	20,445	(785)
	Capital financing costs	44,360	33,237	15,357	(17,880)
	Expenditure Total	1,312,840	1,254,204	1,221,756	(32,448)
	External income	(5,970)	(5,970)	(8,212)	(2,242)
	Income Total	(5,970)	(5,970)	(8,212)	(2,242)
	Management overheads	2,311,380	1,973,020	1,990,631	17,611
	Recharges to services	(794,600)	(621,467)	(602,052)	19,415
	Overheads Total	1,516,780	1,351,553	1,388,580	37,027
	Grand Total	2,823,650	2,599,787	2,602,124	2,337

Corporate Governance Group Estates

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Accommodation	1,469,986	1,416,668	1,723,151	306,483
Caravan Site	(18,640)	(19,615)	(22,339)	(2,724)
Christmas Lighting	22,550	19,773	19,056	(717)
Estates Trading Account	348,364	294,675	317,533	22,858
F2 Store	68,000	68,000	62,596	(5,404)
General Fund Property	(1,205,860)	(1,187,317)	(1,858,398)	(671,081)
Guildhall	116,552	204,480	190,229	(14,251)
Surplus Properties			1,034,763	1,034,763
Net Cost of Service before Recharges	800,952	796,664	1,466,591	669,927
Income from Recharges	(1,909,780)	(1,782,521)	(2,056,659)	(274,138)
Net Cost of Services shown on Group summary	(1,108,828)	(985,857)	(590,068)	395,789

Subjective Summary

	Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
	Employees	717,450	622,943	619,764	(3,179)
	Premises	1,375,900	1,361,578	1,395,352	33,774
	Transport	16,270	21,832	26,212	4,380
	Supplies & services	825,830	700,193	1,046,899	346,706
	Third party payments	1,000	1,000		(1,000)
	Capital financing costs	1,160,190	1,225,959	1,740,139	514,180
	Expenditure Total	4,096,640	3,933,505	4,828,366	894,861
	External income	(3,676,919)	(3,526,645)	(3,763,981)	(237,336)
	Internal rents	(247,979)	(247,979)	(262,974)	(14,995)
	Income Total	(3,924,898)	(3,774,624)	(4,026,955)	(252,331)
	Management overheads	629,210	637,783	665,180	27,397
	Recharges to services	(1,909,780)	(1,782,521)	(2,056,659)	(274,138)
	Overheads Total	(1,280,570)	(1,144,738)	(1,391,479)	(246,741)
	Grand Total	(1,108,828)	(985,857)	(590,068)	395,789

Corporate Governance Group
Financial Services

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Accountancy	548,710	587,737	569,699	(18,038)
Audit	187,690	185,821	195,451	9,630
Audit Commission Fees	139,650	172,525	178,797	6,272
Bank Charges	33,220	27,525	25,524	(2,001)
Corporate Costs	(198,840)	(11,108)	2,376	13,484
Corporate Income			(12,814)	(12,814)
Insurance management	40,780	35,587	56,343	20,756
Pensions Increases & Added Year Conts	200,000	(5,595)	3,552	9,147
Treasury Management	55,240	20,194	20,270	76
Net Cost of Service before Recharges	1,006,450	1,012,686	1,039,199	26,513
Income from Recharges	(930,350)	(931,832)	(961,181)	(29,349)
Net Cost of Services shown on Group summary	76,100	80,854	78,017	(2,837)

Subjective Summary

	Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
	Employees	388,730	547,881	559,915	12,034
	Premises			1,084	1,084
	Transport	19,130	23,871	24,126	255
	Supplies & services	213,900	254,547	267,146	12,599
	Third party payments	44,290	25,000		(25,000)
	Expenditure Total	666,050	851,299	852,271	972
	External income	(63,940)	(68,940)	(46,699)	22,241
	Savings to be achieved	(15,000)			0
	Income Total	(78,940)	(68,940)	(46,699)	22,241
	Management overheads	419,340	230,327	233,627	3,300
	Recharges to services	(930,350)	(931,832)	(961,181)	(29,349)
	Overheads Total	(511,010)	(701,505)	(727,555)	(26,050)
	Grand Total	76,100	80,854	78,017	(2,837)

Corporate Governance Group
Information Management & Technology

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Information Technology	2,189,588	1,925,058	1,814,541	(110,517)
Printers & Photocopiers	82,650	101,734	10,047	(91,687)
Telephones	119,950	131,379	168,215	36,836
Net Cost of Service before Recharges	2,392,188	2,158,171	1,992,803	(165,368)
Income from Recharges	(2,585,010)	(2,158,069)	(1,991,026)	167,043
Net Cost of Services shown on Group summary	(192,822)	102	1,777	1,675

Subjective Summary

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Employees	446,910	435,502	435,574	72
Premises			7,900	7,900
Transport	19,740	21,693	16,939	(4,754)
Supplies & services	646,308	633,881	542,251	(91,630)
Third party payments	579,110	569,110	626,075	56,965
Capital financing costs	418,800	310,038	226,183	(83,855)

Expenditure Total	2,110,868	1,970,224	1,854,921	(115,303)
External income	(62,440)	(49,440)	(53,002)	(3,562)
Internal printing Charges			(80,561)	(80,561)
Income Total	(62,440)	(49,440)	(133,563)	(84,123)
Management overheads	343,760	237,387	271,445	34,058
Recharges to services	(2,585,010)	(2,158,069)	(1,991,026)	167,043
Overheads Total	(2,241,250)	(1,920,682)	(1,719,582)	201,100
Grand Total	(192,822)	102	1,777	1,675

Corporate Governance Group
Legal

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Cemeteries	49,570	51,053	35,407	(15,646)
Land Charges	(28,470)	120,600	106,469	(14,131)
Legal Business Unit	910,030	827,033	834,639	7,606
Licensing - 2003 Act	25,020	(12,096)	7,674	19,770
Licensing - Gambling Act	470	(4,651)	(11,053)	(6,402)
Licensing - Other	2,070	(7,490)	(8,065)	(575)
Public Health Act Burials	10,080	10,286	16,193	5,907
Taxi & Private Hire	570	(17,794)	(22,678)	(4,884)
Net Cost of Service before Recharges	969,340	966,941	958,585	(8,356)
Income from Recharges	(913,090)	(849,608)	(840,575)	9,033
Net Cost of Services shown on Group summary	56,250	117,333	118,011	677

Subjective Summary

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Employees	733,710	666,187	666,411	224
Premises	119,360	119,806	109,948	(9,858)
Transport	29,710	37,008	34,049	(2,959)
Supplies & services	119,570	122,821	123,255	434
Third party payments	7,240	7,240	12,845	5,605
Capital financing costs	6,470	13,085	10,319	(2,766)

Expenditure Total	1,016,060	966,147	956,828	(9,319)
External income	(759,810)	(668,810)	(680,214)	(11,404)
Income Total	(759,810)	(668,810)	(680,214)	(11,404)
Management overheads	713,090	669,604	681,971	12,367
Recharges to services	(913,090)	(849,608)	(840,575)	9,033
Overheads Total	(200,000)	(180,004)	(158,603)	21,401
Grand Total	56,250	117,333	118,011	677

Corporate Governance Group

Revenues

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
BID Collection	6,310	(2,850)	7,218	10,068
Council Tax	810,000	746,924	716,451	(30,473)
Council Tax Benefit Administration	337,660	361,996	356,022	(5,974)
Council Tax Benefits Paid	9,780	9,950	(137,692)	(147,642)
Exchequer Services	904,840	478,143	531,276	53,133
Housing Benefit Administration	414,320	279,853	304,978	25,125
Housing Benefit Paid	1,750	62,032	(122,881)	(184,913)
HRA Rent Rebates	73,720	75,790	31,543	(44,247)
NNDR Administration (Net)	48,800	31,061	11,332	(19,729)
Revenues Administration	91,240	72,418	73,727	1,309
Net Cost of Service before Recharges	2,698,420	2,115,317	1,771,974	(343,343)
Income from Recharges	(1,004,510)	(584,725)	(626,943)	(42,218)
Net Cost of Services shown on Group summary	1,693,910	1,530,592	1,145,031	(385,561)

Subjective Summary

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Employees	1,728,700	1,566,293	1,553,944	(12,349)
Premises			1,580	1,580
Transport	519,750	55,880	51,279	(4,601)
Supplies & services	192,350	182,935	255,295	72,360
Third party payments			12,810	12,810
Transfer payments	22,621,010	22,870,320	22,971,367	101,047
Capital financing costs	9,480	6,628	6,556	(72)
Expenditure Total	25,071,290	24,682,056	24,852,831	170,775
External income	(23,490,380)	(23,611,330)	(24,192,909)	(581,579)

Income Total	(23,490,380)	(23,611,330)	(24,192,909)	(581,579)
Management overheads	1,117,510	1,044,591	1,112,052	67,461
Recharges to services	(1,004,510)	(584,725)	(626,943)	(42,218)
Overheads Total	113,000	459,866	485,109	25,243
Grand Total	1,693,910	1,530,592	1,145,031	(385,561)

Operations Group

Service Unit	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Access & Infra Structure	473,340	475,839	110,716	(365,123)
Building Control	216,230	206,796	175,489	(31,307)
Customer Services	(47,570)	(29,200)	3,379	32,579
Economic & Cultural Services	3,878,130	3,613,379	3,466,281	(147,098)
Environment	7,387,830	7,368,230	7,347,845	(20,385)
Planning Control	1,255,590	1,360,024	1,460,111	100,087
Grand Total	13,163,550	12,995,068	12,563,821	(431,247)

Subjective Summary

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Employees	7,020,548	6,605,452	6,624,138	18,686
Premises	2,655,830	2,635,471	2,685,104	49,633
Transport	299,030	228,620	245,272	16,652
Supplies & services	1,649,162	1,785,505	1,878,493	92,988
Third party payments	7,011,520	6,450,745	6,566,448	115,703
Capital financing costs	1,894,440	1,913,928	1,609,165	(304,763)
Expenditure Total	20,530,530	19,619,721	19,608,619	(11,102)
External income	(8,427,030)	(8,200,787)	(8,842,018)	(641,231)
Internal Charges	(162,450)	(167,450)	(132,188)	35,262
Income Total	(8,589,480)	(8,368,237)	(8,974,206)	(605,969)
Management overheads	6,763,310	6,020,159	6,281,879	261,720
Recharges to services	(5,540,810)	(4,276,575)	(4,352,471)	(75,896)
Overheads Total	1,222,500	1,743,584	1,929,408	185,824
Net Cost of Services	13,163,550	12,995,068	12,563,821	(431,247)
Capital financing costs	(1,894,440)	(1,913,928)	(1,609,165)	304,763
Net Cost of Services after Reversal of Capital Financing	11,269,110	11,081,140	10,954,657	(126,483)

Operations Group
Access & Infrastructure

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Car Parking & Enforcement	(601,340)	(966,149)	(1,234,562)	(268,413)
CCTV	232,060	232,454	239,044	6,590
Community Transport & Shopmobility	197,020	223,674	245,169	21,495
Concessionary Travel	1,204,200	1,140,777	911,893	(228,884)
Drainage & Flooding	84,460	37,310	35,373	(1,937)
Engineering Projects	149,440	90,550	88,250	(2,300)
Engineering Trading Account	644,290	554,439	564,448	10,009
Footway Lighting	33,550	33,620	26,703	(6,917)
Street Naming & Numbering	27,650	27,620	35,697	8,077
Street Services	29,070	27,433	40,548	13,115
Sustainable Transport	85,450	428	5,757	5,329
Traffic Management	69,120	47,848	45,401	(2,447)
Traffic Projects	0	1,282	7,368	6,086
Net Cost of Service before Recharges	2,154,970	1,451,286	1,011,090	(440,196)
Income from Recharges	(1,681,630)	(975,447)	(900,373)	75,074
Net Cost of Services shown on Group summary	473,340	475,839	110,716	(365,123)

Subjective Summary

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Employees	1,310,910	1,256,111	1,255,931	(180)
Premises	1,003,810	960,438	1,048,351	87,913
Transport	(48,480)	(180,073)	(171,151)	8,922
Supplies & services	541,260	604,978	663,010	58,032
Third party payments	2,689,160	1,982,300	1,790,150	(192,150)
Capital financing costs	616,640	840,422	487,084	(353,338)
Expenditure Total	6,113,300	5,464,176	5,073,374	(390,802)
External income	(5,385,550)	(5,317,725)	(5,400,671)	(82,946)
Income Total	(5,385,550)	(5,317,725)	(5,400,671)	(82,946)
Management overheads	1,427,220	1,304,835	1,338,387	33,552
Recharges to services	(1,681,630)	(975,447)	(900,373)	75,074
Overheads Total	(254,410)	329,388	438,014	108,626
Grand Total	473,340	475,839	110,716	(365,123)

Operations Group
Building Control

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Business Unit	254,750	245,316	214,747	(30,569)
Net Cost of Service before Recharges	254,750	245,316	214,747	(30,569)
Income from Recharges	(38,520)	(38,520)	(39,258)	(738)
Net Cost of Services shown on Group summary	216,230	206,796	175,489	(31,307)

Subjective Summary

	Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
	Employees	488,480	461,840	458,802	(3,038)
	Premises	300	300	483	183
	Transport	33,390	33,759	34,311	552
	Supplies & services	120,230	135,550	97,788	(37,762)
	Expenditure Total	642,400	631,449	591,384	(40,065)
	External income	(607,140)	(607,140)	(603,580)	3,560
	Income Total	(607,140)	(607,140)	(603,580)	3,560
	Management overheads	219,490	221,007	226,943	5,936
	Recharges to services	(38,520)	(38,520)	(39,258)	(738)
	Overheads Total	180,970	182,487	187,686	5,199
	Grand Total	216,230	206,796	175,489	(31,307)

Operations Group
Customer Services

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Customer Services	865,900	810,032	801,498	(8,534)
Support Services	234,620	250,085	312,897	62,812
Net Cost of Service before Recharges	1,100,520	1,060,117	1,114,395	54,278
Income from Recharges	(1,148,090)	(1,089,317)	(1,111,016)	(21,699)

Net Cost of Services shown on Group summary	(47,570)	(29,200)	3,379	32,579
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Subjective Summary

	Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
	Employees	570,840	548,698	553,936	5,238
	Transport	13,490	15,884	14,530	(1,354)
	Supplies & services	131,810	160,108	174,328	14,220
	Capital financing costs	73,920	59,640	47,839	(11,801)
	Expenditure Total	790,060	784,330	790,634	6,304
	External income	(8,650)	(2,850)	(4,615)	(1,765)
	Internal Postage Recharges	(138,000)	(138,000)	(107,738)	30,262
	Income Total	(146,650)	(140,850)	(112,354)	28,496
	Management overheads	457,110	416,637	436,115	19,478
	Recharges to services	(1,148,090)	(1,089,317)	(1,111,016)	(21,699)
	Overheads Total	(690,980)	(672,680)	(674,902)	(2,222)
	Grand Total	(47,570)	(29,200)	3,379	32,579

Operations Group

Economic & Cultural Services

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Arts Development	89,070	116,165	105,802	(10,363)
BID Ballot and Administration	25,970	27,903	2,201	(25,702)
City Museum	117,530	134,577	456,006	321,429
Cultural Business Unit	261,280	233,625	216,940	(16,685)
Curatorial Services	299,680	175,989	125,246	(50,743)
Discovery Centre/City Space	405,830	59,268	51,926	(7,342)
Historic Environment	245,680	194,610	181,881	(12,729)
Historic Environment Centre	108,360	44,735	43,223	(1,512)
Historic Resources Centre	82,100	147,276	173,053	25,777
Local Economy	248,960	209,050	168,766	(40,284)
Local Economy SEEDA		(1,658)	3,137	4,795
Marketing	162,160	230,389	228,543	(1,846)
Meadowside Centre	139,620	200,812	194,103	(6,709)
Monuments	16,170	21,730	15,306	(6,424)
Museum Services	224,120	241,436	258,176	16,740
Records	18,710	18,710	18,711	1
Recreation Development		11		(11)

River Park Leisure Centre	713,290	936,694	547,698	(388,996)
Special Events	89,180	47,107	39,849	(7,258)
Sport Strategy & Management	230,130	167,653	335,803	168,150
Sports Pitches (Town)	206,420	253,157	245,797	(7,360)
Theatre Royal	200,770	200,449	200,450	1
Tourist Information Centre	283,850	249,487	261,106	11,619
Town Twinning	3,720	2,709	2,705	(4)
Westgate Museum	57,460	78,321	96,875	18,554
Net Cost of Service before Recharges	4,230,060	3,990,205	3,973,303	(16,902)
Income from Recharges	(351,930)	(376,826)	(507,021)	(130,195)
Net Cost of Services shown on Group summary	3,878,130	3,613,379	3,466,281	(147,098)

Subjective Summary

	Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
	Employees	1,444,450	1,323,356	1,329,473	6,117
	Premises	629,070	615,754	587,436	(28,318)
	Transport	49,760	64,457	54,619	(9,838)
	Supplies & services	350,070	356,381	338,048	(18,333)
	Third party payments	412,300	452,300	426,876	(25,424)
	Capital financing costs	849,210	663,269	568,525	(94,744)
	Expenditure Total	3,734,860	3,475,517	3,304,977	(170,540)
	External income	(505,580)	(496,655)	(510,930)	(14,275)
	Notnl Income re cred arrngmnts	(24,450)	(24,450)	(24,450)	0
	Income Total	(530,030)	(521,105)	(535,380)	(14,275)
	Management overheads	1,025,230	1,035,793	1,203,705	167,912
	Recharges to services	(351,930)	(376,826)	(507,021)	(130,195)
	Overheads Total	673,300	658,967	696,684	37,717
	Grand Total	3,878,130	3,613,379	3,466,281	(147,098)

Operations Group

Environmental Services

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Abandoned Vehicles	27,260	32,050	27,640	(4,410)
ABC Roll Out - Recycling	150,800	155,350	77,349	(78,001)
Air Pollution	79,910	73,034	75,212	2,178
Allotments	(1,870)	(1,149)	(1,302)	(153)
Bucket Emptying	4,210	4,210	830	(3,380)
Caravan Control	16,200	14,244	14,151	(93)
Community Meals	239,530	227,338	238,179	10,841
Community Safety	136,080	191,889	208,964	17,075
Dog Control Service	115,230	107,200	117,147	9,947
Food Safety	264,120	249,962	260,008	10,046
Grants	17,730	17,730	17,000	(730)
Grounds Maintenance	199,870	238,447	246,619	8,172
Health and Safety Enforcement	187,640	161,475	161,992	517
Health Education	17,580	26,038	10,193	(15,845)

Highways Partnership-Grounds M'tnce	(750)	(1,059)	(8,033)	(6,974)
Infectious Disease Control	11,730	14,432	14,355	(77)
Landscape	278,370	300,791	326,608	25,817
Licensing	26,810	9,888	22,411	12,523
Materials Recycling	1,048,090	1,004,292	985,900	(18,392)
Noise Pollution	142,750	128,543	131,746	3,203
Open Space Grounds Maintenance	1,146,080	1,169,073	1,052,530	(116,543)
Other Pollution	69,020	60,435	59,931	(504)
Pest Control	187,580	215,312	219,661	4,349
Public Conveniences	319,130	319,284	462,852	143,568
Refuse Collection	1,972,260	1,976,998	1,958,340	(18,658)
Statutory Nuisances	75,210	69,469	69,988	519
Street Cleansing	992,260	953,792	953,585	(207)
Trading Account	770,170	542,103	539,177	(2,926)
Water Supply and Swimming Pools	34,550	32,376	29,216	(3,160)
Net Cost of Service before Recharges	8,527,550	8,293,547	8,272,247	(21,300)
Income from Recharges	(1,139,720)	(925,317)	(924,402)	915
Net Cost of Services shown on Group summary	7,387,830	7,368,230	7,347,845	(20,385)

Subjective Summary

	Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
	Employees	1,572,890	1,484,046	1,494,845	10,799
	Premises	1,012,150	1,048,479	1,047,678	(801)
	Transport	143,550	164,364	188,165	23,801
	Supplies & services	343,720	342,236	410,512	68,276
	Third party payments	3,910,060	4,016,145	3,985,370	(30,775)
	Capital financing costs	354,620	349,953	504,343	154,390
	Expenditure Total	7,336,990	7,405,223	7,630,913	225,690
	External income	(527,760)	(573,326)	(838,418)	(265,092)
	Internal Con'ts to services		(5,000)		5,000
	Income Total	(527,760)	(578,326)	(838,418)	(260,092)
	Management overheads	1,718,320	1,466,650	1,479,752	13,102
	Recharges to services	(1,139,720)	(925,317)	(924,402)	915
	Overheads Total	578,600	541,333	555,350	14,017
	Grand Total	7,387,830	7,368,230	7,347,845	(20,385)

Operations Group

Planning

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Development Control	1,002,102	1,153,138	1,140,978	(12,160)
Grants			105,747	105,747
Monitoring & Enforcement	498,968	461,288	459,647	(1,641)
Operations Business Support	136,290	120,984	129,891	8,907
Planning Delivery		(1,068)	(781)	287
Planning Management & Support	799,150	496,830	495,029	(1,801)
Net Cost of Service before Recharges	2,436,510	2,231,172	2,330,511	99,339
Income from Recharges	(1,180,920)	(871,148)	(870,400)	748
Net Cost of Services shown on Group summary	1,255,590	1,360,024	1,460,111	100,087

Subjective Summary

	Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
	Employees	1,632,978	1,531,401	1,531,151	(250)
	Premises	10,500	10,500	1,156	(9,344)
	Transport	107,320	130,229	124,798	(5,431)
	Supplies & services	162,072	186,252	194,807	8,555
	Third party payments			364,052	364,052
	Capital financing costs	50	644	1,373	729
	Expenditure Total	1,912,920	1,859,026	2,217,338	358,312
	External income	(1,392,350)	(1,203,091)	(1,483,803)	(280,712)
	Income Total	(1,392,350)	(1,203,091)	(1,483,803)	(280,712)
	Management overheads	1,915,940	1,575,237	1,596,976	21,739
	Recharges to services	(1,180,920)	(871,148)	(870,400)	748
	Overheads Total	735,020	704,089	726,576	22,487
	Grand Total	1,255,590	1,360,024	1,460,111	100,087

Organisational Development

Service Unit	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Human Resources	(22,250)	11,866	(0)	(11,866)
Grand Total	(22,250)	11,866	(0)	(11,866)

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Employment Related Expenses	130,330	288,457	296,681	8,224
HR Business Unit	460,870	555,242	518,064	(37,178)
Job Evaluation	2,000	2,000		(2,000)
Net Cost of Service before Recharges	593,200	845,699	814,745	(30,954)
Income from Recharges	(615,450)	(833,833)	(814,745)	19,088
Net Cost of Services shown on Group summary	(22,250)	11,866	0	(11,866)

Subjective Summary

	Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
	Employees	430,590	545,064	541,474	(3,590)
	Premises	20			0
	Transport	12,100	14,111	14,444	333
	Supplies & services	16,900	66,900	22,689	(44,211)
	Expenditure Total	459,610	626,075	578,606	(47,469)
	External income	(1,000)	(1,000)	(680)	320
	Savings to be achieved	(22,000)			0
	Income Total	(23,000)	(1,000)	(680)	320
	Management overheads	156,590	220,624	236,818	16,194
	Recharges to services	(615,450)	(833,833)	(814,745)	19,088
	Overheads Total	(458,860)	(613,209)	(577,926)	35,283
	Grand Total	(22,250)	11,866	0	(11,866)

Policy Group

Service Unit	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Partnerships Communications & Improvement	1,248,750	1,155,376	1,145,857	(9,519)
Strategic Housing Services	2,508,340	3,014,306	1,525,103	(1,489,203)
Strategic Planning	539,400	567,127	551,202	(15,925)
Grand Total	4,296,490	4,736,809	3,222,162	(1,514,647)

Subjective Summary

	Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
	Employees	2,090,470	1,953,860	2,001,175	47,315
	Premises	2,960	3,594	16,945	13,351
	Transport	99,500	139,248	149,588	10,340
	Supplies & services	400,710	340,980	359,023	18,043
	Third party payments	706,510	740,086	695,831	(44,255)
	Capital financing costs	1,798,460	2,232,455	701,531	(1,530,924)
	Expenditure Total	5,098,610	5,410,223	3,924,094	(1,486,129)

	External income	(182,640)	(174,640)	(106,938)	67,702
	Income Total	(182,640)	(174,640)	(106,938)	67,702
	Management overheads	1,743,340	1,487,043	1,671,911	184,868
	Recharges to services	(2,362,820)	(1,985,817)	(2,266,905)	(281,088)
	Overheads Total	(619,480)	(498,774)	(594,994)	(96,220)
	Net Cost of Services	4,296,490	4,736,809	3,222,162	(1,514,647)
	Capital financing costs	(1,798,460)	(2,232,455)	(701,531)	1,530,924
	Net Cost of Services after Reversal of Capital Financing	2,498,030	2,504,354	2,520,631	16,277

Policy Group
Partnerships Communications & Improvement

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Business Unit Costs	731,990	675,732	657,771	(17,961)
Communications & Public Relations	188,730	173,527	190,616	17,089
Community Development	518,230	576,013	581,852	5,839
Community Meals	21,000	21,601	20,866	(735)
Community Planning		29,219	24,409	(4,810)
Community Wellbeing	74,900	51,778	92,577	40,799
Design	533,950	491,455	589,052	97,597
Environmental Issues	48,960	49,138	36,732	(12,406)
Grants - Arts & Cultural	7,310	117,088	26,438	(90,650)
Grants - Community Centres	87,640	200,005	81,870	(118,135)
Grants - Enablement	21,680	15,524	200,528	185,004
Grants - S137	5,360	5	1,845	1,840
Grants - Sports & Recreation	371,490	15,404	15,409	5
Grants -Theatres & Public Entertainment	63,550	48,893	39,861	(9,032)
Health Improvement Partnership		10,845	9,372	(1,473)
Market Research		3,151	14,056	10,905
Meals on Wheels		22	42	20
Scrutiny	5,000	5,000		(5,000)
Net Cost of Service before Recharges	2,679,790	2,484,400	2,583,297	98,897
Income from Recharges	(1,431,040)	(1,329,024)	(1,437,439)	(108,415)
Net Cost of Services shown on Group summary	1,248,750	1,155,376	1,145,857	(9,519)

Subjective Summary

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Employees	786,640	792,446	836,842	44,396
Premises	1,960	2,594	1,694	(900)
Transport	29,020	36,975	35,281	(1,694)

	Supplies & services	238,680	202,050	236,372	34,322
	Third party payments	651,510	676,086	687,435	11,349
	Capital financing costs	433,050	303,045	269,909	(33,136)
Expenditure Total		2,140,860	2,013,196	2,067,533	54,337
	External income	(34,990)	(34,990)	(30,408)	4,582
Income Total		(34,990)	(34,990)	(30,408)	4,582
	Management overheads	573,920	506,194	546,171	39,977
	Recharges to services	(1,431,040)	(1,329,024)	(1,437,439)	(108,415)
Overheads Total		(857,120)	(822,830)	(891,268)	(68,438)
Grand Total		1,248,750	1,155,376	1,145,857	(9,519)

Policy Group
Strategic Housing

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Care in the Community	5,000	5,442	5,461	19
Choice Based Lettings	15,000	15,539	15,590	51
Community Planning	150,480	105,082	98,220	(6,862)
Corporate Property Repairs	148,750	152,502	155,934	3,432
General Improvement Areas	(8,300)	(8,300)		8,300
Home Check Scheme	32,630	36,163	32,065	(4,098)
Home Energy Conservation	29,640	27,634	19,759	(7,875)
Homelessness Admin	243,410	160,299	223,443	63,144
House Purchase Advances	2,870	3,090	(11,923)	(15,013)
Housing Enablement	1,238,920	216,441	237,603	21,162
Housing Needs	429,280	530,105	452,003	(78,102)
Housing Strategy	112,480	98,049	98,692	643
Private Sector Housing	135,650	107,140	111,444	4,304
Renovation Grants	423,730	590,374	230,830	(359,544)
Sewage works	(630)	(630)	(390)	240
Strategic Housing Services		1,364,000	280,500	(1,083,500)
Trading A/C	409,590	196,549	333,719	137,170
Net Cost of Service before Recharges	3,368,500	3,599,479	2,282,949	(1,316,530)
Income from Recharges	(860,160)	(585,173)	(757,846)	(172,673)
Net Cost of Services shown on Group summary	2,508,340	3,014,306	1,525,103	(1,489,203)

Subjective Summary

	Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
	Employees	987,840	825,217	826,588	1,371
	Premises			14,056	14,056
	Transport	54,880	82,134	90,386	8,252
	Supplies & services	64,070	63,970	56,106	(7,864)
	Third party payments	55,000	64,000	8,397	(55,603)
	Capital financing costs	1,365,410	1,929,410	431,622	(1,497,788)
	Expenditure Total	2,527,200	2,964,731	1,427,156	(1,537,575)
	External income	(147,650)	(139,650)	(71,430)	68,220
	Income Total	(147,650)	(139,650)	(71,430)	68,220
	Management overheads	988,950	774,398	927,223	152,825
	Recharges to services	(860,160)	(585,173)	(757,846)	(172,673)
	Overheads Total	128,790	189,225	169,377	(19,848)
	Grand Total	2,508,340	3,014,306	1,525,103	(1,489,203)

Policy Group
Strategic Planning

Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
Strategic Planning	611,020	638,747	622,822	(15,925)
Net Cost of Service before Recharges	611,020	638,747	622,822	(15,925)
Income from Recharges	(71,620)	(71,620)	(71,620)	0
Net Cost of Services shown on Group summary	539,400	567,127	551,202	(15,925)

Subjective Summary

	Description	2008-09 Original Budget £	2008-09 Revised Budget £	2008-09 Actual £	Variance (favourable) / adverse £
	Employees	315,990	336,197	337,745	1,548
	Premises	1,000	1,000	1,194	194
	Transport	15,600	20,139	23,921	3,782
	Supplies & services	97,960	74,960	66,545	(8,415)
	Expenditure Total	430,550	432,296	429,405	(2,891)
	External income			(5,100)	(5,100)
	Income Total			(5,100)	(5,100)
	Management overheads	180,470	206,451	198,517	(7,934)
	Recharges to services	(71,620)	(71,620)	(71,620)	0
	Overheads Total	108,850	134,831	126,897	(7,934)
	Grand Total	539,400	567,127	551,202	(15,925)