

CABINET

3 February 2010

PRINCIPAL SCRUTINY COMMITTEE

8 February 2010

BUDGET AND COUNCIL TAX 2010/11

REPORT OF HEAD OF FINANCE

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RECENT REFERENCES:

[CAB1863](#): Financial Strategy 2010/11 – 2014/15, 8 July 2009

[CAB1886](#): Capital Strategy and Programme 2009, 16 September 2009

[CAB1899](#): General Fund Budget - Revised Estimate 2009/10 & Revised Baseline 2010/11, 14 October 2009

[CAB1923](#): General Fund Budget consultation 2010/11, 12 November 2009

[CAB1935](#): Corporate Business Plan 2010-2015, 9 December 2009

[CL62](#): Corporate Business Plan 2010-2015, 6 January 2010

[CAB1933](#): Council Tax base 2010/11, 9 December 2009

[CAB1956](#): General Fund Budget 2010/11 Progress Report , 13 January 2010

EXECUTIVE SUMMARY:

This report concludes the budget process for 2010/11 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 £124.38 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, and following consultation with the Local Strategic Partnership, the business

community and parish and town chairpersons.

Growth pressures requested for inclusion for 2010/11 total £580,000 and savings and income growth proposals total £1,535,000.

The Prudential Indicators covering affordability, prudence and capital expenditure which are required to be calculated by 31 March 2010 are reported elsewhere on this agenda (CAB1960).

A Council Tax of £61.32 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 2010/11 and make recommendations for the following:

	<u>2010/11</u>
	<u>£</u>
Gross budget for General Fund Services	18,652,738
<u>Less</u>	
Capital financing	(4,117,000)
Transfers to /(from) Reserves	(515,703)
Contributions to / (from) Winchester Town Account	35,661
Total	14,055,697
<u>Less</u> Charges on Winchester Town Account	(863,506)
Total City Net Expenditure	13,192,191

1. That Members consider growth, savings and increased income, as set out in Appendices D, E1 & E2 and indicate those items to be included within the Budget.
2. That the capital programme set out in Appendices G1 and G2 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 £827,845 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 £61.32 for 2010/11.
5. That the balance on the Collection Fund calculated at 7 January 2010 of £293,000 surplus for Council Tax, be approved.
6. That Members recommend the level of Council Tax at Band D for City Council services for 2010/11.
7. That Parish Council Taxes be noted as in Appendix L.
8. That for the Members Allowances Scheme, in view of the current economic situation:
 - (a) A reduction of 5% be applied from 1 April 2010 to the Basic, Special Responsibility, Co-optees' and Dependent Carers Allowances; and to the subsistence rates, and that

(b) the inflation index in the Members' Allowances Scheme be only applied for 2010/11 should it result in a greater percentage reduction than the 5% referred to in (a) above.

9. That, following the consultation process, it be noted that no changes are required to the Sustainable Community Strategy and Corporate Business Plan approved at Council on 6 January 2010 (CAB1935 and CL62 refer).

RECOMMENDATIONS to Principal Scrutiny Committee:

1. That Principal Scrutiny Committee considers any recommendations it wishes to make to the Council for its consideration of the Budget and Council Tax for 2010/11.

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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 13 January 2010 ([CAB1935](#) and CL62 refer). The approval was subject to consideration of any further proposed amendments arising from the consultation process. No such issues have arisen in the consultation. The Sustainable Community Strategy and Corporate Business Plan have been taken into account in the proposed 2010/11 budget.
- 1.2 The capital programme is considered elsewhere on this agenda ([CAB1963](#) refers) and the implications from that report 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 18 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.

2 Revised Budget 2009/10

- 2.1 The Revised Estimate was approved by Cabinet in October ([CAB1899](#)). Monthly monitoring is indicating that the forecast outturn will be broadly in line with the net budget although, in view of the ongoing budget pressures, officers have been

asked to make all savings possible in the current year and to target an underspend.

3 2010/11 Budget

- 3.1 The General Fund budget for net expenditure on services, after the inclusion of proposed growth and savings, totals £14,055,697. 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.
- 3.2 The proposed budget includes the following assumptions:
- a) Growth pressures; as a consequence of higher expenditure of £0.580m (detailed in Appendix D)
 - b) Savings; as a consequence of reduced expenditure (including VfM efficiency gains) of £1.292m and increased income of £0.243m, totalling £1.535m (detailed in Appendix E1 & E2 respectively).
 - c) Additional income from an increase in Council Tax of 1.5%.
 - d) Net Interest receivable of £0.247m (Appendix F).
 - e) There is also an assumption that future receipts of LABGI funding will be continue at the same levels as for 2009/10 (£74,000 per annum) and will be used to support the main budget.
 - f) Area Based Grants expected in 2010/11 amount to £45,000, receivable for Habitats Regulations Assessment, Climate Change and Economic Assessment duty.
 - g) The Council has been notified of potential Local Public Service Agreements (LPSA) performance reward grants totalling £498,548 split equally between 2009/10 and 2010/11 of which 50% is capital grant and 50% revenue. Neither the income nor the expenditure has been reflected in the forecasts for 2010/11 as detailed spending plans are not yet available and there may even be some top slicing at the County level.

4 Capital Programme

- 4.1 The capital programme is to be considered elsewhere on this agenda ([CAB1963](#)). The proposed Capital Programme is provided at Appendix G1. This includes the following growth items:

Housing Revenue Account

- a) **Orchard Upgrade (£0.120m)** - The Landlord Service relies very heavily on Orchard, a “business critical” database, and its partner products as a means of maintaining accurate tenancy information, property details and attributes, asset

management and procurement programmes (asbestos, energy efficiency, Decent Homes etc), income collection/arrears management and performance management. An upgrade is essential as the current database will become obsolete by March 2011. A replacement system from an alternative supplier is forecast to cost in excess of £250,000. (CAB1958)

General Fund

- b) **Abbey Mill (£0.575m)** – To refurbish to a standard suitable for letting.
 - c) **Property Acquisition & Development (£5.000m)** – A budget is required to enable the purchase of suitable land and property which will be brought forward for consideration and approval on their own merits.
 - d) **Hyde (£1.250m)** – To refurbish to a standard suitable for letting.
 - e) **Urgent Property Works (£0.247m)** – A new Property earmarked reserve was created at the end of 2007/08 and this has already been utilised to support some of the most urgent property works. An amount equivalent to the remaining uncommitted balance is included in the capital programme to allow for spending on relevant projects as they are brought forward on a priority basis.
 - f) **River Park Leisure Centre (additional £2.936m)** – To refurbish the Leisure Centre from 2011 to ensure the centre is fit for purpose for at least a further 12 years, coinciding with the next management contract (CAB1965).
 - g) **Car parking server (£0.160m)** – replacement of the server which operates the car parks pay on foot payment system (CAB1968).
 - h) **St Georges St. Improvements (£0.040m)** – contribution to an enhancement scheme outside the Casson Block.
- 4.2 The financing assumptions for the proposed capital programme are provided in Appendix G2. This identifies a forecast Capital Financing Requirement (CFR) of £3.078m in 2009/10, plus a further £8.289m in 2010/11, and a further £2.269m in 2011/12, reducing by £2.000m in 2012/13. The CFR has been caused by both a reduction in the forecast capital receipts in 2010/11 and by the growth items listed above.
- 4.3 The effect of this on the Revenue Budget has been reflected in the calculations for interest and capital financing (provided at Appendix F).
- 4.4 The Major Investment Reserve (MIR) is the principal reserve used for supporting the Budget; both Revenue and Capital. Although any deficit in the Revenue budget would have the first call on these funds, the financial strategy supports the use of this reserve to fund the capital programme. Appendix I provides the forecast for MIR, with an unallocated balance remaining of c. £0.5m.

- 4.5 Appendix I also provides a forecast of the Usable Capital Receipts Reserve, reflecting the proposed capital programme. This includes a forecast for asset sales of £1.050m in 2010/11 and £3.000m in 2012/13. The Head of Estates has confirmed that these are reasonable and achievable in respect of the Council's potential disposal programme although any disposal decision will be taken on its own merits at the time and will be influenced by a number of factors including the market conditions.
- 4.6 There are various reserves earmarked for specific purposes available to fund the relevant elements of the capital programme e.g. the Car Park Property Reserve, the ICT Strategy Reserve and most of these are predicted to be fully spent during 2010/11. This has led to the need to defer the future programmes that were previously funded by such reserves. More detail is supplied in [CAB1963](#).

5 The Government Settlement

- 5.1 2010/11 is the final 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. No increase has been assumed in the settlement for future years.

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 surplus of £293,000 is estimated, shared between the County Council (£212,330), the Police Authority (£29,636), the Fire & Rescue Authority (£12,575) and this Council (£38,459). This must be credited to the Council Tax for the District for 2010/11. This is equivalent to £0.81 at Band D.
- 6.3 The budget can therefore be set including the £38,459 surplus.

7 Council Tax

- 7.1 The Government has made it clear that it expects the average council tax increase in England to be below 3% in 2010/11 and has re-iterated 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 1.5% for the District and 6.3% for the Winchester Town Area. The effect of different options for District tax levels are shown below:

Council Tax Options	Annual Increase		Increased Funding £000
£124.38	0.0%	£0.00	0
£125.00	0.5%	£0.62	29,660
£125.62	1.0%	£1.24	59,319
£126.27	1.5%	£1.89	90,138
£126.87	2.0%	£2.49	118,639
£127.49	2.5%	£3.11	148,299
£128.11	3.0%	£3.73	177,958

- 7.3 The current level of Tax for District purposes is £124.38.
- 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 3%. The table below shows the maximum levels of taxes within the capping levels and the current assumptions.

	District Tax	Town Tax	Total
Maximum increase	3.00%	3.30%	3.00%
Maximum Using Town Recommended Tax	2.59%	6.32%	3.00%

- 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 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 Council has no control over the levels of parish precepts. At the time of writing one parish precept has yet to be notified. This will be updated prior to the Council approval of the budget.

7.7 The Taxes for the County Council, the Police Authority and the Fire Authority will be decided on 18, 16 and 10 February, respectively. It should be noted that the County Council will set its tax on the same day as the City Council. 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 19 February 2009 (minute 726 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 2009/10 (CAB1786, 4 February 2009) 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 £827,845 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 Account reserve is targeted to be maintained at a level of approximately 10% of the total annual expenditure on the Town Account, to allow for inherent uncertainty in the projections. For 2010/11 the opening balance is forecast to be a deficit and it is assumed that the Major Investment Reserve will be used to cover the deficit with a reversal (repayment) at the end of 2010/11.

8.6 The Winchester Town Forum met on 20 January 2010 and recommended a Council Tax increase of 6.32%.

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 Detail of the projected movement on the balances for the MIR and capital receipts is shown in Appendix I.

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 and continuing into 2009/10 have impacted significantly on the interest income forecasts which are estimated at £0.247m in the 2010/11 budget (Appendix F). The forward projections assume that the current rates remain fairly steady in the 2010 calendar year and begin to recover during 2011, 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 £53,000 in 2010/11.
- 10.3 Exposure to expenditure fluctuations is more limited; the latest figure available for the Retail Price Index (RPI) is 2.4% (December 2009), a substantial rise over previous months. The recent large increases from the historically lows seen over the past year are not forecast to continue upwards. The most significant contract is with Serco and is uplifted based on the RPI at February 2010.
- a) It is possible that contract costs will be higher or lower than those currently provided for within the budget. A fluctuation of 1% in RPI on total contract costs would amount to c.£90,000 although the contracts are tied in to inflationary uplifts at differing points in time.
 - b) An assumption of 0.5% for pay awards has been included in the budget, a variance of 0.25% equates to c. £35,000.
 - 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 2009/10 levels, reflecting the experience in the current year, and proposed income growth is provided in Appendix E1.
- 10.5 There remains uncertainty about the Council's frozen investment in Heritable Bank Ltd which is in administration. To date the Council has received 2 distributions from the Administrator:
- | | |
|---------------|----------|
| July 2009 | £161,817 |
| December 2009 | £127,031 |
- The current forecast is that the Council will recover 80% by 2013. The potential impairment losses were fully accounted for in 2008/09.
- 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. There are no material changes in roles so the index could be used again for 2010/11. 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 2010, or
- b) Retail Prices Index change over the preceding 12 months.

The current provision for the staff pay award is 0.5%.

11.2 It should be noted that the index was applied in 2009/10. However, although the staff pay increase was 1%, the RPI reduction was -1.2% due to the economic recession. A 1.2% reduction in rates was accordingly applied to rates in the Scheme for 2009/10.

11.3 Due to the Council's current budget difficulties and the current economic situation it has been suggested that a 5% reduction in Allowances and Subsistence Rates be agreed in place of the Inflation Provision in the Scheme. However, for legal reasons, should the Inflation Index require a greater reduction than 5% then that figure would need to be adopted instead.

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 C 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 continuing budget deficit from 2011/12 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.

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 £1.3m 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 is recognised that achieving reductions may incur one-off costs – no provision has been made for this in the estimates – it would need to be a priority call on the MIR. A detailed programme to achieve the savings will need to be devised and close monitoring must be a priority for by Corporate Management Team and Members. Some of the planned savings may have only a part year effect on 2010/11 and some may not be achievable. To allow for this a “Savings contingency” has been included in the estimates of £128,000 (10% of targeted savings). The monthly financial management reporting systems will support in-year monitoring and management of the budgets set.

- 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 CAB1960 elsewhere on this agenda.

OTHER CONSIDERATIONS:

- 15 SUSTAINABLE COMMUNITY STRATEGY AND CORPORATE BUSINESS PLAN (RELEVANCE TO):
- 15.1 The 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.

17 RISK

- 17.1 The budget for next year and the forward projections will be influenced significantly by various factors that cannot be quantified or assessed fully at this stage; some external and outside of the control of the Council; and others that relate to factors and aspirations within the Council's control. The sensitivity to key assumptions is explained within the report and a risk assessment is also provided at Appendix A.

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 2009/10 to 2014/15
Appendix D1	Growth Pressures – Increased Expenditure
Appendix D2	Proposals for Increased Income
Appendix D3	Proposals for Reduced Expenditure
Appendix E	Supplementary Revenue Estimates approved during 2009/10
Appendix F	Financing Transactions
Appendix G1	Capital Programme
Appendix G2	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 2010/11
Appendix M	General Fund - Detailed Service Budgets 2010/11

RISK ASSESSMENT - 2010/11 BUDGET

No.	Risk Register Link	Risk area identified	Potential Impact of Risk	Financial assessment of risk - Up to (£)	Mitigation
1	Budget Imbalance (SR0009)	Economic uncertainty arising from the global economic crisis	Unexpected Financial losses		Prudent forecast assumptions Maintain adequate level of General Fund working balance Increased budget monitoring
2	Budget Imbalance (SR0009)	RPI	Budget provision insufficient to cover contractual commitments that are linked to RPI	+/-1% = c£90k	Contractual commitments assessed and reflected in baseline Maintain adequate level of General Fund working balance
3	Budget Imbalance (SR0009)	Pay Inflation	Budget provision insufficient to cover actual pay settlements for years 2010/11 and beyond	+/-1% of pay bill = c£140k	Budget provision made for pay inflation of 0.5% p.a. Maintain adequate level of General Fund working balance
4	Budget Imbalance (SR0009)	Budgeted Net Interest Receivable not met	Interest rate forecasts or balances vary from the assumptions made in the financial forecasts resulting in a shortfall in assumed investment interest.	Interest income £247k in 2010/11 +/-0.25% interest rate = £53k	Prudent approach to interest rate & cash flow forecasts Treasury Management Strategy and Policies
5	Budget Imbalance (SR0009)	Revenue Support Grant	Shortfall in budget if grant funding is less than that assumed	+/-1% RSG = c£70k	Provisional settlement figures provided by the Government for 3 years to 2010/11 and no further increases assumed Maintain adequate level of General Fund working balance
6	Unsound LDF (OP0070) Award of Planning Delivery Grant (OP0037)	Housing & Planning Delivery Grant	Future grant funding could be lower than current budget or discontinued. Grant could be affected by limits on public spending and uncertainty of ruling political party after the next General Election.	2010/11 budget = £250k	Monitor Government consultation on future proposals for funding planning improvement
7	LABGI (PJ0012)	Local Authority Business Growth Incentive Scheme	Initiatives funded by this scheme may raise future expectations and create ongoing commitments. Potential budget shortfall as future LABGI receipts will support the baseline budgets. Reduced income from LABGI under new sub-regional apportionment regime from 2009/10.	£74k included in baseline	Earmarked reserve set up and monitored monthly to ensure commitments do not exceed available funding One off costs could be not progressed if LABGI insufficient
8	Budget Imbalance (SR0009)	Government Capping	Government considers that the budget decisions taken by the Council should be subject to capping resulting in the costs of rebilling etc.	Ehigh	Council will consider Government guidance when setting council tax Effect of Town Account decisions also considered
9	Performance Management Failure (SR0012) Budget Imbalance (SR0009)	Efficiency Targets	Failure to deliver ongoing budget cashable VFM Gain targets leading to a funding shortfall	2009/10 target £500k ongoing & 2010/11 indicative £583k ongoing	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
10	Budget Imbalance (SR0009)	Concessionary Travel	Budget provision is insufficient to cover full costs of the scheme for 2010/11 and legal claims related to the service from 2007/08 to 2009/10 Consultation proposing the transfer of responsibility for Concessionary travel to the County may result in Winchester losing more funding than it was given to start with due to the Government's 'damping' formula being applied.		Budget reflects latest advice of consultants for the Hampshire Countywide scheme
11	Budget Imbalance (SR0009)	The review of Government funding for local councils and the possibility of the County Council using new power to levy local business rate supplement income	Uncertainty in future funding mechanisms and levels of support		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
12	Budget Imbalance (SR0009)	Equal Pay	Unexpected claims for back pay	nil	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
13	Land Charges Legislation (OP0048)	Further potential changes to fee structure for land charges searches and property market situation upon search levels	The statutory limit on personal search fees has been increased from £11 to £22 from 1 January 2010, although long-term legal position unclear and legislation may be amended requiring land charge information to be provided free of charge.		Legislative changes unlikely to be introduced until later in financial year. Fees calculations to be reviewed and prudent provision for income levels made at this stage
14	Budget Imbalance (SR0009)	Growth pressures and changes to national priorities that must be met	New pressures and requirements, likely to carry additional costs	Eunknown	To be considered as individual initiatives and requirements emerge
15	Failure to manage assets in the Asset Management Plan (SR0014)	New office accommodation	Escalation of costs for new provision or growing costs of existing accommodation	Eunknown	Property Repairs & Renewals Reserve has been included within the current capital programme to be used for urgent works.
16	Silver Hill Project (SR0021 - PJ0003)	Silver Hill development proposals	Costs arising due to Council input, revenue costs post-implementation or risks to return on Council assets and any impact of current economic situation		Following the administration of Thornfield Ventures officers are reviewing the position with external advisors and discussions with the administrators

RISK ASSESSMENT - 2010/11 BUDGET

No.	Risk Register Link	Risk area identified	Potential Impact of Risk	Financial assessment of risk - Up to (£)	Mitigation
17	Failure to manage assets in the Asset Management Plan (SR0014)	Any need for further investment in building fabric/capital repairs	Budget may be insufficient to meet requirements	£unknown	Property Repairs & Renewals reserve has been included within the capital programme for urgent works
18	Car Parking Fees not meeting budget (OP0086)	Further expansion of the Park and Ride scheme	Forecast income targets for 2010/11 may not be met due to substantial shifting in usage to cheaper parking options such as the new park and ride.		Keep scheme and current charging levels under review Maintain adequate level of General Fund working balance Prudent income budgets for 2010/11
19	Performance Management Failure (SR0012)	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
20	Budget Imbalance (SR0009)	VAT - potential increases above 17.5%	Due to the current national debt situation there is currently uncertainty as to the future of VAT rates after the next General Election. As parking charges are approved in advance of being applied are inclusive of VAT, any increase in rates would automatically lead to a reduction in WCC income.		Monitor VAT proposals and consider raising parking charges in line with VAT increases if necessary Maintain adequate level of General Fund working balance
21	Budget Imbalance (SR0009)	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		Consult with scheme administrator and reflect latest information in forecasts Maintain adequate level of General Fund working balance
22	Pay bill SR0009 - Budget imbalance	Pay budgets	Baseline may be insufficient to cover costs of maturing workforce. Turnover assumed and resultant savings from flexible resource management may not be achieved	c£354k	Detailed review and close monitoring with monthly review and reporting on FRM savings achieved and target savings remaining Maintain adequate level of General Fund working balance
23	Complaints handling - SR0012 Performance Management Failure	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
24	Additional S106 Highway workload - SR0012 Performance Management Failure	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.
25	Budget Imbalance (SR0009)	Government Connect	No interaction with DWP for Benefits checking or other Central Government departments i.e. DVLA. Possibility of action being taken by DWP. Other Central Government departments using Govconnect will need to monitor		Currently compliant Working on achieving and maintaining compliance v4.1released with further changes required Dependent on funding for upgrades to network and PCs
26	Budget Imbalance (SR0009)	Reduced level of and timing of capital receipts	May impact upon the need to undertake prudential borrowing earlier than anticipated.		Ensure compliance with the Prudential Code
27	Community Safety Partnership (CP0002)	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.		Seek to undertake from partner budgets Consider greater sharing of resource across the 11 district partnerships Monitor the impact on statutory duties
28	Climate Change (SR0020) Replacement of Key Contract (SR0024)	Continued sharp rises in energy prices	Uncontrollable cost increases for WCC, particularly at River Park Leisure Centre and Guildhall / Office Accommodation. Onward implication for fees charged to customers.		Growth bids made within the 2010/11 budget for a part Energy Management Officer and Climate Change Projects. Capital Investment in further energy-saving measures, particularly during refurbishment/repair programmes such as the Guildhall
29	Failure to manage assets in the Asset Management Plan (SR0014)	Condition of River Park Leisure Centre	Major repairs needed before start of new management contract in April 2011, requiring capital investment and causing loss of income during close-down(s). Substantial capital to invest in new build for 10 - 15 years' time when current building comes to end of useful life.		Major repair programme and costings to presented to Cabinet (CAB1965) and included within the Capital Programme A prudent loss of income provision of up to £780,000 (funded from MIR) has been included within the 2011/12 budget forecast. Negotiations on contract extension with current operator being carried out to assess options for limiting interruptions to trading during major repairs. Potential for shared procurement/ management of new centre to reduce costs - being explored with two other districts.
30	Car Parking Fees not meeting budget (OP0086)	Less car park income than anticipated	A small percentage deviation in parking income would have a significant impact on budgets		Maintain adequate level of General Fund working balance

RISK ASSESSMENT - 2010/11 BUDGET

No.	Risk Register Link	Risk area identified	Potential Impact of Risk	Financial assessment of risk - Up to (£)	Mitigation
31	Budget Imbalance (SR0009)	Planning Fee income	Reduction in level of income due to reduction in number of planning applications received. Loss of income in the event that the South Downs National Park Authority decides against delegating development control to the City Council (from 2011).		Maintain adequate level of General Fund working balance
32	PUSH (OP0022)	Major developments	Reduction in number of applications received and subsequent development carried out. Lower HPDG awarded		Maintain adequate level of General Fund working balance
33		Shortfall in Building Regulation applications and fee income due to downturn in the economy	Unable to achieve income targets		Careful management of expenditure Marketing service to increase business
34	Failure to manage assets in the Asset Management Plan (SR0014)	Avalon House	Budgeted Rental and NNDR savings not achieved Deteriorating fabric condition leading to further costs and safety problems	c£285k	Maintain adequate level of General Fund working balance
35	Performance Management Failure (SR0012)	Finance System -Upgrade	Delays in implementation leading to lack of support for the current system. Project budget inadequate to implement.		Project management including cost monitoring and control Contract with appropriate costed deliverables and milestones.
36	Failure to manage assets in the Asset Management Plan (SR0014)	Guildhall Capital Works	Potential partial close down for capital works leads to unbudgeted loss of income		A growth of £300,000 (funded by MIR) has been included in the 2010/11 budget to offset the loss of income caused by the major Guildhall works and transition to new catering arrangements. Maintain adequate level of General Fund working balance
38	Budget Imbalance (SR0009)	Guildhall Catering Contract	Increased net costs arising at the end of the current catering contract in 2010		A growth of £300,000 (funded by MIR) has been included in the 2010/11 budget to offset the loss of income caused by the major Guildhall works and transition to new catering arrangements. Prudent catering income forecasts have been made from 2011/12 onwards. (CAB1894) Maintain adequate level of General Fund working balance
39	Project IT Support (PJ0013)	IT Support Contract	Uncertainty over costs for IT support when current contract expires in 2010.		Options appraised (CAB1868) and work underway on transferring contractor staff to the Council at the end of current contract Maintain adequate level of General Fund working balance
40	Replacement of Key Contract (SR0024)	Waste Contract	Delays in completion of project within timescales required incurring extra costs if contract over runs. Increased costs associated with Waste and Recycling when current contract expires.		Adequate resourcing of project Maintain adequate level of General Fund working balance
41	Climate Change (SR0020)	Carbon Reduction			Maintain adequate level of General Fund working balance
42	Failure of Treasury Management Financial Investment Strategy (SR0018)	Investment in Heritable Bank	Administrator's expectations may not be realised and the outstanding cash to be recovered remains at risk until fully repaid	£640k	LGA coordinated process for ensuring recovery is maximised, and ensure claims process fully applied. Maintain adequate level of General Fund working balance
43	Failure of Treasury Management Financial Investment Strategy (SR0018)	LAMIT Investment	If the valuation of this investment remains below the historical cost it may result in a charge to the General Fund as the statutory provisions for the deferment of impairment are temporary and time limited and have not been extended.	£179k at 31/3/09	Maintain adequate level of General Fund working balance
44	Budget Imbalance (SR0009)	Increase in Housing Benefit / Council Tax Benefit workload and associated costs	That additional resources are required to assist with administering and processing Housing Benefit and Council Tax Benefit claims due to the economic downturn. Additional government of £64k has been received		Maintain adequate level of General Fund working balance Close monitoring of Flexible Resource Management
45	Performance Management Failure (SR0012)	SEE Contract Renewal	Accountancy contract to support SEE is due for renewal mid 2010 and will be going out to tender. Therefore WCC may no longer provide this service.	income = recovery of costs c£34k	Would be necessary to review team structure if the contract is lost.
46	LEADER	Acting as Accountable Body for SEEDA funding programme from 2009/10 to 2013/14	Initiatives funded by this scheme may raise future expectations for Council support. SEEDA may not approve payment of claims if procedures not strictly followed.	£2.2m	Staff trained to ensure strict adherence to SEEDA regulations and contract. Staff run workshops and produce information for applicants clearly indicating the limit of the support available. Staff use funding expertise to apply for new streams to replace LEADER when it ends.

GENERAL FUND SERVICE SUMMARY

	2009/10	2009/10	2010/11
	Original Estimate	Revised Estimate	Original Estimate
	£	£	£
Gross budget for General Fund Services	20,808,529	18,992,000	18,652,738
<u>Less</u>			
Financing Transactions	(6,620,113)	(3,961,000)	(4,117,000)
Net budget for General Fund Services	14,188,416	15,031,000	14,535,738
Transfers to / (from) Reserves	(473,000)	(1,179,740)	(515,703)
Contributions to / (from) Win Town Reserve	(18,438)	(90,982)	35,661
Total	13,696,978	13,760,278	14,055,697
<u>Less</u> Charges on Winchester Town Account	(807,857)	(807,857)	(863,506)
Total City Expenditure	12,889,121	12,952,421	13,192,191

GENERAL FUND REVENUE PROJECTIONS 2009/10 - 2014/15

	See Appendix	2009/10 Revised Budget £000	2010/11 Original Estimate £000	2011/12 Forecast £000	2012/13 Forecast £000	2013/14 Forecast £000	2014/15 Forecast £000
Net Cost of Services b/f		21,384	18,992	18,653	19,476	19,092	19,726
Capital Financing adjustment from 2009/10		(2,427)	213				
Supplementary approvals	E3	35	(141)	(566)	0	0	0
One-off budgets & Stepped Growth / Savings			(157)	766	(1,019)	(13)	10
Growth	D		580				
Increased Income	E1		(243)				
Expenditure Savings	E2		(1,292)				
Savings Contingency			128				
HRA Share of Growth & Savings (estimate)			31				
Contractual commitments			220	350	361	371	382
Employee costs			322	273	274	276	277
Net Cost of Services		18,992	18,653	19,476	19,092	19,726	20,396
<u>Less:</u>							
Reversal of Capital Financing	F	(3,708)	(3,921)	(3,921)	(3,921)	(3,921)	(3,921)
Interest & Investment income (net)	F	(253)	(247)	(239)	(189)	(328)	(333)
<u>Plus:</u>							
Minimum Revenue Provision	F		51	174	194	194	194
Appropriations:							
Transfers to or (from) Major Investment Reserve	I	(838)	(413)	(800)	0	0	0
Transfers to or (from) Earmarked Reserves	H	(342)	(103)	(8)	(8)	(8)	(8)
Transfers to or (from) Winchester Town Reserve	K	(91)	36	0	0	0	0
Forecast net budget requirement		13,760	14,056	14,682	15,168	15,663	16,328
Funded by:							
Council Tax		6,689	6,886	6,886	6,886	6,886	6,886
Other Government Grants		113	119	74	74	74	74
Revenue Support Grant & Non-domestic rates redistribution		6,978	7,013	7,013	7,013	7,013	7,013
Forecast available funding		13,780	14,018	13,973	13,973	13,973	13,973
(Headroom) / shortfall		(20)	38	710	1,195	1,690	2,355
Collection Fund (surplus) / deficit	J	20	(38)				

GROWTH

Title	Description	Division	Portfolio	2010/11 £000	2011/12 £000	2012/13 £000	2013/14 £000	2014/15 £000	TOTAL £000	
Efficient & Effective Council										
1	NNDR Review	Increased Business Rates on Council Properties due to 2010 revaluations	ALL	Finance and Efficiency	115	250	250	250	250	1115
2	New Park & Ride	NNDR & Cleaning costs	A&I	Planning and Access	40	40	40	40	40	200
3	Building Surveyor*	Operational Building Surveyor & Energy Management (50% Asset Mgt. & 50% Energy Savings)	Estates	Finance and Efficiency	48	48	48	48	48	240
4	Technical Accountant*	Technical Accountant - to address ongoing need in the team to deal with technical accounting changes like IFRS implementation, Housing Revenue Account changes, and borrowing. The need for ongoing technical accounting support within the team was also highlighted in the External Audit report for 2008/09. It is estimated that c25% could be charged to HRA = £12k	Financial Services	Finance and Efficiency	48	48	48	48	48	240
5	Systems Accountant*	Potential new requirement following implementation of new finance system. There will be more system based controls in the modern financial system, and fewer paper based, and manual processes. Therefore house keeping, maintenance and development of the system will be central to obtaining the most efficient & effective procedures and ensuring the financial control environment is correct.	Financial Services	Finance and Efficiency	30	30				60
6	Place Survey	Place Survey - 2 yearly statutory requirement	PC&I	Performance and OD	10		10		10	30
7	Citizens Panel	Budget removed last year. CP can only continue with this growth bid.	PC&I	Performance and OD	3	3	3	3	3	15
8	Customer Insight Project	Working with the HIOWLA Customer Insight project to develop and utilise a deeper knowledge of our customer base and using Experian Mosaic data	PC&I	Performance and OD	17	3	3			23
9	Planning Shared Serv.	Hampshire & IOW Planning Officers Group (HIPOG) shared services no longer possible	Planning	Performance and OD	50	50	50	50	50	250
10	Economic Assessment	Local Economic Assessments are a new statutory requirement in 2010/11. (This growth is funded by an ABG award of £6k)	E&CS		6					6
11	Bins	Bins reclassified from Capital to Revenue expenditure	Environment	Environment	10	10	10	10	10	50
12	Silver Hill Fees	Fees for external advice following administration of Thornfield Ventures	Estates	Finance and Efficiency	50					
TOTAL Efficient & Effective Council					427	482	462	449	459	2,229
Health & Wellbeing										
13	Hampshire Games	To enable participation by children and young people who are new to sport from across the District in this popular county-wide event, directly in support of LAA physical activity/obesity reduction targets. (Winchester was the only district not to participate in 2009.)	E&CS	Culture, Heritage and Sport	5	5	5	5	5	25
14	RPLC	River Park Leisure Centre - Loss of Income during refurbishment closure period (Payment to contractor, up to)	E&CS	Culture, Heritage and Sport		780				780
TOTAL Health & Wellbeing					5	785	5	5	5	25
High Quality Environment										
15	Public Conveniences - 50% Town	Increase repair and improvement expenditure following ISG report on subject	Environment	Environment	10	10	10	10	10	50

GROWTH

Title	Description	Division	Portfolio	2010/11 £000	2011/12 £000	2012/13 £000	2013/14 £000	2014/15 £000	TOTAL £000
16	Public Conveniences - 50% Town	NNDR payments - premises re-rated and existing budget insufficient to meet these	Environment	Environment	10	10	10	10	50
17	Bridge Maintenance - District	Further works above the £40k already planned & budgeted in 2009/10	Estates	Environment	20				20
18	Bridge Maintenance - Town A/C	Urgent Repair Works	A&I	Planning and Access	15	15			30
19	Climate Change	Delivering projects within the WDSP Climate Change Programme	PC&I	Environment	20				20
20	Grit Bins	Purchase of Grit Bins	Environment	Planning and Access	4				4
21	Urban Neighbourhood Plans	Community involvement work in Stanmore, Winnall & Weeke areas	Strategic Housing	Planning and Access	2				2
22	Car Parks	Car Park Major Works revenue expenditure (CAB1968). Funded by a release from the Car Park Property Reserve.	A&I	Planning and Access	60	13			73
TOTAL High Quality Environment					141	48	20	20	249
Inclusive Society									
23	Rural Housing Enabler	Funding to Community Action Hampshire for Rural Housing Enabler	Strategic Housing	Housing	7	7	7	7	35
TOTAL Inclusive Society					7	7	7	7	35
TOTAL Unavoidable & Priority Growth					580	1,322	494	481	491

Increased Income				2010/11	2011/12	2012/13	2013/14	2014/15	TOTAL
Title	Description	Division	Portfolio	(£000)	(£000)	(£000)	(£000)	(£000)	(£000)
Efficient & Effective Council									
1	Estates General Rent	Rental income from purchase of property (one year only)	Estates	Finance and Efficiency	(20)				(20)
2	Benefits Subsidy	Increased Forecast Subsidy of benefit payments	Revenues	Finance and Efficiency	(83)	(83)	(83)	(83)	(416)
3	LSP	Partners Share Support Costs for LSP	PC&I	Leader	(10)				(10)
4	Street Name & Numbering	Charge for administration of street Name & Numbering	IMT	Performance and OD	(5)	(5)	(5)	(5)	(25)
5	SEE services	Provision of IT services to South East Employers	IMT	Performance and OD	(5)	(15)	(15)	(15)	(65)
6	Planning - Minor amendments	Charges for approving/refusing minor amendments	Planning	Planning and Access	(40)	(40)	(40)	(40)	(200)
TOTAL Efficient & Effective Council					(163)	(143)	(143)	(143)	(736)
High Quality Environment									
8	Glass Recycling	Increased price received for Glass recycling	Environment	Environment	(17)	(17)	(17)	(17)	(85)
9	Floral Decorations in the city	Seek additional floral contributions	Environment	Environment	(6)	(6)	(6)	(6)	(30)
10	Contaminated land	Increase charges for costs of contaminated land reports for commercial enquiries and introduce charges for domestic enquiries	Environment	Environment	(15)	(15)	(15)	(15)	(75)
11	Dog Control	Increase in charge to Parish Council of dog waste bin emptying form £3.10 to £5	Environment	Environment	(4)	(4)	(4)	(4)	(18)
12	Cemeteries Income	Increased interment fee income	Legal Services	Performance and OD	(6)	(6)	(6)	(6)	(30)
13	Parking Charges	Increase Parking Charges & Effect of new Park & Ride	A&I	Planning and Access	(20)	(20)	(20)	(20)	(100)
TOTAL High Quality Environment					(68)	(68)	(68)	(68)	(338)
Inclusive Society									
14	Choice Based Lettings	Extension of shared service - Possible one-off Project Management charge (one year only)	IMT	Performance and OD	(8)				(8)
TOTAL Inclusive Society					(8)				(8)
Safe & Strong Communities									
15	Licences	Increase in Gambling Act fee income	Legal Services	Performance and OD	(4)	(4)	(4)	(4)	(20)
TOTAL Safe & Strong Communities					(4)	(4)	(4)	(4)	(20)
TOTAL INCREASED INCOME					(243)	(215)	(215)	(215)	(1,101)

Expenditure Savings				2010/11	2011/12	2012/13	2013/14	2014/15	TOTAL	
Title	Description	Division	Portfolio	(£000)	(£000)	(£000)	(£000)	(£000)	(£000)	
Cross Cutting / Corporate										
1	Lease Cars *	Restructure current arrangements	Corporate	Cross cutting	(15)	(15)	(15)	(15)	(15)	(75)
2	Statutory Notices	Reduce cost of Statutory Notice Advertising	Corporate	Corporate	(25)	(25)	(25)	(25)	(25)	(125)
3	Shared Services *		Corporate	Corporate	(80)	(80)	(80)	(80)	(80)	(400)
4	Organisational Development *		Corporate	Corporate	(250)	(250)	(250)	(250)	(250)	(1,250)
TOTAL Cross Cutting / Corporate					(370)	(370)	(370)	(370)	(370)	(1,850)
Efficient & Effective										
5	Marketing Team Reorganisation	Two part time posts dis-established and replaced with one FT	E&CS	Culture, Heritage and Sport	(10)	(10)	(10)	(10)	(10)	(50)
6	Insurance*	Re-organisation of External Insurance budgets (no reduction in insurance levels)	Financial Services	Finance and Efficiency	(35)	(35)	(35)	(35)	(35)	(175)
7	Economic development	Reduction of advertising	E&CS	Culture, Heritage and Sport	(3)					(3)
8	Supplies & Services*	Review of Supplies & Services & Bank Charges	Financial Services	Finance and Efficiency	(3)	(3)	(3)	(3)	(3)	(15)
9	Audit Costs	Seek to reduce Audit Commission Fees	Financial Services	Finance and Efficiency	(10)	(10)	(10)	(10)	(10)	(50)
10	Postage	Some post now sent 2nd class and smaller envelopes used	Planning	Planning and Access	(10)	(10)	(10)	(10)	(10)	(50)
11	Mobile phones	Reduction in usage	Planning	Planning and Access	(2)	(2)	(2)	(2)	(2)	(10)
12	Software licences	Reduction in number of new licences	Planning	Planning and Access	(2)	(2)	(2)	(2)	(2)	(10)
13	Supplies & Services	Reduction in Stationery & Technical Publications	Planning	Planning and Access	(3)	(3)	(3)	(3)	(3)	(15)
14	Communications Team*	Re-organisation of the Communications Team	PC&I	Leader	(29)	(29)	(29)	(29)	(29)	(145)
15	External print budget*	Further reduce external print budget by c20%	PC&I	Leader	(20)	(20)	(20)	(20)	(20)	(100)
16	Clinical waste	Efficiency savings in clinical waste collection service	Environment	Environment	(10)	(10)	(10)	(10)	(10)	(50)
17	Glass recycling	Efficiency savings in bottle bank emptying service	Environment	Environment	(15)	(15)	(15)	(15)	(15)	(75)
18	Revs & Bens Employees*	Reductions in Revenues & Benefits Employee Costs	Revenues	Finance and Efficiency	(35)	(35)	(35)	(35)	(35)	(175)
19	Historic Resources Centre	Removal of Building Maintenance Budget	Estates	Finance and Efficiency	(12)	(12)	(12)	(12)	(12)	(60)
20	Supplies & Services	Decrease in Stationery / Conferences / Technical Books	Revenues	Finance and Efficiency	(8)	(8)	(8)	(8)	(8)	(40)
21	Debtors*	Services provided by contractors	Revenues	Finance and Efficiency	(2)	(2)	(2)	(2)	(2)	(8)
22	Housing Benefit	Legal, consultancy and services	Revenues	Finance and Efficiency	(2)	(2)	(2)	(2)	(2)	(8)
23	Housing Benefit	Court costs etc	Revenues	Finance and Efficiency	(2)	(2)	(2)	(2)	(2)	(9)
24	Customer Service Centre*	Reduced staffing through reduced opening hours	Customer Services	Performance and OD	(11)	(11)	(11)	(11)	(11)	(56)
25	Member Services Officer*	Reduced staffing of 0.8FTE - Democratic & Member Services Officer	Democratic Services	Performance and OD	(20)	(20)	(20)	(20)	(20)	(100)
26	Guildhall Employees	Minor staffing restructure	Estates	Performance and OD	(5)	(5)	(5)	(5)	(5)	(26)
27	HR Employees*	Savings in HR staffing costs	HR	Performance and OD	(29)	(29)	(29)	(29)	(29)	(145)
28	Legal Employees*	Deletion of Admin Assistant Post (currently vacant)	Legal Services	Performance and OD	(25)	(25)	(25)	(25)	(25)	(123)
29	Legal Employees	Holding Land Charges Assistant Post (one year only)	Legal Services	Performance and OD	(8)					(8)

Expenditure Savings				2010/11	2011/12	2012/13	2013/14	2014/15	TOTAL	
Title	Description	Division	Portfolio	(£000)	(£000)	(£000)	(£000)	(£000)	(£000)	
30	Postage - TNT*	Migration of outbound post to TNT from Royal Mail	Customer Services	Performance and OD	(10)	(10)	(10)	(10)	(10)	(48)
31	Members Allowances	5% reduction in Basic and Special Responsibility Allowances	Democratic Services	Performance and OD	(23)	(23)	(23)	(23)	(23)	(117)
32	Member Training	Reduce amount of training undertaken	Democratic Services	Performance and OD	(2)	(2)	(2)	(2)	(2)	(10)
33	Mayoral Car	Reduce car usage	Democratic Services	Performance and OD	(2)	(2)	(2)	(2)	(2)	(10)
34	Anite/Northgate	Cancel License fee - not needed with new Finance System	IMT	Performance and OD	(2)	(5)	(5)	(5)	(5)	(21)
35	NCC	Escrow agreement - all - risk if supplier goes bust	IMT	Performance and OD	(3)	(7)	(7)	(7)	(7)	(30)
36	Capita	Cash Receipting - if new system purchased	IMT	Performance and OD	(1)	(1)	(1)	(1)	(1)	(5)
37	Intelco	When new financial system fully live	IMT	Performance and OD	(3)	(6)	(6)	(6)	(6)	(27)
38	Materials / Equip. / Maintenance*	Reduced Consumables & Maintenance & New Switchboard Maintenance Contract	IMT	Performance and OD	(6)	(6)	(6)	(6)	(6)	(28)
40	Recruitment*	c50% Reduced recruitment budget	HR	Performance and OD	(30)	(30)	(30)	(30)	(30)	(150)
41	Corporate Overtime*	Reduction in Overtime & honoraria budgets (through further Zero Based Budgeting)	HR	Performance and OD	(15)	(15)	(15)	(15)	(15)	(75)
42	Corporate Training*	5% Reduction	HR	Performance and OD	(8)	(8)	(8)	(8)	(8)	(40)
43	Consultancy Services	Job Evaluation consultancy reduce number of panel meeting by 5 per annum	HR	Performance and OD	(1)	(1)	(1)	(1)	(1)	(7)
44	Mobile calls*	Negotiating new contract potential of between 15-20% savings	IMT	Performance and OD	(7)	(7)	(7)	(7)	(7)	(34)
45	Telephone calls*	Negotiating new contract potential of c10% savings	IMT	Performance and OD	(3)	(3)	(3)	(3)	(3)	(16)
TOTAL Efficient & Effective					(426)	(424)	(424)	(424)	(424)	(2,122)
Health & Wellbeing										
46	Leisure Centre	Review of Leisure Centre Arrangements	E&CS	Culture, Heritage and Sport	(9)	(9)	(9)	(9)	(9)	(45)
TOTAL Health & Wellbeing					(9)	(9)	(9)	(9)	(9)	(45)
High Quality Environment										
47	Waste Mgt Team Leader	Deletion of Waste Management Team Leader (Frozen Post)	Environment	Environment	(45)	(45)	(45)	(45)	(45)	(225)
48	Bus Shelter Cleaning & Maintenance	Change order of bus shelter cleaning	Environment	Environment	(5)	(5)	(5)	(5)	(5)	(25)
49	Environment	Re-organisation of Environment Team	Environment	Environment	(26)	(26)	(26)	(26)	(26)	(130)
50	Grounds Maintenance	Savings to be made through re-organisation of existing activities	Environment	Environment	(37)	(37)	(37)	(37)	(37)	(185)
51	Community Open Spaces - Town A/C	Savings to be made through re-organisation of existing activities	Environment	Environment	(15)	(15)	(15)	(15)	(15)	(75)
52	DC Employees	Reduction in Information Assistant hours	Planning	Environment	(2)	(2)	(2)	(2)	(2)	(8)
53	DC Employees	Reduction in salary costs as a result of re-organisation	Planning	Environment	(9)	(9)	(9)	(9)	(9)	(43)
54	Environment Grants budget	15% Reduction in budget which will reduce support to partners	Environment	Environment	(8)	(8)	(8)	(8)	(8)	(40)
55	Air Quality Monitoring	Efficiency savings on air quality monitoring equipment and reductions in service	Environment	Environment	(11)	(11)	(11)	(11)	(11)	(55)
56	Abandoned vehicles	Efficiency savings in provision of service through renegotiation of the countywide collection contract	Environment	Environment	(3)	(3)	(3)	(3)	(3)	(15)
57	Bucket Emptying	Reduction in costs due to fewer houses	Environment	Environment	(2)	(2)	(2)	(2)	(2)	(10)

Expenditure Savings				2010/11	2011/12	2012/13	2013/14	2014/15	TOTAL	
Title	Description	Division	Portfolio	(£000)	(£000)	(£000)	(£000)	(£000)	(£000)	
58	Garden waste recycling	Efficiency of collection rounds	Environment	Environment	(42)	(42)	(42)	(42)	(42)	(210)
59	Footway Lighting	Equipment budget for additional lights	A&I	Planning and Access	(10)	(10)	(10)	(10)	(10)	(50)
60	A&I Employees	Parking Services Operational Savings	A&I	Planning and Access	(20)	(40)	(60)	(60)	(60)	(240)
61	Building Control Employees	Reduction in working hours	Building Control	Planning and Access	(8)	(8)	(8)	(8)	(8)	(42)
62	Building Control Employees	Holding admin post (for one year only)	Building Control	Planning and Access	(11)					(11)
63	Stationery	Concessionary travel stationery costs	A&I	Planning and Access	(8)	(8)	(8)	(8)	(8)	(38)
64	Microfilming	Not microfilming scanning records	Building Control	Planning and Access	(8)	(8)	(8)	(8)	(8)	(40)
65	Supplies & Services	Decrease in expenditure - EMS Repair / Tech Books / Postage (not returning approved plans)	Building Control	Planning and Access	(4)	(4)	(4)	(4)	(4)	(18)
66	Village/Neighbourhood Design Statements	Reduce budget for design statements to match planned/expected village and neighbourhood design statements (NB funded by LABGI)	Strategic Planning	Planning and Access	(10)					(10)
67	Withdraw LDF/Major Development Funding	Removal of £50,000 additional budget in 2010/11 supported by LABGI Funding. Budget to go back to the LABGI earmarked reserve for other projects	Strategic Planning	Planning and Access	(50)					(45)
68	Strategic Planning	Staff reduction in Strategic Planning (one year only)	Strategic Planning	Environment	(45)					(45)
69	Joint Waste Project	Forecast Savings (CAB1948)	Environment	Environment		(34)	(205)	(205)	(205)	(649)
TOTAL High Quality Environment					(377)	(315)	(507)	(507)	(507)	(2,162)
Inclusive Society										
70	Home Improvement Agency	Contract savings	Strategic Housing	Housing	(3)	(3)	(3)	(3)	(3)	(15)
71	Housing Needs Support Officer*	Removal of Vacant Post	Strategic Housing	Housing	(20)	(20)	(20)	(20)	(20)	(100)
72	Housing Needs	Contract savings (CBL System)	Strategic Housing	Housing	(5)	(5)	(5)	(5)	(5)	(25)
TOTAL Inclusive Society					(28)	(28)	(28)	(28)	(28)	(140)
Safe & Strong Communities										
73	Housing Needs Administration Officer*	Remove Vacant Post (0.5)	Strategic Housing	Housing	(12)	(12)	(12)	(12)	(12)	(60)
74	CCTV Maintenance	CCTV maintenance	A&I	Planning and Access	(20)	(20)	(20)	(20)	(20)	(100)
75	Concessionary Travel	Reduction of budget to reflect the current forecasts of our advisors	A&I	Planning and Access	(50)	(50)	(50)	(50)	(50)	(250)
TOTAL Safe & Strong Communities					(82)	(82)	(82)	(82)	(82)	(160)
TOTAL					(1,292)	(1,228)	(1,420)	(1,420)	(1,420)	(6,479)

SUPPLEMENTARY APPROVALS

Approved Growth & Savings funded from MIR / Revenue Budgets	Reference	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Total	VfM
		£000	£000	£000	£000	£000	£000	£000	Y/N
Approved Growth									
Guildhall Bapsy Revenue Impact	CAB1871		300					300	
New Park & Ride	CAB1916		371	371	371	371	371	1855	
Bridge Maintenance	WTF133	70	30					100	
Guildhall Bapsy Consultants	CAB1859	35						35	
Environment Services Contract Renewal	CAB1862	20						20	
TVBC Revenues Shared Service	PER166	1	(15)	(15)	(15)	(15)	(15)	(75)	Y
JWW Set up Costs	CAB1948		83					83	
Total Approved Growth		126	769	356	356	356	356	2318	
Approved Savings									
Car Parking	CAB1915		(660)	(660)	(660)	(660)	(660)	(3300)	N
West Wing Head Lease *	CAB1827	(150)	(195)	(195)	(195)	(195)	(195)	(1125)	Y
Office Accommodation Cleaning Contract *	PHD234	(10)	(10)	(10)	(10)	(10)	(10)	(59)	Y
Parking Office Saturday Opening	CAB1884	(2)	(4)	(4)	(4)	(4)	(4)	(21)	N
IMT Support Contract *	CAB1868		(76)	(229)	(229)	(229)	(229)	(992)	Y
Total Approved Savings		(161)	(945)	(1098)	(1098)	(1098)	(1098)	(5497)	
NET Approved Growth / (Savings)		(35)	(176)	(742)	(742)	(742)	(742)	(3179)	

FINANCING TRANSACTIONS

	Original 2009/10 £000	Revised 2009/10 £000	2010/11 £000	2011/12 £000	2012/13 £000	2013/14 £000	2014/15 £000
<u>Capital Financing</u>							
Charge to GF services	6,135	3,708	3,921	3,921	3,921	3,921	3,921
Minimum Revenue Provision	0	0	51	174	194	194	194
Total General Fund Charge	6,135	3,708	3,972	4,095	4,115	4,115	4,115
<u>Interest</u>							
Short Term	11	11	11	11	25	11	11
Other	9	9	9	9	9	9	9
Total payable	20	20	20	20	34	20	20
Investment income	(423)	(275)	(184)	(125)	0	(126)	(132)
Net external interest	(403)	(255)	(164)	(105)	34	(106)	(112)
Reserve interest payable	56	46	37	56	125	126	127
Net Interest receivable	(347)	(209)	(127)	(48)	159	20	15
Interest recoverable from HRA	(138)	(45)	(120)	(191)	(348)	(348)	(348)
Total Net Interest (receivable)/payable	(485)	(254)	(247)	(239)	(189)	(328)	(333)
Capital charges	(6,135)	(3,708)	(3,972)	(4,095)	(4,115)	(4,115)	(4,115)
Total Financing Transactions	(6,620)	(3,962)	(4,219)	(4,334)	(4,304)	(4,443)	(4,448)
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	1.33%	1.00%	1.00%	2.00%	4.50%	4.50%	4.50%

PROPOSED CAPITAL PROGRAMME 2009/10 TO 2013/14												
	Corporate Priority	Funding	2009/10				TOTAL	2010/11	2011/12	2012/13	2013/14	TOTAL
			Revised Budget (CAB1886)	Supplementary approvals	Revised Timing	Growth / Savings/ Virements						
			£000	£000	£000	£000		£000	£000	£000	£000	£000
GENERAL FUND												
COMMUNITIES & SAFETY												
Capital Grants	All	MIR	76	-	30	-	106	149	20	-	-	275
Knowle Community Building	IS	MIR	412	-	(412)	-	-	412	-	-	-	412
"Ok to Play" project	H&W	EF	118	-	-	-	118	-	-	-	-	118
Playbuilder	H&W	EF	35	-	-	-	35	-	-	-	-	35
Whiteley Community Facility	IS	ER	-	-	-	-	-	50	-	-	-	50
			641	-	(382)	-	259	611	20	-	-	890
ECONOMY & TOURISM												
Alresford 'Putting Pedestrians First'	EP	EF / MIR	215	-	-	-	215	-	-	-	-	215
Smarter Working Centres	EP	ER	20	(20)	-	-	-	20	-	-	-	20
Tourist Info Centre Electrical Works	EP	ER	25	-	-	-	25	-	-	-	-	25
Tourist Info. Centre Improvements	EP	CR	25	-	-	5	30	-	-	-	-	30
Village Community Shop Grants	EP/IS	ER	40	-	-	-	40	40	-	-	-	80
			325	(20)	-	5	310	60	-	-	-	370
ENVIRONMENT												
Abbey Gardens Public Toilets	HQE	CR	62	-	-	-	62	-	-	-	-	62
Magdalen Hill Cemetery -Extension	HQE	MIR (Town)	-	-	-	-	-	-	30	10	-	40
Open Space & Recreation Facilities	HQE	EF	230	-	-	-	230	100	100	100	100	630
Replacement Bins	HQE	MIR	9	-	-	-	9	-	-	-	-	9
			301	-	-	-	301	100	130	110	100	732
FINANCE & EFFICIENCY												
Abbey House	E&EC	MIR	16	-	-	-	16	-	-	-	-	16
Abbey Mill	S&S	CR / CFR	575	(475)	-	-	100	575	-	-	-	675
Property Acquisition & Development	E&EC	CFR	-	-	-	-	-	5,000	-	-	-	5,000
Avalon House	E&EC	CFR	760	(36)	-	-	724	-	-	-	-	724
Avalon House Purchase of Land	E&EC	CR	20	1	-	-	21	-	-	-	-	21
City Offices	E&EC	MIR	24	-	-	-	24	-	-	-	-	24
Financial System	E&EC	CR	220	-	-	-	220	-	-	-	-	220
Guildhall	E&EC	CR	111	-	-	-	111	-	-	-	-	111
Guildhall Community Facilities/Bapsy Bequest	IS	EF	600	-	-	-	600	822	-	-	-	1,422
Guildhall Refurbishment	EP	CFR	-	-	-	-	-	1,776	-	-	-	1,776
Hyde	E&EC	CFR	-	-	-	-	-	938	312	-	-	1,250
Hockley Viaduct	E&EC	MIR	-	-	-	-	-	20	42	42	42	146
Property Acquisition	E&EC	CR	-	475	-	-	475	-	-	-	-	475
Museum Storage (F2)	E&EC	CR	60	-	-	-	60	-	-	-	-	60
New Offices (Fees)	E&EC	MIR	25	-	-	(25)	-	-	-	-	-	0
Purchase of Property	E&EC	CFR / CR	2,465	-	-	-	2,465	-	-	-	-	2,465
Urgent Property Works	E&EC	ER	-	-	-	-	-	247	-	-	-	247
Winnall Moors Project	HQE	MIR	10	-	-	-	10	10	10	10	-	40
			4,886	(35)	-	(25)	4,826	9,388	364	52	42	14,672
HERITAGE, CULTURE & SPORT												
Discovery Centre Fit Out	EP	ER	18	-	-	(10)	8	-	-	-	-	8
Henry Beaufort School	H&W	EF	130	-	-	-	130	-	-	-	-	130
Meadowside	H&W	CR	17	-	-	-	17	-	-	-	-	17
River Park Leisure Centre - Essential Repairs	H&W	CR	326	-	-	-	326	300	2,961	-	-	3,587
River Park Leisure Centre - Desirable Works	H&W	CR	-	-	-	-	-	-	260	-	-	260
River Park Leisure Centre - Environmental Improvements	H&W	CR	-	-	-	-	-	-	215	-	-	215
Westgate Museum Roof	H&W	CR	220	-	-	-	220	-	-	-	-	220
			711	-	-	(10)	701	300	3,436	-	-	4,437
HOUSING												
Affordable Hsg funded by Developers' cont'ns	IS	EF	258	-	-	-	258	200	200	200	200	1,058
Affordable Housing Regeneration	IS	CR	1,000	-	-	324	1,324	1,000	1,000	1,000	1,000	5,324
Choice Based Lettings	IS	EF	66	-	-	2	68	-	-	-	-	68

PROPOSED CAPITAL PROGRAMME 2009/10 TO 2013/14												
	Corporate Priority	Funding	2009/10				TOTAL	2010/11	2011/12	2012/13	2013/14	TOTAL
			Revised Budget (CAB1886)	Supplementary approvals	Revised Timing	Growth / Savings/ Virements						
			£000	£000	£000	£000		£000	£000	£000	£000	£000
Disabled Facility Grants (Mandatory)	IS	EF / MIR	816	-	-	-	816	558	378	378	378	2,508
Home Improvement Grants (Discretionary)	IS	MIR	203	-	-	-	203	80	-	-	-	283
			2,343				2,669	1,838	1,578	1,578	1,578	9,241
PERFORMANCE & ORG. DEV.												
ICT E-govt	E&EC	ER / CR	333	-	-	(108)	225	135	-	-	-	360
ICT Equipment	E&EC	CR	200	-	-	-	200	219	-	-	-	419
			533			(108)	425	354	-	-	-	779
PLANNING & ACCESS												
Car Parks	EP	ER	239	-	-	(1)	238	120	-	-	-	358
Car Parking Server	E&EC	MIR	-	160	-	-	-	160	-	-	-	160
CCTV	S&S	CR	600	-	(600)	-	-	600	-	-	-	600
Footpath Improvement Scheme	S&S / HQE	MIR	37	-	-	(2)	35	-	-	-	-	35
Parchment Street Enhancement	S&S / HQE	MIR	35	-	-	8	43	-	-	-	-	43
Rural Transport	IS	MIR	10	-	-	(5)	5	-	-	-	-	5
St George's Street Improvements	S&S / HQE	MIR	-	-	-	-	-	40	-	-	-	40
Tower Street	EP	CR	103	-	-	-	103	100	-	-	-	203
Tower Street Car Park	EP	CR	1,200	-	-	-	1,200	-	-	-	-	1,200
Winchester High Street	HQE	ER	250	-	-	-	250	250	-	-	-	500
Winchester High Street	HQE	MIR	-	-	-	-	-	100	-	-	-	100
			2,474	160	(600)	-	1,874	1,370	-	-	-	3,244
Total General Fund			12,214	105	(982)	(138)	11,365	14,021	5,528	1,740	1,720	34,365
HOUSING REVENUE ACCOUNT												
HOUSING												
Major repairs	IS	EF	3,444	-	(200)	-	3,244	3,679	3,479	3,479	3,479	17,360
Re-investment in stock condition	IS	CR	1,222	(529)	-	-	693	1,300	1,000	1,000	1,000	4,993
Orchard Upgrade	E&EC	ER	-	-	-	-	-	120	-	-	-	120
PLANNING & ACCESS												
Sewage Treatment Works	HQE	CR	257	-	(100)	-	157	200	100	100	100	657
Total Housing Revenue Account			4,923	(529)	(300)	-	4,094	5,299	4,579	4,579	4,579	23,130
Grand Total			17,137	(424)	(1,282)	(138)	15,459	19,320	10,107	6,319	6,299	57,504

Corporate Priority Key												
(E&EC) Efficient & Effective Council			4,234				4,541	6,839	354	42	42	11,818
(EP) Economic Prosperity			1,885				1,859	2,056	0	0	0	3,915
(S&S) Safe & Strong Communities			1,247				178	1,215	0	0	0	1,393
(HQE) High Quality Environment			818				718	660	240	220	200	2,038
(IS) Inclusive Society			8,031				7,211	8,101	6,057	6,057	6,057	33,483
(H&W) Health & Wellbeing			846				846	300	3,436	0	0	4,582
ALL			76				106	149	20	0	0	275
			17,137				15,459	19,320	10,107	6,319	6,299	57,504

PROPOSED CAPITAL PROGRAMME FINANCING							
		2009/10	2010/11	2011/12	2012/13	2012/14	Total
		£000	£000	£000	£000	£001	£000
General Fund							
EXTERNALLY FUNDED							
Government Grants							
Capital Grant (DFG)	CG	491	378	378	378	378	2,003
Total Government grants		491	378	378	378	378	2,003
External contributions							
Developers' contributions	DC	258	200	200	200	200	1,058
Alresford 'Putting Pedestrians First'		175					175
Footpath Improvement Scheme		17					17
Playbuilder		35					35
Parchment Street Enhancement		15					15
Partnership - Choice Based Lettings	EF	68					68
Bapsy Bequest	EF	231	483				714
Lottery - It's Ok to Play	EF	118					118
Open Space Fund	OS	230	100	100	100	100	630
Total External Contributions		1,147	783	300	300	300	2,830
TOTAL EXTERNALLY FUNDED		1,638	1,161	678	678	678	4,833
Earmarked Reserves							
Car Park Property	ER	239	120				359
ICT Strategy Reserve	ER	12					12
Bapsy Bequest Interest	ER	369	339				708
Property Fund	ER	175	247				422
LABGI	LABGI	298	360				658
Total Earmarked Reserves		1,093	1,066	-	-	-	2,159
Capital Receipts Excluding Housing	CR	3,500	1,534	1,551	2,052	42	8,679
Total Capital Receipts		3,500	1,534	1,551	2,052	42	8,679
Capital Financing Requirement		3,078	8,289	2,269	(2,000)	-	11,636
Major Investment Reserve	MIR	732	971	30	10	-	1,743
Total General Fund excluding Housing		10,041	13,021	4,528	740	720	29,050
Housing							
Government Grants							
Major Repairs Allowance	MRA	3,244	3,679	3,479	3,479	3,479	17,360
Capital Receipts	CR	257	100	100	100	100	657
Revenue Funded			420				
Disposal of dwellings	CR	2,017	2,000	2,000	2,000	2,000	18,017
Total Housing Revenue Account		5,518	6,199	5,579	5,579	5,579	28,454
Total Financing of Capital Programme		15,559	19,220	10,107	6,319	6,299	57,504

SUMMARY OF RESERVES 2009/10 to 2014/15						
	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
	Opening	Opening	Opening	Opening	Opening	Opening
	Balance	Balance	Balance	Balance	Balance	Balance
	£000	£000	£000	£000	£000	£000
General Fund Working Balance	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)	(2,000)
Proportion of Collection Fund Balance	4	(38)				
General Fund Working Balance	(1,996)	(2,038)	(2,000)	(2,000)	(2,000)	(2,000)
Major Investment Reserve	(4,312)	(2,684)	(1,336)	(506)	(496)	(496)
Other Earmarked Reserves						
Local Economy Scrutiny Panel						
Bapsy Bequest (interest)	(641)	(408)	0	0	0	0
Local Authority Business Growth Incentive (LABGI)	(1,391)	(486)	(183)	(183)	(183)	(183)
Leisure, Arts and Culture Grants	(39)	(28)	(28)	(28)	(28)	(28)
Museums Acquisitions	(15)	(15)	(15)	(15)	(15)	(15)
Museums Publications	(21)	(21)	(21)	(21)	(21)	(21)
Town Twinning	(12)	(9)	(6)	(3)	0	0
Property Condition Surveys	0	(20)	(40)	(60)	(80)	(100)
Car Park Property	(486)	(233)	(53)	0	0	0
	(2,605)	(1,220)	(346)	(310)	(327)	(347)
Resources Scrutiny Panel						
GF Non-operational Property Repairs	(65)	(65)	(65)	(65)	(65)	(65)
Property Repairs and Renewals	(600)	(247)	0	0	0	0
ICT Strategy	(12)	0	0	0	0	0
Insurance (General Fund)	(30)	(30)	(30)	(30)	(30)	(30)
Land Charges Computerisation	(38)	0	0	0	0	0
	(745)	(342)	(95)	(95)	(95)	(95)
Environment Scrutiny Panel						
Local Development Framework	(75)	(132)	(138)	(104)	0	(55)
Planning Delivery	(57)	0	0	0	0	0
Planning Deposits (interest)	(522)	(522)	(522)	(522)	(522)	(522)
	(654)	(654)	(660)	(626)	(522)	(577)
Social Issues Scrutiny Panel						
Sewage Works replacement contributions	(11)	(11)	(11)	(11)	(11)	(11)
Total earmarked reserves	(4,015)	(2,227)	(1,112)	(1,043)	(955)	(1,030)
Winchester Town Reserves (s.35 Services)	(55)	0	0	0	0	0
Total Reserves	(10,378)	(6,949)	(4,448)	(3,549)	(3,451)	(3,526)

MAJOR INVESTMENT RESERVE AND USABLE CAPITAL RECEIPTS RESERVE					
General Fund	2009/10 £000	2010/11 £000	2011/12 £000	2012/13 £000	2013/14 £000
MAJOR INVESTMENT RESERVE					
Opening Balance b/fwd	(4,312)	(2,707)	(1,359)	(529)	(519)
Contributions to Revenue	838	413	800	0	0
Financing of Proposed Capital Programme	732	971	30	10	0
Transfer to /(from) Winchester Town Reserve	35	(35)			
Closing Balance c/fwd	(2,707)	(1,359)	(529)	(519)	(519)
USABLE CAPITAL RECEIPTS RESERVE (General Fund)					
Opening Balance b/fwd	(5,435)	(2,035)	(1,551)	0	(948)
Asset Sales (Other)	(100)	(1,050)	0	(3,000)	0
Financing of Proposed Capital Programme	3,500	1,534	1,551	2,052	42
Closing Balance c/fwd	(2,035)	(1,551)	0	(948)	(906)
Capital Financing Requirement (CFR) - in year	3,078	8,289	2,269	(2,000)	0
Capital Financing Requirement (CFR) - Cumulative	3,078	11,367	13,636	11,636	11,636
Housing					
	2009/10 £000	2010/11 £000	2011/12 £000	2012/13 £000	2013/14 £000
USABLE CAPITAL RECEIPTS RESERVE (Housing)					
Opening Balance b/fwd	(1,253)	(329)	(179)	(329)	(479)
Asset Sales (RTB)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
Pooling	750	750	750	750	750
Asset Sales (Other HRA)	(1,000)	(2,000)	(2,000)	(2,000)	(2,000)
Financing of Proposed Capital Programme	2,174	2,400	2,100	2,100	2,100
Closing Balance c/fwd	(329)	(179)	(329)	(479)	(629)

COLLECTION FUND (PROVISIONAL)

	2009/10 Probable £	2010/11 Estimate £
<u>Income</u>		
Council Tax		
Net income	(61,902,867)	(63,564,296)
Benefits	(4,902,000)	(4,902,000)
Non Domestic Rates	(46,280,263)	(46,280,263)
	(113,085,130)	(114,746,559)
<u>Expenditure</u>		
Hampshire County Council Precept	48,141,206	49,481,290
Hampshire Police Authority Precept	6,719,258	6,974,074
Hampshire Fire & Rescue Authority Precept	2,851,110	2,927,599
Winchester City Council Demand	8,719,674	8,883,333
Provision for Non Payment of Council Tax	107,000	200,000
Council Tax Written Off	93,000	
NNDR Payment to National Pool	46,090,913	46,090,913
<u>NNDR Cost of Collection Allowance</u>	<u>189,350</u>	<u>189,350</u>
	112,911,511	114,746,559
Estimated (Surplus) / Deficit in year	(173,619)	0
<u>Adjustments re Previous Years</u>		
(Surplus) / Deficit brought forward 1st April	29,860	(293,000)
Preceptors (Contributions) / Refunds on prior year estimates	(149,241)	293,000
Estimated (Surplus) / Deficit carried forward 31st March	<u>(293,000)</u>	<u>0</u>

BUDGET REQUIREMENT

	2009/10 Probable £000	2010/11 Estimate £000
Winchester City Council Budget	12,952	13,192
Winchester Town Charge	808	864
Parish Precepts	2,031	2,098
Budget Requirement	15,791	16,153
Collection Fund (Surplus) / Deficit	20	(38)
Government Grant	(1,308)	(889)
NNDR - payment from National Pool	(5,670)	(6,124)
Net Budget Requirement	<u>8,833</u>	<u>9,102</u>

COUNCIL TAX ON WINCHESTER TOWN AREA

	2008/09 Outturn	2009/10 Original	2009/10 Revised	2010/11 Budget
	£	£	£	£
Recreation Grounds & Open Spaces	611,168	542,954	574,755	553,962
Grants	31,021	46,760	47,388	41,813
Cemeteries	40,679	45,188	69,166	39,686
Community Wardens (contrbn)	45,000	45,000	45,000	45,000
Public Conveniences (contrbn)	0	40,000	40,000	50,000
Footway Lighting	29,713	35,849	37,047	26,401
Theatre Royal (contrbn)	0	20,000	20,000	20,000
Christmas Lights	9,528	16,275	14,936	14,936
Town Forum Support	5,584	13,150	5,595	5,595
Bus Shelter Cleaning & Maintenance	12,312	12,670	15,970	10,970
20 mph speed limit	0	10,000	0	0
Allotments	(1,171)	(1,550)	(1,018)	(1,018)
Maintenance Work to Council Owned Bridges	0	0	30,000	15,000
Urban Neighbourhood Plans	0	0	0	1,500
Grit Bins	0	0	0	4,000
Total Expenditure	783,834	826,295	898,839	827,845
PROCEEDS OF COUNCIL TAX	(770,700)	(807,857)	(807,857)	(863,506)
Interest on balance	(3,357)	(3,391)	(548)	0
Variation in Balances	9,777	15,047	90,434	(35,661)
FUND BALANCE: 1st April	(64,550)	(85,649)	(54,773)	0
Transfer to / (from) Major Investment Reserve			(35,661)	35,661
FUND BALANCE CARRIED FORWARD	(54,773)	(70,602)	0	(0)
Tax Base	14,003	14,005	14,005	14,082
Tax at Band D	£55.04	£57.68	£57.68	£61.32

PARISH COUNCIL PRECEPTS AND COUNCIL TAXES 2010/11

	EXPENDITURE £	TAX BASE	TAX RATE BAND D - £.p
<u>BILLING AUTHORITY</u>			
WINCHESTER	6,022,083	47,692.11	126.27
<u>SPECIAL AREAS</u>			
(BILLING AUTHORITY)			
WINCHESTER TOWN	863,500	14,081.66	61.32
<u>PARISHES</u>			
BADGER FARM	27,900	982.74	28.39
BEAUWORTH	-	55.51	0.00
BIGHTON	2,750	166.02	16.56
BISHOPS SUTTON	3,540	218.78	16.18
BISHOPS WALTHAM	322,393	2,718.59	118.59
BOARHUNT	13,000	247.09	52.61
BRAMDEAN & HINTON AMPNER	5,000	217.95	22.94
CHERITON	9,000	300.29	29.97
CHILCOMB	-	56.54	0.00
COLDEN COMMON	122,415	1,585.19	77.22
COMPTON & SHAWFORD	27,170	819.81	33.14
CORHAMPTON & MEONSTOKE	9,800	386.95	25.33
CRAWLEY	12,500	221.23	56.50
CURDRIDGE	18,000	627.01	28.71
DENMEAD	331,189	2,715.40	121.97
DROXFORD	10,000	330.93	30.22
DURLEY	15,500	470.83	32.92
EXTON	TBA	132.79	TBA
HAMBLEDON	14,000	504.49	27.75
HEADBOURNE WORTHY	3,500	230.64	15.18
HURSLEY	30,000	426.51	70.34
ITCHEN STOKE & OVINGTON	2,200	125.24	17.57
ITCHEN VALLEY	13,820	727.08	19.01
KILMESTON	3,600	136.53	26.37
KINGS WORTHY	109,640	1,808.64	60.62
LITTLETON & HARESTOCK	58,750	1,506.01	39.01
MICHELDEVER	40,000	627.01	63.79
NEW ALRESFORD	245,000	2,297.05	106.66
NORTHINGTON	3,380	125.74	26.88
OLD ALRESFORD	9,000	257.89	34.90
OLIVERS BATTERY	24,000	759.97	31.58
OTTERBOURNE	26,682	698.05	38.22
OWSLEBURY	17,000	383.02	44.38
SHEDFIELD	84,985	1,633.78	52.02
SOBERTON	27,000	826.25	32.68
SOUTH WONSTON	64,597	1,172.50	55.09
SOUTHWICK & WIDLEY	11,700	280.80	41.67
SPARSHOLT	6,353	301.36	21.08
SWANMORE	113,000	1,296.90	87.13
TICHBORNE	3,500	86.03	40.68
TWYFORD	45,000	714.64	62.97
UPHAM	12,250	321.42	38.11
WARNFORD	950	111.70	8.50
WEST MEON	20,705	379.54	54.55
WHITELEY	50,189	1,255.05	39.99
WICKHAM	100,797	1,765.93	57.08
WONSTON	26,000	597.03	43.55
PARISH TOTAL	2,097,755	33,610.45	62.41
WINCHESTER TOWN	863,500	14,081.66	61.32
TOTAL	2,961,255	47,692.11	62.09

PARISH COUNCIL PRECEPTS AND COUNCIL TAXES - YEAR ON YEAR CHANGE

	BAND D TAX RATE 2010/11	BAND D TAX RATE 2009/10	Difference	%
	£	£	£	
<u>BILLING AUTHORITY</u>				
WINCHESTER TOWN	61.32	57.68	3.64	6.3%
<u>PARISHES</u>				
BADGER FARM	28.39	28.02	0.37	1.3%
BEAUWORTH	0.00	0.00	0.00	0.0%
BIGHTON	16.56	16.45	0.11	0.7%
BISHOPS SUTTON	16.18	17.68	(1.50)	(8.5%)
BISHOPS WALTHAM	118.59	119.29	(0.70)	(0.6%)
BOARHUNT	52.61	52.72	(0.11)	(0.2%)
BRAMDEAN & HINTON AMPNER	22.94	23.14	(0.20)	(0.9%)
CHERITON	29.97	28.22	1.75	6.2%
CHILCOMB	0.00	0.00	0.00	0.0%
COLDEN COMMON	77.22	71.59	5.63	7.9%
COMPTON & SHAWFORD	33.14	34.13	(0.99)	(2.9%)
CORHAMPTON & MEONSTOKE	25.33	24.33	1.00	4.1%
CRAWLEY	56.50	58.40	(1.90)	(3.3%)
CURDRIDGE	28.71	28.89	(0.18)	(0.6%)
DENMEAD	121.97	119.23	2.74	2.3%
DROXFORD	30.22	24.66	5.56	22.5%
DURLEY	32.92	31.60	1.32	4.2%
EXTON	TBA	9.86	TBA	TBA
HAMBLEDON	27.75	24.08	3.67	15.2%
HEADBOURNE WORTHY	15.18	15.08	0.10	0.7%
HURSLEY	70.34	71.04	(0.70)	(1.0%)
ITCHEN STOKE & OVINGTON	17.57	17.69	(0.12)	(0.7%)
ITCHEN VALLEY	19.01	19.34	(0.33)	(1.7%)
KILMESTON	26.37	27.48	(1.11)	(4.0%)
KINGS WORTHY	60.62	59.53	1.09	1.8%
LITTLETON & HARESTOCK	39.01	39.37	(0.36)	(0.9%)
MICHELDEVER	63.79	57.94	5.85	10.1%
NEW ALRESFORD	106.66	107.58	(0.92)	(0.9%)
NORTHINGTON	26.88	26.49	0.39	1.5%
OLD ALRESFORD	34.90	33.68	1.22	3.6%
OLIVERS BATTERY	31.58	30.98	0.60	1.9%
OTTERBOURNE	38.22	37.32	0.90	2.4%
OWSLEBURY	44.38	42.38	2.00	4.7%
SHEDFIELD	52.02	61.56	(9.54)	(15.5%)
SOBERTON	32.68	20.74	11.94	57.6%
SOUTH WONSTON	55.09	52.07	3.02	5.8%
SOUTHWICK & WIDLEY	41.67	37.54	4.13	11.0%
SPARSHOLT	21.08	19.10	1.98	10.4%
SWANMORE	87.13	83.67	3.46	4.1%
TICHBORNE	40.68	42.26	(1.58)	(3.7%)
TWYFORD	62.97	62.63	0.34	0.5%
UPHAM	38.11	33.74	4.37	13.0%
WARNFORD	8.50	8.78	(0.28)	(3.2%)
WEST MEON	54.55	54.83	(0.28)	(0.5%)
WHITELEY	39.99	32.09	7.90	24.6%
WICKHAM	57.08	52.47	4.61	8.8%
WONSTON	43.55	43.37	0.18	0.4%

General Fund - Detailed Summary

				Actual 08/09 £	Original 09/10 £	Revised 09/10 £	Budget 10/11 £		
Governance Group	cb - Financial Services	Net Exp.	Employees	559,915	6,354	592,834	377,320		
			Premises	1,084	0	-185,000	0		
			Transport	24,126	18,537	23,937	23,684		
			Supplies & services	267,146	216,048	252,762	234,986		
			Capital financing costs	0	0	0	0		
			a - Expenditure Total	852,271	240,939	684,533	635,990		
			External income	-46,699	-45,094	-45,094	-45,094		
			b - Income Total	-46,699	-45,094	-45,094	-45,094		
			Net Exp. Total	805,572	195,845	639,439	590,896		
			O'heads	Management overheads	233,627	242,834	-688,605	-689,553	
		Recharges to services		-961,181	-862,856	0	0		
		c - Overheads Total		-727,555	-620,022	-688,605	-689,553		
		O'heads Total	-727,555	-620,022	-688,605	-689,553			
		cb - Financial Services Total			78,017	-424,177	-49,166	-98,657	
		ce - Information Technology	ce - Information Technology	Net Exp.	Employees	435,574	449,745	465,257	605,046
					Premises	7,900	0	0	0
					Transport	16,939	18,794	21,359	18,644
Supplies & services	542,251				831,073	819,288	766,710		
Third party payments	626,075				574,322	619,134	413,467		
Capital financing costs	226,183				468,263	383,816	383,817		
a - Expenditure Total	1,854,921				2,342,197	2,308,854	2,187,684		
External income	-53,002				-32,440	-63,440	-56,440		
Internal printing Charges	-80,561				0	0	0		
b - Income Total	-133,563				-32,440	-63,440	-56,440		
Net Exp. Total	1,721,359			2,309,757	2,245,414	2,131,244			
O'heads	Management overheads			271,445	234,254	-2,329,860	-2,329,860		
	Recharges to services			-1,991,026	-2,544,011	0	0		
	c - Overheads Total			-1,719,582	-2,309,757	-2,329,860	-2,329,860		
O'heads Total	-1,719,582			-2,309,757	-2,329,860	-2,329,860			
ce - Information Technology Total				1,777	0	-84,446	-198,616		
cf - Revenues	cf - Revenues			Net Exp.	Employees	1,553,944	1,734,271	1,712,999	1,778,343
		Premises	1,580		0	0	0		
		Transport	51,279		45,984	55,463	57,052		
		Supplies & services	255,295		188,524	185,524	188,524		
		Third party payments	12,810		0	0	0		
		Transfer payments	22,971,367		25,009,100	27,023,840	25,012,774		
		Capital financing costs	6,556		5,454	2,964	1,252		
		a - Expenditure Total	24,852,831		26,983,333	28,980,790	27,037,945		
		External income	-24,192,909		-25,725,600	-27,838,198	-25,790,393		
		b - Income Total	-24,192,909		-25,725,600	-27,838,198	-25,790,393		
		Net Exp. Total	659,922	1,257,733	1,142,592	1,247,552			
		O'heads	Management overheads	1,112,052	1,103,338	457,532	457,532		
			Recharges to services	-626,943	-606,671	0	0		
			c - Overheads Total	485,109	496,667	457,532	457,532		
		O'heads Total	485,109	496,667	457,532	457,532			
		cf - Revenues Total			1,145,031	1,754,400	1,600,124	1,705,084	
		ea - Legal Services	ea - Legal Services	Net Exp.	Employees	666,411	688,071	707,384	711,483
Premises	109,948				122,514	121,621	121,621		
Transport	34,049				28,165	37,182	41,015		
Supplies & services	123,255				123,613	135,613	147,613		
Third party payments	12,845				7,240	7,240	7,240		
Capital financing costs	10,319				13,085	10,318	10,318		
a - Expenditure Total	956,828				982,688	1,019,358	1,039,290		
External income	-680,214				-756,069	-691,069	-770,069		
b - Income Total	-680,214				-756,069	-691,069	-770,069		
Net Exp. Total	276,614				226,619	328,289	269,221		
O'heads	Management overheads			681,971	690,673	-141,522	-141,522		
	Recharges to services			-840,575	-878,403	0	0		
	c - Overheads Total			-158,603	-187,730	-141,522	-141,522		
O'heads Total	-158,603			-187,730	-141,522	-141,522			
ea - Legal Services Total				118,011	38,889	186,767	127,699		
eb - Democratic Services	eb - Democratic Services			Net Exp.	Employees	449,108	430,597	428,321	508,093
					Premises	96,863	68,733	98,733	98,733
		Transport	52,005		57,111	55,537	58,036		
		Supplies & services	587,980		607,058	594,141	609,829		
		Third party payments	20,445		23,000	23,000	23,000		
		Capital financing costs	15,357		39,439	22,483	16,317		

General Fund - Detailed Summary

				Actual 08/09 £	Original 09/10 £	Revised 09/10 £	Budget 10/11 £		
Governance Group	eb - Democratic Services	Net Exp.	a - Expenditure Total	1,221,756	1,225,938	1,222,215	1,314,008		
			External income	-8,212	-6,024	-6,024	-6,024		
			b - Income Total	-8,212	-6,024	-6,024	-6,024		
		Net Exp. Total	1,213,544	1,219,914	1,216,191	1,307,984			
		O'heads	Management overheads	1,990,631	1,945,758	1,432,549	1,432,549		
			Recharges to services	-602,052	-628,670	0	0		
			c - Overheads Total	1,388,580	1,317,088	1,432,549	1,432,549		
		O'heads Total	1,388,580	1,317,088	1,432,549	1,432,549			
		eb - Democratic Services Total				2,602,124	2,537,002	2,648,740	2,740,533
		ne - Estates	Net Exp.	Employees	664,362	684,454	676,934	802,876	
	Premises			1,450,538	1,452,615	1,198,336	1,206,629		
	Transport			31,649	20,993	31,631	35,396		
	Supplies & services			1,062,846	600,523	727,320	465,273		
	Third party payments			0	1,000	1,000	1,000		
	Capital financing costs			1,747,624	1,218,968	236,678	254,567		
	a - Expenditure Total			4,957,018	3,978,553	2,871,899	2,765,741		
	External income			-3,764,849	-3,733,624	-3,466,144	-3,485,856		
	Internal rents			-262,974	-247,979	-277,979	-277,979		
	b - Income Total			-4,027,824	-3,981,603	-3,744,123	-3,763,835		
	Net Exp. Total		929,194	-3,050	-872,224	-998,094			
	O'heads		Management overheads	710,450	707,256	-919,262	-919,262		
Recharges to services			-2,056,659	-1,774,842	0	0			
c - Overheads Total			-1,346,209	-1,067,586	-919,262	-919,262			
O'heads Total	-1,346,209		-1,067,586	-919,262	-919,262				
ne - Estates Total				-417,015	-1,070,636	-1,791,486	-1,917,356		
Governance Group Total				3,527,945	2,835,478	2,510,533	2,358,688		
Operations Group	db - Customer Services	Net Exp.	Employees	553,936	525,102	569,570	581,661		
			Transport	14,530	13,194	16,105	12,004		
			Supplies & services	174,328	154,114	233,085	242,134		
			Capital financing costs	47,839	99,027	84,515	81,434		
			a - Expenditure Total	790,634	791,437	903,275	917,233		
			External income	-4,615	-2,993	-2,993	-2,993		
			Internal Postage Recharge	-107,738	-138,000	-138,000	-138,000		
			b - Income Total	-112,354	-140,993	-140,993	-140,993		
			Net Exp. Total	678,280	650,444	762,282	776,240		
			O'heads	Management overheads	436,115	443,458	-776,795	-776,795	
	Recharges to services	-1,111,016		-1,093,901	0	0			
	c - Overheads Total	-674,902		-650,443	-776,795	-776,795			
	O'heads Total	-674,902	-650,443	-776,795	-776,795				
	db - Customer Services Total				3,379	1	-14,513	-555	
	jj - Environment	Net Exp.	Employees	1,494,845	1,622,298	1,623,000	1,673,986		
			Premises	1,047,678	1,008,348	1,030,271	966,328		
			Transport	188,165	143,569	164,736	165,594		
			Supplies & services	410,512	327,684	423,184	471,684		
			Third party payments	3,985,370	3,968,761	3,986,103	4,001,103		
			Capital financing costs	504,343	839,088	299,536	200,370		
			a - Expenditure Total	7,630,913	7,909,748	7,526,830	7,479,065		
External income			-838,418	-393,586	-845,463	-758,750			
Internal Conits to services			0	-5,000	-5,000	-5,000			
b - Income Total			-838,418	-398,586	-850,463	-763,750			
Net Exp. Total		6,792,495	7,511,162	6,676,367	6,715,315				
O'heads		Management overheads	1,479,752	1,531,835	520,249	520,249			
		Recharges to services	-924,402	-942,855	0	0			
	c - Overheads Total	555,350	588,980	520,249	520,249				
O'heads Total	555,350	588,980	520,249	520,249					
jj - Environment Total				7,347,845	8,100,142	7,196,616	7,235,564		
na - Planning Control	Net Exp.	Employees	1,531,151	1,588,641	1,478,070	1,542,085			
		Premises	1,156	10,500	10,500	10,500			
		Transport	124,798	103,663	127,355	146,615			
		Supplies & services	194,807	187,254	245,194	134,608			
		Third party payments	364,052	0	0	0			
		Capital financing costs	1,373	589	6,746	7,476			
		a - Expenditure Total	2,217,338	1,890,647	1,867,865	1,841,284			
		External income	-1,483,803	-1,304,763	-1,343,513	-1,443,513			
		b - Income Total	-1,483,803	-1,304,763	-1,343,513	-1,443,513			
		Net Exp. Total	733,535	585,884	524,352	397,771			
		O'heads	Management overheads	1,596,976	1,621,587	711,091	711,091		

General Fund - Detailed Summary

				Actual 08/09 £	Original 09/10 £	Revised 09/10 £	Budget 10/11 £	
Operations Group	na - Planning Control	O'heads	Recharges to services	-870,400	-876,922	0	0	
			c - Overheads Total	726,576	744,665	711,091	711,091	
		O'heads Total	726,576	744,665	711,091	711,091		
	na - Planning Control Total				1,460,111	1,330,549	1,235,443	1,108,862
	nd - Building Control	Net Exp.	Employees	458,802	494,010	489,267	482,868	
			Premises	483	300	300	300	
			Transport	34,311	35,419	35,828	32,366	
			Supplies & services	97,788	120,430	129,625	120,430	
			a - Expenditure Total	591,384	650,159	655,020	635,964	
			External income	-603,580	-637,498	-637,498	-639,498	
b - Income Total			-603,580	-637,498	-637,498	-639,498		
Net Exp. Total		-12,197	12,661	17,522	-3,534			
O'heads		Management overheads	226,943	225,693	152,900	152,900		
		Recharges to services	-39,258	-39,098	0	0		
	c - Overheads Total	187,686	186,595	152,900	152,900			
O'heads Total	187,686	186,595	152,900	152,900				
nd - Building Control Total				175,489	199,256	170,422	149,366	
nq - Access & Infra Structure	Net Exp.	Employees	1,255,931	1,268,352	1,265,796	1,286,833		
		Premises	1,048,351	993,518	1,017,853	1,017,853		
		Transport	-171,151	-43,161	-206,602	-208,260		
		Supplies & services	663,010	551,999	576,999	551,999		
		Third party payments	1,790,150	2,689,160	2,075,300	2,451,300		
		Capital financing costs	487,084	797,123	551,179	763,331		
		a - Expenditure Total	5,073,374	6,256,991	5,280,525	5,863,056		
		External income	-5,400,671	-5,463,741	-5,575,503	-6,112,741		
		b - Income Total	-5,400,671	-5,463,741	-5,575,503	-6,112,741		
	Net Exp. Total	-327,297	793,250	-294,978	-249,685			
O'heads	Management overheads	1,338,387	1,325,026	329,479	329,479			
	Recharges to services	-900,373	-1,605,149	-69,440	-69,440			
	c - Overheads Total	438,014	-280,123	260,039	260,039			
O'heads Total	438,014	-280,123	260,039	260,039				
nq - Access & Infra Structure Total				110,716	513,127	-34,939	10,354	
nf - Economic & Cultural Services	Net Exp.	Employees	1,284,875	1,448,510	1,464,586	1,513,901		
		Premises	532,250	589,702	456,885	456,885		
		Transport	49,182	41,184	59,776	63,863		
		Supplies & services	322,102	350,426	391,139	372,384		
		Third party payments	426,876	422,479	572,673	594,173		
		Capital financing costs	561,039	632,017	153,160	190,828		
		a - Expenditure Total	3,176,326	3,484,318	3,098,219	3,192,034		
		External income	-510,061	-512,411	-660,519	-714,264		
		Notnl Income re cred arrng	-24,450	-24,450	-24,450	-24,450		
	b - Income Total	-534,511	-536,861	-684,969	-738,714			
Net Exp. Total	2,641,814	2,947,457	2,413,250	2,453,320				
O'heads	Management overheads	1,158,435	985,846	691,086	691,086			
	Recharges to services	-507,021	-340,384	0	0			
	c - Overheads Total	651,414	645,462	691,086	691,086			
O'heads Total	651,414	645,462	691,086	691,086				
nf - Economic & Cultural Services Total				3,293,228	3,592,919	3,104,336	3,144,406	
Operations Group Total				12,390,768	13,735,994	11,657,365	11,647,997	
Policy Group	ad - Strategic Planning	Net Exp.	Employees	337,745	324,678	325,129	324,065	
			Premises	1,194	1,000	1,000	1,000	
			Transport	23,921	20,649	26,018	25,121	
			Supplies & services	66,545	91,000	109,546	117,421	
			a - Expenditure Total	429,405	437,327	461,693	467,607	
			External income	-5,100	0	0	0	
			b - Income Total	-5,100	0	0	0	
		Net Exp. Total	424,305	437,327	461,693	467,607		
		O'heads	Management overheads	198,517	198,905	61,795	61,795	
	Recharges to services		-71,620	-72,694	0	0		
c - Overheads Total	126,897		126,211	61,795	61,795			
O'heads Total	126,897	126,211	61,795	61,795				
ad - Strategic Planning Total				551,202	563,538	523,488	529,402	
jl - Strategic Housing Services	Net Exp.	Employees	832,452	918,141	917,650	951,637		
		Premises	14,056	634	10,634	634		
		Transport	90,521	59,683	91,635	90,710		
		Supplies & services	56,906	56,008	76,108	56,008		
		Third party payments	18,226	59,860	93,087	59,860		

General Fund - Detailed Summary

				Actual 08/09 £	Original 09/10 £	Revised 09/10 £	Budget 10/11 £	
Policy Group	jl - Strategic Housing Services	Net Exp.	Capital financing costs	431,622	1,653,410	1,831,500	1,330,000	
			a - Expenditure Total	1,443,783	2,747,736	3,020,614	2,488,849	
			External income	-71,430	-278,470	-371,870	-178,470	
			b - Income Total	-71,430	-278,470	-371,870	-178,470	
		Net Exp. Total	1,372,354	2,469,266	2,648,744	2,310,379		
		O'heads	Management overheads	935,005	789,619	111,315	111,315	
			Recharges to services	-757,846	-585,358	0	0	
			c - Overheads Total	177,159	204,261	111,315	111,315	
		O'heads Total	177,159	204,261	111,315	111,315		
		jl - Strategic Housing Services Total			1,549,512	2,673,527	2,760,059	2,421,694
	Policy Group	jn - Partnerships Comms & Improvmt	Net Exp.	Employees	830,979	596,561	627,742	676,026
				Premises	1,694	1,960	1,960	1,960
				Transport	35,147	33,266	43,166	33,253
				Supplies & services	235,572	170,338	178,874	160,374
				Third party payments	677,605	645,848	663,704	661,963
Capital financing costs				269,909	396,795	125,167	681,167	
a - Expenditure Total				2,050,906	1,844,768	1,640,613	2,214,743	
External income				-30,408	-45,102	-68,102	-35,102	
b - Income Total			-30,408	-45,102	-68,102	-35,102		
Net Exp. Total			2,020,498	1,799,666	1,572,511	2,179,641		
O'heads		Management overheads	538,390	484,534	-644,542	-644,542		
		Recharges to services	-1,437,439	-1,072,490	0	0		
		c - Overheads Total	-899,049	-587,956	-644,542	-644,542		
O'heads Total		-899,049	-587,956	-644,542	-644,542			
jn - Partnerships Comms & Improvmt Total			1,121,448	1,211,710	927,969	1,535,099		
Policy Group Total			3,222,162	4,448,775	4,211,516	4,486,194		
Organisational Development	ga - Human Resources	Net Exp.	Employees	541,474	698,947	560,996	579,179	
			Premises	0	20	20	20	
			Transport	14,444	11,274	13,799	13,446	
			Supplies & services	22,689	16,950	83,950	16,950	
			a - Expenditure Total	578,606	727,191	658,765	609,595	
			External income	-680	-1,050	-1,050	-1,050	
			b - Income Total	-680	-1,050	-1,050	-1,050	
			Net Exp. Total	577,926	726,141	657,715	608,545	
		O'heads	Management overheads	236,818	230,617	-655,723	-655,723	
			Recharges to services	-814,745	-956,758	0	0	
	c - Overheads Total		-577,926	-726,141	-655,723	-655,723		
	O'heads Total	-577,926	-726,141	-655,723	-655,723			
	ga - Human Resources Total			0	0	1,992	-47,178	
	Organisational Development Total			0	0	1,992	-47,178	
	Corporate Management	aa - Chief Executive Man & Support	Net Exp.	Employees	465,388	485,996	482,894	501,171
Premises				1,855	6,000	6,000	6,000	
Transport				19,451	13,929	18,300	22,699	
Supplies & services				44,734	36,830	47,830	36,830	
a - Expenditure Total				531,428	542,755	555,024	566,700	
External income				-36,509	0	-11,000	0	
b - Income Total				-36,509	0	-11,000	0	
Net Exp. Total				494,919	542,755	544,024	566,700	
O'heads			Management overheads	356,818	348,762	147,883	147,883	
			Recharges to services	-627,677	-635,585	0	0	
		c - Overheads Total	-270,859	-286,823	147,883	147,883		
O'heads Total		-270,859	-286,823	147,883	147,883			
aa - Chief Executive Man & Support Total			224,060	255,932	691,907	714,583		
Corporate Management Team Total			224,060	255,932	691,907	714,583		
Grand Total			19,364,935	21,276,179	19,073,313	19,160,284		

Winchester City Council - General Fund Budget Summary

Output Report	Output Report Group	Group Name	Actual 08/9 £	Original 09/10 £	Revised 09/10 £	Budget 10/11 £	
Net Exp.	a - Expenditure	Employees	13,916,892	13,964,728	14,388,429	14,896,573	
		Premises	4,316,631	4,255,844	3,769,113	3,888,463	
		Transport	633,364	622,253	615,225	631,238	
		Supplies & services	5,127,764	4,629,872	5,210,182	4,693,757	
		Third party payments	7,934,455	8,391,670	8,041,241	8,213,106	
		Transfer payments	22,971,367	25,009,100	27,023,840	25,012,774	
		Capital financing costs	4,309,249	6,163,258	3,708,062	3,920,877	
	a - Expenditure Total			59,209,722	63,036,725	62,756,092	61,256,788
	b - Income	External income		-37,731,162	-38,938,465	-41,627,480	-40,040,257
		Internal rents		-262,974	-247,979	-277,979	-277,979
		Internal printing Charges		-80,561	0	0	0
		Internal Conts to services		0	-5,000	-5,000	-5,000
		Internal Postage Recharges		-107,738	-138,000	-138,000	-138,000
		Notnl Income re cred arrngm		-24,450	-24,450	-24,450	-24,450
b - Income Total			-38,206,885	-39,353,894	-42,072,909	-40,485,686	
Net Exp. Total			21,002,836	23,682,831	20,683,183	20,771,102	
c - Overheads	c - Overheads	Management overheads	13,502,332	13,109,995	-1,540,430	-1,541,378	
		Recharges to services	-15,140,234	-15,516,647	-69,440	-69,440	
	c - Overheads Total			-1,637,901	-2,406,652	-1,609,870	-1,610,818
c - Overheads Total			-1,637,901	-2,406,652	-1,609,870	-1,610,818	
Grand Total			19,364,935	21,276,179	19,073,313	19,160,284	

General Fund - Corporate Management Team							
Output Report	Output Report Group	Group Name	Actual 08/9 £	Original 09/10 £	Revised 09/10 £	Budget 10/11 £	
Net Exp.	a - Expenditure	Employees	465,388	485,996	482,894	501,171	
		Premises	1,855	6,000	6,000	6,000	
		Transport	19,451	13,929	18,300	22,699	
		Supplies & services	44,734	36,830	47,830	36,830	
	a - Expenditure Total			531,428	542,755	555,024	566,700
	b - Income	External income		-36,509	0	-11,000	0
b - Income Total			-36,509	0	-11,000	0	
Net Exp. Total			494,919	542,755	544,024	566,700	
c - Overheads	c - Overheads	Management overheads	356,818	348,762	147,883	147,883	
		Recharges to services	-627,677	-635,585	0	0	
	c - Overheads Total			-270,859	-286,823	147,883	147,883
c - Overheads Total			-270,859	-286,823	147,883	147,883	
Grand Total			224,060	256,032	692,007	714,683	

General Fund - Governance Group				Actual 08/9	Original 09/10	Revised 09/10	Budget 10/11
Output Report	Output Report Group	Group Name	£	£	£	£	
Net Exp.	a - Expenditure	Employees	4,329,315	3,993,492	4,583,729	4,783,161	
		Premises	1,667,912	1,643,862	1,233,690	1,426,983	
		Transport	210,046	189,584	225,109	233,828	
		Supplies & services	2,838,772	2,566,839	2,714,648	2,412,935	
		Third party payments	672,175	605,562	650,374	444,707	
		Transfer payments	22,971,367	25,009,100	27,023,840	25,012,774	
		Capital financing costs	2,006,038	1,745,209	656,259	666,271	
		a - Expenditure Total	34,695,625	35,753,648	37,087,649	34,980,659	
	b - Income	External income	-28,745,885	-30,298,851	-32,109,969	-30,153,876	
		Internal rents	-262,974	-247,979	-277,979	-277,979	
		Internal printing Charges	-80,561	0	0	0	
		b - Income Total	-29,089,420	-30,546,830	-32,387,948	-30,431,855	
Net Exp. Total			5,606,205	5,206,818	4,699,701	4,548,804	
c - Overheads	c - Overheads	Management overheads	5,000,176	4,924,113	-2,189,168	-2,190,116	
		Recharges to services	-7,078,436	-7,295,453	0	0	
		c - Overheads Total	-2,078,260	-2,371,340	-2,189,168	-2,190,116	
c - Overheads Total			-2,078,260	-2,371,340	-2,189,168	-2,190,116	
Grand Total			3,527,945	2,835,478	2,510,533	2,358,688	

General Fund - Operations Group				Actual 08/9	Original 09/10	Revised 09/10	Budget 10/11
Output Report	Output Report Group	Group Name	£	£	£	£	
Net Exp.	a - Expenditure	Employees	6,579,540	6,946,913	6,890,289	7,081,334	
		Premises	2,629,918	2,602,368	2,515,809	2,451,866	
		Transport	239,836	293,868	197,198	212,182	
		Supplies & services	1,862,547	1,691,907	1,999,226	1,893,239	
		Third party payments	6,566,448	7,080,400	6,634,076	7,046,576	
		Capital financing costs	1,601,679	2,367,844	1,095,136	1,243,439	
		a - Expenditure Total	19,479,968	20,983,300	19,331,734	19,928,636	
	b - Income	External income	-8,841,149	-8,314,992	-9,065,489	-9,671,759	
		Internal Conts to services	0	-5,000	-5,000	-5,000	
		Internal Postage Recharges	-107,738	-138,000	-138,000	-138,000	
		Notnl Income re cred arrngmt	-24,450	-24,450	-24,450	-24,450	
		b - Income Total	-8,973,338	-8,482,442	-9,232,939	-9,839,209	
Net Exp. Total			10,506,630	12,500,858	10,098,795	10,089,427	
c - Overheads	c - Overheads	Management overheads	6,236,609	6,133,445	1,628,010	1,628,010	
		Recharges to services	-4,352,471	-4,898,309	-69,440	-69,440	
		c - Overheads Total	1,884,138	1,235,136	1,558,570	1,558,570	
c - Overheads Total			1,884,138	1,235,136	1,558,570	1,558,570	

Grand Total	12,390,768	13,735,994	11,657,365	11,647,997
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General Fund - Organisational Development						
Output Report	Output Report Group	Group Name	Actual 08/9 £	Original 09/10 £	Revised 09/10 £	Budget 10/11 £
Net Exp.	a - Expenditure	Employees	541,474	698,947	560,996	579,179
		Premises	0	20	20	20
		Transport	14,444	11,274	13,799	13,446
		Supplies & services	22,689	16,950	83,950	16,950
		a - Expenditure Total	578,606	727,191	658,765	609,595
	b - Income	External income	-680	-1,050	-1,050	-1,050
		b - Income Total	-680	-1,050	-1,050	-1,050
Net Exp. Total			577,926	726,141	657,715	608,545
c - Overheads	c - Overheads	Management overheads	236,818	230,617	-655,723	-655,723
		Recharges to services	-814,745	-956,758	0	0
		c - Overheads Total	-577,926	-726,141	-655,723	-655,723
c - Overheads Total			-577,926	-726,141	-655,723	-655,723
Grand Total			0	0	1,992	-47,178

General Fund - Policy Group						
Output Report	Output Report Group	Group Name	Actual 08/9 £	Original 09/10 £	Revised 09/10 £	Budget 10/11 £
Net Exp.	a - Expenditure	Employees	2,001,175	1,839,380	1,870,521	1,951,728
		Premises	16,945	3,594	13,594	3,594
		Transport	149,588	113,598	160,819	149,083
		Supplies & services	359,023	317,346	364,528	333,803
		Third party payments	695,831	705,708	756,791	721,823
		Capital financing costs	701,531	2,050,205	1,956,667	2,011,167
		a - Expenditure Total	3,924,094	5,029,831	5,122,920	5,171,198
	b - Income	External income	-106,938	-323,572	-439,972	-213,572
		b - Income Total	-106,938	-323,572	-439,972	-213,572
Net Exp. Total			3,817,157	4,706,259	4,682,948	4,957,626
c - Overheads	c - Overheads	Management overheads	1,671,911	1,473,058	-471,432	-471,432
		Recharges to services	-2,266,905	-1,730,542	0	0
		c - Overheads Total	-594,994	-257,484	-471,432	-471,432
c - Overheads Total			-594,994	-257,484	-471,432	-471,432
Grand Total			3,222,162	4,448,775	4,211,516	4,486,194

General Fund - Sectional Breakdown Summary

		Output	Actual 08/9	Original 09/10	Working 09/10	Budget 10/11	
			£	£	£	£	
Governance Group	cb - Financial Services	Net Exp.	Accountancy	425,749	428,686	483,031	436,562
			Treasury Management	12,700	11,986	11,986	11,986
			Insurance management	34,993	17,908	17,867	18,163
			Audit	146,623	146,926	150,464	152,159
			Corporate Costs	732	-720,174	-334,575	-354,000
			Corporate Income	-12,814	0	0	0
			Pensions Increases & Added Year Conts	3,552	141,160	141,160	156,521
			Audit Commission Fees	168,973	142,283	142,436	142,436
			Bank Charges	25,064	27,070	27,070	27,070
			Net Exp. Total	805,572	195,845	639,439	590,896
	c - Overheads	-727,555	-620,022	-688,605	-689,553		
	cb - Financial Services Total			78,017	-424,177	-49,166	-98,657
	ce - Information Technology	Net Exp.	Information Technology	1,578,433	2,103,273	2,029,923	1,917,752
			Telephones	165,981	129,154	154,191	154,192
			Printers & Photocopiers	-23,055	77,330	61,300	59,300
			Net Exp. Total	1,721,359	2,309,757	2,245,414	2,131,244
	c - Overheads	-1,719,582	-2,309,757	-2,329,860	-2,329,860		
	ce - Information Technology Total			1,777	0	-84,446	-198,616
	cf - Revenues	Net Exp.	Exchequer Services	272,106	273,884	271,035	273,532
			Revenues Administration	37,493	40,684	39,762	40,344
			Council Tax	348,070	428,091	434,013	426,758
			Council Tax Benefit Administration	99,692	143,384	119,332	109,899
Council Tax Benefits Paid			-137,692	10,860	48,559	10,860	
Housing Benefit Administration			168,911	219,361	207,877	188,579	
Housing Benefit Paid			-125,194	62,780	-13,525	117,755	
HRA Rent Rebates			31,543	81,860	30,705	81,860	
BID Collection			-6,888	-16,955	-19,518	-19,518	
NNDR Administration (Net)			-28,118	13,784	24,352	17,483	
Net Exp. Total			659,922	1,257,733	1,142,592	1,247,552	
c - Overheads			485,109	496,667	457,532	457,532	
cf - Revenues Total			1,145,031	1,754,400	1,600,124	1,705,084	
ea - Legal Services	Net Exp.	Legal Business Unit	609,899	650,334	673,163	712,045	
		Land Charges	-114,119	-187,253	-126,577	-204,527	
		Cemeteries	3,765	17,833	35,998	15,998	
		Taxi & Private Hire	-90,492	-91,005	-91,005	-91,005	
		Licensing - 2003 Act	-121,546	-154,430	-154,430	-154,430	
		Licensing - Gambling Act	-12,350	-5,950	-5,950	-5,950	
		Licensing - Other	-10,920	-9,350	-9,350	-9,350	
		Public Health Act Burials	12,377	6,440	6,440	6,440	
		Net Exp. Total	276,614	226,619	328,289	269,221	
		c - Overheads	-158,603	-187,730	-141,522	-141,522	
ea - Legal Services Total			118,011	38,889	186,767	127,699	
eb - Democratic Services	Net Exp.	Civic and Mayoral & Abbey House	130,660	130,963	117,867	119,373	
		Secretariat	306,342	341,268	342,210	349,502	
		Council & Committee Business	587,361	584,417	590,720	608,836	
		Electoral Registration	77,984	89,176	101,962	108,636	
		Elections	111,196	74,090	63,432	121,637	
Net Exp. Total	1,213,544	1,219,914	1,216,191	1,307,984			
c - Overheads	1,388,580	1,317,088	1,432,549	1,432,549			
eb - Democratic Services Total			2,602,124	2,537,002	2,648,740	2,740,533	
ne - Estates	Net Exp.	Estates Trading Account	227,409	238,871	253,215	241,522	
		General Fund Property	-2,060,180	-1,695,789	-2,170,706	-2,535,838	
		Christmas Lighting	15,068	25,760	25,760	25,760	
		General Fund Property	993	0	0	0	
		Accommodation	1,536,046	1,220,350	947,862	943,227	
		F2 Store	62,596	89,538	79,538	88,438	
		Caravan Site	-22,725	-20,000	-20,000	-20,000	
		Guildhall	7,440	46,460	10,574	222,056	
		Historic Resources Centre	127,783	91,760	1,533	36,740	
		Surplus Properties	1,034,763	0	0	0	
		Net Exp. Total	929,194	-3,050	-872,224	-998,094	
c - Overheads	-1,346,209	-1,067,586	-919,262	-919,262			
ne - Estates Total			-417,015	-1,070,636	-1,791,486	-1,917,356	
Governance Group Total			3,527,945	2,835,478	2,510,533	2,358,688	
Operations Group	Net Exp.	Support Services	214,019	165,583	159,778	157,614	
		Customer Services	464,262	484,861	489,292	489,992	
		Print Services	0	0	113,212	128,634	
		Net Exp. Total	678,280	650,444	762,282	776,240	
c - Overheads	-674,902	-650,443	-776,795	-776,795			
db - Customer Services Total			3,379	1	-14,513	-555	
jj - Environment	Net Exp.	Trading Account	229,947	201,141	173,619	156,398	
		Abandoned Vehicles	11,754	16,649	16,486	16,236	
		Public Conveniences	441,257	280,598	304,581	274,679	
		Refuse Collection	1,915,306	1,954,371	1,961,073	2,081,343	
		Street Cleansing	916,573	944,630	931,301	938,794	

General Fund - Sectional Breakdown Summary

		Output	Actual 08/9	Original 09/10	Working 09/10	Budget 10/11		
			£	£	£	£		
Operations Group	jj - Environment	Net Exp.	Air Pollution	50,731	83,698	77,806	72,745	
			Caravan Control	8,635	9,770	9,722	10,165	
			Community Safety	28,266	27,320	-79,297	0	
			Community Wardens			-687	1,897	
			Community Meals	144,980	160,443	170,671	170,671	
			Dog Control Service	92,706	68,515	102,420	102,774	
			Food Safety	182,308	173,713	179,285	190,755	
			Bucket Emptying	830	4,252	4,210	4,210	
			Health Education	3,451	17,159	14,058	17,361	
			Health and Safety Enforcement	99,721	108,576	108,075	110,322	
			Infectious Disease Control	10,008	11,231	11,176	11,529	
			Licensing	12,473	13,999	13,917	14,085	
			Noise Pollution	89,192	99,006	98,588	97,220	
			Other Pollution	39,200	77,442	77,229	79,140	
			Statutory Nuisances	46,950	48,763	48,525	50,691	
			Water Supply and Swimming Pools	18,236	20,459	20,357	20,874	
			Landscape	210,975	193,513	202,926	222,457	
			Grounds Maintenance	173,868	174,767	185,673	178,773	
			Open Space Grounds Maintenance	780,661	868,645	701,038	723,035	
			Allotments	-2,632	-2,500	-2,500	-2,500	
			Highways Partnership-Grounds M'tnce	-14,010	-13,905	-14,060	-14,060	
	Materials Recycling	924,028	985,412	937,041	838,581			
	ABC Roll Out - Recycling	75,148	211,796	71,479	78,479			
	Pest Control	212,239	180,469	188,470	178,700			
	Grants	17,000	517,730	17,730	17,730			
	Neighbourhood Wardens	72,696	73,500	75,455	72,232			
	Bridge Maintenance	0	0	70,000	0			
		Net Exp. Total	6,792,495	7,511,162	6,676,367	6,715,315		
		c - Overheads	555,350	588,980	520,249	520,249		
		jj - Environment Total	7,347,845	8,100,142	7,196,616	7,235,564		
	na - Planning Control	Net Exp.	Operations Business Support	98,968	94,577	-730	0	
			Planning Management & Support	128,421	165,819	164,608	165,280	
			Development Control	147,406	31,018	56,697	-66,732	
			Monitoring & Enforcement	253,775	294,470	295,947	291,393	
			Planning Delivery	-781	0	354	354	
			Grants	105,747	0	0	0	
			Not Used			7,476	7,476	
		Net Exp. Total	733,535	585,884	524,352	397,771		
		c - Overheads	726,576	744,665	711,091	711,091		
		na - Planning Control Total	1,460,111	1,330,549	1,235,443	1,108,862		
	nd - Building Control	Net Exp.	Business Unit	-12,197	12,661	17,522	-3,534	
			Net Exp. Total	-12,197	12,661	17,522	-3,534	
			c - Overheads	187,686	186,595	152,900	152,900	
	nd - Building Control Total	175,489	199,256	170,422	149,366			
nq - Access & Infra Structure	Net Exp.	Car Parking & Enforcement	-2,046,350	-1,151,149	-2,461,264	-2,693,795		
		Sustainable Transport	5,316	0	0	0		
		Concessionary Travel	889,329	1,130,875	1,111,613	1,130,875		
		Community Transport & Shopmobility	171,085	156,370	151,370	156,370		
		Footway Lighting	22,983	30,407	30,866	29,665		
		Street Services	39,425	25,970	25,970	25,970		
		Traffic Projects	1,956	-3,990	-3,990	-3,990		
		Drainage & Flooding	700	3,000	3,000	3,000		
		Street Naming & Numbering	27,338	19,059	19,059	19,059		
		Engineering Projects	-3,282	0	0	0		
		Engineering Trading Account	434,467	441,296	453,858	463,318		
		CCTV			-16,872	-21,568		
		Community Meals	225,824	233,912	233,912	233,912		
		Traffic Management	-96,089	-92,500	-92,500	-92,500		
			0		250,000	500,000		
			Net Exp. Total	-327,297	793,250	-294,978	-249,685	
			c - Overheads	438,014	-280,123	260,039	260,039	
			nq - Access & Infra Structure Total	110,716	513,127	-34,939	10,354	
		nf - Economic & Cultural Services	Net Exp.	Cultural Business Unit	147,614	127,682	133,274	135,457
				Arts Development	74,045	86,012	97,583	86,249
Theatre Royal	200,000			200,000	200,000	200,000		
Local Economy	112,525			141,927	159,295	144,641		
Local Economy SEEDA	3,133			0	-178	0		
BID Ballot and Administration	0			25,000	25,000	25,000		
Special Events	6,092			11,995	4,635	-5,859		
Tourist Information Centre	197,200			206,615	207,418	213,283		
Marketing	88,050			124,613	131,087	142,006		
Town Twinning	1,076			1,000	1,000	1,000		
Museum Services	173,424			122,279	123,945	126,585		
Curatorial Services	84,664			208,367	210,724	210,384		
Discovery Centre/City Space	38,688			55,281	59,004	53,684		

General Fund - Sectional Breakdown Summary

		Output		Actual 08/9	Original 09/10	Working 09/10	Budget 10/11
				£	£	£	£
Operations Group	nf - Economic & Cultural Services	Net Exp.	Historic Environment Centre	38,809	40,236	40,257	40,012
			Monuments	1,438	9,628	9,511	9,511
			City Museum	429,626	92,065	39,475	40,440
			Westgate Museum	60,671	54,825	54,577	56,756
			Historic Environment	133,954	197,394	200,133	201,676
			Records	18,711	18,710	18,710	18,710
			Sport Strategy & Management	110,227	81,170	74,204	83,087
			Sports Pitches (Town)	208,319	185,633	163,195	173,369
			River Park Leisure Centre	436,027	843,471	395,213	415,082
			Meadowside Centre	77,522	113,554	65,188	82,246
			Net Exp. Total	2,641,814	2,947,457	2,413,250	2,453,320
			c - Overheads	651,414	645,462	691,086	691,086
			nf - Economic & Cultural Services Total	3,293,228	3,592,919	3,104,336	3,144,406
Operations Group Total			12,390,768	13,735,994	11,657,365	11,647,997	
Policy Group	ad - Strategic Planning	Net Exp.	Strategic Planning	424,305	437,327	461,693	467,607
			Net Exp. Total	424,305	437,327	461,693	467,607
			c - Overheads	126,897	126,211	61,795	61,795
			ad - Strategic Planning Total	551,202	563,538	523,488	529,402
	jl - Strategic Housing Services	Net Exp.	Trading A/C	57,692	57,525	64,861	66,036
			Choice Based Lettings	7,531	-4,600	-4,600	-4,600
			Private Sector Housing	55,719	61,440	52,776	79,756
			Renovation Grants	193,309	446,303	539,220	342,242
			Corporate Property Repairs	58,412	41,102	58,405	61,072
			Sewage works	-390	-630	-630	-630
			General Improvement Areas	0	-8,300	-8,300	-8,300
			Home Check Scheme	20,561	21,776	21,680	22,292
			Home Energy Conservation	14,222	11,959	11,909	12,312
			House Purchase Advances	-13,519	1,850	-220	-220
			Housing Enablement	121,037	118,554	130,990	123,200
			Housing Strategy	68,936	-13,485	-94,808	87,415
			Homelessness Admin	144,406	155,385	304,517	204,404
			Housing Needs	272,079	243,965	144,754	201,104
			Strategic Housing Services	280,500	1,200,000	1,290,160	986,939
			Community Planning	91,859	136,422	138,030	137,357
Net Exp. Total	1,372,354	2,469,266	2,648,744	2,310,379			
c - Overheads	177,159	204,261	111,315	111,315			
jl - Strategic Housing Services Total	1,549,512	2,673,527	2,760,059	2,421,694			
jn - Partnerships Comms & Improvmt	Net Exp.	Design	503,955	351,857	251,076	217,097	
		Business Unit Costs	435,776	303,144	393,622	510,480	
		Community Development	559,498	547,800	573,877	584,860	
		Community Wellbeing	84,918	73,709	75,013	77,281	
		Environmental Issues	20,898	23,166	23,166	23,166	
		Grants - Arts & Cultural	24,500	200,000	122,000	186,000	
		Grants - Community Centres	81,864	200,000	-833	461,167	
		Grants - Enablement	200,500	15,500	15,500	15,500	
		Grants - Sports & Recreation	15,360	15,360	15,360	15,360	
		Grants - Theatres & Public Entertainment	39,861	48,893	48,893	48,893	
		Health Improvement Partnership	0	779	779	779	
		Market Research	11,339	0	6,600	600	
		Meals on Wheels	20,304	21,000	21,000	21,000	
		Communications & Public Relations	21,724	-6,542	21,458	12,458	
		Scrutiny	0	5,000	5,000	5,000	
Net Exp. Total	2,020,498	1,799,666	1,572,511	2,179,641			
c - Overheads	-899,049	-587,956	-644,542	-644,542			
jn - Partnerships Comms & Improvmt Total	1,121,448	1,211,710	927,969	1,535,099			
Policy Group Total			3,222,162	4,448,775	4,211,516	4,486,194	
Organisational Development	ga - Human Resources	Net Exp.	HR Business Unit	342,705	361,745	363,024	344,004
			Employment Related Expenses	235,222	362,396	292,691	262,541
			Job Evaluation	0	2,000	2,000	2,000
			Net Exp. Total	577,926	726,141	657,715	608,545
			c - Overheads	-577,926	-726,141	-655,723	-655,723
ga - Human Resources Total	0	0	1,992	-47,178			
Organisational Development Total			0	0	1,992	-47,178	
Corporate Management	aa - Chief Executive Man & Support	Net Exp.	Corporate Mgt Team Business Unit	494,985	512,203	513,472	536,148
			Corporate Expenses	-32,626	2,000	2,000	2,000
			Essential Subscriptions	32,559	28,552	28,552	28,552
			Net Exp. Total	494,919	542,755	544,024	566,700
			c - Overheads	-270,859	-286,823	147,883	147,883
aa - Chief Executive Man & Support Total	224,060	255,932	691,907	714,583			
Corporate Management Team Total			224,060	255,932	691,907	714,583	
Grand Total			19,364,935	21,276,179	19,073,313	19,160,284	