

GENERAL FUND EARMARKED RESERVES (£000)

	2018/19	
	Opening Bal.	Outturn
OPERATIONAL RESERVES		
Major Investment Reserve	(7,388)	(8,681)
Transformation	(828)	(667)
Council Strategy Support	(1,038)	(611)
Community Grants & Commissions	(173)	(319)
Flood Support Schemes	(76)	(74)
Homelessness Prevention	(486)	
Landscape Mitigation	(26)	(16)
Local Development Framework (LDF)	(454)	(454)
Museums Publications	(30)	()
New Burdens	(263)	(679)
	(10,761)	(11,501)
ASSET RESERVES		
Property - Asset Management Reserve	(3,213)	(3,265)
Car Parks Property	(2,031)	(2,511)
Information Management and Technology	(608)	(571)
	(5,852)	(6,347)
RESTRICTED RESERVES		
S106 (Interest)	(100)	(120)
Community Infrastructure Levy - General Fund	(4,066)	(7,603)
Community Infrastructure Levy - Winchester Town	(303)	(793)
Winchester Town Reserve	(526)	(433)
	(4,996)	(8,950)
RISK RESERVES		
Municipal Mutual Insurance	(139)	(139)
Business Rates Retention	(1,617)	(1,167)
	(1,755)	(1,305)
Total General Fund Earmarked Reserves	(23,366)	(28,104)
General Fund Balance	(2,789)	(2,789)

Capital Expenditure Outturn 2018/19

	Outcome	2018/19					Comments
		Revised budget (CAB3060)	Approved changes	Approved budget	Actual	Under / (over) spend	
		£000	£000	£000	£000	£000	
General Fund							
Approved*							
SAPS - Central Winchester	Business	-	10,162	10,162	9,574	588	Friarsgate and 158-165 High St - acquisition and refurbishment. Remaining budget for refurbishment works in 2019/20
Winchester Sports & Leisure Centre	Health & Happiness	7,362	-	7,362	1,920	5,442	The full business case was approved in February 2019 and work has commenced on site
Replacement surgery	Health & Happiness	3,905	-	3,905	93	3,812	Minor preliminary works in 2018/19. Main works expected to commence in 2019/20
SAPS - Coventry House, Barfield	Business	2,034	-	2,034	1,620	414	Purchase completed. Remaining for demolition and surface car park; however options for a multi-storey being explored.
Partnered Home Purchase scheme	Health & Happiness	2,000	-	2,000	499	1,501	Three purchases completed in year. The remaining seven in the pilot are expected to complete in the first half of 2019/20
Enterprise Centre Managed Workspace	Business	1,469	-	1,469	-	1,469	Alternative use of site now being considered
Disabled Facility Grants	Housing	1,207	-	1,207	932	275	
SAPS - Car Park at the Dean, Alresford	Business	1,005	-	1,005	-	1,005	Ongoing negotiations with developer is causing delays to the project
Flood Prevention Works	Environment	774	-	774	129	645	Includes £72,000 contribution to the scheme at Park Avenue with remainder preliminaries on the Durngate scheme
Bishop's Waltham Depot	Business	1,000	(355)	645	64	581	Main works are now expected to commence in 2019/20
Matley's Yard	Business	573	-	573	-	573	Alternative use of site now being considered
City office refurbishment including reception and CAB works	Internal Efficiency	435	75	510	446	64	Works to main reception completed in 2018/19 with final works to the CAB completed in Q1 2019/20
Station Approach - Project Development	Business	400	-	400	321	79	Preliminary works to take site to planning permission
Car Parks	Business	345	50	395	40	355	Underspend primarily due to slippage in the Jubilee Hall project and Brooks lighting (works commenced),
IMT Assets	Internal Efficiency	278	97	375	228	147	Multi functional device replacement (£78,000) delayed to Q1 2019/20 with underspend on equipment and software
Old Chesil Rectory	Business	220	-	220	21	199	Capital works to outbuildings now complete. No further budget required
New Special Maintenance Depot	Internal Efficiency	209	-	209	-	209	Special Maintenance team has been relocated elsewhere - budget is no longer required
Garrison Ground playing pitches & boxing club	Health & Happiness	200	-	200	118	82	Works to relocate the boxing club and make improvements to the parking at KGV Pavilion. Further works in 2019/20
Hampshire Community Bank	Business	187	-	187	62	125	Second instalment paid
River Park Leisure Centre	Health & Happiness	185	-	185	49	136	Ongoing capital repairs to extend the life of the asset
Security Bollards	Business	75	90	165	165	-	Project complete
Open Spaces - New Road Swanmore	Health & Happiness	185	-	185	185	-	Project complete
Open Spaces - Winnall Manor Road	Health & Happiness	120	-	120	120	-	Project complete
Open Spaces - Gordon Avenue	Health & Happiness	80	-	80	-	80	Project delayed until 2019/20
Open Spaces - Taplings Road	Health & Happiness	80	-	80	80	-	Project complete
Open Spaces - Newlands Walk Play Area	Health & Happiness	67	-	67	62	5	Project complete
IMT Smart District - WiFi	Business	103	-	103	-	103	Approved expenditure delayed to 2019/20 implementation
Chesil Theatre Capital Grant	Health & Happiness	90	-	90	-	90	Chesil Theatre still awaiting action from landowners before they can progress their own scheme
River Itchen Maintenance	Environment	79	-	79	-	79	Budget no longer required
Handlebar Café	Health & Happiness	75	-	75	50	25	Remaining grant payable in 2019/20
Hyde HA Waltham Chase Grant	Housing	75	-	75	-	75	Final grant payment expected early 2019/20
Depot	Environment	61	-	61	-	61	Pending works by Southern Electric expected 19/20
The Weirs - Essential Repairs	Environment	38	-	38	42	(4)	Initial testing phase complete
City Offices - Solar PV	Internal Efficiency	40	10	50	45	5	Project complete
Kayac Building	Business	28	-	28	-	28	Residual capital works now planned for 2019/20
Tourist Information Centre	Business	27	-	27	51	(24)	Total budget of £130,000 - overspend relates to unforeseen remedial works to inherent defects
City Offices - 2nd Floor office suite	Internal Efficiency	25	-	25	28	(3)	Project complete
Guildhall Heating System	Business	12	-	12	-	12	Capital budget no longer required
Chilcomb Sports Ground	Health & Happiness	-	-	-	730	(730)	Purchase for nominal £1. Accounting standards require Council to treat as expenditure funded by grant contribution
Winchester Science Centre Grant	Health & Happiness	-	-	-	25	(25)	Approved in PHD799 in revenue and identified as capital grant
Total Approved*		25,048	10,129	35,177	17,701	17,476	

Capital Expenditure Outturn 2018/19

	Outcome	2018/19					Comments
		Revised budget (CAB3060)	Approved changes	Approved budget	Actual	Under / (over) spend	
		£000	£000	£000	£000	£000	
<u>Subject to Appraisal</u>							
Strategic Asset Purchase Scheme (SAPS)	Business	13,681	(10,672)	3,009	-	3,009	Unallocated SAPS budget
Station Approach - Project Development	Business	800	-	800	-	800	£400,000 approved for preliminary works; remaining expenditure expected in 2019/20
Chesil Multi Storey car park	Business	861	-	861	-	861	Project scope under review
South Winchester Coach Park	Environment	600	-	600	-	600	Project scope under review
Abbey House	Environment	394	-	394	-	394	Works expected to commence late summer 2019/20
Changing Pavilion - North Walls	Health & Happiness	300	-	300	-	300	Subject to fundraising by local community group
Housing Company	Housing	250	-	250	-	250	Launch date now expected in October 2019
IMT Smart District - WiFi	Business	67	-	67	-	67	Budget partially approved for expenditure
IMT Smart District - Mobile App	Business	40	-	40	-	40	Delayed to 2019/20
Asset Management Plan	Environment	175	-	175	-	175	£25k allocated to City Offices - 2nd floor office suite
Open Spaces - North Walls	Health & Happiness	150	-	150	-	150	Project on hold until plans for the River Park Leisure Centre site are confirmed
2-3 Bridge St	Business	100	-	100	-	100	Lease renewal so possible opportunity for landlord works in 2019/20
Large Format Printer	Internal Efficiency	-	50	50	-	50	Put on hold until 2019/20
Guildhall - Bapsy Hall AV upgrade	Business	50	-	50	-	50	Budget no longer required
Guildhall - New Booking System	Business	40	-	40	-	40	Budget no longer required
Guildhall - Committee Microphones	Business	30	-	30	-	30	Budget no longer required
Guildhall - 1871 Kitchen Ventilation	Business	25	-	25	-	25	Budget no longer required
Enveloping Machine	Internal Efficiency	36	-	36	-	36	Purchased in April 2019
Virtual Permit Software	Internal Efficiency	31	-	31	-	31	Full implementation in 2019/20
Subject to Appraisal*		17,630	(10,622)	7,008	-	7,008	
Total capital expenditure		42,678	(493)	42,185	17,701	24,484	
SAPS - Transfer of HRA Garages to GF**	Business	3,078	-	3,078	2,275	803	
Total General Fund capital		45,756	(493)	45,263	19,976	25,287	

* Under the Council's Financial Procedure Rule 7.4, the inclusion of a scheme in the capital programme does not constitute authority to incur the expenditure. Such authority is obtained subject to the various conditions and limits as set out in the Constitution.

** the transfer of garages from the HRA to the General Fund is not treated as expenditure; instead the transaction is accounted for by a reduction in the HRA's borrowing need (Capital Financing Requirement) and a corresponding increase in the General Fund's borrowing need. In effect this has the same consequence as a capital purchase and receipt in that the GF will need to finance the transfer and the HRA will be able to use the reduction to finance new capital spend

Reforecast 2019/20 General Fund Capital Budget

This appendix details the original budget approved in February 2019 (CAB3134), approved changes since then, adjustments for brought forward balances from 2018/19 and other changes as detailed in Appendix 1

Details	Outcome	2019/20					Comments	
		Approved budget (CAB3134)	Approved changes	Brought forward from 2018/19	Other changes	Revised budget		
		£000	£000	£000	£000	£000		
General Fund								
Approved*								
Winchester Sports & Leisure Centre	Provision of new leisure centre	Health & Happiness	20,323	-	(593)	-	19,730	Spend in 18/19 earlier than forecast due to site preparation and material purchases
Replacement surgery	Replacement surgery in City Centre	Health & Happiness	3,835	-	7	-	3,842	
Disabled Facility Grants	Help towards cost of home modifications	Housing	1,400	-	68	-	1,468	
Bishop's Waltham Depot	Industrial Units	Business	1,325	-	(14)	-	1,311	
Flood Prevention Works	Durngate flood prevention scheme	Environment	1,024	-	121	-	1,145	
SAPS - Car Park at the Dean, Alresford	Acquisition of land and car park development	Business	1,005	-	-	-	1,005	
Partnered Home Purchase scheme	Investment in open market shared ownership properties	Health & Happiness	1,000	-	1,501	-	2,501	
SAPS - Central Winchester	Friarsgate and 158-165 High St - acquisition and refurbishment	Business	700	-	398	-	1,098	
Matley's Yard	Small business unit and Council storage	Business	573	-	-	-	573	
Coventry House (Vaultex)	Acquisition and car park development	Business	364	-	50	-	414	
Car Parks	Various	Business	310	25	113	95	543	£95,000 in respect of Colebrook Street resurface identified as capital; moved from revenue
IMT Assets	Various	Internal Efficiency	240	-	107	-	347	
Hampshire Community Bank	Direct share purchase	Business	125	-	-	-	125	
Chesil Theatre Capital Grant	Improvement works (capital grant)	Health & Happiness	90	-	-	-	90	
Depot	Replace electricity supply to depot	Environment	61	-	-	-	61	
Enveloping Machine	Replacement - current machine at end of life	Internal Efficiency	36	-	-	(26)	10	Machine purchased in April 2019. Full budget no longer required
Station Approach - Project Development	Commercial and residential development	Business	-	-	79	-	79	
City office refurbishment and CAB works	Refurbishment including main reception	Internal Efficiency	-	-	64	-	64	
Garrison Ground Pitch & Boxing Club	Works to temporarily re-house boxing club	Health & Happiness	-	-	82	-	82	
River Park Leisure Centre	Essential capital repairs	Health & Happiness	-	-	135	-	135	
Open Spaces - Gordon Avenue	Approved play area refurbishments and replacements	Health & Happiness	-	-	80	-	80	
IMT Smart District - WiFi	Wi-Fi Infrastructure	Business	-	-	103	-	103	
Hyde HA Waltham Chase Grant	Grant to Housing Association	Housing	-	-	75	-	75	
Handlebar Café	Capital Grant	Health & Happiness	-	-	25	-	25	
Kayac Building	Acquisition and repairs	Business	-	-	28	-	28	
Winchester Hospice Grant	Capital Grant	Health & Happiness	-	-	-	50	50	Approved at Cabinet February 2019
Winchester Science Centre grant	Capital Grant	Health & Happiness	-	-	-	25	25	Approved in PHD799 - identified as capital
Digital Signage pilot	Installation of digital signs at Toursit Information Centre and Guildhall	Business	-	35	-	-	35	
Total Approved*			32,411	60	2,429	144	35,044	

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Reforecast 2019/20 General Fund Capital Budget

	Details	Outcome	2019/20					Comments
			Approved budget (CAB3134)	Approved changes	Brought forward from 2018/19	Other changes	Revised budget	
			£000	£000	£000	£000	£000	
<u>Subject to Appraisal</u>								
Strategic Asset Purchase Scheme (SAPS)		Business	15,000	-	3,009	-	18,009	
Station Approach - Public Realm	Improvements to the Public Realm	Environment	2,500	-	-	-	2,500	
Coitbury House	Major refurbishment	Business	2,100	-	-	-	2,100	
Station Approach - Project Development	Commercial and residential development	Business	1,400	-	-	-	1,400	
King George V Pavilion	Replacement pavilion	Health & Happiness	1,000	-	-	-	1,000	
Chesil Multi Storey car park	Essential capital works	Business	841	-	20	-	861	
Housing Company	Provision of housing at sub-market level rents	Housing	500	-	-	-	500	
West Wing Refurbishment	Refurbishment	Internal Efficiency	500	-	-	-	500	
CIL funded community projects	Community infrastructure projects	Environment	500	-	-	-	500	
South Winchester Coach Park	Replacement coach park	Environment	400	-	-	-	400	
Abbey House	External and internal remedial works	Environment	394	-	-	-	394	
Changing Pavilions (Town A/C)	Replacement at North Walls	Health & Happiness	300	-	-	-	300	
Energy Management Projects	Energy efficiency and generation projects	Environment	250	-	-	-	250	
Asset Management Plan	Reactive capital works to Estate	Environment	200	-	-	-	200	
Open Spaces & Recreational Facilities	Play area refurbishments and replacements	Health & Happiness	175	-	-	-	175	
The Weirs - Essential Repairs	Essential infrastructure repairs to the river bank	Environment	175	-	-	-	175	
Recycling Bins	Glass collection	Environment	150	-	-	-	150	
68 St Georges Street	Refurbishment	Business	125	-	-	-	125	
59 Colebrook Street	Refurbishment	Business	100	-	-	-	100	
2-3 Bridge St	Remedial works to listed building	Business	100	-	-	-	100	
Goods Shed, Barfield Close	Small business units - options being explored	Business	50	-	-	-	50	
Large Format Printer	Equipment	Internal Efficiency	50	-	-	-	50	
IMT Smart District - Wifi	Infrastructure and App	Business	-	-	67	-	67	
IMT Smart District - App	Infrastructure and App	Business	-	-	40	-	40	
Subject to Appraisal*			26,810	-	3,136	-	29,946	
Total General Fund capital expenditure			59,221	60	5,565	144	64,990	
SAPS - Transfer of HRA Garages to GF		Business	1,961	-	803	-	2,764	
Total General Fund capital			61,182	60	6,368	144	67,754	

* Under the Council's Financial Procedure Rule 7.4, the inclusion of a scheme in the capital programme does not constitute authority to incur the expenditure. Such authority is obtained subject to the various conditions and limits as set out in the Constitution.