

Report

Subject: : Revenue & Capital Outturn 2005/2006

Report to : The Cabinet

Date : 07 June 2006

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Cabinet Member for Resources : Councillor D Culver

1. PURPOSE OF REPORT

- 1.1 The purpose of the report is to inform Members of the final outturn position for both revenue and capital in 2005/2006.

2. POLICY CONSIDERATIONS

- 2.1 The Council's objective is to conform to best accounting practices and the reporting of actual expenditure and income in relation to approved budgets is an essential part of this process.

1.1 REVENUE OUTTURN

Set out at Appendix A is the overall summary of the Revenue outturn for 2005/2006. Appendix C details significant variations in Revenue which should be brought to Members' attention. Attached at Appendix B is the revenue outturn statement for each Portfolio showing the following:

- (a) the outturn for 2004/2005;
- (b) the original budget for 2005/2006;
- (c) revised budget for 2005/2006 (February 2006);
- (d) the final budget for 2005/2006 (March 2006);
- (e) the outturn for 2005/2006; and
- (f) the variance arising as a result of comparing the outturn to the final budget.



Awarded in:
Housing Services
Waste and Recycling Services



3.1 The overall outturn of £11,835,614 presents an underspend of £222,826 (1.8%) against the 2005/2006 revised net budget of £12,058,440.

3.2 Details of main variations to the revised budget are attached as supplementary notes to the Portfolio statements. The main variances are as follows:

General Fund £223,000 underspend

3.3 **Land Charges £100,000 overspend.**

This is due to lower than budgeted income and has already been reflected in the 2006/2007 budget.

3.4 **Council Offices £226,000 overspend.**

The major component of this is repairs and maintenance to the Council's buildings. (£122,000). An adjustment of £100,000 has already been included in the 2006/2007 budget. As the office project progresses future pressures on this budget will be reduced.

3.5 **Customer Services £94,000 overspend.**

This reflects the additional investment in council wide rationalisation of customer services. As a consequence this is partially offset by a series of underspends in other budgets. This reflects the Customers Services unit taking over services from other parts of the Council. Future savings to compensate are contained in the Medium Term Financial Strategy.

3.6 **Housing Benefits £455,000 underspend.**

This is made up as follows:

Recoveries	(243,000) **
Fraud and administration Grants	(68,000) *
Reduced subsidy to HRA	(82,000) *
Staffing Underspends	(37,000) *
Additional Government Grant	(25,000) *

* Adjustments for these items have been made in the 2006/2007 or are non recurring items.

** Benefit recoveries have increased from £521,000 in 2005/2006 to £721,000 in 2006/2007. This will be reviewed during 2006/2007.

3.7 **Transportation £57,000 underspend.**

This is mainly due to staff vacancies in the joint transportation team (£93,000).

3.8 **Housing Revenue Account £578,000 underspend**

The main variations in the Housing Revenue Account are shown in appendix B page 13, which shows several non-recurring underspends. Permanent adjustments to the budget will be required as part of the HRA business plan.

4. CAPITAL OUTTURN

Set out at Appendix D is the overall summary of the outturn in relation to the Capital Programme for 2005/2006.

Details of main variations to the revised programme are attached as supplementary notes to the Portfolio statements.

Overall there was a net return to balances of £73,000 in respect of schemes that were concluded in the year.

A further (£1,196,000) of the programme will be carried forward to 2006/2007. The main items were:

4.1 Affordable Housing £679,000

This has been subject to a report to the May Cabinet which requires the scheme to be reprofiled in line with the allocation agreed.

4.2 Council House Modernisation and Disabled Adaptations £509,000

This is due to the difference in the forecast expenditure profile between 2005/2006 and 2006/2007. This will be reviewed as part of a longer-term maintenance programme in 2006/2007.

4.3 Centralised Offices £166,000

This is due to the environmental impact assessment required for the planning application. This will be compensated for by reductions in the overall office centralisation programme.

5. Recommendation:

5.1 It is recommended that the outturn of revenue and capital 2005/2006 and main variations be noted.

6. Implications:

Financial:	As contained within the Report.
Legal:	None identified
Human Rights:	The human rights relating to this issue have been considered and any potential interference is considered proportionate to the legitimate end to be achieved.
Personnel:	None
Environmental:	None
Council's Core Values:	The year end outturn is a financial expression of the Council's aims and objectives, underpinned by the Council's core values.
Wards Affected:	All

SALISBURY DISTRICT COUNCIL

General Fund Month 12 2005/2006

(a) 2004/2005		(b) 2005/2006	(c) 2005/2006	(d) 2005/2006	(e) 2005/2006	(f) 2005/2006
Actual Outturn	Portfolio	Original Estimate	Revised Estimate Month 9	Revised Estimate Month 12	Actual Month 12	Variance
£		£	£	£	£	£
129,138	Total Resources (including Central Contingency)	1,369,730	(244,710)	(307,270)	174,119	481,389
4,817,601	Total Community & Housing	4,114,580	5,344,050	5,374,280	4,849,001	(525,279)
2,762,669	Total Planning & Economic Development	2,995,980	2,880,990	2,892,040	2,841,841	(50,199)
3,519,054	Total Environment & Transport	3,421,810	4,078,110	4,099,390	3,970,653	(128,737)
11,228,463	Total General Fund	11,902,100	12,058,440	12,058,440	11,835,614	(222,826)
(421,618)	Contribution (from) to General Fund Reserves	(216,850)	(373,190)	(373,190)	(373,190)	-
10,806,845	General Fund Net Expenditure	11,685,250	11,685,250	11,685,250	11,462,424	(222,826)
345,072	City Area Committee	450,560	460,710	460,710	393,813	(66,897)
151,884	Contribution (from)/To City Area Reserves	77,190	67,040	67,040	67,040	-
496,956	City Area PRECEPT (NET EXPENDITURE)	527,750	527,750	527,750	460,853	(66,897)
11,303,800	TOTAL NET EXPENDITURE	12,213,000	12,213,000	12,213,000	11,923,277	(289,723)

Resources Portfolio

2004/2005			2005/2006	2005/2006	2005/2006	2005/2006	Variance	
Actual Outturn	Code	Service	Original Budget	Revised Budget	Final Budget	Actual Month 12	£	Notes
£			£	£	£	£	£	
		Corporate Centre						
229,371	CORPDEM	Corporate & Democratic Core	313,420	454,450	511,790	524,576	12,786	
167,289	CORPPRI	Corporate Public Relations & Initiatives	171,210	185,860	186,570	196,893	10,323	
(144,274)	LAN	Land Charges	(280,500)	(262,640)	(262,400)	(161,902)	100,498	(1)
35,694	OTHERSER	Other Services	43,290	43,670	43,670	51,281	7,611	
7,954	PUI	Print Unit	(5,980)	4,800	4,980	2,327	(2,653)	
-	TRN	Corporate Training	-	88,460	88,460	103,452	14,992	
13,605	UNI	Unison	16,810	17,410	17,410	15,362	(2,048)	
309,639			258,250	532,010	590,480	731,990	141,510	
		Budgets under Control of Full Council						
174,722	AREACOMM	Area Committees	179,850	182,390	182,390	131,052	(51,338)	(2)
670	ELE	Election Expenses	4,030	4,180	4,180	4,002	(178)	
100,682	ELR	Electoral Registration	111,580	120,340	120,670	115,891	(4,779)	
988,407	MEM	Members	977,140	1,024,190	1,024,190	1,053,234	29,044	
6,694	SCR	Scrutiny Funding	16,080	16,220	16,220	851	(15,369)	
387,453	UCO	Unapportionable Central Overheads	347,180	536,620	560,930	679,689	118,759	(3)
1,658,627			1,635,860	1,883,940	1,908,580	1,984,719	76,139	
		Establishment Expenses						
163,590	OFFICES	Council Offices	-	-	330	226,479	226,149	(4)
163,590			-	-	330	226,479	226,149	
		Other Financial Services						
(3,228,176)	ARD	Asset Rentals	(2,106,180)	(3,189,620)	(3,259,590)	(3,259,590)	-	
(3,228,176)			(2,106,180)	(3,189,620)	(3,259,590)	(3,259,590)	-	
		Local Taxation						
600,123	CTX	Local Taxation	514,550	480,970	482,920	506,728	23,808	
(94,391)	NDR	NNDR	(86,680)	(89,470)	(89,470)	(50,288)	39,182	(5)
505,733			427,870	391,500	393,450	456,440	62,990	
		Property Services						
(65,732)	CHU	Churchfields Estate	(88,600)	(70,750)	(70,750)	(60,620)	10,130	
36,620	CHURDEP	Churchfields Depot	8,670	48,840	48,840	55,064	6,224	
(73,381)	MISCPROP	Miscellaneous Properties	(85,440)	(37,320)	(37,320)	(33,925)	3,395	
161,741	PRO	Property Management	169,880	179,690	180,220	184,422	4,202	
59,247			4,510	120,460	120,990	144,940	23,950	
		Support Services						
10,385	CCP	Cash Collection Services	-	-	460	1,901	1,441	
153,130	CUSTSERV	Customer Services	110,010	-	2,750	96,652	93,902	(6)
181,867	DSU	Democratic Services	128,570	-	2,190	7,973	5,783	
20,215	FINSERVS	Financial Services	-	-	3,460	(11,006)	(14,466)	
7,939	ITS	IT Section	-	17,000	19,740	(31,800)	(51,540)	(7)
481,119	ITSYSTEM	IT Systems	168,340	-	570	4,193	3,623	
11,674	LEGALSVS	Legal Services	(7,500)	-	1,490	(6,682)	(8,172)	
16,507	PPTSERV	Personnel & Payroll Services	-	-	1,900	(43,435)	(45,335)	(8)
882,838			399,420	17,000	32,560	17,796	(14,764)	
		Central Contingency						
(222,360)	ZZZ	Contingency	750,000	-	(94,070)	(128,656)	(34,586)	
(222,360)			750,000	-	(94,070)	(128,656)	(34,586)	
129,138		Total Resources	1,369,730	(244,710)	(307,270)	174,119	481,389	

Resources Portfolio

GENERAL FUND Variance Statement

Resources Portfolio Outturn 2005/2006

Notes	Service	Description	Overspends £000	Underspends £000
	(1) Land Charges	Under recovery of income Employee Costs	118	(18)
	(2) Area Committees	Reduced amount of grants given		(51)
	(3) Unapportionable Central Overheads	Superannuation back funding (compensated by various underspends in other areas)	119	
	(4) Council Offices	Repair and Maintenance Security Systems Reduction in rental income	122 58 41	
	(5) NNDR	Discretionary Rate Reliefs	39	
	(6) Customer Services	Employee Costs	86	
	(7) IT Section	Employee Costs		(55)
	(8) Personnel & Payroll	Employee Costs Relocation Expenses		(26) (29)
	Other Minor Variations		77	
			660	(179)
				481

Community & Housing Portfolio

2004/2005			2005/2006	2005/2006	2005/2006	2005/2006	Variance	
Actual Outturn	Code	Service	Original Budget	Revised Budget	Final Budget	Actual Month 12	£	Notes
£			£	£	£	£	£	
Community Environmental								
(180,985)	E6C	Crematorium	(217,180)	(191,880)	(191,370)	(213,586)	(22,216)	
622,170	OPENSACE	Open Spaces and Other Services	496,660	581,340	588,650	546,234	(42,416)	
288,342	PUBCON	Public Conveniences	240,800	294,270	294,860	263,168	(31,692)	
729,527			520,280	683,730	692,140	595,815	(96,325)	
Community Initiatives								
427,226	ART	Art Development	430,550	432,100	432,320	432,306	(14)	
329,744	CCH	City Hall	249,350	347,030	348,240	312,190	(36,050)	(1)
155,919	CDG	Community Development & District Grants	155,820	158,770	158,770	153,820	(4,950)	
334,680	CIU	Community Initiatives	364,810	356,210	357,330	321,987	(35,343)	
40,282	COMMPART	Community Initiatives Partnership Projects	53,210	57,870	57,870	51,134	(6,736)	
11,190	CPI	Community Plan Implementation	(6,760)	(3,030)	(2,780)	(4,782)	(2,002)	
233,768	DSP	Durrington Swimming Pool	235,270	244,450	247,790	270,171	22,381	
48,434	GUILD	Guildhall	13,510	68,390	68,750	52,766	(15,984)	
1,208,303	LEISCENT	Salisbury Leisure Centre and Athletics Track	475,120	1,327,960	1,333,210	1,364,705	31,495	
26,562	LEISSERV	Leisure Services	22,590	22,830	22,830	23,206	376	
10,174	P3W	Salisbury Swimming Pool	79,220	8,780	8,780	6,625	(2,155)	
(4,811)	PLEASFAIR	Pleasure Fairs	(5,360)	(5,460)	(5,460)	(4,767)	693	
(199,681)	PRODMARK	Produce Markets	(198,580)	(186,710)	(186,710)	(200,448)	(13,738)	
14,211	SFW	Wilton Sheep Fair	4,440	13,180	13,180	14,122	942	
112,518	SPT	Sports & Recreation Strategy	111,490	123,620	124,000	124,676	676	
6,006	STR	Strategic Alliance	5,090	5,140	5,140	5,930	790	
162,132	TSC	Tisbury Sports Centre	170,850	184,160	184,770	174,525	(10,245)	
2,916,656			2,160,620	3,155,290	3,168,030	3,098,167	(69,863)	
Housing Services								
327,757	DPS	Development & Private Sector Services	317,520	295,940	296,850	322,106	25,256	
127,865	EMC	Emergency Centre	101,380	120,030	123,770	142,647	18,877	
333,109	HNS	Housing Need Services	338,500	349,460	350,960	377,306	26,346	
247,303	HOUSBEN	Housing Benefits	556,830	569,790	572,300	117,745	(454,555)	(2)
135,385	STH	Strategic Housing	119,450	169,810	170,230	195,215	24,985	
1,171,418			1,433,680	1,505,030	1,514,110	1,155,019	(359,091)	
4,817,601		Total Community & Housing	4,114,580	5,344,050	5,374,280	4,849,001	(525,279)	

Community & Housing Portfolio

GENERAL FUND Variance Statement

Community & Housing Portfolio Outturn 2005/2006

Notes	Service	Description	Overspends £000	Underspends £000
	(1) City Hall	Over recovery of Income		(15)
		Employee Costs		(20)
	(2) Housing Benefits	Increased recovery of benefit payments		(454)
	Other Minor Variations			(36)
			0	(525)
				(525)

Planning & Economic Development Portfolio

2004/2005			2005/2006	2005/2006	2005/2006	2005/2006	Variance	
Actual Outturn	Code	Service	Original Budget	Revised Budget	Final Budget	Actual Month 12	£	Notes
£			£	£	£	£	£	
		Economic Development & Tourism						
326,261	ECONDEV	Economic Development	326,410	326,670	327,380	284,619	(42,761)	
334,656	TICS	Tourist Information Centres	307,280	199,950	200,640	203,063	2,423	
212,282	TOURISM	Tourism	232,510	293,340	293,760	293,928	168	
873,200			866,200	819,960	821,780	781,610	(40,170)	
		Other Partnership Services						
382,101	CTV	CCTV	409,580	411,230	411,420	405,677	(5,743)	
382,101			409,580	411,230	411,420	405,677	(5,743)	
		Planning						
65,744	BUI	Building Control	97,680	149,750	151,480	162,177	10,697	
927,425	DEVCONT	Development Control & Enforcement	1,045,750	857,980	863,440	903,682	40,242	
509,638	FPL	Forward Planning	574,390	639,610	641,460	585,666	(55,794)	
4,561	SNN	Street Naming and Numbering	2,380	2,460	2,460	3,028	568	
-	VIS	Salisbury Vision	-	-	-	-	-	
1,507,368			1,720,200	1,649,800	1,658,840	1,654,553	(4,287)	
		Total Planning & Economic Development	2,995,980	2,880,990	2,892,040	2,841,841	(50,199)	
2,762,669								

Planning & Economic Development Portfolio

GENERAL FUND Variance Statement

Planning & Economic Development Portfolio Outturn 2005/2006

Notes	Service	Description	Overspends £000	Underspends £000
		Minor Variations		(50)
			0	(50)
				(50)

Environment & Transport Portfolio

2004/2005			2005/2006	2005/2006	2005/2006	2005/2006	Variance	Notes
Actual Outturn	Code	Service	Original Budget	Revised Budget	Final Budget	Actual Month 12		
£			£	£	£	£	£	
		Environmental Health						
29,181	CDE	Local Agenda 21	29,210	29,550	29,550	29,078	(472)	
1,761,371	E1A	Refuse Collection	1,656,540	1,828,980	1,836,460	1,844,248	7,788	
439,827	E1B	Recycling	504,120	558,510	559,170	545,435	(13,735)	
81,198	E1C	Abandoned Vehicles	78,290	85,740	85,740	89,204	3,464	
34,570	E1D	Canine Bylaws	37,240	37,220	37,220	33,287	(3,933)	
84,717	E2H	Entertainment Licenses	43,810	44,040	44,520	27,670	(16,850)	
379,940	E3A	Environmental Health	354,320	357,520	357,520	354,769	(2,751)	
116,420	E3B	Pest Control	124,080	159,830	159,830	152,398	(7,432)	
29,796	E3C	Dog Control	22,600	29,900	29,900	48,189	18,289	
12,376	E3D	Animal Licenses	12,240	13,440	13,440	13,667	227	
42,596	E3E	Land Drainage	52,980	52,980	52,980	41,694	(11,286)	
17,816	E3F	Burials at Public Expense	18,760	18,760	18,760	18,794	34	
172	E3G	Health Promotion	4,260	4,260	4,260	1,190	(3,070)	
65,732	E3J	Air Pollution	43,710	52,380	52,380	43,316	(9,064)	
25,692	E3K	Water Sampling	28,150	28,150	28,150	26,584	(1,566)	
135,351	E3M	Food Safety Act 1990	155,930	155,930	155,930	151,514	(4,416)	
3,874	E3N	MKA Computer System	4,550	4,550	4,550	8,650	4,100	
2,101	E3P	Public Footpaths Regs	(1,220)	(1,220)	(1,220)	-	1,220	
898,166	E4A	Street Cleansing	863,670	1,001,330	1,004,150	980,429	(23,721)	
-	E5A	Environmental Health Holding Account	-	-	3,810	3,810	(0)	
0	E5B	Cleansing Holding Account	-	-	830	830	0	
15,895	ENP	Environmental Policy	35,560	6,260	6,260	4,147	(2,113)	
1,642	K4W	Vehicle Workshop	(1,690)	(350)	520	1,783	1,263	
4,178,434			4,067,110	4,467,760	4,484,710	4,420,686	(64,024)	
		Transportation						
(1,336,020)	CARPARK	Car Parks	(1,355,930)	(1,102,520)	(1,098,400)	(1,103,199)	(4,799)	
-	HAK	Hackney Carriages (E&T)	10	10	10	-	(10)	
87,076	SHP	Shopmobility	88,510	85,050	85,070	82,310	(2,760)	
589,564	TRA	Transportation	622,110	627,810	628,000	570,855	(57,145)	(1)
(659,380)			(645,300)	(389,650)	(385,320)	(450,033)	(64,713)	
3,519,054		Total Environment & Transport	3,421,810	4,078,110	4,099,390	3,970,653	(128,737)	

Environment & Transport Portfolio

GENERAL FUND Variance Statement

Environment & Transport Portfolio Outturn 2005/2006

Notes	Service	Description	Overspends £000	Underspends £000
	(1) Transportation	Employee Costs		(93)
		Concessionary Fares	25	
	Other Minor Variations			(61)
			25	(154)
				(129)

Salisbury City Portfolio

2004/2005			2005/2006	2005/2006	2005/2006	2005/2006	2005/2006	Variance	Notes
Actual Outturn	Code	Service	Original Budget	Revised Budget	Final Budget	Actual Month 12			
£			£	£	£	£	£	£	
		Allotments							
10,305	G2A	Allotments General	6,680	4,360	4,360	5,885	1,525		
(481)	G2B	Stratford-Sub-Castle	(450)	(380)	(380)	(465)	(85)		
4	G2C	Westwood	50	90	90	39	(51)		
7	G2D	Wiltshire Road	60	90	90	65	(26)		
(704)	G2E	The Tunnel	(740)	100	100	88	(12)		
(377)	G2F	Coldharbour Lane	(500)	(420)	(420)	(399)	21		
(243)	G2G	New Butts	(440)	(280)	(280)	(231)	49		
(453)	G2H	Warres Trust	(350)	(430)	(430)	(492)	(62)		
(590)	G2J	London Road	(1,240)	(640)	(640)	(500)	140		
(6,284)	G2K	Fisherton Farm	(2,410)	(1,840)	(1,840)	(2,782)	(942)		
(1,186)	G2L	Cow Lane	(660)	(650)	(650)	(1,209)	(559)		
(0)			-	-	-	-	-	-	
		Cemeteries							
(7,192)	G1A	London Road Cemetery	2,740	4,340	4,340	(838)	(5,178)		
2,489	G1B	Devizes Road Cemetery	6,050	7,290	7,290	4,037	(3,253)		
(4,703)			8,790	11,630	11,630	3,199	(8,431)		
		Miscellaneous							
64,870	G8A	Administration	64,870	77,020	77,020	77,020	-		
7,128	G8B	Other Charges/Contract Costs	20,660	16,700	16,700	4,963	(11,737)		(1)
71,998			85,530	93,720	93,720	81,983	(11,737)		
		Other Services							
54,501	G5F	Verge Gardens & Shrubberies	74,710	71,490	71,490	70,777	(713)		
23,244	G6A	Children's Playgrounds	31,230	32,230	32,230	22,257	(9,973)		
2,697	G6B	Monuments	4,520	4,620	4,620	2,244	(2,376)		
10,321	G6C	Seats	18,300	9,230	9,230	6,246	(2,984)		
21,394	G6D	Highways Grasscutting	20,710	20,750	20,750	23,204	2,454		
-	G6E	Bus Shelters	-	9,750	9,750	6,614	(3,136)		
22,793	G7A	City Tree Maintenance Programme	20,560	20,560	20,560	22,302	1,742		
134,949			170,030	168,630	168,630	153,645	(14,985)		
		Open Spaces							
16,330	G4B	Bourne Hill & Greencroft	17,890	17,460	17,460	17,623	163		
22,847	G4C	Churchill Gardens	27,150	22,120	22,120	19,809	(2,311)		
(0)	G4D	Bemerton Recreation Ground	-	-	-	0	0		
12,775	G4E	Queen Elizabeth Gardens	12,540	17,570	17,570	17,609	39		
2,012	G4F	Middle Street Open Space	2,860	2,800	2,800	2,501	(299)		
1,020	G4G	Meyrick Close	1,020	1,020	1,020	1,441	421		
5,260	G4H	St.Marks Open Space	5,610	5,590	5,590	5,200	(390)		
2,940	G4J	Maltings Amenity Area	1,710	2,060	2,060	1,373	(687)		
5,139	G5A	Carpet Bedding Displays	5,050	5,610	5,610	5,604	(6)		
232	G5B	Annual Flower Show	230	310	310	306	(4)		
7,011	G5C	Closed Churchyards	13,760	13,720	13,720	7,714	(6,006)		
6,235	G5D	Bemerton Folly	5,260	5,260	5,260	1,959	(3,301)		
12,344	G5E	Harnham Slope	7,670	11,240	11,240	17,080	5,840		
94,145			100,750	104,760	104,760	98,219	(6,541)		
		Recreation Grounds							
30,542	G3A	Victoria Park	43,130	44,020	44,020	34,238	(9,782)		
9,601	G3B	Fisherton Recreation Ground	9,270	9,140	9,140	8,792	(348)		
(9,041)	G3C	Old Sarum Rec Ground (Hudson's Field)	13,120	8,250	8,250	(6,073)	(14,323)		(2)
2,835	G3D	Bishopdown Sportsfield	4,070	4,090	4,090	3,335	(755)		
12,972	G3E	Warre Acres	14,040	14,440	14,440	14,650	210		
1,774	G4A	Westwood Sportsfield	1,830	2,030	2,030	1,825	(205)		
48,682			85,460	81,970	81,970	56,767	(25,203)		
345,072		Total Salisbury City	450,560	460,710	460,710	393,813	(66,897)		

City Area Portfolio

Variance Statement

City Area Portfolio Outturn 2005/2006

Notes	Service	Description	Overspends £000	Underspends £000
	(1) Other Charges / Costs	Interest		(5)
		Special Projects		(7)
	(2) Old Sarum Recreation Ground	Income		(10)
		Water		(6)
	Other Miscellaneous			(39)
			0	(67)
				(67)

Housing Revenue Account Portfolio

2004/2005			2005/2006	2005/2006	2005/2006	2005/2006	Variance	
Actual Outturn	Code	Service	Original Estimate	Revised Estimate Month 9	Revised Estimate Month 12	Actual Month 12		Notes
£			£	£	£	£	£	
	HRA Expenditure							
15,229	HBD	Provision for Bad Debts	-	30,000	30,000	(82,112)	(112,112)	(1)
3,325,258	HCF	Capital Financing Costs	3,291,790	3,308,360	3,308,360	3,308,356	(4)	(4)
483,574	HRR	Rent Rebates	430,230	482,040	482,040	462,253	(19,787)	
5,705,099	HSB	HRA Subsidy Payable	5,527,220	5,529,950	5,529,950	5,530,791	841	
4,080,351	REPMAN	Repairs and Maintenance	4,075,870	4,340,320	4,310,140	4,267,686	(42,454)	
2,305	RRT	Rent, Rates Taxes etc	2,550	2,550	2,550	2,580	30	
390,556	SHELTACC	Supervision & Management Special	290,350	483,790	486,010	535,498	49,488	(2)
2,623,609	SUPERMAN	Supervision & Management	3,073,430	2,876,020	2,903,980	2,627,747	(276,233)	(3)
16,625,983			16,691,440	17,053,030	17,053,030	16,652,798	(400,232)	
	Housing Income							
(206,851)	HII	Interest	(159,430)	(172,530)	(172,530)	(232,984)	(60,454)	(4)
(17,910,473)	RENTS	Rents	(18,272,080)	(18,227,970)	(18,227,970)	(18,314,834)	(86,864)	(5)
(18,117,324)			(18,431,510)	(18,400,500)	(18,400,500)	(18,547,818)	(147,318)	
	Total Housing Revenue Account		(1,740,070)	(1,347,470)	(1,347,470)	(1,895,020)	(547,550)	

HRA Stock Transfer Portfolio

2004/2005			2005/2006	2005/2006	2005/2006	2005/2006	Variance
Actual Outturn	Code	Service	Original Estimate	Revised Estimate Month 9	Revised Estimate Month 12	Actual Month 12	
£			£	£	£	£	£
	Housing Stock Transfer Work						
-	STOCKTRANS	Housing Stock Transfer Work	-	300,000	300,000	292,525	(7,475)
-			-	300,000	300,000	292,525	(7,475)
	Total HRA Stock Transfer		-	300,000	300,000	292,525	(7,475)

Community and Housing Portfolio

Housing Revenue Account Variance Statement

Housing Revenue Account Outturn 2005/2006

Notes	Service	Description	Overspends £000	Underspends £000
	(1) Provision for Bad Debts	Provision required less than predicted		(112)
	(2) Supervision and Management Special	Fuel and water	49	
	(3) Supervision and Management	Employee Costs		(80)
		Leasing Charges		(70)
		SP Grant for Floating Support worker		(47)
		Postage		(36)
	(4) Interest	Overachievement due to holding larger than expected balances		(60)
	(5) Rents	Achieved higher than expected level of collection		(87)
	Other Minor Variations			(105)
			49	(597)
				(548)

Summary of Major Variations (£50k or above) 2005/2006

Service	Description	Overspends	Underspends
		£000	£000
Land Charges	Under recovery of income	118	
Council Offices	Repair and Maintenance	122	
Customer Services	Employee Costs	86	
Housing Benefits	Increased recovery of benefit payments (gross £23.7m)		(454)
Transportation	Employee Costs		(93)
	Miscellaneous Other		(2)
		<hr/>	<hr/>
		326	(549)
			<hr/>
			(223)
			<hr/>

Capital Programme Portfolio

2004/2005			2005/2006	2005/2006	2005/2006	2005/2006	2005/2006	2005/2006	2005/2006
Actual Outturn	Code	Service	Original Budget	Final Budget	Actual Month 12	Variance	Over / (Under) spend	Carry Forward	Other funding sources
£			£	£	£	£	£	£	£
	Community & Housing - Capital								
8,907	Z1C	New Swimming Pool	-	76,870	15,194	(61,676)	-	(61,676)	-
9,433	Z1D	Salisbury Arts Centre Grant	-	-	-	-	-	-	-
-	Z2D	Mere Meeting Room	87,000	87,000	66,287	(20,713)	(38,058)	(20,713)	-
43,814	Z3L	Home Repairs Grants	70,000	70,000	31,942	(38,058)	-	-	-
254,372	Z3M	Disabled Facilities Grants	305,000	363,960	315,599	(48,361)	(38,058)	(48,361)	-
15,710	Z3N	Renovation Grants	-	9,290	9,290	-	-	-	-
4,729	Z3P	Various Housing Association Grants	-	-	-	-	-	-	-
-	Z4C	Athletics Track - Low Level Floodlights	-	36,500	-	(36,500)	-	(36,500)	-
-	Z4D	Gainsborough Close - Kickabout	-	-	-	-	-	-	-
33,110	Z4M	Affordable Housing	1,687,000	1,543,700	865,002	(678,698)	-	(678,698)	-
-	Z5G	Housing Needs Survey	60,000	12,000	-	1,852	-	1,852	-
-	Z5Y	Affordable Housing (Housing Corporation)	-	-	-	-	-	-	-
370,076			2,209,000	2,199,320	1,317,165	(882,155)	(38,058)	(844,096)	-
	City - Capital								
1,416	Z2H	Replacement Pavilions	-	-	-	-	-	-	-
11,259	Z4R	Ashley Road - vehicle barrier	-	-	-	-	-	-	-
52,069	Z4S	Refurbish Queen Elizabeth Toilets	-	-	-	-	-	-	-
-	Z5H	Victoria Park Tennis Courts	20,000	-	-	-	-	-	-
-	Z5J	Play Area Refurbishments	35,000	-	-	-	-	-	-
-	Z5K	Play Areas - Hudsons Field	95,000	-	-	-	-	-	-
-	Z5W	City Area Capital Programme	-	-	-	-	-	-	-
64,744			150,000	-	-	-	-	-	-
	Environment & Transport - Capital								
4,252	Z1S	Recycling Centres	9,990	5,740	5,398	(342)	(342)	-	-
-	Z1T	Land Drainage Works	-	8,000	7,630	(370)	(370)	-	-
36,750	Z1X	Refurbish Queen Elizabeth Toilets	-	-	-	-	-	-	-
-	Z2E	Avon Valley Country Park	-	-	-	-	-	-	-
-	Z3Q	Residents' Parking Scheme	35,100	35,100	-	(35,100)	-	(35,100)	-
-	Z3R	Transportation Strategy Implementation	56,840	-	-	-	-	-	-
184,244	Z3S	Bee Hive Park & Ride	-	-	2,513	2,513	2,513	-	-
92,254	Z3T	Downtown Flood Relief	-	-	-	-	-	-	-
-	Z4F	Portway Pavilion	-	-	-	-	-	-	-
38,063	Z4G	Flood Alleviation Schemes	25,000	22,940	6,060	(16,880)	-	(16,880)	-
10,833	Z4K	Fuel Tank Upgrade at Depot	-	-	-	-	-	-	-
-	Z5X	Waste Strategy	-	-	-	-	-	-	-
366,397			126,930	71,780	21,601	(50,179)	1,801	(51,980)	-
	Housing Revenue Account - Capital								
14,927	Z2B	Home Energy Efficiency	-	-	-	-	-	-	-
180,619	Z3U	Disabled Adaptations	275,000	461,110	379,520	(81,590)	-	(81,590)	-
3,915,815	Z3V	Refurbishment & Modernisation of Council Housing	3,357,780	3,557,690	3,130,592	(427,098)	-	(427,098)	-
47,376	Z3W	Replacement of Housing Computer System	76,810	-	-	-	-	-	-
-	Z5V	Vehicle Replacement Fund HRA	-	164,300	165,953	1,653	-	-	1,653
4,158,737			3,709,590	4,183,100	3,676,065	(507,035)	-	(508,688)	1,653
	Planning & Econ Dev - Capital								
-	Z1Q	CCTV System	-	7,260	-	(7,260)	(7,260)	-	-
-	Z4E	Tetra Radio Equipment	-	-	-	-	-	-	-
-			-	7,260	-	(7,260)	(7,260)	-	-
	Resources - Capital								
283,032	Z1A	Implementing Electronic Government	-	-	363,686	363,686	146,717	-	216,968
7,740	Z1E	Admin Licences Property	-	-	1,290	1,290	-	-	-
382,864	Z1F	Repairs and Maintenance	525,000	513,420	444,002	(69,418)	(69,418)	-	-
30,200	Z1G	Bourne Hill Disabled Access	-	-	-	-	-	-	-
15,192	Z1L	Amesbury Centre Redevelopment	-	-	-	-	-	-	-
21,132	Z1N	ISB Planning Portal	-	-	-	-	-	-	-
75,186	Z3H	Corporate Financial Management Info System	90,000	90,000	82,138	(7,862)	(7,862)	-	-
125,003	Z3K	Capitalised Salaries	125,000	125,000	125,000	-	-	-	-
553,756	Z4T	Purchase Vehicles	-	196,249	452,676	256,436	18,028	-	238,408
-	Z5M	IT Disaster Recovery	175,000	35,000	63,155	28,155	28,155	-	-
-	Z5P	E - Government Priority Outcomes	210,000	210,000	141,913	(68,088)	(68,088)	-	-
-	Z5Z	Capacity Fund	-	-	-	-	-	-	-
317,708	ZCCS	Customer Services Capital Projects	250,000	175,770	154,418	(21,352)	-	(21,352)	-
-	ZCENTCONST	Centralised Offices Construction Phases Stage E	570,000	300,000	308,011	8,011	-	8,011	-
470,331	ZCENTOFF	Centralised Offices	1,000,000	1,062,050	1,228,484	166,434	-	166,434	-
21,809	ZINVEST	Invest to Save/Improve	150,000	128,190	174,319	46,129	-	46,129	-
227,444	ZITS	IT Capital Projects	295,000	359,460	290,778	(68,682)	(78,629)	9,947	-
2,531,396			3,390,000	3,195,130	3,829,869	634,739	(29,806)	209,169	455,376
7,491,350		Total Capital Programme	9,585,520	9,656,590	8,844,701	(811,889)	(73,323)	(1,195,595)	457,029