

# Report

**Subject:** : Revised 2006/2007 and Original 2007/2008 Revenue Budget

**Report to :** The Cabinet

**Date :** Wednesday 31 January 2007

**Authors :** Alan Osborne and Matthew Tiller

**Cabinet Member for Resources:** Councillor Culver

---

## EXECUTIVE SUMMARY

This Report outlines the effect on the Council's budget for 2007/2008 of the Medium Term Financial Strategy (MTFS) and Portfolio Plans. It recommends the adoption of a revised budget for 2006/2007 and original budget for 2007/2008 which will be used in determining the level of Council Tax for the District Council. In addition to the Council Tax the budget also has an effect on the assumed levels of revenue reserves.

The main variations in the base budget are as follows:

- Efficiency Savings included in portfolio plans of £702,000 have been identified. The savings are in line with corporate priorities as set out in the Council's MFTS.
- Unavoidable costs of £1,027,000
- Growth as identified in the portfolio plans of £372,000 recurring and £319,000 non-Recurring.
- Increased income of £180,060. This will be achieved through raising existing and new fees and charges.
- One off revenue savings of £250,000 have also been identified.

## 1. POLICY CONSIDERATIONS

- 1.1 The Council believes in the use of its resources to provide flexible and responsive services, which offer value for money and excellent customer service. In setting this budget, the Council has undertaken extensive consultation to allow the community the opportunity to influence spending plans.



Awarded in:  
Housing Services  
Waste and Recycling Services



- 1.2 Vigorous budget monitoring and management action, as agreed with the Cabinet, has created opportunities for spending in 2007/2008 and resources released will be directed at meeting the financial implications of the strategic aims and objectives of the Authority.
- 1.3 The budget is a result of an integrated corporate planning process.
- 1.4 The overriding priority of the Cabinet in making final decisions must be to set a legal and balanced budget and comply with statutory requirements. The Local Government Act 2003 legislates that the Chief Financial Officer gives a positive assurance about the robustness of the estimates and of an appropriate level of reserves. If the recommendations in the report are followed then this will prevail.
- 1.5 The medium term financial strategy is a rolling strategy that is reviewed and extended annually to ensure the council meets the financial challenges ahead. Cabinet approved the review of the medium term financial strategy on 15 November 2006. The medium term financial strategy will be reviewed and updated in the summer 2007.
- 1.6 The Council's policy is to keep a level of general reserves appropriate to the level of spend and financial risk. Across the term of the MFTS only non-recurring items of expenditure are financed from reserves. A specific reserve has been set up to manage the transportation strategy. In addition a prudent level of general reserves is considered to be around 10% of the net spend.

## 2. 2007/2008 BUDGET

- 2.1 The overall summary of the Council's proposed 2007/2008 budget is set out in Appendix B. The budget has been produced taking into account the policy considerations in 1 above.
- 2.2 The main variations in the base budget, as shown in Appendix A, are as follows:
  - Efficiency Savings included in portfolio plans of £702,000 have been identified. The savings are in line with corporate priorities as set out in the Council's MFTS.

<b>Efficiency Savings</b>	<b>£000s</b>
Office savings	72
Premium payments	135
Parish district split	73
Partnership/Procurement	38
Other Efficiencies	384
<b>Total</b>	<b>702</b>

- Unavoidable costs of £1,027,000

<b>Unavoidable Costs</b>	<b>£000s</b>
Pay Inflation	425
Pensions	125
Non-Pay Inflation	200
Capital Financing	175
Concessionary Fares	102
<b>Total</b>	<b>1,027</b>

- Growth as identified in the portfolio plans of £372,000 recurring and £319,000 non-recurring.

<b>Recurring Growth</b>	£000s
Waste Strategy	200
Customer Services Base Budget	137
External Funding Officer	35
<b>Total</b>	<b>372</b>
<b>Non-Recurring Growth</b>	£000s
Customer Services Net transition costs	194
Elections	105
Manager Training	20
<b>Total</b>	<b>319</b>

- Increased income of £180,060. This will be achieved through raising existing and new fees and charges.
- One off revenue savings of £250,000 have also been identified. This is from Planning Delivery Grant.

### 3. REVENUE BUDGET - REVISED 2006/2007 AND ORIGINAL 2007/2008

- 3.1 The detailed draft revenue budget for 2007/2008 and revised budget for 2006/2007 for all Portfolios are attached at Appendix C, together with further statements showing the movements from the 2006/2007 original budget to revised budget and the movements from 2006/2007 original budget to the original budget for 2007/2008.
- 3.2 A summary of the overall budget position is attached in the form of a table at Appendix B.

The table details the budgets, by portfolio, in stages as follows: -

- Column 1 - 2005/2006 Actual Outturn
- Column 2 - Original 2006/2007 budget set at this time last year
- Column 3 - Latest approved budget for 2006/2007
- Column 4 - Revised budget for 2006/2007
- Column 5 - Original budget for 2007/2008. This comprises 2007/2008 budget as adjusted for portfolio adjustments.

### 4. CENTRAL CONTINGENCY

- 4.1 Central contingency is used for general increases in expenditure or income or reductions in services. Whenever possible budgets are allocated directly to the appropriate services. Where it is not possible to allocate the original budget directly, the budget is held within contingency. Individual Services will receive allocations from the central contingency provision at the appropriate time.
- 4.2 The unallocated Central Contingency figure is a net credit of £21,000. A breakdown of this is as follows:

Customer Services transition Costs	£277,000
Customer Services transition Savings	(£ 83,000)
Premium Payments savings	(£215,000)
Net Central contingency	(£ 21,000)

- 4.3 Pay inflation of £450,000 has been calculated using the costed establishment listing and is based on an estimated pay award of 2.5%. The estimated pay award has been applied directly to the service area in the base budget. There is an additional charge of £125,000 in 2007/2008 due to the deficit on the pension fund at the most recent revaluation.
- 4.4 Non-pay inflation of £200,000 is provided for unavoidable budgetary increases. These include contract inflation, energy, fuel, insurance, repairs and maintenance and NNDR. Identified inflation on such items as supplies and services has been applied.

## **5. FEES AND CHARGES**

- 5.1 Individual Service Managers have been tasked with updating individual fees and charges prices to ensure that the overall targets for increased income are achieved. In undertaking this, they have used the Council's policy to charge fees and charges in line with the top quartile benchmark levels for similar services in other local authorities.
- 5.2 Increases will be targeted to areas where fee benchmarking has shown that current levels are below benchmark and the market is likely to sustain the increase.

## **6. BUDGET MONITORING**

- 6.1 It will be essential to continue to fine-tune the budget during the course of the coming year through rigorous budget monitoring and Members will receive quarterly monitoring statements as part of the integrated performance management process.

## **7. 2006/2007 REVISED BUDGET**

- 7.1 The revised budget for 2006/2007 is shown in column 4 in Appendix B. During monitoring, some areas of concern have been highlighted that may effect the outturn position for 2006/2007, and two of these have been adjusted in the revised budget.
- 7.2 As reported in the 2005/2006 outturn report, Housing Benefits recoveries over achieved by £243,000. A review was undertaken and this shows that up to £200,000 is estimated to recur in 2006/2007. The base budget in 2007/2008 has been amended by £100,000.
- 7.3 As per the cabinet report of 11 October 2006, Customer Services are estimated to overspend by £127,000 in 2006/2007. This has been reflected in 2007/2008 as part of the budget setting process.
- 7.4 Premium payments saving of £80,000 was included in contingency in 2006/2007. These savings are part of ongoing negotiations, and so this will not be achieved in 2006/2007
- 7.5 The Car Parking account is currently estimated to be behind budget by £165,000. This is mainly due to lower than forecast parking revenues in the year. Any underachievement of income in this account will come from the ring fenced parking reserve this year.
- 7.6 An application has been made to Government to capitalise the costs of the stock transfer ballot that relate to the General Fund (£500,000). Should this not be successful, then this will have to be met from reserves.

## **8. GENERAL FUND RESERVES**

- 8.1 A statement giving details of reserves is attached at **Appendix D**. The projected level of the General Fund Reserves as at 31 March 2007 is estimated to be £1.419m. This is line with the MTFs in 1.6 above.
- 8.2 When preparing the budget it is necessary to use a percentage increase to prepare the figures. For these papers 5% has been used. This will be amended once the final increase has been approved.
- 8.3 There is additionally a ring-fenced reserve for the transportation strategy implementation. This was set up in 2003/2004 in order to help meet the objectives of the local transportation plan. It is estimated that this reserve will have a balance of £483,000 at 31 March 2007.

## **9. RECOMMENDATIONS**

The Cabinet is requested to:

- 9.1 note the report and
- 9.2 approve the Revised Revenue Budget for 2006/2007 and Original Budget for 2007/2008. (subject to full council approval.)

## 10. BACKGROUND PAPERS

Corporate Plan 2006/2007  
Performance Monitoring Reports 2006/2007  
Medium Term Financial Strategy 2007/2010 (15 November 2006)  
Portfolio Plans (31 January 2007)

## 11. IMPLICATIONS

<b>Financial:</b>	The estimates and level of reserves are considered robust.
<b>Legal:</b>	None identified
<b>Human Rights:</b>	The human rights relating to this issue have been considered and any potential interference is considered proportionate to the legitimate end to be achieved.
<b>Personnel:</b>	None
<b>Environmental Implications:</b>	None
<b>Council's Core Values:</b>	The revenue budget is a financial expression of the Council's aims and objectives, underpinned by the Council's core values.
<b>Wards Affected:</b>	All

**ILLUSTRATIVE LEVELS OF COUNCIL TAX**  
**EFFECT ON FINANCIAL RESOURCES 2007/2008**

% INCREASE	0%	2.5%	5%	7.5%	10%
MONETARY INCREASE PER ANNUM	0.00	£2.92	£5.84	£8.77	£11.69
MONETARY INCREASE PER WEEK	0.00	£0.06	£0.11	£0.17	£0.22
	£	£	£	£	£
BAND D COUNCIL TAX	116.96	119.88	122.80	125.73	128.65
<b><u>RESOURCES</u></b>					
	£	£	£	£	£
LOCAL FUNDING	(5,274,708)	(5,406,395)	(5,538,082)	(5,670,221)	(5,801,908)
COLLECTION FUND SURPLUS	(655)	(655)	(655)	(655)	(655)
EXTERNAL FUNDING	(7,738,116)	(7,738,116)	(7,738,116)	(7,738,116)	(7,738,116)
<b>TOTAL RESOURCES</b>	<b>(13,013,479)</b>	<b>(13,145,166)</b>	<b>(13,276,853)</b>	<b>(13,408,992)</b>	<b>(13,540,679)</b>
<b><u>BUDGET REQUIREMENT</u></b>					
Standstill Position	12,791,100	12,791,100	12,791,100	12,791,100	12,791,100
Portfolio Growth Bids	372,000	372,000	372,000	372,000	372,000
Unavoidable costs	1,027,000	1,027,000	1,027,000	1,027,000	1,027,000
Increased Income	(180,060)	(180,060)	(180,060)	(180,060)	(180,060)
Efficiency Savings	(702,000)	(702,000)	(702,000)	(702,000)	(702,000)
Non Recurring Revenue Growth	319,000	319,000	319,000	319,000	319,000
Non Recurring Revenue Savings	(250,000)	(250,000)	(250,000)	(250,000)	(250,000)
<b>TOTAL BUDGET REQUIREMENT</b>	<b>13,377,040</b>	<b>13,377,040</b>	<b>13,377,040</b>	<b>13,377,040</b>	<b>13,377,040</b>
<b>Total Contribution (to)/ from Reserves (TOTAL RESOURCES + TOTAL BUDGET REQUIREMENT)</b>	<b>363,561</b>	<b>231,874</b>	<b>100,187</b>	<b>(31,952)</b>	<b>(163,639)</b>
<b>Made up of:</b>					
Recurring Contribution (to)/ from Reserves	294,561	162,874	31,187	(100,952)	(232,639)
Non Recurring returned to Reserves	69,000	69,000	69,000	69,000	69,000
	<b>363,561</b>	<b>231,874</b>	<b>100,187</b>	<b>(31,952)</b>	<b>(163,639)</b>
Council Tax base	45,098.39				
£1 increase raises	£45,098				
1% raises	£52,314				

# SALISBURY DISTRICT COUNCIL

## General Fund

(1) 2005/2006		(2) 2006/2007	(3) 2006/2007	(4) 2006/2007	(5) 2007/2008
Actual Outturn £	Portfolio	Original budget £	Latest Approved Month 6 £	Revised Budget £	Original Budget £
174,119	Total Resources (including Central Contingency)	197,330	76,510	1,292,510	1,875,260
4,849,001	Total Community & Housing	5,038,250	5,157,280	4,510,320	4,406,540
2,841,841	Total Planning & Economic Development	2,842,850	2,890,820	2,734,920	2,742,260
3,970,653	Total Environment & Transport	4,415,670	4,369,490	3,856,350	4,352,980
<b>11,835,614</b>	<b>Total General Fund</b>	<b>12,494,100</b>	<b>12,494,100</b>	<b>12,394,100</b>	<b>13,377,040</b>
(150,364)	Contribution (from) to General Fund Reserves	126,690	126,690	226,690	(100,190)
<b>11,685,250</b>	<b>General Fund Net Expenditure</b>	<b>12,620,790</b>	<b>12,620,790</b>	<b>12,620,790</b>	<b>13,276,850</b>
393,813	City Area Committee	540,050	540,050	509,320	563,540
133,937	Contribution (from)/To City Area Reserves	12,850	12,850	43,580	19,060
<b>527,750</b>	<b>City Area PRECEPT (NET EXPENDITURE)</b>	<b>552,900</b>	<b>552,900</b>	<b>552,900</b>	<b>582,600</b>
<b>12,213,000</b>	<b>TOTAL NET EXPENDITURE</b>	<b>13,173,690</b>	<b>13,173,690</b>	<b>13,173,690</b>	<b>13,859,450</b>

## Resources Portfolio

2005/2006			2006/2007	2006/2007	2006/2007	2007/2008
Actual Outturn	Code	Service	Original budget	Latest Approved Month 6	Revised Budget	Original Budget
£			£	£	£	£
		<b>Corporate Centre</b>				
524,576	CORPDEM	Corporate & Democratic Core	635,420	595,120	306,740	412,990
196,893	CORPPRI	Corporate Public Relations & Initiatives	197,010	197,010	207,020	212,560
(161,902)	LAN	Land Charges	(160,990)	(164,330)	(206,620)	(224,200)
51,281	OTHERSER	Other Services	63,670	63,670	63,850	63,850
2,327	PUI	Print Unit	3,070	3,070	13,110	16,870
103,452	TRN	Corporate Training	88,460	88,460	87,290	107,290
15,362	UNI	Unison	17,810	17,810	19,340	19,670
<b>731,990</b>			<b>844,450</b>	<b>800,810</b>	<b>490,730</b>	<b>609,030</b>
		<b>Budgets under Control of Full Council</b>				
131,052	AREACOMM	Area Committees	157,390	157,390	147,730	122,730
4,002	ELE	Election Expenses	4,180	4,180	4,110	4,110
115,891	ELR	Electoral Registration	142,010	142,010	154,510	230,650
1,053,234	MEM	Members	1,024,190	1,066,190	1,046,660	1,046,660
851	SCR	Scrutiny Funding	16,220	16,220	16,210	16,210
679,689	UCO	Unapportionable Central Overheads	661,620	661,620	661,620	786,620
<b>1,984,719</b>			<b>2,005,610</b>	<b>2,047,610</b>	<b>2,030,840</b>	<b>2,206,980</b>
		<b>Establishment Expenses</b>				
226,479	OFFICES	Council Offices	21,160	38,330	-	44,720
<b>226,479</b>			<b>21,160</b>	<b>38,330</b>	<b>-</b>	<b>44,720</b>
		<b>Other Financial Services</b>				
(3,259,590)	ARD	Depreciation	(3,189,620)	(3,189,620)	(1,420,860)	(1,420,860)
<b>(3,259,590)</b>			<b>(3,189,620)</b>	<b>(3,189,620)</b>	<b>(1,420,860)</b>	<b>(1,420,860)</b>
		<b>Local Taxation</b>				
506,728	CTX	Local Taxation	492,100	492,840	512,100	503,220
(50,288)	NDR	NNDR	(89,470)	(89,470)	(89,390)	(89,390)
<b>456,440</b>			<b>402,630</b>	<b>403,370</b>	<b>422,710</b>	<b>413,830</b>
		<b>Property Services</b>				
(60,620)	CHU	Churchfields Estate	(70,750)	(70,750)	(121,690)	(121,690)
55,064	CHURDEP	Churchfields Depot	48,890	48,890	(4,110)	(490)
(33,925)	MISCPROP	Miscellaneous Properties	(38,820)	(35,550)	(211,460)	(212,480)
184,422	PRO	Property Management	164,220	165,760	186,350	147,850
<b>144,940</b>			<b>103,540</b>	<b>108,350</b>	<b>(150,910)</b>	<b>(186,810)</b>
		<b>Support Services</b>				
1,901	CCP	Cash Collection Services	(9,240)	(14,750)	-	580
96,652	CUSTSERV	Customer Services	1,460	44,440	-	143,380
7,973	DSU	Democratic Services	22,050	22,050	-	14,710
(11,006)	FINSERVS	Financial Services	3,520	3,520	-	36,020
(31,800)	ITS	IT Section	17,030	14,350	-	2,910
4,193	ITSYSTEM	IT Systems	(2,680)	-	-	27,000
(6,682)	LEGALSVS	Legal Services	(16,540)	(14,740)	-	10,870
(43,435)	PPTSERV	Personnel & Payroll Services	16,030	16,030	-	(6,100)
<b>17,796</b>			<b>31,630</b>	<b>70,900</b>	<b>-</b>	<b>229,370</b>
		<b>Central Contingency</b>				
(128,656)	ZZZ	Contingency	(22,070)	(203,240)	(80,000)	(21,000)
<b>(128,656)</b>			<b>(22,070)</b>	<b>(203,240)</b>	<b>(80,000)</b>	<b>(21,000)</b>
<b>174,119</b>		<b>Total Resources</b>	<b>197,330</b>	<b>76,510</b>	<b>1,292,510</b>	<b>1,875,260</b>



<b>RESOURCES PORTFOLIO</b>		
<b>GENERAL FUND</b>		
2006/2007 Revised Budget	Variations	2007/2008 Original Budget
£		£
<b>(403,630)</b>	<b>BASE - 2006/2007 ORIGINAL BUDGET - STANDSTILL</b>	<b>(403,630)</b>
	<b><u>2006/2007 Recurring Revenue Growth</u></b>	
40,990	HRA Debt Management Costs	40,990
135,070	Allocation of Pay Award	135,070
125,000	Superannuation Increase	125,000
125,000	Capital Financing Costs	125,000
9,970	Allocation of NNDR	9,970
11,000	Allocation of R&M	11,000
100,000	Land Charges	100,000
18,000	CRM Support	18,000
20,000	Civil Defence	20,000
<b>585,030</b>		<b>585,030</b>
	<b><u>2006/7 Non Recurring Items</u></b>	
20,000	Local Elections	
25,000	Best Value Reviews	
13,000	Member IT Support	
(20,000)	Delay Chief Executive Officer Appointment	
<b>38,000</b>	<b><u>Month 3 Budget Variations</u></b>	
58,020	Inflation Bids	58,020
2,590	Allocate SCS costs across contracts	2,590
740	Transfer hours from Housing Benefits to Council Tax	740
890	Realign grounds maintenance Budgets	890
(9,060)	NNDR Revaluations	(9,060)
10,000	Supplementary Estimate Members Training	10,000
<b>63,180</b>		<b>63,180</b>
	<b><u>Month 6 Budget Variations</u></b>	
(2,830)	Customer Services salary capitalisation	(2,830)
<b>(2,830)</b>		<b>(2,830)</b>
	<b><u>Month 9 Budget Variations</u></b>	
(26,100)	Revise capitalised salary figures	(26,100)
(38,760)	Increase Vacancy factor to 3.5%	(38,760)
(5,850)	Legal restructure	(5,850)
10,000	Office Cleaning	10,000
(166,730)	CSR adjustments	(166,730)
1,280,530	Remove Asset Rentals	1,280,530
(13,110)	Update Item 8 Charge	(13,110)
24,000	Customer services Extra post	24,000
11,000	Electoral registration	
9,000	Customer Service Licences	
8,780	Insurance Increase	
<b>1,092,700</b>		<b>1,063,980</b>
	<b><u>Savings/Increased Income Exercise</u></b>	
	<b><u>Efficiency Savings</u></b>	
	Grant applications to fund External Funding Officer	(25,000)
	Salary Savings Legal and Property	(47,000)
	Salary Savings Management Team	(80,000)
	Salary Savings Revenues and Benefits	(15,000)
	Security Contracts	(2,300)
	Recruitment Advertising	(10,000)
	Relocation Budget	(10,000)
<b>0</b>		<b>(189,300)</b>
	<b><u>Increased Income</u></b>	
	Land Charges	(18,550)
	Property Services	(70)
<b>0</b>		<b>(18,620)</b>
	<b><u>Growth and Unavoidable Costs</u></b>	
	<b><u>2007/2008 Recurring</u></b>	
	Capital financing costs leading to reduced interest	175,000
	Superannuation increase	125,000
	Customer Services Base budget	137,000
	Salary increases	154,980
	Insurance Inflation	8,660
	Office costs inflation	50,000
	IT Contract Inflation	27,000
	NNDR Revaluations	(4,190)
<b>0</b>		<b>673,450</b>
	<b><u>2007/2008 Non Recurring Items</u></b>	
	Election Costs	105,000
	Manager training	20,000
<b>0</b>		<b>125,000</b>
<b>1,372,510</b>	<b>TOTAL RESOURCES PORTFOLIO</b>	<b>1,896,260</b>

<b>RESOURCES PORTFOLIO</b>		
<b>GENERAL FUND</b>		
<b>2006/2007 Revised Budget</b>	<b>Variations</b>	<b>2007/2008 Original Budget</b>
£		£
<b>(22,070)</b>	<b>CONTINGENCY</b>	<b>(22,070)</b>
	<b>BASE - 2006/2007 ORIGINAL BUDGET - STANDSTILL</b>	
	<b>Month 3 Budget Variations</b>	
(144,860)	Inflation Bids	(144,860)
1,880	Increases to SCS contracts	1,880
60,520	NNDR Revaluation	60,520
(65,540)	Take out budgets for staff now funded direct not through PDG	(65,540)
(10,000)	Supplementary Estimate Members Training	(10,000)
<b>(158,000)</b>		<b>(158,000)</b>
	<b>Month 6 Budget Variations</b>	
2,830	Customer Services salary capitalisation	2,830
(5,000)	ITS revenue consultants Arts saving	(5,000)
(21,000)	Adjust CSR recharge to Salisbury City	(21,000)
<b>(23,170)</b>		<b>(23,170)</b>
	<b>Month 9 Budget Variations</b>	
127,770	Increase Vacancy factor to 3.5%	127,770
5,850	Legal restructure	5,850
(10,000)	Office cleaning	(10,000)
26,500	Agency Removal housing benefits	26,500
(20,000)	Adjustment re Park and ride savings	(20,000)
31,540	Adjustment CSR Balance	31,540
13,110	Update Item 8 charge	13,110
(24,000)	Customer Services Extra post	(24,000)
(11,000)	Electoral registration	
(9,000)	Customer Service Licences	
(7,530)	Insurance Increase	
<b>123,240</b>		<b>150,770</b>
	<b>2007/2008 Savings/Increased Income Exercise</b>	
	<b>Savings</b>	
	Premium Payments	(135,000)
<b>0</b>		<b>(135,000)</b>
	<b>Increased income</b>	
<b>0</b>		<b>0</b>
	<b>Inflation Variations</b>	
	Customer Services Transistion Growth	277,000
	Customer Services Transistion Savings	(83,000)
	Pay award inflation	425,000
	Pay award allocation	(435,640)
	Non-pay inflation	200,000
	Various items of inflation	(216,890)
<b>0</b>		<b>166,470</b>
<b>(80,000)</b>	<b>TOTAL CONTINGENCY</b>	<b>(21,000)</b>

## Community & Housing Portfolio

2005/2006			2006/2007	2006/2007	2006/2007	2007/2008
Actual Outturn	Code	Service	Original budget	Latest Approved Month 6	Revised Estimate	Original Estimate
£			£	£	£	£
<b>Community Environmental</b>						
(213,586)	E6C	Crematorium	(255,430)	(239,690)	(255,570)	(287,360)
546,234	OPENSACE	Open Spaces and Other Services	507,460	531,100	501,760	470,070
263,168	PUBCON	Public Conveniences	295,580	300,500	285,190	288,300
<b>595,816</b>			<b>547,610</b>	<b>591,910</b>	<b>531,380</b>	<b>471,010</b>
<b>Community Initiatives</b>						
432,306	ART	Art Development	433,170	433,170	432,410	433,260
312,190	CCH	City Hall	351,360	361,925	279,735	266,255
153,820	CDG	Community Development & District Grants	158,770	158,770	161,200	161,200
321,987	CIU	Community Initiatives	311,930	366,930	379,850	383,420
51,134	COMMPART	Community Initiatives Partnership Projects	57,670	62,670	66,730	67,890
(4,782)	CPI	Community Plan Implementation	(2,090)	(2,090)	(5,470)	(6,500)
270,171	DSP	Durrington Swimming Pool	266,240	186,180	179,740	206,940
52,766	GUILD	Guildhall	83,110	81,985	(24,505)	(22,355)
1,364,705	LEISCENT	Salisbury Leisure Centre and Athletics Track	1,326,460	1,433,350	1,015,850	1,060,250
23,206	LEISSERV	Leisure Services	22,830	17,830	17,570	17,570
6,625	P3W	Salisbury Swimming Pool	8,780	8,780	8,780	8,780
(4,767)	PLEASFAIR	Pleasure Fairs	(6,430)	(6,430)	(6,600)	(7,620)
(200,447)	PRODMARK	Produce Markets	(197,620)	(195,310)	(195,430)	(204,560)
14,122	SFW	Wilton Sheep Fair	13,200	13,200	(4,330)	(4,300)
124,676	SPT	Sports & Recreation Strategy	117,120	117,120	143,730	144,570
5,930	STR	Strategic Alliance	5,140	5,140	7,150	7,150
174,525	TSC	Tisbury Sports Centre	158,350	140,120	138,460	144,930
<b>3,098,167</b>			<b>3,107,990</b>	<b>3,183,340</b>	<b>2,594,870</b>	<b>2,656,880</b>
<b>Housing Services</b>						
322,106	DPS	Development & Private Sector Services	262,930	262,930	283,130	274,300
142,647	EMC	Emergency Centre	131,090	131,210	151,920	107,460
377,306	HNS	Housing Need Services	362,000	362,000	365,030	345,540
117,745	HOUSBEN	Housing Benefits	454,480	453,740	438,920	404,740
195,215	STH	Strategic Housing	172,150	172,150	145,070	146,610
<b>1,155,019</b>			<b>1,382,650</b>	<b>1,382,030</b>	<b>1,384,070</b>	<b>1,278,650</b>
<b>Total Community &amp; Housing</b>						
<b>4,849,001</b>			<b>5,038,250</b>	<b>5,157,280</b>	<b>4,510,320</b>	<b>4,406,540</b>

<b>COMMUNITY AND HOUSING PORTFOLIO</b>		
<b>GENERAL FUND</b>		
2006/2007 Revised Budget	Variations	2007/2008 Original Budget
£		£
<b>4,367,030</b>	<b>BASE - 2006/2007 ORIGINAL BUDGET - STANDSTILL</b>	<b>4,367,030</b>
	<b>VARIATIONS</b>	
	<b><u>2006/2007 Recurring</u></b>	
350,000	5 Rivers Leisure Centre Growth	350,000
90,000	Growth Parks & Public Conveniences relating to SCS	90,000
16,000	Guildhall Magistrates	16,000
119,640	Allocation of Pay Award	119,640
19,830	Allocation of NNDR	19,830
80,750	Allocation of R&M	80,750
<b>676,220</b>		<b>676,220</b>
	<b><u>2006/2007 Non Recurring</u></b>	
35,000	External Funding Officer	
(40,000)	Increased Fraud income from Central Government	
<b>(5,000)</b>		<b>0</b>
	<b><u>Month 3 Budget Variations</u></b>	
69,340	Inflation bids	69,340
16,840	Increases to SCS contract	16,840
(2,980)	Allocate 220K over GF Contract	(2,980)
10,000	Move Avon Valley Nature Park from Forward planning to parks	10,000
(740)	Transfer hours from Housing Benefits to Council Tax	(740)
(890)	Realign grounds maintenance Budgets	(890)
1,460	NNDR Revaluations	1,460
<b>93,030</b>		<b>93,030</b>
	<b><u>Month 6 Budget Variations</u></b>	
5,000	ITS revenue consultants Arts saving	5,000
21,000	Adjust CSR recharge to Salisbury City	21,000
<b>26,000</b>		<b>26,000</b>
	<b><u>Month 9 Budget Variations</u></b>	
(1,600)	Revise capitalised salary figures	(1,600)
23,140	Move SCS into General Fund (Restructure not virement)	23,140
(36,330)	Increase Vacancy factor to 3.5%	(36,330)
(26,500)	Agency Removal housing benefits	(26,500)
79,230	CSR adjustments	79,230
(683,650)	Remove Asset Rentals	(683,650)
(1,250)	City Adjustment	(1,250)
<b>(646,960)</b>		<b>(646,960)</b>
	<b><u>Savings/Increased Income Exercise</u></b>	
	<b><u>Efficiency Savings</u></b>	
	Private Sector Leasing	(10,000)
	Careconnect salary savings	(30,000)
	Benefits performance	(100,000)
	Rent Deposit Scheme	(25,000)
	Careconnect Savings	(13,000)
	City/District Split	(48,000)
	Savings from security contract	(3,730)
<b>0</b>		<b>(229,730)</b>
	<b><u>Increased Income</u></b>	
	Careconnect	(6,490)
	City Hall	(5,130)
	Crematorium Fees	(50,000)
	Durrington Pool	(10,000)
	Five Rivers leisure centre	(61,120)
	Salisbury produce market	(16,900)
	Other Fees and Charges	(3,350)
<b>0</b>		<b>(152,990)</b>
	<b><u>Growth and Unavoidable Costs</u></b>	
	<b><u>2007/2008 Recurring</u></b>	
	External Funding Officer	35,000
	Salary increases	109,840
	SCS salary adjustment	14,230
	Medical referee's fees crematorium	7,500
	NNDR	14,870
	Utilities 5 Rivers	60,500
	Utilities Durrington	21,750
	Utilities Crematorium	9,000
<b>0</b>		<b>272,690</b>
<b>0</b>		<b>0</b>
<b>4,510,320</b>	<b>TOTAL COMMUNITY AND HOUSING PORTFOLIO</b>	<b>4,405,290</b>

## Planning & Economic Development Portfolio

2005/2006			2006/2007	2006/2007	2006/2007	2007/2008
Actual Outturn	Code	Service	Original budget	Latest Approved Month 6	Revised Budget	Original Budget
£			£	£	£	£
284,619	ECONDEV	<b>Economic Development &amp; Tourism</b> Economic Development	334,470	334,470	302,840	308,830
203,063	TICS	Tourist Information Centres	194,380	194,580	186,650	186,490
293,928	TOURISM	Tourism	289,510	289,510	304,030	296,850
<b>781,610</b>			<b>818,360</b>	<b>818,560</b>	<b>793,520</b>	<b>792,170</b>
405,677	CTV	<b>Other Partnership Services</b> CCTV	411,940	411,940	402,630	328,200
<b>405,677</b>			<b>411,940</b>	<b>411,940</b>	<b>402,630</b>	<b>328,200</b>
162,177	BUI	<b>Planning</b> Building Control	170,190	170,190	151,770	156,880
903,682	DEVCONT	Development Control & Enforcement	768,670	834,210	717,570	758,320
585,666	FPL	Forward Planning	671,230	653,460	666,970	704,230
3,028	SNN	Street Naming and Numbering	2,460	2,460	2,460	2,460
<b>1,654,553</b>			<b>1,612,550</b>	<b>1,660,320</b>	<b>1,538,770</b>	<b>1,621,890</b>
<b>2,841,841</b>		<b>Total Planning &amp; Economic Development</b>	<b>2,842,850</b>	<b>2,890,820</b>	<b>2,734,920</b>	<b>2,742,260</b>

<b>PLANNING &amp; ECONOMIC DEVELOPMENT PORTFOLIO</b>		
<b>GENERAL FUND</b>		
2006/2007 Revised Budget	Variations	2007/2008 Original Budget
£		£
<b>2,922,930</b>	<b>BASE - 2006/2007 ORIGINAL BUDGET - STANDSTILL</b>	<b>2,922,930</b>
	<b><u>Growth Areas</u></b>	
	<b><u>2006/2007 Recurring</u></b>	
154,920	Allocation of Pay Award	154,920
<b>154,920</b>		<b>154,920</b>
	<b><u>2006/2007 Non Recurring</u></b>	
(400,000)	Contribution from PDG	
165,000	Major planning enquiry	
(100,000)	Remove Stonehenge Budget	
<b>(335,000)</b>		<b>0</b>
	<b><u>Month 3 Budget Variations</u></b>	
200	Allocate 220k over GF contract	200
(10,000)	Move Avon Valley Nature Park from Forward planning to parks	(10,000)
65,540	Take out budgets for staff now funded direct not through PDG	65,540
<b>55,740</b>		<b>55,740</b>
	<b><u>Month 6 Budget Variations</u></b>	
(7,770)	Increase Transportation establishment	(7,770)
<b>(7,770)</b>		<b>(7,770)</b>
	<b><u>Month 9 Budget Variations</u></b>	
18,000	Revise capitalised salary figures	18,000
(19,810)	Increase Vacancy factor to 3.5%	(19,810)
(50,860)	CSR adjustments	(50,860)
(3,230)	Remove Asset Rentals	(3,230)
<b>(55,900)</b>		<b>(55,900)</b>
	<b><u>Savings/Increased Income Exercise</u></b>	
	<b><u>Efficiency Savings</u></b>	
	Administration savings Forward planning	(25,000)
	Economic Development savings including St Georges Day	(10,000)
	Salary savings re PDG funding	(62,000)
	CCTV savings	(25,000)
<b>0</b>		<b>(122,000)</b>
	<b><u>Increased Income</u></b>	
<b>0</b>	Development Control	(4,460)
		<b>(4,460)</b>
	<b><u>Growth and Unavoidable Costs</u></b>	
	<b><u>2007/2008 Recurring</u></b>	
	Salary increases	41,570
	Inflation from contingency re Archaeological partnership and income	7,230
<b>0</b>		<b>48,800</b>
	<b><u>2007/2008 Non Recurring Items</u></b>	
<b>0</b>	Contribution from PDG	(250,000)
		<b>(250,000)</b>
<b>2,734,920</b>	<b>TOTAL PLANNING AND ECONOMIC DEVELOPMENT PORTFOLIO</b>	<b>2,742,260</b>

# Environment & Transport Portfolio

2005/2006			2006/2007	2006/2007	2006/2007	2007/2008
Actual Outturn	Code	Service	Original budget	Latest Approved Month 6	Revised Estimate	Original Estimate
£			£	£	£	£
<b>Environmental Health</b>						
2,512,174	ENV1WASTE	Waste Collection	2,561,010	2,530,310	2,538,400	2,771,600
980,429	ENV2STREET	Street Cleaning	1,000,270	1,007,790	1,002,780	1,010,580
171,498	ENV3PUBLIC	Commercial & Public Health	168,950	170,950	170,950	170,950
69,900	ENV4PROTECT	Environmental Protection	80,420	80,420	88,740	88,740
214,254	ENV5PEST	Pest Control & Animal Welfare	213,140	216,640	234,750	239,050
41,694	ENV6LAND	Land Drainage	52,980	52,980	52,980	52,980
368,059	ENV7GENERAL	General Environmental Health	358,580	354,740	364,340	404,610
27,670	ENV8LICENSE	Licensing	54,970	66,810	68,220	70,160
<b>4,385,678</b>			<b>4,490,320</b>	<b>4,480,640</b>	<b>4,521,160</b>	<b>4,808,670</b>
<b>Other Environmental</b>						
29,078	CDE	Local Agenda 21	29,550	29,550	29,360	29,360
-	E3P	Public Footpaths Regs	(1,220)	(1,220)	(1,220)	(1,220)
4,147	ENP	Environmental Policy	6,260	6,260	6,180	6,180
1,783	K4W	Vehicle Workshop	3,860	3,860	4,630	11,020
<b>35,009</b>			<b>38,450</b>	<b>38,450</b>	<b>38,950</b>	<b>45,340</b>
<b>Transportation</b>						
(1,103,199)	CARPARK	Car Parks	(1,396,260)	(1,440,530)	(1,958,680)	(1,841,200)
-	HAK	Hackney Carriages (E&T)	-	-	-	-
82,310	SHP	Shopmobility	86,830	86,830	76,530	77,850
570,855	TRA	Transportation	1,196,330	1,204,100	1,178,390	1,262,320
<b>(450,033)</b>			<b>(113,100)</b>	<b>(149,600)</b>	<b>(703,760)</b>	<b>(501,030)</b>
<b>3,970,653</b>	<b>Total Environment &amp; Transport</b>		<b>4,415,670</b>	<b>4,369,490</b>	<b>3,856,350</b>	<b>4,352,980</b>

<b>ENVIRONMENT &amp; TRANSPORT PORTFOLIO</b>		
<b>GENERAL FUND</b>		
2006/2007 Revised Budget	Variations	2007/2008 Original Budget
£		£
<b>3,555,590</b>	<b>BASE - 2006/2007 ORIGINAL BUDGET - STANDSTILL</b>	<b>3,555,590</b>
	<b>Growth Areas</b>	
	<b>2006/2007 Recurring</b>	
130,000	Growth Refuse and Street Sweeping relating to SCS	130,000
576,000	Concessionary fares (off peak only)	576,000
50,000	Growth in Waste Strategy	50,000
21,000	Dog Catcher	21,000
100,000	Extra Land Fill tax	100,000
47,940	Allocation of Pay Award	47,940
23,400	Allocation of NNDR	23,400
6,750	Allocation of R & M	6,750
(10)	Hackney Carriages Adjustment	(10)
<b>955,080</b>		<b>955,080</b>
	<b>2006/2007 Non Recurring</b>	
(60,000)	Delay Park and Ride	0
(35,000)	Maintenance Park and Ride Sites	0
<b>(95,000)</b>		<b>0</b>
	<b>Month 3 Budget Variations</b>	
17,500	Inflation bids	17,500
(18,720)	Increases to SCS contracts	(18,720)
190	Miscellaneous Adjustments	190
(52,920)	NNDR revaluations	(52,920)
<b>(53,950)</b>		<b>(53,950)</b>
	<b>Month 6 Budget Variations</b>	
7,770	Increase transportation establishment	7,770
<b>7,770</b>		<b>7,770</b>
	<b>Month 9 Budget Variations</b>	
9,700	Revise capitalised salary figures	9,700
(23,140)	Move SCS into General Fund (Restructure not virement)	(23,140)
(32,870)	Increase Vacancy factor to 3.5%	(32,870)
20,000	Adjustment re Park and ride savings	20,000
106,820	CSR adjustments	106,820
(593,650)	Remove Asset Rentals	(593,650)
<b>(513,140)</b>		<b>(513,140)</b>
	<b>Savings/Increased Income Exercise</b>	
	<b>Efficiency Savings</b>	
	Transportation administration post	(19,000)
	Savings from security contract	(6,970)
<b>0</b>		<b>(25,970)</b>
	<b>Increased Income</b>	
	Bulky Household Waste	(3,380)
	Shopmobility	(610)
<b>0</b>		<b>(3,990)</b>
	<b>Growth and Unavoidable Costs</b>	
	<b>2007/2008 Recurring</b>	
	Concessionary fares	102,000
	Growth in Waste Strategy	200,000
	Salary increases	115,020
	Environmental Health control contract inflation	4,300
	NNDR revaluations	10,270
<b>0</b>		<b>431,590</b>
	<b>2007/2008 Non Recurring Items</b>	
<b>0</b>		<b>0</b>
<b>3,856,350</b>	<b>TOTAL ENVIRONMENT AND TRANSPORT PORTFOLIO</b>	<b>4,352,980</b>



## Salisbury City Portfolio

2006/2006				2006/2007		2006/2007		2007/2008	
Actual Outturn		Code	Service	Original budget	Latest Approved Month 6	Revised Estimate		Original Estimate	
£				£	£	£		£	
<b>Allotments</b>									
5,885		G2A	Allotments General	4,430	4,430	4,470		6,300	
(465)		G2B	Stratford-Sub-Castle	(430)	(430)	(230)		(340)	
39		G2C	Westwood	70	70	260		130	
65		G2D	Wiltshire Road	70	70	20		-	
88		G2E	The Tunnel	(820)	(820)	(700)		(840)	
(399)		G2F	Coldharbour Lane	(490)	(490)	(400)		(510)	
(231)		G2G	New Butts	(360)	(360)	(730)		(830)	
(492)		G2H	Warres Trust	(500)	(500)	(440)		(510)	
(500)		G2J	London Road	(780)	(780)	(1,420)		(1,270)	
(2,782)		G2K	Fisherston Farm	(860)	(860)	(910)		(2,560)	
(1,209)		G2L	Cow Lane	(330)	(330)	80		430	
-				-	-	-		-	
<b>Cemeteries</b>									
(838)		G1A	London Road Cemetery	3,760	(1,640)	3,390		8,670	
4,037		G1B	Devides Road Cemetery	7,230	10,680	8,890		11,060	
<b>3,199</b>				<b>10,990</b>	<b>9,040</b>	<b>12,280</b>		<b>19,730</b>	
<b>Miscellaneous</b>									
77,020		G8A	Administration	152,020	152,020	130,430		136,480	
4,963		G8B	Other Charges/Contract Costs	17,260	10,800	(1,910)		46,180	
<b>81,983</b>				<b>169,280</b>	<b>162,820</b>	<b>128,520</b>		<b>182,660</b>	
<b>Other Services</b>									
70,777		G5F	Verge Gardens & Shrubberies	74,840	71,000	71,150		71,150	
22,257		G6A	Children's Playgrounds	32,200	35,900	36,220		36,330	
2,244		G6B	Monuments	5,410	5,410	5,410		4,710	
6,246		G6C	Seats	9,230	8,780	8,780		8,780	
23,204		G6D	Highways Grasscutting	24,340	24,340	25,340		25,340	
6,614		G6E	Bus Shelters	9,750	9,750	9,750		9,750	
22,302		G7A	City Tree Maintenance Programme	20,560	20,560	26,560		20,560	
<b>153,645</b>				<b>176,330</b>	<b>175,740</b>	<b>183,210</b>		<b>176,620</b>	
<b>Open Spaces</b>									
17,623		G4B	Bourne Hill & Greencroft	17,460	17,240	17,240		17,240	
19,809		G4C	Churchill Gardens	27,620	26,390	26,580		26,590	
0		G4D	Bemerton Recreation Ground	-	1,800	-		-	
17,609		G4E	Queen Elizabeth Gardens	12,320	16,790	16,910		16,910	
2,501		G4F	Middle Street Open Space	2,840	2,910	2,900		2,910	
1,441		G4G	Meyrick Close	1,020	1,000	1,000		1,000	
5,200		G4H	St.Marks Open Space	5,590	5,450	5,450		5,450	
1,373		G4J	Maltings Amenity Area	2,060	2,300	2,300		2,300	
5,604		G5A	Carpet Bedding Displays	5,610	9,000	9,200		9,150	
306		G5B	Annual Flower Show	310	310	310		310	
7,714		G5C	Closed Churchyards	13,720	11,370	11,370		11,370	
1,959		G5D	Bemerton Folly	5,260	6,380	7,480		6,880	
17,080		G5E	Harnham Slope	6,840	8,090	8,490		8,590	
<b>98,219</b>				<b>100,650</b>	<b>109,030</b>	<b>109,230</b>		<b>108,700</b>	
<b>Recreation Grounds</b>									
34,238		G3A	Victoria Park	43,970	48,590	47,680		47,680	
8,792		G3B	Fisherston Recreation Ground	9,100	7,130	6,690		6,670	
(6,073)		G3C	Old Sarum Rec Ground (Hudson's Field)	8,660	8,600	1,920		1,770	
3,335		G3D	Bishopdown Sportsfield	5,040	7,790	8,070		8,020	
14,650		G3E	Warre Acres	14,000	11,040	11,310		11,280	
1,825		G4A	Westwood Sportsfield	2,030	270	410		410	
<b>56,767</b>				<b>82,800</b>	<b>83,420</b>	<b>76,080</b>		<b>75,830</b>	
<b>393,813</b>			<b>Total Salisbury City</b>	<b>540,050</b>	<b>540,050</b>	<b>509,320</b>		<b>563,540</b>	
<b>City Summary</b>									
			City Area Committee	540,050	540,050	509,320		563,540	
			Contribution (from)/to City Area Reserves	12,850	12,850	43,580		19,060	
			<b>City Area Special Levy</b>	<b>552,900</b>	<b>552,900</b>	<b>552,900</b>		<b>582,600</b>	

<b>CITY AREA COMMITTEE</b>		
<b>Special Levy</b>		
2006/2007 Revised Budget	Variations	2007/2008 Original Budget
£		£
460,710	<b>BASE - 2006/2007 ORIGINAL BUDGET - STANDSTILL</b>	460,710
	<b><u>2005/6 Recurring</u></b>	
75,000	Realign City/District Split	75,000
1,000	R&M Realignment	1,000
(10,000)	Hudson's Field Increased Camping Club Income	(10,000)
1,000	Children's Playgrounds Increased Insurance Premiums	1,000
3,630	Highways Grasscutting Increased Costs following retendering	3,630
8,710	Miscellaneous	8,710
<b>79,340</b>		<b>79,340</b>
<b>12,850</b>	Contribution from City Reserves	<b>0</b>
<b>552,900</b>	City Area Net Expenditure 2005/2006	<b>540,050</b>
	<b><u>Month 3 Budget Variations</u></b>	
<b>0</b>		<b>0</b>
	<b><u>Month 9 Budget Variations</u></b>	
(1,730)	Miscellaneous	(1,730)
(21,000)	Realign City/District Split	(21,000)
(8,000)	Camping Club	(8,000)
<b>(30,730)</b>		<b>(30,730)</b>
	<b><u>Growth Areas</u></b>	
	<b><u>2006/7 Recurring</u></b>	
	Transferred Services	48,000
	Management Plan	6,000
	Miscellaneous	220
<b>0</b>		<b>54,220</b>
<b>522,170</b>	City Area Subtotal	<b>563,540</b>
<b>30,730</b>	Movement in Contribution to City Area Reserves	<b>19,060</b>
<b>552,900</b>	<b>TOTAL CITY AREA COMMITTEE</b>	<b>582,600</b>

## PROJECTED USE OF RESERVES

<b>GENERAL FUND</b>	<b>2006/2007</b>	<b>2007/2008</b>	<b>2008/2009</b>	<b>2009/2010</b>
	£000s	£000s	£000s	£000s
<b>General Reserves bought forward</b>	<b>(1,295)</b>	<b>(1,521)</b>	<b>(1,419)</b>	<b>(1,155)</b>
Non Recurring Expenditure	158	125	0	0
Non Recurring savings	(155)	0	0	0
Balance of PDG	(400)	(250)	0	0
Over/ (under) spend in year	171	227	264	0
<b>Balance to Carry forward at year end</b>	<b>(1,521)</b>	<b>(1,419)</b>	<b>(1,155)</b>	<b>(1,155)</b>

<b>Transportation Reserve</b>	<b>2006/2007</b>	<b>2007/2008</b>	<b>2008/2009</b>	<b>2009/2010</b>
	£000s	£000s	£000s	£000s
<b>Transportation Reserve bought forward</b>	<b>(597)</b>	<b>(373)</b>	<b>(112)</b>	<b>(5)</b>
Estimated Movement in reserves	224	261	107	(31)
<b>Balance to Carry forward at year end</b>	<b>(373)</b>	<b>(112)</b>	<b>(5)</b>	<b>(36)</b>

<b>City Area Reserve Position</b>	<b>2006/2007</b>	<b>2007/2008</b>	<b>2008/2009</b>	<b>2009/2010</b>
	£000s	£000s	£000s	£000s
<b>City General Reserves bought forward</b>	<b>(130)</b>	<b>(111)</b>	<b>(119)</b>	<b>(109)</b>
Special Levy	(553)	(583)	(612)	(642)
Revised Predicted Spend	509	564	612	612
Deficit on Allotment Revenue Account	13	11	10	10
Transfer to earmarked Reserve	50	0	0	0
<b>Balance to Carry forward at year end</b>	<b>(111)</b>	<b>(119)</b>	<b>(109)</b>	<b>(129)</b>

<b>Earmarked Reserve for future capital scheme</b>	<b>2006/2007</b>	<b>2007/2008</b>	<b>2008/2009</b>	<b>2008/2009</b>
	£000s	£000s	£000s	£000s
<b>Earmarked Reserves bought forward</b>	<b>(450)</b>	<b>(500)</b>	<b>(400)</b>	<b>(300)</b>
Spend in year	0	100	100	100
Transfer from City General Reserve	(50)	0	0	0
<b>Balance to Carry forward at year end</b>	<b>(500)</b>	<b>(400)</b>	<b>(300)</b>	<b>(200)</b>

<b>Cemetery Reserve Account</b>	<b>2006/2007</b>	<b>2007/2008</b>	<b>2008/2009</b>	<b>2008/2009</b>
	£000s	£000s	£000s	£000s
<b>Cemetery Reserve bought forward</b>	<b>(41)</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>
Spend in Year	1	0	0	0
<b>Balance to Carry forward at year end</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>	<b>(40)</b>