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Report

Subject : Revenue & Capital Outturn 2006/2007
Report to : The Cabinet
Date : Wednesday 13 June 2007
Report of : Head of Financial Services
Authors : Head of Financial Services and Chief Accountant
Cabinet Member : Councillor A C R Roberts (Resources Portfolio)

EXECUTIVE SUMMARY

The purpose of the report is to inform Members of the final outturn position for both revenue and capital in 2006/2007. The overall general fund revenue outturn represents an overspend of £38,878 (0.3%) against the 2006/2007 revised net budget. The main variations are highlighted in the report. Although this minor overspend is easily contained within the current level of reserves, the outlook in the medium term is extremely challenging, as underspends are mainly non-recurring and some of the overspends are recurring and will require rectification in the medium term financial strategy.

1. POLICY CONSIDERATIONS

- 1.1 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.

2. REVENUE OUTTURN

Set out at Appendix A is the overall summary of the revenue outturn for 2006/2007. 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 2005/2006;
- (b) the original budget for 2006/2007;
- (c) revised budget for 2006/2007 (February 2007);
- (d) the final budget for 2006/2007 (March 2007);
- (e) the outturn for 2006/2007; and
- (f) the variance arising as a result of comparing the outturn to the final budget.



INVESTOR IN PEOPLE



CUSTOMER SERVICE EXCELLENCE

Awarded in:
Housing Services
Waste and Recycling Services



- 2.1 The overall outturn of £12,432,978 represents an overspend of £38,878 (0.3%) against the 2006/2007 revised net budget of £12,394,100.
- 2.2 Details of main variations to the revised budget are attached as supplementary notes to the Portfolio statements. The main variances are summarised below.
- 3. GENERAL FUND (£39,000 overspend overall)**
- 3.1 Electricity and Gas**
- £168,000 overspend on budget of £380,000 (44%).**
- Costs across the Council have been affected due to increasing prices in the energy sector and entering into a short term fixed price contract. An additional £67,500 has been added to budgets in 2007/2008, however this will need to be reviewed thoroughly before contracts are renewed.
- 3.2 Customer Services**
- £104,000 overspend on budget of £918,000 (11%).**
- This reflects the additional investment in the council-wide rationalisation of customer services. Additional expenditure has been included in the 2007/2008 budget which should contain this overspend in future years.
- 3.3 Council Offices**
- £101,000 overspend on budget of £652,000 (15%).**
- This comprises a number of items, including additional Repairs & Maintenance to council buildings and rental of additional properties. The majority of this overspend will recur in 2007/2008.
- 3.4 Housing Needs Service**
- £96,000 overspend on budget of £600,000 (16%)**
- The major area of overspend is bed and breakfast. This is due to a higher than average number of large families needing long term placements. Although this is under constant review it is probable that this will recur in 2007/2008.
- 3.5 Forward Planning**
- £88,000 overspend on budget of £698,000 (13%)**
- This comprises primarily staffing costs, partly to cover maternity leave and Consultancy costs. It is not anticipated that these overspends will recur in 2007/2008.
- 3.6 Development and Private Sector Services**
- £80,000 overspend on budget of £1,228,000 (7%)**
- This overspend primarily relates to costs of renting and maintaining short term leased properties. This is being reviewed to minimise the chance of this recurring in future years.
- 3.7 Central Contingency**
- £80,000 overspend on budget of £80,000 credit (100%)**
- This is due to the premium payment savings in the budget not being implemented. This has been further compounded by increasing the saving target to £215,000 in 2007/2008.

3.8 Housing Benefits

£209,000 underspend on budget of £26,063,000 (0.8%)

This is made up as follows:

Recoveries	(90,000)
Benefit Payments	(81,000)
Staffing Underspends	(36,000)

An adjustment has already been in the 2007/2008 budget to reflect the increased performance in this area following a review in 2006/2007. Therefore it is unlikely that this will recur in future years.

3.9 Waste Collection

£108,000 underspend on budget of £5,807,000 (2%)

The main areas of underspend in this area are the payment for landfill and disposal tax and overachievements of income targets. As all of the budgets will be revised in light of future collection methods, it is not expected that these savings will recur in future years.

3.10 Corporate and Democratic Core

£102,000 underspend on budget of £1,375,000 (7%)

This underspend comprises a number of items, including consultancy costs and staffing costs caused by the vacancies in the Senior Management Team. Adjustments in the 2007/2008 budget mean this is not likely to recur.

3.11 City Hall

£61,000 underspend on budget of £756,000 (8%)

Bringing the bar back in-house has generated additional income for the city hall. In addition staffing costs were below budget. Changes have already been built into the budget in 2007/2008.

4. HOUSING REVENUE ACCOUNT £203,000 underspend overall

The main variations in the Housing Revenue Account are shown in Appendix B page 15 and 16, which shows several non-recurring underspends. Permanent adjustments to the budget will be required as part of the HRA business plan following the tenant vote in the stock transfer ballot to stay with the Council.

5. CAPITAL OUTTURN £230,000 variance overall

Set out at Appendix D is the overall summary of the outturn in relation to the Capital Programme for 2006/2007.

5.1 Centralised Offices £415,000 overspend

This was due to overspend on work at Churchfields and extra costs relating to the protest at the Bourne Hill site.

5.2 Capital Carry Forward £519,000

A further £519,000 of the programme will be carried forward to 2007/2008.

6. RECOMMENDATIONS

- 6.1 It is recommended that the outturn of revenue and capital 2006/2007 and main variations be noted.

7. 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 yearend 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 2006/2007

(a) 2005/2006		(b) 2006/2007	(c) 2006/2007	(d) 2006/2007	(e) 2006/2007	(f) 2006/2007
Actual Outturn	Portfolio	Original Budget	Revised Budget Month 9	Revised Budget Month 12	Actual Month 12	Variance
£		£	£	£	£	£
174,119	Total Resources (including Central Contingency)	197,330	1,292,510	1,164,750	1,498,882	334,132
4,849,001	Total Community & Housing	5,038,250	4,510,320	4,407,840	4,303,873	(103,967)
2,841,841	Total Planning & Economic Development	2,842,850	2,734,920	2,794,410	2,746,404	(48,006)
3,970,653	Total Environment & Transport	4,415,670	3,856,350	4,027,100	3,883,819	(143,281)
11,835,614	Total General Fund	12,494,100	12,394,100	12,394,100	12,432,978	38,878
(373,190)	Contribution (from) to General Fund Reserves	126,690	226,690	226,690	226,690	-
11,462,424	General Fund Net Expenditure	12,620,790	12,620,790	12,620,790	12,659,668	38,878
393,813	City Area Committee	540,050	509,320	509,320	490,227	(19,093)
67,040	Contribution (from)/To City Area Reserves	12,850	43,580	43,580	43,580	-
460,853	City Area PRECEPT (NET EXPENDITURE)	552,900	552,900	552,900	533,807	(19,093)
11,923,277	TOTAL NET EXPENDITURE	13,173,690	13,173,690	13,173,690	13,193,475	19,785

Resources Portfolio

2005/2006		2006/2007	2006/2007	2006/2007	2006/2007	Variance	
Actual Outturn	Code	Original Budget	Revised Budget Month 9	Revised Budget Month 12	Actual Month 12		
£	Service	£	£	£	£	£	
	Corporate Centre						
524,576	CORPDEM Corporate & Democratic Core	635,420	306,740	318,450	216,810	(101,640)	(1)
196,893	CORPPRI Corporate Public Relations & Initiatives	197,010	207,020	211,020	219,710	8,690	
(161,902)	LAN Land Charges	(160,990)	(206,620)	(205,360)	(202,179)	3,181	
51,281	OTHERSER Other Services	63,670	63,850	63,850	60,160	(3,690)	
2,327	PUI Print Unit	3,070	13,110	13,980	29,609	15,629	
103,452	TRN Corporate Training	88,460	87,290	87,290	71,326	(15,964)	
15,362	UNI Unison	17,810	19,340	19,340	20,160	820	
731,990		844,450	490,730	508,570	415,596	(92,974)	
	Budgets under Control of Full Council						
131,052	AREACOMM Area Committees	157,390	147,730	147,730	113,099	(34,631)	(2)
4,002	ELE Election Expenses	4,180	4,110	4,110	9,824	5,714	
115,891	ELR Electoral Registration	142,010	154,510	156,180	153,568	(2,612)	
1,053,234	MEM Members	1,024,190	1,046,660	1,046,660	1,053,864	7,204	
851	SCR Scrutiny Funding	16,220	16,210	16,210	3,746	(12,464)	
679,689	UCO Unapportionable Central Overheads	661,620	661,620	815,480	931,854	116,374	(3)
1,984,719		2,005,610	2,030,840	2,186,370	2,265,955	79,585	
	Establishment Expenses						
226,479	OFFICES Council Offices	21,160	-	1,910	102,749	100,839	(4)
226,479		21,160	-	1,910	102,749	100,839	
	Other Financial Services						
(3,259,590)	ARD Depreciation	(3,189,620)	(1,420,860)	(1,501,810)	(1,501,810)	-	
(3,259,590)		(3,189,620)	(1,420,860)	(1,501,810)	(1,501,810)	-	
	Local Taxation						
506,728	CTX Local Taxation	492,100	512,100	521,580	506,619	(14,961)	(5)
(50,288)	NDR NNDR	(89,470)	(89,390)	(89,390)	(53,656)	35,734	
456,440		402,630	422,710	432,190	452,963	20,773	
	Property Services						
(60,620)	CHU Churchfields Estate	(70,750)	(121,690)	(121,690)	(116,185)	5,505	(6)
55,064	CHURDEP Churchfields Depot	48,890	(4,110)	(4,110)	37,788	41,898	
(33,925)	MISCPROP Miscellaneous Properties	(38,820)	(211,460)	(211,460)	(234,366)	(22,906)	
184,422	PRO Property Management	164,220	186,350	189,180	192,572	3,392	
144,940		103,540	(150,910)	(148,080)	(120,191)	27,889	
	Support Services						
1,901	CCP Cash Collection Services	(9,240)	-	2,370	18,875	16,505	(7)
96,652	CUSTSERV Customer Services	1,460	-	13,970	118,119	104,149	
7,973	DSU Democratic Services	22,050	-	16,700	1,924	(14,776)	
(11,006)	FINSERVS Financial Services	3,520	-	18,230	(9,475)	(27,705)	
(31,800)	ITS IT Section	17,030	-	15,030	22,981	7,951	
4,193	ITSYSTEM IT Systems	(2,680)	-	182,490	173,903	(8,587)	(8)
(6,682)	LEGALSVS Legal Services	(16,540)	-	8,360	54,357	45,997	
(43,435)	PPTSERV Personnel & Payroll Services	16,030	-	13,720	17,217	3,497	(9)
17,796		31,630	-	270,870	397,903	127,033	
	Central Contingency						
(128,656)	ZZZ Contingency	(22,070)	(80,000)	(585,270)	(514,283)	70,987	(10)
(128,656)		(22,070)	(80,000)	(585,270)	(514,283)	70,987	
174,119	Total Resources	197,330	1,292,510	1,164,750	1,498,882	334,132	

Resources Portfolio

GENERAL FUND Variance Statement

Resources Portfolio Outturn 2006/2007

Notes	Service	Description	Overspends £000	Underspends £000	NET TOTAL £000
	(1) Corporate and Democratic Core	Postage	22		
		Bank Charges	17		
		Payments to Contractors	14		
		Car Loans costs	12		
		Corporate Projects		(77)	
		Consultants costs		(41)	
		Staffing Costs		(35)	
		Misc Legal Fees		(13)	
		Interest Received		(12)	
		Miscellaneous overs/unders	11		(102)
	(2) Area Committees	Grant Payments (budget adjusted in 07/08)		(25)	
		Internal Printing		(15)	
		Miscellaneous overs/unders	5		(35)
	(3) Unapportionable Central Overheads	Superannuation back funding (compensated by various underspends in other areas)	117		
		Miscellaneous overs/unders		(1)	
					116
	(4) Council Offices	R & M	27		
		Utilities	26		
		Rent of Properties	20		
		Laundry	15		
		Miscellaneous overs/unders	14		
		Payments to contractors for security services		(18)	
		Miscellaneous overs/unders	17		101

(5) NNDR	Discretionary relief reclaimed lower percentage than antipated	36		36
(6) Churchfields Depot	Electricity	23		
	Miscellaneous overs/unders	19		42
(7) Customer Services	Staffing Costs	57		
	Customer First Contribution	20		
	Miscellaneous overs/unders	27		104
(8) Legal Services	Underachieved Income	31		
	Publications	11		
	Miscellaneous overs/unders	4		46
(9) Personnel, Payroll & Training	Staffing Costs	30		
	Interview Expenses	10		
	Relocation Expenses		(30)	
	Job Advertising		(13)	
	Miscellaneous overs/unders	6		3
(10) Contingency	Premium Payments changes not undertaken	80		
	Miscellaneous overs/unders		(9)	71
	Other Miscellaneous overs/unders		(48)	(48)
		<u>671</u>	<u>(337)</u>	<u>334</u>
			<u>334</u>	

Community & Housing Portfolio

2005/2006		2006/2007	2006/2007	2006/2007	2006/2007	Variance		
Actual Outturn	Code	Service	Original Budget	Revised Budget Month 9	Revised Budget Month 12	Actual Month 12	£	
£			£	£	£	£	£	
(213,586)	E6C	Community Enviromental	(255,430)	(255,570)	(253,550)	(257,121)	(3,571)	(1)
546,234	OPENSACE	Crematorium	507,460	501,760	501,890	533,602	31,712	(2)
263,168	PUBCON	Open Spaces and Other Services	295,580	285,190	288,260	272,541	(15,719)	
595,816		Public Conveniences	547,610	531,380	536,600	549,022	12,422	
432,306	ART	Community Initiatives	433,170	432,410	433,530	431,126	(2,404)	
312,190	CCH	Art Development	351,360	279,735	285,030	224,207	(60,823)	(3)
153,820	CDG	City Hall	158,770	161,200	161,200	161,150	(50)	
321,987	CIU	Community Development & District Grants	311,930	379,850	385,830	368,395	(17,435)	
51,134	COMMPART	Community Initiatives	57,670	66,730	66,730	56,457	(10,273)	
(4,782)	CPI	Community Initiatives Partnership Projects	(2,090)	(5,470)	(3,370)	(3,008)	362	
270,171	DSP	Community Plan Implementation	266,240	179,740	183,700	183,729	29	
52,766	GUILD	Durrington Swimming Pool	83,110	(24,505)	(22,650)	(31,647)	(8,997)	
1,364,706	LEISCENT	Salisbury Leisure Centre and Athletics Track	1,326,460	1,015,850	1,036,630	1,044,658	8,028	
23,206	LEISSERV	Leisure Services	22,830	17,570	17,570	23,016	5,446	
6,625	P3W	Salisbury Swimming Pool	8,780	8,780	8,780	6,572	(2,208)	
(4,767)	PLEASFAIR	Pleasure Fairs	(6,430)	(6,600)	(6,600)	(7,580)	(980)	
(200,448)	PRODMARK	Produce Markets	(197,620)	(195,430)	(195,430)	(192,898)	2,532	
14,122	SFW	Wilton Sheep Fair	13,200	(4,330)	(4,330)	(3,461)	869	
124,676	SPT	Sports & Recreation Strategy	117,120	143,730	146,410	150,211	3,801	
5,930	STR	Strategic Alliance	5,140	7,150	7,150	6,450	(700)	
174,525	TSC	Tisbury Sports Centre	158,350	138,460	140,750	179,077	38,327	(4)
3,098,167			3,107,990	2,594,870	2,640,930	2,596,454	(44,476)	
322,106	DPS	Housing Services	262,930	283,130	286,870	367,280	80,410	(5)
142,647	EMC	Development & Private Sector Services	131,090	151,920	160,130	114,412	(45,718)	(6)
377,306	HNS	Emergency Centre	362,000	365,030	372,930	468,543	95,613	(7)
117,745	HOUSBEN	Housing Need Services	454,480	438,920	452,180	243,622	(208,558)	(8)
195,215	STH	Housing Benefits	172,150	145,070	(41,800)	(35,459)	6,341	
1,155,019		Strategic Housing	1,382,650	1,384,070	1,230,310	1,158,397	(71,913)	
4,849,001		Total Community & Housing	5,038,250	4,510,320	4,407,840	4,303,873	(103,967)	

Community & Housing Portfolio

GENERAL FUND Variance Statement

Community & Housing Portfolio Outturn 2006/2007

Notes	Service	Description	Overspends £000	Underspends £000	NET TOTAL £000
(1)	Crematorium	Gas	13		
		Consultants	11		
		Overrecovery of Income		(31)	
		Miscellaneous overs/unders	3		(4)
(2)	Open Spaces & Other Services	Staffing Costs	24		
		Ground maintenance costs external contractor	15		
		SCS Supplies	14		
		Overrecovery of SCS income external works		(24)	
		Miscellaneous overs/unders	3		32
(3)	City Hall	Electricity and Gas	14		
		City Hall Bar costs and underachievement of income		(35)	
		Staffing Costs		(34)	
		Show commission		(22)	
		Miscellaneous overs/unders	16		(61)
(4)	Tisbury Sports Centre	Employee costs - One Off (redundancies etc)	22		
		Staffing Costs	12		
		Underrecovery of income (WCC Contribution £15k)	10		
		Miscellaneous overs/unders		(6)	38

(5) Development & Private Sector Services	Rental and maintenance of short term leased properties	62		
	Officer Compensation	20		
	Miscellaneous overs/unders	16		
	Vehicle Allowances	10		
	Interest and grants underachieved income	14		
	Housing Fees overachieved income		(18)	
	Staffing Costs		(15)	
	Miscellaneous overs/unders		(9)	80
		<hr/>		
(6) Emergency Centre	Software Licenses and Maintenance	23		
	Overachievement of lifeline income		(49)	
	Staffing Costs		(39)	
	Miscellaneous overs/unders	19		(46)
		<hr/>		
(7) Housing Needs Services	Bed & Breakfast	85		
	Miscellaneous overs/unders	11		96
		<hr/>		
(8) Housing Benefits	Benefit Recoveries		(90)	
	Benefit Payments		(81)	
	Staffing Costs		(36)	
	Miscellaneous overs/unders		(2)	(209)
			<hr/>	
	Other Miscellaneous Overs/Unders		(30)	(30)
		<hr/>		
		417	(521)	(104)
		<hr/>		
			(104)	
		<hr/>		

Planning & Economic Development Portfolio

2005/2006			2006/2007	2006/2007	2006/2007	2006/2007	Variance	
Actual Outturn	Code	Service	Original Budget	Revised Budget Month 9	Revised Budget Month 12	Actual Month 12		
£			£	£	£	£	£	
		Economic Development & Tourism						
284,619	ECONDEV	Economic Development	334,470	302,840	306,860	257,279	(49,581)	(1)
203,063	TICS	Tourist Information Centres	194,380	186,650	189,880	194,403	4,523	
293,928	TOURISM	Tourism	289,510	304,030	306,280	312,224	5,944	
781,610			818,360	793,520	803,020	763,906	(39,114)	
		Other Partnership Services						
405,677	CTV	CCTV	411,940	402,630	403,590	398,312	(5,278)	
405,677			411,940	402,630	403,590	398,312	(5,278)	
		Planning						
162,177	BUI	Building Control	170,190	151,770	160,140	121,537	(38,603)	(2)
903,682	DEVCONT	Development Control & Enforcement	768,670	717,570	745,600	695,702	(49,898)	(3)
585,666	FPL	Forward Planning	671,230	666,970	679,600	768,009	88,409	(4)
3,028	SNN	Street Naming and Numbering	2,460	2,460	2,460	(1,063)	(3,523)	
1,654,553			1,612,550	1,538,770	1,587,800	1,584,185	(3,615)	
2,841,841		Total Planning & Economic Development	2,842,850	2,734,920	2,794,410	2,746,404	(48,006)	

Planning & Economic Development Portfolio

GENERAL FUND Variance Statement

Planning & Economic Development Portfolio Outturn 2006/2007

Notes	Service	Description	Overspends £000	Underspends £000	NET TOTAL £000
	(1) Economic Development	Miscellaneous Projects & Special Events savings		(19)	
		Staffing Costs		(12)	
		Miscellaneous overs/unders		(19)	(50)
	(2) Building Control	Staffing Costs		(24)	
		Planning Fees overachieved income		(18)	
		Miscellaneous overs/unders	3		(39)
	(3) Development Control & Enforcement	Advertising	33		
		Stonehenge enquiry costs		(28)	
		Income Overachievement		(25)	
		Staffing Costs		(17)	
		Miscellaneous overs/unders		(13)	(50)
	(4) Forward Planning	Staffing Costs	42		
		Consultants Fees	38		
		Grants		(11)	
		Miscellaneous overs/unders	19		88
		Miscellaneous overs/unders	3		3
			138	(186)	(48)
				(48)	

Environment & Transport Portfolio

2005/2006		2006/2007	2006/2007	2006/2007	2006/2007	Variance		
Actual Outturn	Code	Service	Original Budget	Revised Budget Month 9	Revised Budget Month 12	Actual Month 12		
£			£	£	£	£	£	
		Environmental Health						
2,512,174	ENV1WASTE	Waste Collection	2,561,010	2,538,400	2,613,930	2,505,572	(108,358)	(1)
980,429	ENV2STREET	Street Cleaning	1,000,270	1,002,780	1,010,810	995,417	(15,393)	
171,498	ENV3PUBLIC	Commercial & Public Health	168,950	170,950	170,950	176,723	5,773	
69,900	ENV4PROTECT	Environmental Protection	80,420	88,740	88,740	90,645	1,905	
214,254	ENV5PEST	Pest Control & Animal Welfare	213,140	234,750	239,430	216,921	(22,509)	
41,694	ENV6LAND	Land Drainage	52,980	52,980	52,980	41,378	(11,602)	
368,059	ENV7GENERAL	General Environmental Health	358,580	364,340	373,000	363,320	(9,680)	
27,670	ENV8LICENSE	Licensing	54,970	68,220	70,650	41,702	(28,948)	(2)
4,385,678			4,490,320	4,521,160	4,620,490	4,431,679	(188,811)	
		Other Environmental						
29,078	CDE	Local Agenda 21	29,550	29,360	29,360	27,165	(2,195)	
-	E3P	Public Footpaths Regs	(1,220)	(1,220)	(1,220)	-	1,220	
4,147	ENP	Environmental Policy	6,260	6,180	6,180	1,402	(4,778)	
1,783	K4W	Vehicle Workshop	3,860	4,630	(2,410)	51,715	54,125	(3)
35,008			38,450	38,950	31,910	80,282	48,372	
		Transportation						
(1,103,199)	CARPARK	Car Parks	(1,396,260)	(1,958,680)	(1,883,100)	(1,883,099)	1	
-	HAK	Hackney Carriages (E&T)	-	-	-	-	-	
82,310	SHP	Shopmobility	86,830	76,530	77,920	80,794	2,874	
570,855	TRA	Transportation	1,196,330	1,179,390	1,179,880	1,174,163	(5,717)	(4)
(450,033)			(113,100)	(703,760)	(625,300)	(628,142)	(2,842)	
3,970,653		Total Environment & Transport	4,415,670	3,856,350	4,027,100	3,883,819	(143,281)	

Environment & Transport Portfolio

GENERAL FUND Variance Statement

Environment & Transport Portfolio Outturn 2006/2007

Notes	Service	Description	Overspends £000	Underspends £000	NET TOTAL £000
	(1) Waste Collection	Vehicle Costs	45		
		Payments to WCC for disposal & landfill tax		(48)	
		Internal Recharges Revenue		(35)	
		Staffing Costs		(32)	
		Other income overachieved		(22)	
		Commercial Refuse Fees overachieved income		(20)	
		Miscellaneous overs/unders	4		(108)
	(2) Licensing	Miscellaneous overs/unders	2		
		Income Overachievement		(31)	(29)
	(3) Vehicle Workshops	Staffing Costs	25		
		Materials	21		
		Income Underrecovery	12		
		Miscellaneous overs/unders		(4)	54
	(4) Transportation	Concessionary Fares	52		
		Miscellaneous overs/unders	16		
		Staffing Costs		(74)	(6)
		Other Miscellaneous overs/unders		(54)	(54)
			177	(320)	(143)
				(143)	

Salisbury City Portfolio

2005/2006			2006/2007	2006/2007	2006/2007	2006/2007	Variance
Actual Outturn	Code	Service	Original Budget	Revised Budget Month 9	Revised Budget Month 12	Actual Month 12	
£			£	£	£	£	£
		Allotments					
5,885	G2A	Allotments General	4,430	4,470	4,470	3,472	(998)
(465)	G2B	Stratford-Sub-Castle	(430)	(230)	(230)	39	269
39	G2C	Westwood	70	260	260	260	0
65	G2D	Wiltshire Road	70	20	20	(5)	(25)
88	G2E	The Tunnel	(820)	(700)	(700)	(641)	59
(399)	G2F	Coldharbour Lane	(490)	(400)	(400)	(504)	(104)
(231)	G2G	New Butts	(360)	(730)	(730)	(696)	34
(492)	G2H	Warres Trust	(500)	(440)	(440)	(429)	11
(500)	G2J	London Road	(780)	(1,420)	(1,420)	(1,759)	(339)
(2,782)	G2K	Fisherton Farm	(860)	(910)	(910)	(739)	171
(1,209)	G2L	Cow Lane	(330)	80	80	1,002	922
-			-	-	-	0	0
		Cemeteries					
(838)	G1A	London Road Cemetery	3,760	3,390	3,390	(1,628)	(5,018)
4,037	G1B	Devizes Road Cemetery	7,230	8,890	8,890	7,365	(1,525)
3,199			10,990	12,280	12,280	5,737	(6,543)
		Miscellaneous					
77,020	G8A	Administration	152,020	130,430	130,430	142,340	11,910
4,963	G8B	Other Charges/Contract Costs	17,260	(1,910)	(1,910)	6,797	8,707
81,983			169,280	128,520	128,520	149,138	20,618
		Other Services					
70,777	GSF	Verge Gardens & Shrubberies	74,840	71,150	71,150	71,119	(31)
22,257	G6A	Children's Playgrounds	32,200	36,220	36,220	41,512	5,292
2,244	G6B	Monuments	5,410	5,410	5,410	301	(5,109)
6,246	G6C	Seats	9,230	8,780	8,780	4,419	(4,361)
23,204	G6D	Highways Grasscutting	24,340	25,340	25,340	18,321	(7,019)
6,614	G6E	Bus Shelters	9,750	9,750	9,750	8,049	(1,701)
22,302	G7A	City Tree Maintenance Programme	20,560	26,560	26,560	21,141	(5,419)
153,645			176,330	183,210	183,210	164,862	(18,348)
		Open Spaces					
17,623	G4B	Bourne Hill & Greencroft	17,460	17,240	17,240	16,949	(291)
19,809	G4C	Churchill Gardens	27,620	26,580	26,580	17,257	(9,323)
0	G4D	Bemerton Recreation Ground	-	-	-	0	0
17,609	G4E	Queen Elizabeth Gardens	12,320	16,910	16,910	16,415	(495)
2,501	G4F	Middle Street Open Space	2,840	2,900	2,900	2,322	(578)
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	5,290	(160)
1,373	G4J	Maltings Amenity Area	2,060	2,300	2,300	3,550	1,250
5,604	G5A	Carpet Bedding Displays	5,610	9,200	9,200	9,150	(50)
306	G5B	Annual Flower Show	310	310	310	190	(120)
7,714	G5C	Closed Churchyards	13,720	11,370	11,370	10,970	(400)
1,959	G5D	Bemerton Folly	5,260	7,480	7,480	7,300	(180)
17,080	G5E	Harnham Slope	6,840	8,490	8,490	8,675	185
98,219			100,650	109,230	109,230	99,068	(10,162)
		Recreation Grounds					
34,238	G3A	Victoria Park	43,970	47,680	47,680	48,505	825
8,792	G3B	Fisherton Recreation Ground	9,100	6,690	6,690	5,778	(912)
(6,073)	G3C	Old Sarum Rec Ground (Hudson's Field)	8,660	1,920	1,920	(1,849)	(3,769)
3,335	G3D	Bishopdown Sportsfield	5,040	8,070	8,070	7,776	(294)
14,650	G3E	Warre Acres	14,000	11,310	11,310	10,606	(704)
1,825	G4A	Westwood Sportsfield	2,030	410	410	605	195
56,767			82,800	76,080	76,080	71,422	(4,658)
393,813		Total Salisbury City	540,050	509,320	509,320	490,227	(19,093)

(1)

City Area Portfolio

GENERAL FUND Variance Statement

City Area Portfolio Outturn 2006/2007

Notes	Service	Description	Overspends £000	Underspends £000
	(1) Administration	Staffing Costs	12	
		Other Miscellaneous overs/unders		(31)
			12	(31)
				(19)

Housing Revenue Account

2005/2006			2006/2007	2006/2007	2006/2007	2006/2007	2006/2007	Variance	
Actual Outturn	Code	Service	Original Budget	Revised Budget Month 9	Revised Budget Month 12	Revised Budget Month 12	Actual Month 12	£	
£			£	£	£	£	£	£	
		HRA Expenditure							
(82,112)	HBD	Provision for Bad Debts	30,000	30,000	30,000	30,000	183,750	153,750	(1)
3,308,356	HCF	Capital Financing Costs	3,364,660	3,377,770	3,377,770	3,377,770	3,377,770	-	
462,253	HRR	Rent Rebates	114,660	114,660	114,660	114,660	115,213	553	
5,530,791	HSB	HRA Subsidy Payable	6,396,250	6,048,500	6,048,500	6,047,062	6,047,062	(1,438)	
4,267,686	REPMAIN	Repairs and Maintenance	4,389,830	4,330,800	4,341,870	4,113,752	4,113,752	(228,118)	(2)
2,580	RRT	Rent, Rates Taxes etc	2,550	2,550	2,550	2,550	2,594	44	(3)
535,498	SHELTACC	Supervision & Management Special	488,090	685,590	705,230	749,877	749,877	44,647	(4)
2,627,747	SUPERMAN	Supervision & Management	2,939,670	2,837,390	2,816,780	2,754,477	2,754,477	(62,303)	(4)
16,652,798			17,725,710	17,427,260	17,437,360	17,437,360	17,344,495	(92,865)	
		Housing Income							
(232,984)	HII	Interest	(170,420)	(244,210)	(244,210)	(244,210)	(302,234)	(58,024)	(5)
(18,314,834)	RENTS	Rents	(18,663,590)	(18,706,150)	(18,706,150)	(18,706,150)	(18,758,237)	(52,087)	(6)
(18,547,818)			(18,834,010)	(18,950,360)	(18,950,360)	(18,950,360)	(19,060,471)	(110,111)	
(1,895,020)		Total Housing Revenue Account	(1,108,300)	(1,523,100)	(1,513,000)	(1,513,000)	(1,715,975)	(202,975)	

Community and Housing Portfolio

Housing Revenue Account Variance Statement

Housing Revenue Account Outturn 2006/2007

Notes	Service	Description	Overspends £000	Underspends £000	NET TOTAL £000
	(1) Provision for Bad Debts	Increase in provision for bad debts	154		154
	(2) Repairs and Maintenance	Cyclical Repairs		(47)	
		Internal Recharge Income		(39)	
		Leasing		(34)	
		R & M Area 1		(29)	
		Materials		(28)	
		Staffing Costs		(47)	
		Insurance Premiums		(14)	
		Miscellaneous overs/unders	10		(228)
	(3) Supervision and Management Special	Electricity, Gas and Fuel Oil	61		
		Housing Fees underachieved income	30		
		Staffing Costs	37		
		Water		(41)	
		Miscellaneous overs/unders		(42)	45
	(4) Supervision and Management	Costs of Stock Transfer	132		
		Housing Fees underachieved income	28		
		Leasing Charges		(70)	
		Postage		(37)	
		Internal Printing		(15)	
		Payments to Contractors		(15)	

Appendix B

	Legal Fees	(14)	
	Job Advertising	(13)	
	Miscellaneous overs/unders	<u>(58)</u>	(62)
(5) Interest	Overachieved income	<u>(58)</u>	(58)
(6) Rents	Overachieved income	<u>(52)</u>	(52)
	Other Miscellaneous overs/unders	(2)	(2)
		<u>452</u>	<u>(203)</u>
		<u>(203)</u>	

Summary of Major General Fund Variations (£60k or above) 2006/2007

Service	Portfolio	Description	Overspends	Underspends
			£000	£000
Council Wide	Various	Electricity and Gas	168	
Customer Services	Resources	Employee and license costs	104	
Council offices	Resources	R&M, rental costs and others	101	
Housing Needs Services	Community and Housing	Bed and Breakfast	96	
Forward Planning	Planning and Economic Development	Employee and Consultancy Costs	88	
Development and Private Sector Services	Community and Housing	Renting and maintaining short term leased properties	80	
Central Contingency	Resources	Premium payment savings not made	80	
Housing Benefits	Community and Housing	Increased recovery of benefits		(209)
Waste Collection	Environment and Transport	Increased income and reduced landfill tax payment		(108)
Corporate and Democratic Core	Resources	Corporate Projects		(102)
City Hall	Community and Housing	Employee costs and increased income from bar		(61)
		Miscellaneous overs/unders		(198)
			<u>717</u>	<u>(678)</u>
				<u>39</u>

Capital Programme

Appendix D

2005/2006			2006/2007	2006/2007	2006/2007	Variance	2006/2007	2006/2007	2006/2007
Actual Outturn	Code	Service	Original Budget	Revised Budget	Actual Month 12		Over / (Under) spend	Carry Forward	Other funding sources
£			£	£	£	£	£	£	£
Community & Housing - Capital									
15,194	Z1C	New Swimming Pool	-	61,680	-	(61,680)		(61,680)	
66,287	Z2D	Mere meeting Room	-	20,710	20,713	3	3		
31,942	Z3L	Home Repairs Grants	70,000	-	-	-			
315,599	Z3M	Disabled Facilities Grants	315,000	363,360	373,205	9,845		9,845	
9,290	Z3N	Renovation Grants	-	-	-	-			
-	Z4D	Gainsborough Close - Kickabout**	20,000	-	-	-			
865,002	Z4M	Affordable Housing (linked to Transitional Relief)	1,000,000	500,000	466,525	(33,476)		(33,476)	
13,852	Z5G	Housing Needs Survey	48,000	46,150	24,707	(21,444)		(21,444)	
-	Z5Y	Private Sector Renovation grants (Grant Funded)	661,000	150,000	70,736	(79,264)		(79,264)	
1,317,165			2,114,000	1,141,900	955,884	(186,016)	3	(186,019)	-
City - Capital									
-	Z5H	Victoria Park Tennis Courts**	20,000	25,470	25,470	-			
-	Z5J	Play Area Refurbishments**	35,000	51,000	51,000	-			
-	Z5K	Play Areas - Hudsons Field**	95,000	-	-	-			
-	Z5W	City Area Capital Programme	90,000	-	-	-			
-			240,000	76,470	76,470	-	-	-	-
Environment & Transport - Capital									
5,398	Z1S	Recycling Centres	-	49,050	14,295	(34,755)		(34,755)	
7,630	Z1T	Land Drainage Works	-	-	-	-			
2,513	Z3S	Bee Hive Park & Ride	-	-	(35,000)	(35,000)	(35,000)		
-	Z3T	Downtown Flood Relief	-	12,000	-	(12,000)		(12,000)	
6,060	Z4G	Flood Alleviation Schemes	25,000	41,880	26,455	(15,425)		(15,425)	
-	Z5X	Waste Strategy	35,000	35,000	50,845	15,845		15,845	
21,601			60,000	137,930	56,595	(81,335)	(35,000)	(46,335)	-
Housing Revenue Account - Capital									
379,520	Z3U	Disabled Adaptations	275,000	300,000	286,498	(13,502)		(13,502)	
3,130,592	Z3V	Refurbishment & Modernisation of Council Housing	2,954,200	2,739,480	2,553,338	(186,142)		(186,142)	
-	Z3W	Replacement of Housing Computer System	15,000	15,000	-	(15,000)		(15,000)	
165,953	Z5V	Vehicle Replacement Fund HRA	-	-	-	-			
-	Z6M	Security at Sheltered Schemes	-	-	20,190	20,190			20,190
3,676,065			3,244,200	3,054,480	2,860,026	(194,454)	-	(214,644)	20,190
Resources - Capital									
363,686	Z1A	Implementing Electronic Government	-	-	-	-			
1,290	Z1E	Admin Licences Property	-	-	-	-			
444,002	Z1F	Repairs and Maintenance	525,000	394,420	317,275	(77,145)		(77,145)	
82,138	Z3H	Corporate Financial Management Info System	50,000	11,000	18,290	7,290		7,290	
125,000	Z3K	Capitalised Salaries	125,000	125,000	125,000	-			
452,676	Z4T	Internal Leasing Fund Replacements	-	145,000	33,755	(111,245)			(111,245)
63,155	Z5M	IT Disaster Recovery	55,000	26,850	20,531	(6,319)		(6,319)	
141,913	Z5P	E - Government Priority Outcomes	-	-	-	-			
-	ZCAPFUND	Capacity Fund	125,000	90,000	67,420	(22,581)		(22,581)	
154,418	ZCCS	Customer Services Capital Projects	185,000	136,350	129,849	(6,501)		(6,501)	
308,011	ZCENTCONST	Centralised Offices Construction Phases Stage E	1,400,000	1,050,000	1,363,877	313,877	300,000	13,877	
1,228,484	ZCENTOFF	Centralised Offices	249,000	82,570	197,935	115,365	115,365	-	
174,319	ZINVEST	Invest to Save/Improve	100,000	98,870	93,291	(5,579)		(5,579)	
290,778	ZITS	IT Capital Projects	295,000	215,050	240,099	25,049		25,049	
3,829,869			3,109,000	2,375,110	2,607,322	232,212	415,365	(71,907)	(111,245)
8,844,701		Total Capital Programme	8,767,200	6,785,890	6,556,297	(229,593)	380,368	(518,905)	(91,055)