

Agenda Item 16

Financial Services
Salisbury District Council
PO Box 2117
Salisbury, Wiltshire, SP2 2DF

direct line: 01722 434393
fax: 01722 434645
email: aosborne@salisbury.gov.uk
web: www.salisbury.gov.uk

Report

Subject : Revenue & Capital Outturn 2007/2008
Report to : The Cabinet
Date : Wednesday 18 June 2008
Authors : Alan Osborne and Matthew Tiller
Cabinet Member for Finance: Councillor Roberts

1. Report Summary:

The purpose of the report is to inform Members of the final outturn position for both revenue and capital in 2007/2008. The overall general fund revenue outturn represents an underspend of £87,291 (0.65%) against the 2007/2008 revised net budget. The main variations are highlighted in the report. The overall small variation has been achieved by good financial management. This has allowed the council to retain a level of reserves appropriate to future spend and risk.

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.
- 2.2 The Council has a requirement to retain an adequate level of reserves in order to meet future spends and risks.

3. Revenue Outturn:

- 3.1 Appendix A details significant variations which should be brought to Members' attention. Set out at Appendix B are the revenue outturn statements for 2007/2008. Each Portfolio statement shows the following:
 - 3.1.1 the outturn for 2006/2007;
 - 3.1.2 the original budget for 2007/2008;
 - 3.1.3 revised budget for 2007/2008;
 - 3.1.4 the outturn for 2007/2008; and
 - 3.1.5 the variance arising as a result of comparing the outturn to the revised budget.
- 3.2 The overall outturn of £13,289,749 represents an underspend of £87,291 (0.65%) against the 2007/2008 revised net budget of £13,377,040.
- 3.3 Details of variations to the revised budget are attached as supplementary notes to the Portfolio statements. The main variances are summarised below.



Awarded in:
Housing Services
Waste and Recycling Services



4. General Fund (£87,291 underspend overall). Favourable variations are shown in (brackets)

4.1 Interest Received. Variation of (£218,185) on budget of (£1,169,270) (19%).

Income received from interest has been higher than originally estimated, due to higher interest rates during the year.

4.2 Corporate and Democratic Core. Variation of £276,640, on budget of £1,259,930 (22%).

This reflects one-off expenditure relating to the Management Team restructure.

4.3 Housing Needs Service. Variation of £167,395 on budget of £400,840 (42%).

The overspend is a result of increased demand for temporary accommodation. Additional budget provision of £80,000 has been made in 2008/2009. However, this will require close review during the 2008/2009.

4.4 Housing Benefits. Variation of (£251,080) on budget of £26,684,190 (0.9%).

This is made up of two different variances. Firstly, non-recurring savings on staffing and other costs of £90,000. Secondly, a better than expected performance on recovering benefit payments of £161,000.

4.5 Environmental Services. Variation of (£305,533) on budget of £4,846,890 (6%).

This relates to the changes to the recycling scheme, which was delayed from the original start date of October 2007, staffing savings and overachievements in income.

4.6 Car Parks. Variation of £124,938 on budget of £1,688,320 credit (7%).

This is due primarily to an underachievement of income, particularly at park and ride sites. Despite price increases no overall adjustments have been made to income targets in 2008/2009.

4.7 Transportation. Variation of (£133,503) on budget of £1,638,380 (8%).

This is made up as follows:

Concessionary Fares	(98,000)	5.9%
Extra Concessionary Fares passes grant received	(70,000)	4.3%
Staffing underspends in transportation	(57,000)	3.5%
Write off of green travel reserve	96,000	5.86%

Concessionary Fares continues to be subject to financial risk dependant upon the uptake of the new national scheme in 2008/2009.

4.8 Premium Payments. Variation of (£215,000) on budget of £215,000 (100%).

Included in contingency is a recurring savings budget of £215,000 for premium payments. Following a change of policy, this has been removed as part of the budget setting process for 2008/2009. Within the revenue outturn figures this is matched by a non-recurring budget for expenditure of £194,000.

5. Housing Revenue Account (£1,089,536) underspend on gross budget of £18,456,790 credit (5.9%)

This is made up as follows:

Responsive Repairs	(243,000)
Reduction in Provision for Bad Debts	(183,000)
Employee Costs	(176,000)
HRA Subsidy Payable	(124,000)
Leasing Charges	(109,000)
Cyclical Repairs	(107,000)

The 30 Year HRA Business is being further developed and shows a deficit projection in the medium term. By holding revenue reserves the impact of the projected deficit can be managed more effectively.

6. Capital Outturn (Variation of £612,855) credit variance overall:

Set out at Appendix C is the overall summary of the outturn in relation to the Capital Programme for 2007/2008.

6.1 Capital Carry Forward (£592,252)

£592,252 of the programme will be carried forward to 2008/2009. This is 7.0% of the revised budget, and is within the 10% performance indicator set.

7. Options for consideration:

None

8. Consultation undertaken:

Strategic Management Team
Audit Committee (18 June 2008)

9. Recommendation:

9.1 It is recommended that the outturn of revenue and capital 2007/2008 and main variations be noted.

10. Background Papers:

Revised 2007/2008 and Original 2008/2009 Revenue Budget (30 January 2008)
Performance Monitoring Reports 2007/2008
Financial Strategy 2008/2010 (10 October 2007)
Final Accounts 2007/2008

11. Implications:

- | | |
|------------------------------------|---|
| 11.1 Financial: | As contained within the Report. |
| 11.2 Legal: | None identified |
| 11.3 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. |
| 11.4 Personnel: | None |
| 11.5 Climate Change: | None |
| 11.6 ICT: | None |
| 11.7 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. |
| 11.8 Wards Affected: | All |

Major Variances Breakdown 2007/2008

Description	Variance £000	Recurring/Non Recurring	Identified in year	Adjusted in 2008/2009
Interest Received	(218)	Non recurring	Yes	N/A
Management Team Restructure	277	Non recurring	Yes	N/A
Housing Needs Service	167	Recurring	Yes	Yes
Housing Benefits - Overpayments Performance	(161)	Recurring	Yes	Not yet adjusted
Housing Benefits - Other Variances	(90)	Non recurring	Yes	N/A
Environmental Services	(306)	Non recurring	Yes	N/A
Car Parks	125	Recurring	Yes	Price adjustments 2008/2009
Transportation	(134)	Non recurring	Yes	N/A
Premium Payments	215	Recurring	Yes	Yes
Other Miscellaneous Variances	38	Non recurring	N/A	N/A
Total General Fund	(87)			
Housing Revenue Account	(1,090)	Non Recurring	Yes	Business Plan being Revised
Capital Outturn	(57)	Non Recurring	No	N/A

SALISBURY DISTRICT COUNCIL

General Fund Month 12 2007/2008

2006/2007		2007/2008	2007/2008	2007/2008	2007/2008
Actual Outturn	Portfolio	Original Budget	Revised Budget Month 12	Actual Month 12	Variance
£		£	£	£	£
(2,511,660)	Total Finance including Contingency	(1,829,700)	(2,230,780)	(2,397,915)	(167,135)
4,219,293	Total Resources	3,937,940	3,272,740	3,678,748	406,008
3,363,752	Total Community Initiatives	3,366,200	3,598,590	3,660,040	61,450
1,158,398	Total Housing	1,278,650	1,263,880	1,204,531	(59,349)
559,967	Total Economic Development & Tourism	575,690	606,820	560,952	(45,868)
1,780,318	Total Planning	1,725,890	1,991,030	2,022,704	31,674
4,491,052	Total Environment	4,824,620	4,846,890	4,541,357	(305,533)
(628,142)	Total Transport	(502,250)	27,870	19,332	(8,538)
12,432,978	Total General Fund	13,377,040	13,377,040	13,289,749	(87,291)
226,690	Contribution (from)/to General Fund Reserves	(100,190)	(100,190)	(100,190)	-
12,659,668	General Fund Net Expenditure	13,276,850	13,276,850	13,189,559	(87,291)
490,225	City Area Committee	515,540	497,360	478,215	(19,145)
43,580	Contribution (from)/to City Area Reserves	67,060	85,240	85,240	-
533,805	City Area PRECEPT (NET EXPENDITURE)	582,600	582,600	563,455	(19,145)
13,193,473	TOTAL NET EXPENDITURE	13,859,450	13,859,450	13,753,014	(106,436)

Finance Portfolio

2006/2007			2007/2008	2007/2008	2007/2008	Variance
Actual Outturn	Code	Service	Original Budget	Revised Budget Month 12	Actual Month 12	
£			£	£	£	£
		Finance Portfolio Services				
18,875	CCP	Cash Collection Services	580	2,480	20,271	17,791
452,963	CTX	Local Taxation & NNDR	413,830	529,400	499,376	(30,024)
11,629	FINSERVS	Financial Services	40,150	21,500	(19,231)	(40,731)
(1,033,391)	INT	Interest Received	(853,270)	(1,169,270)	(1,387,455)	(218,185)
54,357	LEGALSVS	Legal Services	10,870	9,610	88,654	79,044
(495,567)			(387,840)	(606,280)	(798,385)	(192,105)
		Depreciation				
(1,501,810)	ARD	Depreciation	(1,420,860)	(1,613,930)	(1,613,930)	-
(1,501,810)			(1,420,860)	(1,613,930)	(1,613,930)	-
		Central Contingency				
(514,283)	ZZZ	Contingency	(21,000)	(10,570)	14,400	24,970
(514,283)			(21,000)	(10,570)	14,400	24,970
(2,511,660)		Total Finance	(1,829,700)	(2,230,780)	(2,397,915)	(167,135)

Resources Portfolio

2006/2007			2007/2008	2007/2008	2007/2008	Variance
Actual Outturn	Code	Service	Original Budget	Revised Budget Month 12	Actual Month 12	
£			£	£	£	£
		Corporate Centre				
1,250,201	CORPDEM	Corporate & Democratic Core	1,266,260	1,259,930	1,533,570	273,640
219,710	CORPPRI	Corporate Public Relations & Initiatives	212,560	235,750	229,868	(5,882)
109,929	OTHERSER	Other Corporate Services	100,390	137,510	137,688	178
71,326	TRN	Corporate Training	107,290	-	7,047	7,047
1,651,166			1,686,500	1,633,190	1,908,173	274,983
		Budgets under Control of Full Council				
113,099	AREACOMM	Area Committees	122,730	121,720	103,297	(18,423)
163,392	ELE	Election Expenses & Registration	234,760	234,420	245,294	10,874
1,053,864	MEM	Members	1,046,660	926,690	945,605	18,915
3,746	SCR	Scrutiny Funding	16,210	16,200	2,938	(13,262)
931,854	UCO	Unapportionable Central Overheads	786,620	430,030	545,731	115,701
2,265,955			2,206,980	1,729,060	1,842,865	113,805
		Property				
(78,397)	CHU	Churchfields Estate & Depot	(122,180)	(122,700)	(66,667)	56,033
(227,793)	MISCPROP	Miscellaneous Properties	(203,700)	(180,060)	(192,721)	(12,661)
102,749	OFFICES	Council Offices	44,720	2,170	76,733	74,563
192,572	PRO	Property Management	147,850	159,690	157,367	(2,323)
(10,869)			(133,310)	(140,900)	(25,288)	115,612
		Resource Portfolio Services				
118,119	CUSTSERV	Customer Services	143,380	16,910	(20,807)	(37,717)
1,924	DSU	Democratic Services	14,710	8,360	(53,523)	(61,883)
196,885	ITS	ICT Services	29,910	15,300	31,652	16,352
(3,887)	PPTSERV	Personnel Services	(10,230)	10,820	(4,324)	(15,144)
313,041			177,770	51,390	(47,002)	(98,392)
4,219,293		Total Resources	3,937,940	3,272,740	3,678,748	406,008

Finance Portfolio

GENERAL FUND Variance Statement

Finance Portfolio Outturn 2007/2008

Notes	Service	Description	Overspends £000	Underspends £000	NET TOTAL £000
(1)	Local Taxation & NNDR	Discretionary relief reclaimed lower than budgeted		(23)	
		Over-achievement of income		(15)	
		Debt collection costs	9		
		Miscellaneous overs and unders		(1)	(30)
(2)	Financial Services	Employee costs		(40)	(40)
(3)	Interest Received	Additional interest earned above budget forecast		(218)	(218)
(4)	Legal Services	Employee costs	29		
		Under-achieved income	26		
		Publications	13		
		Debt collection costs	9		
		Miscellaneous overs and unders	2		79
		Other minor variations	42		42
			130	(297)	(167)

Resources Portfolio

GENERAL FUND Variance Statement

Resources Portfolio Outturn 2007/2008

Notes	Service	Description	Overspends £000	Underspends £000	NET TOTAL £000
(1)	Corporate & Democratic Core	Employee costs - management team restructure	284		
		Bank charges	27		
		Payments to contractors	27		
		Insurance premiums	15		
		Miscellaneous legal expenditure		(43)	
		Consultants fees		(34)	
		Miscellaneous overs and unders		(1)	
					275
(2)	Unapportionable Central Overheads	Superannuation backfunding compensated by savings elsewhere	110		
		Compensation	6		
					116
(3)	Churchfields Estate & Depot	Electricity, water and fuel oil	29		
		Under-achievement of income	19		
		NNDR	8		
					56
(4)	Council Offices	R&M of council properties	54		
		Property rents under-achievement of income	20		
		Laundry	11		
		Security systems	11		
		Electricity		(20)	
		Miscellaneous overs and unders		(2)	
					74
(5)	Customer Services	Employee costs		(40)	
		Telephones		(28)	
		Licences	30		
					(38)
(6)	Democratic Services	Employee Costs		(64)	
					(64)
		Other minor variations		(13)	
					(13)
			651	(245)	406

Community Initiatives Portfolio

2006/2007			2007/2008	2007/2008	2007/2008	Variance
Actual Outturn	Code	Service	Original Budget	Revised Budget	Actual Month 12	
£			£	Month 12	£	£
		Community Development				
431,126	ART	Art Development	433,260	435,430	434,528	(902)
161,150	CDG	Community Development & District Grants	161,200	161,650	161,183	(467)
395,561	CIU	Community Initiatives	412,780	450,570	429,201	(21,369)
59,899	COMMPART	Community Initiatives Partnership Projects	68,540	82,890	110,298	27,408
23,016	LEISSERV	Leisure Services	17,570	17,540	25,466	7,926
150,211	SPT	Sports & Recreation Strategy	144,570	133,700	138,522	4,822
1,220,963			1,237,920	1,281,780	1,299,198	17,418
		Community Open Spaces				
533,602	OPENSACE	Open Spaces and Other Services	470,070	493,300	506,597	13,297
266,284	PUBCON	Public Conveniences	289,550	327,380	339,105	11,725
799,886			759,620	820,680	845,702	25,022
		Community Facilities				
224,207	CCH	City Hall	266,255	313,910	254,536	(59,374)
(257,121)	E6C	Crematorium	(287,360)	(290,090)	(308,091)	(18,001)
(31,647)	GUILD	Guildhall	(22,355)	(16,680)	(10,388)	6,292
1,407,464	LEISCENT	Leisure Centres	1,412,120	1,488,990	1,579,083	90,093
1,342,903			1,368,660	1,496,130	1,515,140	19,010
3,363,752		Total Community Initiatives	3,366,200	3,598,590	3,660,040	61,450

Housing Portfolio

2006/2007			2007/2008	2007/2008	2007/2008	Variance
Actual Outturn	Code	Service	Original Budget	Revised Budget	Actual Month 12	
£			£	Month 12	£	£
		Housing Services				
367,280	DPS	Development & Private Sector Services	274,300	321,370	316,414	(4,956)
114,412	EMC	Emergency Centre	107,460	112,180	116,806	4,626
468,543	HNS	Housing Need Services	345,540	400,840	568,235	167,395
243,622	HOUSBEN	Housing Benefits	404,740	528,010	276,930	(251,080)
(35,459)	STH	Strategic Housing	146,610	(98,520)	(73,854)	24,666
1,158,398			1,278,650	1,263,880	1,204,531	(59,349)
1,158,398		Total Housing	1,278,650	1,263,880	1,204,531	(59,349)

Community Portfolio

GENERAL FUND Variance Statement

Community Portfolio Outturn 2007/2008

Notes	Service	Description	Overspends £000	Underspends £000	NET TOTAL £000
	(1) City Hall	Over-achievement of income on show commission and facility hire		(60)	
		Employee costs		(14)	
		Marketing and promotions		(12)	
		Miscellaneous overs and unders		(11)	
		Printing	24		
		Gas and electricity	13		
					(60)
	(2) Leisure Centres	Gas, electricity and water	56		
		Miscellaneous overs and unders	41		
		Equipment maintenance and hire	17		
		Employee costs	14		
		Over-achievement of income		(38)	
					90
		Other minor variations	31		
			196	(135)	61

Housing Portfolio

GENERAL FUND Variance Statement

Housing Portfolio Outturn 2007/2008

Notes	Service	Description	Overspends £000	Underspends £000	NET TOTAL £000
	(1) Housing Need Services	Bed and breakfast	59		
		Under-achievement of income	44		
		Employee costs	38		
		Temporary accommodation	30		
		Miscellaneous overs and unders		(4)	
					167
	(2) Housing Benefits	Benefit payments		(161)	
		Employee costs		(55)	
		Miscellaneous		(55)	
		Software maintenance	16		
		Miscellaneous overs and unders	4		
					(251)
		Other minor variations	25		25
			216	(275)	(59)

Economic Development & Tourism Portfolio

2006/2007			2007/2008	2007/2008	2007/2008	Variance
Actual Outturn	Code	Service	Original Budget	Revised Budget Month 12	Actual Month 12	
£			£	£	£	£
		Economic Development & Tourism				
257,279	ECONDEV	Economic Development	308,830	292,010	237,148	(54,862)
(203,939)	MARKFAIR	Markets and Fairs	(216,480)	(210,220)	(206,306)	3,914
194,403	TICS	Tourist Information Centres	186,490	187,350	195,704	8,354
312,224	TOURISM	Tourism	296,850	337,680	334,406	(3,274)
559,967			575,690	606,820	560,952	(45,868)
559,967		Total Economic Development & Tourism	575,690	606,820	560,952	(45,868)

Planning Portfolio

2006/2007			2007/2008	2007/2008	2007/2008	Variance
Actual Outturn	Code	Service	Original Budget	Revised Budget Month 12	Actual Month 12	
£			£	£	£	£
		Planning				
120,474	BUI	Building Control	159,340	169,810	106,867	(62,943)
398,312	CTV	CCTV	328,200	368,260	385,785	17,525
695,702	DEVCONT	Development Control & Enforcement	758,320	1,048,080	1,009,477	(38,603)
768,009	FPL	Forward Planning	704,230	658,600	714,551	55,951
(202,179)	LAN	Land Charges	(224,200)	(253,720)	(193,976)	59,744
1,780,318			1,725,890	1,991,030	2,022,704	31,674
1,780,318		Total Planning	1,725,890	1,991,030	2,022,704	31,674

Economic Development and Tourism Portfolio

GENERAL FUND Variance Statement

Economic Development and Tourism Portfolio Outturn 2007/2008

Notes	Service	Description	Overspends £000	Underspends £000	NET TOTAL £000
	(1) Economic Development	Employee costs		(52)	
		Miscellaneous overs and unders		(3)	(55)
		Other minor variations	9		9
			<u>9</u>	<u>(55)</u>	<u>(46)</u>

Planning Portfolio

GENERAL FUND Variance Statement

Planning Portfolio Outturn 2007/2008

Notes	Service	Description	Overspends £000	Underspends £000	NET TOTAL £000
	(1) Building Control	Planning fees over-achievement of income		(44)	
		Employee costs		(29)	
		Miscellaneous overs and unders	9		(64)
	(2) Development Control & Enforcement	Planning fees over-achievement of income		(116)	
		Employee costs	56		
		Advertising	22		(38)
	(3) Forward Planning	Consultants fees (local plan)	20		
		Employee costs	12		
		Miscellaneous overs and unders	23		55
	(4) Land Charges	Land charges income under-achieved	50		
		Miscellaneous overs and unders	9		59
		Other minor variations	20		20
			<u>221</u>	<u>(189)</u>	<u>32</u>

Environment Portfolio

2006/2007			2007/2008	2007/2008	2007/2008	Variance
Actual Outturn	Code	Service	Original Budget	Revised Budget Month 12	Actual Month 12	
£			£	£	£	£
	Environmental Health					
2,511,829	ENV1WASTE	Waste Collection	2,770,350	2,737,500	2,575,548	(161,952)
995,417	ENV2STREET	Street Cleaning	1,010,580	1,040,290	1,057,322	17,032
176,723	ENV3PUBLIC	Commercial & Public Health	170,950	326,450	242,285	(84,165)
90,645	ENV4PROTECT	Environmental Protection	88,740	156,010	142,682	(13,328)
216,921	ENV5PEST	Pest Control & Animal Welfare	239,050	190,030	180,666	(9,364)
41,378	ENV6LAND	Land Drainage	52,980	41,520	27,242	(14,278)
416,437	ENV7GENERAL	General Environmental Health	421,810	241,650	244,071	2,421
41,702	ENV8LICENSE	Licensing	70,160	113,440	71,541	(41,899)
4,491,052			4,824,620	4,846,890	4,541,357	(305,533)
4,491,052		Total Environment	4,824,620	4,846,890	4,541,357	(305,533)

Transport Portfolio

2006/2007			2007/2008	2007/2008	2007/2008	Variance
Actual Outturn	Code	Service	Original Budget	Revised Budget Month 12	Actual Month 12	
£			£	£	£	£
	Transportation					
(1,883,099)	CARPARK	Car Parks	(1,841,200)	(1,688,320)	(1,563,382)	124,938
80,794	SHP	Shopmobility	77,850	77,810	77,837	27
1,174,163	TRA	Transportation	1,261,100	1,638,380	1,504,877	(133,503)
(628,142)			(502,250)	27,870	19,332	(8,538)
(628,142)		Total Transport	(502,250)	27,870	19,332	(8,538)

Environment Portfolio

GENERAL FUND Variance Statement

Environment Portfolio Outturn 2007/2008

Notes	Service	Description	Overspends £000	Underspends £000	NET TOTAL £000
	(1) Waste Collection	Saving from delay in new waste scheme		(136)	
		Over-achievement of income		(83)	
		Vehicle costs	27		
		Employee costs	18		
		Miscellaneous overs and unders	13		
					(161)
	(2) Commercial & Public Health	Employee costs		(39)	
		Additional grant received		(37)	
		Miscellaneous overs and unders		(8)	
					(84)
	(3) Licensing	Over-achievement of income		(42)	
		Miscellaneous overs and unders	1		
					(41)
		Other minor variations		(20)	
			59	(365)	(306)

Transport Portfolio

GENERAL FUND Variance Statement

Transport Portfolio Outturn 2007/2008

Notes	Service	Description	Overspends £000	Underspends £000	NET TOTAL £000
	(1) Car Parks	Saving on bus contract		(95)	
		Equipment maintenance		(39)	
		Under-achievement of car parking income	137		
		Employee costs	93		
		Electricity	35		
		Miscellaneous overs and unders		(6)	
					125
	(2) Transportation	Concessionary fares		(98)	
		Printing		(66)	
		Employee costs		(58)	
		Miscellaneous overs and unders		(7)	
		Write-off green travel balance	96		
					(133)
		Other minor variations			0
			361	(369)	(8)

Salisbury City

2006/2007			2007/2008	2007/2008	2007/2008	Variance
Actual Outturn	Code	Service	Original Budget	Revised Budget Month 12	Actual Month 12	
£			£	£	£	£
		Allotments				
3,472	G2A	Allotments General	6,300	3,650	(3,707)	(7,357)
39	G2B	Stratford-Sub-Castle	(340)	600	635	35
260	G2C	Westwood	130	60	64	4
(5)	G2D	Wiltshire Road	-	(30)	(72)	(42)
(641)	G2E	The Tunnel	(840)	(860)	(583)	277
(504)	G2F	Coldharbour Lane	(510)	(690)	(660)	30
(696)	G2G	New Butts	(830)	(770)	(719)	51
(429)	G2H	Warres Trust	(510)	(720)	(676)	44
(1,759)	G2J	London Road	(1,270)	(1,180)	1,754	2,934
(739)	G2K	Fisherton Farm	(2,560)	(590)	1,578	2,168
1,002	G2L	Cow Lane	430	530	2,387	1,857
-			-	-	1	1
		Cemeteries				
(1,628)	G1A	London Road Cemetery	8,670	(1,080)	(2,575)	(1,495)
7,365	G1B	Devizes Road Cemetery	11,060	10,420	9,311	(1,109)
5,737			19,730	9,340	6,736	(2,604)
		Miscellaneous				
142,340	G8A	Administration	136,480	137,190	137,190	-
6,797	G8B	Other Charges/Contract Costs	(1,820)	(17,220)	(12,466)	4,754
149,137			134,660	119,970	124,724	4,754
		Other Services				
71,119	G5F	Verge Gardens & Shrubberies	71,150	77,760	80,069	2,309
41,512	G6A	Children's Playgrounds	36,330	36,780	28,314	(8,466)
301	G6B	Monuments	4,710	5,190	2,802	(2,388)
4,419	G6C	Seats	8,780	11,540	13,066	1,526
18,321	G6D	Highways Grasscutting	25,340	25,340	18,820	(6,520)
8,049	G6E	Bus Shelters	9,750	14,520	14,751	231
21,141	G7A	City Tree Maintenance Programme	20,560	27,000	32,100	5,100
164,862			176,620	198,130	189,922	(8,208)
		Open Spaces				
16,949	G4B	Bourne Hill & Greencroft	17,240	18,840	18,743	(97)
17,257	G4C	Churchill Gardens	26,590	26,790	17,825	(8,965)
-	G4D	Bemerton Recreation Ground	-	-	-	-
16,415	G4E	Queen Elizabeth Gardens	16,910	17,490	16,729	(761)
2,322	G4F	Middle Street Open Space	2,910	2,820	2,092	(728)
1,000	G4G	Meyrick Close	1,000	1,000	1,000	-
5,290	G4H	St.Marks Open Space	5,450	5,450	5,290	(160)
3,550	G4J	Mallings Amenity Area	2,300	2,300	1,500	(800)
9,150	G5A	Carpet Bedding Displays	9,150	9,600	9,525	(75)
190	G5B	Annual Flower Show	310	-	-	-
10,970	G5C	Closed Churchyards	11,370	11,510	11,403	(107)
7,300	G5D	Bemerton Folly	6,880	6,880	5,700	(1,180)
8,675	G5E	Harnham Slope	8,590	8,590	8,099	(491)
99,068			108,700	111,270	97,906	(13,364)
		Recreation Grounds				
48,505	G3A	Victoria Park	47,680	47,460	43,579	(3,881)
5,778	G3B	Fisherton Recreation Ground	6,670	6,810	7,333	523
(1,849)	G3C	Old Sarum Rec Ground (Hudson's Field)	1,770	(15,840)	(10,064)	5,776
7,776	G3D	Bishopdown Sportsfield	8,020	8,220	7,008	(1,212)
10,606	G3E	Warre Acres	11,280	11,590	10,980	(610)
605	G4A	Westwood Sportsfield	410	410	90	(320)
71,421			75,830	58,650	58,926	276
490,225		Total Salisbury City	515,540	497,360	478,215	(19,145)

Salisbury City Portfolio

GENERAL FUND Variance Statement

Salisbury City Portfolio Outturn 2007/2008

Notes	Service	Description	Overspends £000	Underspends £000	NET TOTAL £000
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No significant variations to report.

Housing Revenue Account

2006/2007			2007/2008	2007/2008	2007/2008	Variance
Actual Outturn	Code	Service	Original Budget	Revised Budget Month 12	Actual Month 12	
£			£	£	£	£
		HRA Expenditure				
183,750	HBD	Provision for Bad Debts	30,000	30,000	(153,060)	(183,060)
3,377,770	HCF	Capital Financing Costs	3,458,560	3,458,560	3,456,780	(1,780)
115,213	HRR	Rent Rebates	85,130	85,130	97,234	12,104
6,047,062	HSB	HRA Subsidy Payable	6,689,950	6,689,950	6,565,267	(124,683)
4,113,752	REPMAN	Repairs and Maintenance	4,547,520	4,554,910	4,094,168	(460,742)
2,594	RRT	Rent, Rates Taxes etc	2,550	2,550	2,601	51
749,877	SHELTACC	Supervision & Management Special	693,480	719,060	748,402	29,342
2,754,477	SUPERMAN	Supervision & Management	2,944,670	2,916,630	2,630,463	(286,167)
17,344,495			18,451,860	18,456,790	17,441,855	(1,014,935)
		Housing Income				
(302,234)	HII	Interest	(227,720)	(349,620)	(421,660)	(72,040)
(18,758,237)	RENTS	Rents	(19,389,460)	(19,389,460)	(19,392,021)	(2,561)
(19,060,471)			(19,617,180)	(19,739,080)	(19,813,681)	(74,601)
		Total Housing Revenue Account				
(1,715,976)			(1,165,320)	(1,282,290)	(2,371,826)	(1,089,536)

Housing Revenue Account

GENERAL FUND Variance Statement

Housing Revenue Account Outturn 2007/2008

Notes	Service	Description	Overspends £000	Underspends £000	NET TOTAL £000
(1)	Provision for Bad Debts	Reduction in bad debt provision required		(183)	(183)
(2)	HRA Subsidy Payable	Benefits received		(85)	
		Payments due to change in LIBID rate		(39)	(124)
(3)	Repairs and Maintenance	Responsive repairs		(243)	
		Cyclical repairs		(107)	
		Leasing charges		(40)	
		Materials		(32)	
		Employee costs		(23)	
		Vehicle costs		(11)	
		Miscellaneous overs and unders		(4)	(460)
(4)	Supervision & Management	Employee costs		(153)	
		Leasing charges		(69)	
		Postage		(41)	
		Tenants contents insurance		(24)	
		Payments to contractors		(17)	
		Legal fees		(17)	
		Equipment purchase and maintenance		(14)	
		Insurance claims	41		
		Consultancy fees	22		
		Miscellaneous overs and unders		(14)	(286)
(5)	Interest	Over-achievement of interest targets		(72)	(72)
		Other minor variations		(148)	(148)
			63	(1,153)	(1,090)

Capital Programme

2006/2007		2007/2008	2007/2008	2007/2008	Variance	2007/2008	2007/2008	2007/2008
Actual Outturn	Code	Original Budget	Revised Budget	Actual Month 12		Over / (Under)	Carry Forward	Other funding
£	Service	£	Month 12	£	£	spend	£	sources
	City - Capital							
25,470	Z5H	-	-	-	-	-	-	-
51,000	Z5J	45,000	-	-	-	-	-	-
-	Z5K	95,000	-	-	-	-	-	-
-	Z5W	100,000	-	-	-	-	-	-
-	Z7T	-	8,390	7,385	(1,005)	-	-	(1,005)
-	Z7U	-	19,000	17,400	(1,600)	-	-	(1,600)
76,470		240,000	27,390	24,785	(2,605)	-	-	(2,605)
	Community Portfolio - Capital							
20,713	Z2D	-	-	-	-	-	-	-
-	Z7A	25,000	-	-	-	-	-	-
-	Z7M	-	-	39,180	39,180	-	-	39,180
20,713		25,000	-	39,180	39,180	-	-	39,180
	Environment Portfolio- Capital							
14,295	Z1S	-	-	-	-	-	-	-
26,455	Z4G	14,000	-	-	-	-	-	-
50,845	Z5X	1,438,000	100,000	91,000	(9,000)	-	(9,000)	-
-	Z7B	1,200,000	-	-	-	-	-	-
91,595		2,652,000	100,000	91,000	(9,000)	-	(9,000)	-
	Finance Portfolio - Capital							
18,290	Z3H	89,000	-	-	-	-	-	-
125,000	Z3K	125,000	125,000	125,000	-	-	-	-
33,755	Z4T	350,000	1,611,250	1,463,481	(147,769)	-	(147,769)	-
67,420	ZCAPFUND	120,000	171,720	173,917	2,197	2,197	-	-
93,291	ZINVEST	5,000	10,580	8,172	(2,408)	-	(2,408)	-
337,756		689,000	1,918,550	1,770,570	(147,980)	2,197	(150,177)	-
	Housing Portfolio - Capital							
373,205	Z3M	335,000	300,150	208,178	(91,972)	-	(91,972)	-
466,524	Z4M	1,148,440	560,210	631,750	71,540	-	71,540	-
24,706	Z5G	-	21,440	7,930	(13,510)	(13,510)	-	-
70,736	Z5Y	511,000	190,000	191,245	1,245	-	1,245	-
-	Z6Z	50,000	-	-	-	-	-	-
935,171		2,044,440	1,071,800	1,039,103	(32,697)	(13,510)	(19,187)	-
	Housing Revenue Account - Capital							
286,498	Z3U	331,590	295,090	273,893	(21,197)	-	(21,197)	-
2,553,338	Z3V	3,672,790	2,758,930	2,576,512	(182,418)	-	(182,418)	-
-	Z3W	-	15,000	10,625	(4,375)	-	-	-
20,190	Z6M	-	-	-	-	-	-	-
2,860,026		4,004,380	3,069,020	2,861,030	(207,990)	-	(207,990)	-
	Resources Portfolio - Capital							
317,275	Z1F	425,000	502,150	302,809	(199,341)	-	(199,341)	-
20,531	Z5M	-	-	-	-	-	-	-
-	Z7G	-	33,000	60,807	27,807	-	27,807	-
129,849	ZCCS	121,000	127,500	81,635	(45,865)	(45,865)	-	-
1,363,877	ZCENTCONST	9,864,000	1,973,110	1,983,430	10,320	-	10,320	-
197,935	ZCENTOFF	-	-	-	-	-	-	-
240,099	ZITS	365,000	246,270	211,126	(35,144)	-	(35,144)	-
2,269,566		10,775,000	2,882,030	2,639,807	(242,223)	(45,865)	(196,358)	-
	Transport Portfolio - Capital							
-	Z3Q	35,100	35,100	25,560	(9,540)	-	(9,540)	-
(35,000)	Z3S	-	-	-	-	-	-	-
(35,000)		35,100	35,100	25,560	(9,540)	-	(9,540)	-
6,556,297	Total Capital Programme	20,464,920	9,103,890	8,491,035	(612,855)	(57,178)	(592,252)	36,575