

## FINANCIAL REPORT – FORECAST FULL YEAR AND ACTUAL FOR THE PERIOD APRIL 2004 TO AUGUST 2004

### 1. INTRODUCTION

- 1.1 This report sets out the forecast budget variations of all Portfolios and Committees from the approved original estimates for 2004/05.
- 1.2 Appendix 1 shows the current forecast for the General Fund. Appendix 2 shows the Capital expenditure position. Appendix 3 shows the figures for the Housing Revenue Account. Appendix 4 shows the financial position of Commercial Services for the period April to July 2004. Copies of reports substantiating supplementary estimates are attached after the appropriate appendix.
- 1.3 Cabinet approval is sought for all variations identified, but in addition, budget increases in excess of £20,000, must also be approved by Council at their next meeting.

### 2. GENERAL FUND (APPENDIX 1)

- 2.1 Total new variations to August show an estimated reduction in net expenditure of £119,000, bringing the total reduction in net expenditure for the year to £282,000.
- 2.2 The major variations are listed below, but full details are set out in Appendix 1.

| <b>VARIATIONS</b>                                    | <b>£'000</b>       |
|--|--------------------|
| Land Charges Income (Economy & Planning)             | 20                 |
| Waste Mgmt & Recycling (Environment)                 | -50                |
| Refuse Collection & Street Cleansing (Environment)   | -28                |
| Abandoned Vehicles (Environment)                     | -18                |
| Dibden Golf Centre (Leisure)                         | 13                 |
| Planning Fees (Planning Development Control)         | 50                 |
| Appeal Costs (Planning Development Control)          | 26                 |
| Section 106 Recharges (Planning Development Control) | -13                |
| Interest Earnings                                    | -80                |
| Dibden Bay (Revenue Reserves)                        | -38                |
| Other  | -1                 |
| <b>Total</b>   | <b><u>-119</u></b> |

- 2.3 Appendix 1 shows that actual expenditure at the end of August is £542,000 below the profiled budget expenditure.

### 3. CAPITAL EXPENDITURE (APPENDIX 2)

#### 3.1 Other Services (Excluding Housing)

3.1.1 New variations show a decrease in 2004/05 expenditure of £131,000, but excluding items of rephasing, virement, developers' contributions and external funding, there is no change in the call on the Council's capital resources.

3.1.2 The decrease of £131,000 is summarised in the table below, but full details are shown in Appendix 2.

| VARIATIONS                            | £'000      | £'000              |
|---------------------------------------|------------|--------------------|
| Slippage to 2005/06:                  |            |                    |
| Environment                           | -207       |                    |
| Environment – Coastal Prot.           | -429       |                    |
| Leisure                               | <u>-16</u> | -652               |
| ICT Expenditure (Corporate & Finance) |            | 321                |
| Hangar Farm (Leisure)                 |            | <u>200</u>         |
| <b>Total</b>                          |            | <b><u>-131</u></b> |

3.1.3 The table below provides an overview of the funding implications of the variations.

| IMPACT ON CAPITAL RESOURCES                     | £'000              |
|---|--------------------|
| Delayed to 2005/06                              | -652               |
| Variations matched by additional resources      | 321                |
| Variations matched by Developers' Contributions | <u>200</u>         |
| <b>Total</b>                                    | <b><u>-131</u></b> |

#### 3.2 Housing

3.2.1 Reported variations show an increase in 2004/05 expenditure of £475,000.

| VARIATIONS           | £'000      |
|----------------------|------------|
| Social Housing Grant | <b>475</b> |

3.2.2 The table below provides an overview of the funding implications of the variations.

| IMPACT ON CAPITAL RESOURCES                                     | £'000      |
|---|------------|
| Variations matched by resources generated from disposal of land | <b>475</b> |

#### **4. HOUSING REVENUE ACCOUNT (APPENDIX 3)**

4.1 There are no new variations to report.

4.2 Appendix 3 shows that actual net expenditure at the end of August is £677,000 below the profiled budget expenditure, but this principally reflects variations in the timing of expenditure and income, in particular delays in payments for repairs and maintenance expenditure.

#### **5. COMMERCIAL SERVICES (APPENDIX 4)**

4.3 Appendix 4 shows a net surplus of £103,926 for the period April to July 2004. The estimated allocation of this is £80,207 to the General Fund and £23,719 to the Housing Revenue Account.

#### **6. CRIME AND DISORDER IMPLICATIONS**

6.1 There are no crime and disorder implications arising directly from this report.

#### **7. ENVIRONMENTAL IMPLICATIONS**

7.1 There are no environmental implications arising directly from this report.

#### **8. RECOMMENDATIONS**

8.1 It is recommended that Members:-

- (a) note the changes to be reported to Planning Development Control Committee and approve the other items set out in the revised General Fund budget in Appendix 1.
- (b) approve the revised capital expenditure as set out in Appendix 2 and recommend Council to approve a supplementary estimate of:
  - £321,000 for ICT expenditure to be funded from external grant income
- (c) approve the revised Housing Revenue Account as set out in Appendix 3.

- (d) note the financial position of Commercial Services as set out in Appendix 4.
- (e) note the actual expenditure to profiled budget positions of the General Fund, Capital Programme and Housing Revenue Account as set out in Appendices 1 to 3.

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**FORECAST GENERAL FUND FULL YEAR REVENUE  
EXPENDITURE 2004/05  
AND ACTUAL FOR THE PERIOD APRIL 2004 TO AUGUST 2004**

|                                   | FULL YEAR FORECAST       |                              |                         |                           |                       | ACTUAL TO AUGUST         |                           |                             |                    |
|-----------------------------------|--------------------------|------------------------------|-------------------------|---------------------------|-----------------------|--------------------------|---------------------------|-----------------------------|--------------------|
|                                   | Original Budget<br>£000s | Previous Variations<br>£000s | New Variations<br>£000s | Forecast Outturn<br>£000s | New Variation<br>Note | Profiled Budget<br>£000s | Actual to August<br>£000s | Actual to Profiled<br>£000s | % of Profile Spent |
| Corporate & Finance – Direct      | 5311                     | -137                         | 8                       | 5182                      | 1                     | 2291                     | 2225                      | -66                         | 97                 |
| Corporate & Finance – Holding     | -                        | -                            | -                       | -                         | 2                     |                          |                           |                             |                    |
| Crime & Disorder                  | 470                      | -14                          | 0                       | 456                       | 3                     | 143                      | 148                       | 5                           | 103                |
| Economy & Planning                | 1850                     | -5                           | 19                      | 1864                      | 4                     | 516                      | 370                       | -146                        | 72                 |
| Environment                       | 5670                     | 12                           | -111                    | 5571                      | 5                     | 2339                     | 2191                      | -148                        | 94                 |
| Housing                           | 1483                     | -53                          | 0                       | 1430                      | 6                     | 547                      | 489                       | -58                         | 89                 |
| Health & Social Inclusion         | 1537                     | -6                           | -4                      | 1527                      | 7                     | 592                      | 537                       | -55                         | 91                 |
| Leisure                           | 2665                     | -4                           | 13                      | 2674                      | 8                     | 3020                     | 2975                      | -45                         | 99                 |
| General Purposes & Licensing      | 486                      | 75                           | 0                       | 561                       | 9                     | 266                      | 249                       | -17                         | 94                 |
| Planning Development Control      | 851                      | 0                            | 69                      | 920                       | 10                    | 118                      | 106                       | -12                         | 90                 |
| Business Unit Asset Rentals       | -375                     | 0                            | 0                       | -375                      |                       |                          |                           |                             |                    |
| Service Expenditure               | 19948                    | -132                         | -6                      | 19810                     |                       | 9832                     | 9290                      | -542                        | 94                 |
| Capital Financing Provision       | 245                      | 0                            | 0                       | 245                       |                       |                          |                           |                             |                    |
| Interest Earnings                 | -1170                    | 0                            | -80                     | -1250                     | 11                    |                          |                           |                             |                    |
| Net Expenditure                   | 19023                    | -132                         | -86                     | 18805                     |                       |                          |                           |                             |                    |
| Transfer to (from) Comm. Servs    | -112                     | -31                          | 5                       | -138                      | 12                    |                          |                           |                             |                    |
| Transfer to (from) Rev. Res.      | 0                        | 0                            | -38                     | -38                       | 13                    |                          |                           |                             |                    |
| Transfer to (from) Cap. Fin. Res. | -252                     | 0                            | 0                       | -252                      |                       |                          |                           |                             |                    |
| Transfer to (from) Cap. Reserve   | -                        | 163                          | 119                     | 282                       |                       |                          |                           |                             |                    |
| <b>TOTAL REVENUE</b>              | <b>18659</b>             | <b>0</b>                     | <b>0</b>                | <b>18659</b>              |                       | <b>9832</b>              | <b>9290</b>               | <b>-542</b>                 | <b>94</b>          |

Portfolio/Committee figures exclude asset rental budgets

**New Variations – General Fund Revenue Expenditure**

£000

**1. Corporate & Finance – Direct**

- (a) Members' Expenses - On 26<sup>th</sup> April, Council approved the level of Members Allowances for 2004/05, resulting in an increased budget requirement of £8k .

8

**8**

**2. Corporate & Finance – Holding**

No new variations to report

**3. Crime & Disorder**

No new variations to report

|  | £000        |
|--|-------------|
| <b>4. Economy &amp; Planning</b>   |             |
| (a) Car Parks – A saving in postage costs is forecast, as a greater proportion of clocks are being purchased directly from distribution centres.   | -9          |
| (b) Car Parks – A supplementary estimate of £8k was approved by Cabinet on 5 July, for work at Furlong car park in Ringwood.   | 8           |
| (c) Land Charges – Due to the continued slowdown of the housing market , a further income shortfall of £20k is projected.  | 20          |
|  | <u>19</u>   |
| <b>5. Environment</b>  |             |
| (a) Abandoned Vehicles – Due to the continued decline in the number of abandoned vehicles and the fact that the contractor is still not charging for the removal of end of life vehicles, further savings of £18k are forecast.  | -18         |
| (b) Public Conveniences – As a result of the introduction of automatic locks, savings of £10k can be made.   | -10         |
| (c) Public Conveniences – Due to building cleaning surpluses transferred back from Commercial Services, savings of £5k have been achieved.   | -5          |
| (d) Refuse Collection & Street Cleansing - £28k of the budget in respect of Central Purchasing oncosts was included in error and is not required.  | -28         |
| (e) Waste Management & Recycling – Recycling income continues to increase, largely due to greater volumes. Additional income of £17k is likely.  | -17         |
| (f) Waste Management & Recycling – Income from Project Integra is not received until the following financial year. An adjustment will in future be made to allocate this income to the correct year and as a result there will be a one off improvement in the financial position in this year of £45k, partly offset by an increase in NFDC's annual contribution to the project (£12k) | -33         |
|  | <u>-111</u> |
| <b>6. Housing</b>  |             |
| No new variations to report  |             |
| <b>7. Health &amp; Social Inclusion</b>  |             |
| (a) Environmental Health - £1,710 has been vired to the General Purposes and Licensing Committee from the Health and Social Inclusion Portfolio to cover the cost of a PC for the CCTV/Liquor Licensing Manager.   | -2          |
| (b) Pest Control – The number of rodent treatments has reduced and this has lead to a saving on the amount of materials used of £1,500.  | -2          |
|  | <u>-4</u>   |
| <b>8. Leisure</b>  |             |
| (a) Dibden Golf Centre - On 4 <sup>th</sup> August Cabinet approved the installation of six Power Tees, with a net cost of £13,320   | 13          |
|  | <u>16</u>   |
| <b>9. General Purposes and Licensing</b>   |             |
| (a) Public Entertainment Licenses - £1,710 has been vired to the General Purposes and Licensing Committee from the Health and Social Inclusion Portfolio to cover the cost of a PC for the CCTV/Liquor Licensing Manager.  | 2           |
| (b) Pleasure Boats – Changes in Byelaws have resulted in the Council taking over the responsibility for the licensing of more pleasure boats and boatmen. This has resulted in additional income of £1,650   | -2          |
|  | <u>0</u>    |

|  |                    |
|--|--------------------|
| <b>10. Planning Development Control</b>  | £000               |
| (a) Appeal Costs – There has been additional expenditure, due to the cost of 3 appeals.  | 26                 |
| (b) Ombudsman Settlement – There has been additional expenditure relating to a site in Ringwood where NFDC were judged to be slow in taking enforcement measures   | 2                  |
| (c) Section 106 recharge – Income from developers for the preparation of section 106 agreements is likely to contribute an additional £13k, due to an increased number of complex agreements.  | -13                |
| (d) Planning Fees – To date there is a shortfall of £26k in planning fee income and with a continuing drop in application numbers the full year shortfall is likely to be £50k.  | 50                 |
| (e) Advertising Costs – Advertising costs are anticipated to exceed the budget by £3,500.  | 4                  |
|  | <u>69</u>          |
| <b>11. Interest Earnings</b>   |                    |
| (a) An net increase in interest earnings is expected due to an estimated additional £170k of investment earnings through higher interest rates, offset partly (£90k) by the impact of reduced cash balances (due mainly to debt repayment and the pooling of set aside receipts) | -80                |
|  | <u>-80</u>         |
| <b>12. Commercial Services</b>   |                    |
| Building cleaning surpluses have been credited back to the Environment Portfolio ( see section 5 above )   | <u>5</u>           |
| <b>13. Revenue Reserves</b>  |                    |
| (a) Dibden Bay – It is envisaged that no further appeal expenditure is required and it is recommended that the balance of the Dibden Bay Reserve be saved rather than reallocated for further work at Dibden Bay.  | -38                |
|  | <u>-38</u>         |
| <b>TOTAL ALL NEW VARIATIONS (REVENUE)</b>  | <u><u>-119</u></u> |

## **ECONOMY & PLANNING PORTFOLIO – SUPPLEMENTARY REVENUE ESTIMATE 2004/2005**

The following information has already been shared with the Economy and Planning Portfolio Holder.

In accordance with the Council's Financial Regulations, the following variation is reported which arises from regular budget monitoring of items. Figures are now available up to the end of month five of the current financial year (April - August).

Land Charges income is now £34,000 below the profiled budget. This results from both a general downturn in the number of searches received and an increasing proportion of the work being 'personal' searches, which generates much less income. It seems likely that the trend will continue in the current sluggish housing market and further shortfalls may need to be reported as the year progresses."

[Note for Cabinet:](#) £14,000 of this shortfall has already been reported as part of the budget monitoring report considered by Cabinet on 4 August and this budget monitoring report covers the remaining £20,000.

## **FINANCE AND SUPPORT PORTFOLIO - SUPPLEMENTARY CAPITAL ESTIMATE 2004/2005**

The financial report to Cabinet comprises a summary total of **£321,000** for Capital Expenditure in relation to ICT projects. The projects concerned are being funded by various grants received (following successful bids for specific grant funding or for producing a satisfactory Implementing Electronic Government (IEG) Statement). The funding and projects are broken down as follows:

### **£150,000 additional IEG Expenditure**

This grant is used to fund the e-governance work programme and projects arising from the recent direction from the Office of the Deputy Prime Minister (ODPM) on Priority Service Outcomes.

### **£20,000 contribution from Hampshire County Council**

### **£20,000 grant received from the Department of Works and Pensions (DWP)**

This funding has been combined to meet the purchase, installation and set up costs arising from the new telephone call handling system in the Customer Services Contact Centre and Tax/Benefits Division.

### **£131,000 Grant Funding from the Office of the Deputy Prime Minister for Local e-Government Partnerships**

This funding relates to the Forest Local Access Project which will establish a network to link local information offices and CAB offices across the district. These facilities will be used by citizens to have face-to-face interviews from any local or CAB office with officers and advisors based on matters ranging from homelessness and housing benefits to concessionary travel and bulky waste collections. Ultimately the network will include links to the DWP and the New Forest Disabilities service. This innovative project is being closely monitored by the ODPM.



**FORECAST FULL YEAR CAPITAL EXPENDITURE 2004/05  
AND ACTUAL FOR THE PERIOD APRIL 2004 TO AUGUST 2004**

|                                | FULL YEAR FORECAST       |                              |                         |                           |                        | ACTUAL TO AUGUST         |                           |                             |                         |
|--------------------------------|--------------------------|------------------------------|-------------------------|---------------------------|------------------------|--------------------------|---------------------------|-----------------------------|-------------------------|
|                                | Original Budget<br>£000s | Previous Variations<br>£000s | New Variations<br>£000s | Forecast Outturn<br>£000s | New Variation<br>Notes | Profiled Budget<br>£000s | Actual to August<br>£000s | Actual to Profiled<br>£000s | Actual to Profiled<br>% |
| Corporate & Finance            | 460                      | 282                          | 321                     | 1063                      | 1                      | 239                      | 293                       | 54                          | 123                     |
| Crime & Disorder               | 0                        | 33                           | 0                       | 33                        | 2                      | 0                        | 0                         | 0                           | -                       |
| Economy & Planning             | 261                      | 337                          | 0                       | 598                       | 3                      | 68                       | 8                         | -60                         | 12                      |
| Environment                    | 539                      | 158                          | -207                    | 490                       | 4                      | 183                      | 74                        | -109                        | 40                      |
| Env (Coastal Protection)       | 882                      | 462                          | -429                    | 915                       | 5                      | 443                      | 267                       | -176                        | 60                      |
| Leisure                        | 1409                     | 422                          | -16                     | 1815                      | 6                      | 319                      | 160                       | -159                        | 50                      |
| Leisure – Developers Contrib.  | 642                      | 499                          | 200                     | 1341                      | 7                      | 888                      | 730                       | -158                        | 82                      |
| <b>Subtotal Other Services</b> | <b>4193</b>              | <b>2193</b>                  | <b>-131</b>             | <b>6255</b>               |                        | <b>2140</b>              | <b>1532</b>               | <b>-608</b>                 | <b>72</b>               |
| Housing – Private Sector       | 3099                     | 202                          | 475                     | 3776                      | 8                      | 1164                     | 371                       | -793                        | 32                      |
| Housing – Public Sector        | 3751                     | -77                          | 0                       | 3674                      | 9                      | 1133                     | 1060                      | -73                         | 94                      |
| <b>Subtotal Housing</b>        | <b>6850</b>              | <b>125</b>                   | <b>475</b>              | <b>7450</b>               |                        | <b>2297</b>              | <b>1431</b>               | <b>-866</b>                 | <b>62</b>               |
| <b>TOTAL CAPITAL</b>           | <b>11043</b>             | <b>2318</b>                  | <b>344</b>              | <b>13705</b>              |                        | <b>4437</b>              | <b>2963</b>               | <b>-1474</b>                | <b>67</b>               |

**New Variations – Capital Expenditure**

**1. Corporate & Finance**

ICT – Increased expenditure is to be incurred on ICT, all of which is to be funded by IEG or other grants.

Depots – Emergency maintenance works at the Milford Depot have been covered by a budget virement of £8k from Claymeadow Depot maintenance works.

**2. Crime & Disorder**

No new variations to report

**3. Economy & Planning**

No new variations to report

**4. Environment**

- (a) Fordingbridge/Bartley - £13k of rephasings are necessary, due to a lack of rainfall resulting in extensions of the flow surveys.
- (b) Calshot PC – The majority of the scheme has been rephased into 2005/06 due mainly to 2 reasons: English Nature would like to avoid work on the spit during the bird nesting season and there are problems with negotiations with a private developer.
- (c) Milford PC - £29k of this scheme has been rephased to 2005/06 due to delays in consultation with the Parish Council.

**5. Environment – Coastal Protection**

- (a) Regional Monitoring – Due to the late approval of the scheme rephasing of £429k of expenditure is necessary.

| £000<br>NFDC | £000<br>RE –<br>PHASING | £000<br>OTHER | £000<br>TOTAL |
|--------------|-------------------------|---------------|---------------|
|              |                         | 321           |               |
| 0            |                         |               |               |
| <b>0</b>     | <b>0</b>                | <b>321</b>    | <b>321</b>    |
|              |                         |               |               |
|              |                         |               |               |
|              | -13                     |               |               |
|              | -165                    |               |               |
|              | -29                     |               |               |
| <b>0</b>     | <b>-207</b>             | <b>0</b>      | <b>-207</b>   |
|              | -429                    |               |               |

## APPENDIX 2

**6. Leisure**

- (a) Health and Leisure Centres – Due to the timing of works and of retention payments some budget rephasings are necessary:

|                                      |    |
|--------------------------------------|----|
| New Milton – Reception Refurbishment | -2 |
| Ringwood – Dry Change Project        | -5 |
| Ringwood – Wetside Refurbishment     | -7 |
| Ringwood – Squash Court Conversion   | -2 |

**7. Leisure – Developers Contributions**

- (a) Hangar Farm – Cabinet agreed on 7 April to allocate a further £200,000 to the Hangar Farm scheme from Developers' Contributions

**TOTAL VARIATION (CAPITAL – OTHER SERVICES)****8. Housing**

- (a) Social Housing Grant – Cabinet agreed on 3 March and 7 April to recycle income from the transfer of land at Warnes Lane and Langdowne Lane for the development of affordable homes.

**TOTAL VARIATION (CAPITAL – HOUSING)****TOTAL CAPITAL EXPENDITURE VARIATION**

| 0            | -429                    | 0             | -429          |
|--------------|-------------------------|---------------|---------------|
| £000<br>NFDC | £000<br>RE –<br>PHASING | £000<br>OTHER | £000<br>TOTAL |
|              | -2                      |               |               |
|              | -5                      |               |               |
|              | -7                      |               |               |
|              | -2                      |               |               |
| <b>0</b>     | <b>-16</b>              | <b>0</b>      | <b>-16</b>    |
|              |                         | 200           |               |
| <b>0</b>     | <b>0</b>                | <b>200</b>    | <b>200</b>    |
|              |                         |               |               |
| <b>0</b>     | <b>-652</b>             | <b>521</b>    | <b>-131</b>   |
| 475          |                         |               |               |
| <b>475</b>   | <b>0</b>                | <b>0</b>      | <b>475</b>    |
|              |                         |               |               |
| <b>475</b>   | <b>0</b>                | <b>0</b>      | <b>475</b>    |
|              |                         |               |               |
| <b>475</b>   | <b>-652</b>             | <b>521</b>    | <b>344</b>    |

**FORECAST FULL YEAR HOUSING REVENUE ACCOUNT**  
**EXPENDITURE 2004/05**  
**AND ACTUAL FOR THE PERIOD APRIL 2004 TO AUGUST 2004**

|  | FULL YEAR FORECAST       |                              |                         |                           |                       | ACTUAL TO AUGUST         |                           |                             |                         |
|--|--------------------------|------------------------------|-------------------------|---------------------------|-----------------------|--------------------------|---------------------------|-----------------------------|-------------------------|
|  | Original Budget<br>£000s | Previous Variations<br>£000s | New Variations<br>£000s | Forecast Outturn<br>£000s | New Variation<br>Note | Profiled Budget<br>£000s | Actual to August<br>£000s | Actual to Profiled<br>£000s | Actual to Profiled<br>% |
| Reactive Maintenance                   | 2294                     | 19                           | 0                       | 2313                      |                       | 964                      | 613                       | -351                        | 64                      |
| Cyclical Maintenance/DFG               | 1336                     | 77                           | 0                       | 1413                      |                       | 589                      | 489                       | -100                        | 83                      |
| Supervision & Management               | 4506                     | 58                           | 0                       | 4564                      |                       | 1904                     | 1839                      | -65                         | 97                      |
| Rent Rebates                           | 448                      | 0                            | 0                       | 448                       |                       | 187                      | 187                       | 0                           | 100                     |
| Revenue Cont. to Major Repairs         | 361                      | -77                          | 0                       | 284                       |                       | 88                       | 88                        | 0                           | 100                     |
| Capital Financing Costs                | 472                      | 189                          | 0                       | 661                       |                       | 165                      | 165                       | 0                           | 100                     |
| Depreciation                           | 3140                     | 0                            | 0                       | 3140                      |                       | 968                      | 968                       | 0                           | 100                     |
| Other Expenditure                      | 55                       | 0                            | 0                       | 55                        |                       | 25                       | 21                        | -4                          | 84                      |
| Capital Expenditure charged To Revenue | 250                      | 0                            | 0                       | 250                       |                       | 77                       | -28                       | -105                        | -36                     |
| <b>Total Expenditure</b>               | <b>12862</b>             | <b>266</b>                   | <b>0</b>                | <b>13128</b>              |                       | <b>4966</b>              | <b>4342</b>               | <b>-624</b>                 | <b>87</b>               |
| Dwelling Rent Income                   | -16884                   | -50                          | 0                       | -16934                    |                       | -6836                    | -6896                     | -60                         | 101                     |
| Other Rent Income                      | -494                     | 0                            | 0                       | -494                      |                       | -200                     | -206                      | -6                          | 103                     |
| Service Charge Income                  | -1149                    | 0                            | 0                       | -1149                     |                       | -464                     | -461                      | 3                           | 99                      |
| Other Subsidy                          | 5586                     | -189                         | 0                       | 5397                      |                       | 2191                     | 2191                      | 0                           | 100                     |
| Other Income                           | -591                     | 0                            | 0                       | -591                      |                       | -315                     | -305                      | 10                          | 97                      |
| <b>Total Income</b>                    | <b>-13532</b>            | <b>-239</b>                  | <b>0</b>                | <b>-13771</b>             |                       | <b>-5624</b>             | <b>-5677</b>              | <b>-53</b>                  | <b>101</b>              |
| <b>Deficit/Surplus(-)</b>              | <b>-670</b>              | <b>27</b>                    | <b>0</b>                | <b>-643</b>               |                       | <b>-658</b>              | <b>-1335</b>              | <b>-677</b>                 | <b>203</b>              |

**New Variations – Housing Revenue Account**

£000

1. No new variations to report

**NEW FOREST COMMERCIAL SERVICES**

**SUMMARY COMMERCIAL SERVICES REVENUE ACCOUNTS FOR THE FINANCIAL PERIOD: 1 APRIL - 31 JULY 2004**

|                            | Engineering   | Building Works | Grounds Maintenance | Refuse Coll. & Street Clsng. | Building Cleaning | Fleet Management | Veh. & Plant Maintenance | CPU & Stores | TOTAL              |
|----------------------------|---------------|----------------|---------------------|------------------------------|-------------------|------------------|--------------------------|--------------|--------------------|
|                            | £             | £              | £                   | £                            | £                 | £                | £                        | £            | £                  |
| <b>INCOME</b>              | 213,388       | 330,779        | 300,034             | 938,314                      | 265,002           | 545,479          | 237,415                  | 640,973      | <b>3,471,384</b>   |
| <b>EXPENDITURE</b>         | (177,166)     | (315,055)      | (273,412)           | (944,800)                    | (251,938)         | (545,723)        | (222,035)                | (637,329)    | <b>(3,367,458)</b> |
| <b>SURPLUS / (DEFICIT)</b> | <b>36,222</b> | <b>15,724</b>  | <b>26,622</b>       | <b>(6,486)</b>               | <b>13,064</b>     | <b>(244)</b>     | <b>15,380</b>            | <b>3,644</b> | <b>103,926</b>     |
| <b>% to Turnover</b>       | 16.97%        | 4.75%          | 8.87%               | (0.69%)                      | 4.93%             | (0.04%)          | 6.48%                    | 0.57%        | <b>2.99%</b>       |

| <b>ALLOCATION OF SURPLUS / (DEFICIT)</b>          |               |               |               |                |               |              |               |              |                |
|---|---------------|---------------|---------------|----------------|---------------|--------------|---------------|--------------|----------------|
| INTERNAL - GENERAL FUND                           | 3,601         | 2,463         | 16,947        | (6,486)        | 7,211         | (244)        | 15,380        | 3,644        | <b>42,516</b>  |
| EXTERNAL - GENERAL FUND                           | 29,424        | 1,637         |               |                | 6,630         |              |               |              | <b>37,691</b>  |
| <b>GENERAL FUND SURPLUS</b>                       | <b>33,025</b> | <b>4,100</b>  | <b>16,947</b> | <b>(6,486)</b> | <b>13,841</b> | <b>(244)</b> | <b>15,380</b> | <b>3,644</b> | <b>80,207</b>  |
| <b>General Fund Surplus Latest Target 2004/05</b> |               |               |               |                |               |              |               |              | <b>138,000</b> |
| INTERNAL - HSG REV. ACC'NT                        | 3,197         | 11,624        | 9,675         |                | (777)         |              |               |              | <b>23,719</b>  |
| <b>TOTAL SURPLUS / (DEFICIT)</b>                  | <b>36,222</b> | <b>15,724</b> | <b>26,622</b> | <b>(6,486)</b> | <b>13,064</b> | <b>(244)</b> | <b>15,380</b> | <b>3,644</b> | <b>103,926</b> |