

PORTFOLIO AREA: FINANCE AND PERFORMANCE MANAGEMENT

Date of Meeting: 17 December 2007

Public

Key Decision: Yes

Recorded in Forward Plan: Yes

Inside Policy Framework

Title: THE RENEWALS RESERVE – UPDATE
Report of: DIRECTOR OF CORPORATE SERVICES
Report reference: CORP72/07

Summary:

The Executive considered report CORP64/07 into the future use of the Renewals Reserve at its meeting on 28 November 2007. The decision reached at the meeting was to evaluate the effect on the Council's revenue and capital budgets of closing the Renewals Reserve with effect from 31 March 2008 and report the results of the evaluation to the next meeting of the Executive. This report provides details of the results of this exercise and gives a forecast of the potential effects on the revenue and capital budgets over years 2008/09 – 2010/11 that will be considered as part of the 2008/09 budget process.

Recommendations:

It is recommended that Members consider:

- (i) The closure of the Renewals Reserve on 31 March 2008 resulting in:
 - the amendments to the 2008/09 – 2010/11 revenue budgets to reflect the savings outlined in paragraph 8 (a);
 - the revisions to the Council's 2008/09 – 2010/11 capital programme to reflect the IT and vehicle replacement programmes, formerly financed from the Renewals Reserve, as shown in paragraph 8 (b);
- (ii) Creation of an earmarked reserve for the residual balance of £521,000 in relation to contributions made in respect of assets transferred to CLL;
- (iii) The development of a 10-year plan for the replacement of vehicles, plant IT and other equipment to feed into the Council's Medium-Term Financial Plan.

Contact Officer: Alison Taylor

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To: The Executive
17 December 2007

CORP72/07

THE RENEWALS RESERVE – OPTIONS

1. INTRODUCTION

1.1 A review of the use and operation of the Renewals Reserve was presented in November 2007 as part of the 2008/09-budget cycle (CORP64/07). That report made recommendations on the future use of the reserve, particularly as the balance on the Reserve was forecast to reduce significantly over the next three-year budget cycle. The main recommendations approved by the Executive were to close the Renewals Reserve on 31st March 2008 and to evaluate the effects on the 2008/09 revenue and capital budgets of the Council.

1.2 Further work has been to be undertaken to:

- Establish the likely revenue and capital budget requirements arising from the decision to close the Renewals Reserve in March 2008
- Examine alternative capital funding options to deliver the IT and vehicle replacement programmes already approved by the Executive.
- Analyse the scope for existing vehicle/transport revenue budgets to be used as a contribution to the fund in 2007/08, over and above specific contributions included within the base budget.

1.3 This report considers further the implications of the decisions made by the Executive on 28 November 2007 and provides information on the financial issues raised by this decision.

2. CURRENT POSITION

2.1 The Renewals Reserve was originally established in 1974 as a fund to provide resources for the planned replacement of vehicles and plant, equipment and information technology needs (both hardware and software) of the Council to maintain an adequate asset base for the delivery of Council services.

Based upon the estimated calls and contributions to the reserve, the current projected balance is now forecasted to reduce to £353,000 at the end of 2010/11, including the £521,000 set-aside for CLL assets. This effectively means that the balance available to the Council from the Reserve at that time, will be overdrawn by £168,000.

- 2.2 The use of the Renewals Reserve at existing levels is clearly unsustainable as things stand and therefore, given the potential budget difficulties highlighted in the initial 2008/09 budget report, alternatives to the use of the reserve have now been reviewed and the results included in this report.

3. OPTION APPRAISAL

In recent years, the authority has switched, for both financial and operational reasons, to a policy of outright purchase (capital) rather than leasing or contract hire (revenue). This decision is delegated to the Director of Corporate Services and the policy will need to be reviewed to ensure that the Council is achieving value for money in the procurement of its assets. This report assumes that outright purchase continues to be the most cost-effective method of procurement. However if, following an option appraisal, leasing or contract hire is deemed the most cost effective financing method, revenue budgets would need to be allocated to meet these costs or supplementary estimates be approved on an individual basis as the need arises. It is likely that the availability of revenue funds will be one of the main deciding factors influencing the decisions taken.

4. VEHICLE REPLACEMENTS

- 4.1 The majority of the shortfall on the Renewals Reserve is in relation to the replacement of vehicles. Currently only £62,100 is included as an annual contribution to the Renewals Reserve within the 2007/08 revenue budget.
- 4.2 As noted in report CORP64/07, the majority of new vehicles are now bought outright, rather than being financed through leasing. There are, however, some existing leasing arrangements that need to run their course, particularly in respect of the refuse collection vehicles leased in late 2003 and the early part of 2004.
- 4.3 In 2006/07 an allocation of £135,000 was provided from transport budgets to top up the Renewals Reserve and a similar sum will be available in 2007/08. Whilst improving the balance on the Renewals Reserve in the short-term, this amount will not provide adequate resources to fund the future vehicle replacement programme. Around £20,000 of this allocation will be met from leasing budgets, which are no longer required as vehicles come off lease, £57,300 from additional contributions to the Reserve for recycling vehicles purchased in 2007/08 and the balance from savings in running costs. Assuming that the Renewals Reserve is closed on 31 March 2008, this sum of £135,000 will represent a budget saving from 2008/09 onwards.

- 4.4 The lease of the Council's refuse collection fleet will finish during 2009/10, with the vehicles due to be returned to the leasing company in December 2009. There will therefore be a small reduction in the lease costs of around £62,000 to the Council in 2009/10 and a much larger reduction of £246,000 in years 2010/11 onwards. This is reflected in the forecasts in table 1 below.
- 4.5 In the absence of the Renewals Reserve, the approved vehicle replacement programme will, by and large, be financed from the capital programme. The only exceptions will relate to small items of plant, such as small mowers, with a value of £5,000 or less, which will need to be funded from revenue budgets. In the 3-year period 2008/09 – 2010/11 there are no such replacements scheduled, but nevertheless it is recommended that, based on previous experience, an annual budget of £15,000 is provided within the grounds maintenance revenue budget to facilitate purchases of this nature.

The overall position on the revenue and capital budgets in respect of the vehicle replacement programme over the next three years is as follows: -

TABLE 1

Description	2008/09 £000	2009/10 £000	2010/11 £000
<u>Amendments to the Capital Programme</u>			
Replacement of leased vehicles	54	1,461 ¹	0
Replacement of Council-owned vehicles	75	450	255
Total	129	1,911	255
¹ Primarily relates to replacing the refuse collection vehicle fleet			
<u>Amendments to the Revenue Budget</u>			
Grounds Maintenance – Additional budget to replace of small items of plant	15	15	15
Budget savings re Renewals Reserve	(62)	(62)	(62)
Budget Savings on transport costs	(50)	(50)	(50)
Budget savings on leases	(23)	(62)	(246)
Total	(120)	(169)	(343)

5. IT REPLACEMENTS

- 5.1 There is also a shortfall identified on the IT replacement budgets, with demands on IT expenditure exceeding the annual contributions being made.
- 5.2 As a small number of the IT items currently being charged to the Renewals Reserve have a value of less than £5,000, they cannot be capitalised and the closure of the Renewals Reserve will therefore require revenue budgets to be increased to meet these costs.
- 5.3 The Renewals Reserve currently funds software licences with a value of £256,000 annually. These licences are a legitimate charge to the revenue budget and therefore when the Renewals Reserve is closed this amount will have to be paid for from IT budgets across council services.
- 5.4 There are also currently contributions to the Renewals Reserve within the revenue budget totalling £272,000 across council services. On closure of the Renewals Reserve, this will represent a budget saving to the Council.
- 5.5 Overall therefore, based on the current IT replacement programme, the changes required are shown in table 2 below: -

TABLE 2

Description	2008/09 £000	2009/10 £000	2010/11 £000
<u>Amendments to the Capital Programme</u>			
Increases for IT replacements	254	283	322
<u>Amendments to the Revenue Budget</u>			
Increases for the replacement of small items of IT equipment	8	8	15
Increases for software licences	256	256	256
Reductions for Renewals Reserve Contributions	(272)	(272)	(272)
Net change	(8)	(8)	(1)

- 5.6 It should be noted here that the amendment to the capital programme shown in table 2 represents an additional requirement over and above the existing provision of £108,000 currently included within the programme for desk-top replacements.

6. GENERAL EQUIPMENT

6.1 There are currently no proposals to replace any items of general equipment over the next three years, despite contributions of £87,000 from some services. Of these, the main contributors are as follows:-

- Revenue and Benefits for concessionary travel cards - £9,000,
- Community Services for CCTV equipment - £44,400,
- Community Services for car parking ticket machines - £8,000,
- Community Services for re-fitting the crematorium - £10,200,
- Community Services for noise monitoring and air pollution equipment - £5,900,
- Tullie House for the purchase of kitchen equipment - £6,700.

6.2 Of these contributions, only the one for concessionary travel is used with any regularity. The remaining contributions are for spending on items, which would meet the definition of capital expenditure. It is therefore recommended that the contribution for concessionary travel cards is retained within the revenue budget, with all other contributions, including some small contributions not specifically identified here, being discontinued from 2008/09 financial year, saving £78,000 p.a.

6.3 All future requirements for equipment falling within the remaining categories in paragraph 5.1 will require capital bids, as and when services require the replacement of this equipment.

7. OTHER RESERVES

7.1 The forecast balance on the Renewals Reserve at 31 March 2008 is **£1.127 million**. This assumes that all current forecasts of spending from the reserve, including spending of £25,000 on equipment for decriminalised parking to be considered elsewhere on the agenda, will be achieved by the end of the financial year.

7.2 Of this, Members are reminded that there is an amount of **£521,000**, which has been 'frozen' which has to be retained within the reserve until the end of the CLL contract. It is recommended that this sum be transferred to an earmarked reserve at the end of March 2008.

7.3 If closure of the reserve proceeds as recommended, the remaining balance of **£606,000** should be transferred into the Projects Reserve to provide additional resources to supplement the net budget requirement of the Council.

8. THE OVERALL POSITION

Assuming all of the above proposals are agreed, then the overall position on the finances of the Council will be: -

(a) Revenue budget - an overall saving made up as follows:

Description	2008/09 £000	2009/10 £000	2010/11 £000
Net Budget saving on vehicle costs	(120)	(169)	(343)
Net Budget saving on IT contributions	(8)	(8)	(1)
Net Budget saving on equipment contributions	(78)	(78)	(78)
Total	(206)	(245)	(422)

(b) Capital budget – an overall increase in requirement as follows:

Description	2008/09 £000	2009/10 £000	2010/11 £000
Vehicle Replacements	129	1,911	255
IT / Computer Replacements	254	283	322
Equipment Replacements	0	0	0
Total	383	2,194	577

Members should note that the large increase in the capital budget for 2009/10 is primarily due to the replacement of the refuse collection fleet, which is currently leased. The estimated replacement cost, based on £120,000 per vehicle, totals £1,560,000. The Council will need to finance the replacement of the fleet in 2009/10 in any event and, at the moment, the most cost-effective method is by outright purchase through the capital programme.

9. OTHER ISSUES

9.1 Asset Register

The Transport Manager maintains a separate schedule of vehicles, which is used to ensure that all vehicles are adequately covered by the Council's insurance policy. IT Services have an independent asset register, which includes all items of IT equipment and larger software systems used by the Council. These records are currently used to compile bids for IT equipment and vehicles for inclusion in the relevant replacement programmes.

The next step is to develop the work that has recently been carried out to enable the Council's asset register to be updated to reconcile with these independently held

records. Whilst this will be relatively straightforward for vehicles, it will be less so for IT equipment as the value and number of IT assets held is far higher than the assets currently recognised in the asset register. This is due to the many ways IT equipment has been financed in the past through the Renewals Reserve, capital programme, the revenue budget and in some cases leasing arrangements. Discussions have been held with IT Services to develop a reporting system that will track the purchase, use and ultimate disposal of IT equipment across the Council. It is hoped that this system will be in place by March 2008. This will greatly improve the information held within the asset register and form a clear base for the development of future IT requirements.

Work is also in hand to develop the use of inventories across the Council, which will provide a further check on the number and type of assets being used by the Council. Guidance on inventories will also be issued to budget holders to remind them of their responsibilities under the Council's Financial Procedure Rules.

10. THE NEXT STEPS

10.1 Future Replacement Programme

The current replacement programme has been reviewed and is attached at **Appendix A**. It has been prepared on the basis that the Renewals Reserve will not be used after 31 March 2008.

10.2 The Capital Programme

The decision to close the Renewals Reserve will have a fairly significant impact on the Council's capital programme, particularly in 2009/10 when the Council's refuse collection fleet will need to be replaced. It may be necessary at some stage to consider prudential borrowing as an alternative to the use of capital receipts, which would result in an additional revenue cost to meet debt repayments and associated interest costs. The Council therefore needs to have a strategy that will enable some such provision to be retained without increasing the call on the revenue budget to a level that cannot be sustained. The only means by which this could be achieved, assuming a continuing level of commitments, is to recognise the importance to the authority of the replacement vehicle and IT programmes that, arguably, would become a first call each year on the capital programme.

11. CONCLUSIONS

- 11.1 The proposal to transfer the bulk of vehicle and IT acquisitions to the capital programme should focus more attention on the options for their procurement whether they be outright purchase, using either capital receipts or the Projects Reserve, 'Prudential borrowing', leasing or any other options that may become available.

Procurement will therefore become more transparent and achieve better value-for-money decisions.

- 11.2 The arrangements proposed should enable the authority to be more flexible in its procurement arrangements. It should also generate a revenue saving through the removal of most if not all of the budgets set aside for the replacement of vehicles and equipment through the contributions that are currently made to the Reserve.
- 11.3 The proposal will also aid more robust financial planning as it will require an annual assessment of future financing requirements to deliver the replacement programmes formerly delivered through the Renewals Reserve. It is the intention to develop a 10-year rolling programme to assist with this process.

12. RECOMMENDATIONS

- 12.1 It is recommended that Members consider:
- (i) The closure of the Renewals Reserve on 31 March 2008 resulting in:
 - the amendments to the 2008/09 – 2010/11 revenue budgets to reflect the savings outlined in paragraph 8 (a);
 - the revisions to the Council's 2008/09 – 2010/11 capital programme to reflect the IT and vehicle replacement programmes, formerly financed from the Renewals Reserve, as shown in paragraph 8 (b);
 - (ii) Creation of an earmarked reserve for the residual balance of £521,000 in relation to contributions made in respect of assets transferred to CLL;
 - (iii) The development of a 10-year plan for the replacement of vehicles, plant IT and other equipment to feed into the Council's Medium-Term Financial Plan. It is recommended that Members approve the following options as set out in the report to:

13. CONSULTATION

- 13.1 Corporate Resources Overview and Scrutiny Committee will consider this report as part of the budget process in December 2007

14. IMPLICATIONS

- Staffing/Resources – Not applicable
- Financial – Included within the report.
- Legal – Not applicable.
- Corporate – Included within the report. Directors have been consulted on all aspects of the replacements currently in the Reserve.
- Risk Management – The review of the use of the Reserve has identified some potential risk to the finances of the Council which are contained in the report. These risks will be incorporated into the Medium-Term Financial Plan once clarified.

- Equality Issues – Not applicable.
- Environmental – Individual replacements will consider environmental implications
- Crime and Disorder – Not applicable.
- Impact on the Customer – Plans will ensure that services to the customer will be delivered efficiently.

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CORP72/07 APPENDIX A

Renewals reserve budgets				Provisional Planned Expenditure & Budget 2008/09	Provisional Planned Expenditure & Budget 2009/10	Provisional Planned Expenditure & Budget 2010/11	Revenue Budget			Capital Budget		
07-Dec-07 class code	BU	Ref	Description				2008/09	2009/10	2010/11	2008/09	2009/10	2010/11
IT - 90182/9032												
R0028	CTS	CW1	Unix Processor (fr V&P list)	10,670	16,330	13,180				10,670	16,330	13,180
	CTS		Boustead Grassing Monitor Replacement									
R0042	CLS	SA16	Sands theatre computer									
R0053	CLS	TH1	Tullie House IT equipment	17,844	5,620	3,690			3,690	17,844	5,620	
	CLS		Civic Centre - Community Services staff									
	CLS		Community Centres IT replacement	3,000	3,000	3,000	3,000	3,000	3,000			
R0027	LDS	AD15	Electoral reg comp software		25,000						25,000	
R0035	LDS	AD5	Flexitime system		12,000						12,000	
R0040	LDS	AD4	Call logging equip									
	LDS	AD9	Fax machine									
	LDS		Desktop Kit replacement									
	EXM		Desktop Kit replacement	570	190		570	190				
R0054	MSES	PT10	Computer related	5,820	7,670	4,380			4,380	5,820	7,670	
	MSES	PT10	Persnl Comp related									
R0038	MSES	PT13	Persnl Comp Proj equip									
R0038	MSES	PT13	Computer Proj equip & laptop									
	SPS	CP1	Personal Computers (6)									
	SPS	CP2	Laser printer (3)									
	SPS	CP3	Colour Printer									
R0058	SPS	CP7	General hardware/software		4,250	680		4,250	680			
R0056	SPS	CO1	Comms IT equipment	8,210						8,210		
	SPS	CO2	Comms Workstation updates (4)									
R0059	SPS	CO3	Comms hardware/software									
R0088	CIS	IT1	Recabling phone/IT network	80,450	98,750					80,450	98,750	
R0018	CIS	IT11	Members IT equipment	11,580	8,020	2,500			2,500	11,580	8,020	
	CIS	IT3	Members facilities extension									
	CIS	IT2	Desktop Kit replacement									
	CIS	IT4	Rationalise unix/Off system									
R0026	CIS	IT10	Featurenet		15,110						15,110	
R0023	CIS	IT17	Corporate system (mainframe)	65,250	35,780	77,180				65,250	35,780	77,180
R0019	CIS	IT12	Enterprise Servers									
R0020	CIS	IT13	Metaframe Solution									
R0021	CIS	IT14	Network disk storage	20,000						20,000		
R0083			Print Room purchases			67,895						67,895
R0022	CIS	IT15	Financial systems									
R0022	FS	CT11	Ledger Replacement									
	CIS		Intranet									
	CIS		Wireless Network									
	CIS		E-mail Archiving									
	CIS		Internet Connection - Upgrade & Resilience									
R0024	CIS	IT16	Revenues system		19,750	132,950					19,750	132,950
R0050	RBS	CT4	Canofile 250 system repairs									
R0066	RBS	CT5	Document Imaging/workflow									
R0015	RBS	CT9	RBS cash receipting									
	RBS		Desktop Kit Replacement									
	FS		Desktop Kit Replacement			9,480						9,480
	ECD		ED & CD in Civic Centre									
R0043	ECD	ED7	EDU Toshiba telephone system	2,040			2,040					
R0063	ECD	ED8	EDU photocopier	1,560			1,560					
R0064	ECD	ED9	Tourism computer equip									
	ECD	ED16	Apricot Q1 300 ECD Laptop?		850			850				
R0057	ECD	ED17	Writer 24 CTV kinnnet	420		300	420		300			
R0052	ECD	ED21	EDU soft/hardware									
R0082	ECD	ED11	Irthing Centre IT server/PC's									
	ECD	BA1	BAC Photocopier									
	ECD	BA2	BAC IT equipment			9,400						9,400
	PLS	PS2	GIS equipment									
	PLS	PS3	Planning IT equipment									
R0048	PLS	PS4	Planning hardware etc	34,540	39,370	11,580				34,540	39,370	11,580

[illegible]

Renewals reserve budgets				Provisional Planned Expenditure & Budget 2008/09	Provisional Planned Expenditure & Budget 2009/10	Provisional Planned Expenditure & Budget 2010/11	Revenue Budget			Capital Budget		
07-Dec-07 class code	BU	Ref	Description				2008/09	2009/10	2010/11	2008/09	2009/10	2010/11
	CLS	GE2	Photocopier CLS									
	FS	GE3	Photocopier FS									
	LDS	GE4	Photocopier TC									
	CTS	GE5	Photocopier DED									
	VAR	GE	Photocopiers									
	EPS		Desktop Kit replacement									
	EPS		Desktop Kit replacement-Bereavement Services									
	EPS		Desktop Kit Replacement EEAC									
	EPS	ES5	Video camera									
R0066	RBS	CT5	Document Imaging									
	Hsg		Hostels									
			Major System Replacement									
			Software Licences				256,000	256,000	256,000			
			TOTAL	261,954	291,690	336,215	263,590	264,290	270,550	254,364	283,400	321,665

Renewals reserve budgets				Provisional Planned Expenditure & Budget 2008/09	Provisional Planned Expenditure & Budget 2009/10	Provisional Planned Expenditure & Budget 2010/11	Revenue Budget			Capital Budget		
							2008/09	2009/10	2010/11	2008/09	2009/10	2010/11
07-Dec-07 class code	BU	Ref	Description									
Vehicles & Plant - 90181/9032												
Corporate Contribution												
Income from vehicle sales												
V0339	IT	CT3C	PX06 WRL			9,500						9,500
V0281	Treasury	CT4A	PX55 VAH			9,000						9,000
V0282	Treasury	CT2C	PX55 VAF			9,000						9,000
V0283	Treasury	CT5A	PX55 VAJ			9,000						9,000
V0010	Dev.Serv.	EEC	PX03 HKU [External funding via Energy Efficiency Centre]									
V0014	Dev.Serv.	EN1	S941RKY									
V0290	Dev.Serv.	PL1C	PX55 VAA			9,000						9,000
V0340	Com&Cult	LS1C	NX06 BWY									
V0030	Com&Cult	LS2	Golf Buggy									
V0286	Com&Cult	LS3A	PX55 VAD									
V0288	Com&Cult	LS5A	PX52 UHA									
V0012	Env.Serv.	PC1B	V245 FAJ [returned to lease coompany replacement expected 2008/09]	8,500					8,500			
V0007	Env.Serv.	PC2B	NG51 VXM [currently leased]									
V0353	Env.Serv.	PC3C	PX07 XRD [replaces X363 YFT leased]									
V0008	Env.Serv.	PC4B	NG51 VWL [currently leased]									
V0327	Env.Serv.	DP1A	SD55 EWS			7,000						7,000
V0285	Env.Serv.	LG4B	PX55 VAM									
V0084	Bulding	BM3B	X566 BCU [Leased]									
V0354	Bulding	BM3C	PX07 XRB - Replaces X566 BCU									
V0094	Bulding	BM6A	R822 RSW									
V0255	Bulding	BM6B	MV53CZJ		25,000						25,000	
V0099	Bulding	BM10B	V994 FCU (SOLD 18 April 2006)									
V0338	Bulding	BM10C	PV55 JXL									
V0335	Bulding	BM13C	PV55 JXH									
V0341	Bulding	BM17B	PX06PNF									
V0096	Bulding	BM23A	S569 TSU (SOLD 18 April 2006)									
V0097	Bulding	BM23B	T451 KAO									
V0322	Bulding	BM23C	NX55 EUK									
V0336	Bulding	BM23D	PV55 JXJ									
V0100	Bulding	BM29B	V759 JBR									
V0337	Bulding	BM29C	PV55 JXK									
	Bulding	BM30	Circular saw									
	Bulding	BM31A	Wadkin BRA400 radial saw									
V0082	Bulding	BM32A	Wadkin Spindle Moulder									
SEE V0082	Bulding	BM33	Band saw									
	Bulding	BM34	Planing machine									
	Bulding	BM35	Belt sander									
	Bulding	BM36	Chain/chisel mortice									
	Bulding	BM37A	Elcon panel saw									
	Bulding	BM38A										
V0234	Bulding	BM39	20's security store									
	Bulding	BM42B	Y539 LPT									
V0083	Bulding	BM68A	W863 JJR									
V0348	Bulding	BM68B	PX56SPV									
V0098	Area Mtnce	BM17A	T218 ARM [This vehicle replaced within buildings not be funded again]									
V0133	Area Mtnce	GC3	V294 FAJ [This vehicle bought off lease and replaced not to be funded again]									
V0366	Area Mtnce	HL2A	NX07 DWE - Replacement for R108PRM									
V0261	Area Mtnce	HL5B	NG53 LTF		9,000						9,000	
V0257	Area Mtnce	HS3B	PX53 BFF									
V0266	Area Mtnce	HS5A	NG51 VXD									
V0262	Area Mtnce	GG14B	MV53CZO			29,000						29,000
V0295	Highways	HG1B	NX06 BJV									
V0120	Highways	HG3A	P782 BRM [bought off lease]									
V0350	Highways	HG3B	X296 HBE [replaces P782 BRM]									
V0264	Highways	HG4B	PO53 KJF									
V0349	Highways	HG5A	SN55 FZL [Replaces P354 BRM returned to Lease Co.]									
V0368	Highways	HG6B	PX05 CCE [Manitou Loader P/Ex £6,800]									
V0365	Highways	HG8B	NX07 DWP									
V0315	Hiqhways	HG9B	PX05 EYA									

Renewals reserve budgets				Provisional Planned Expenditure & Budget 2008/09	Provisional Planned Expenditure & Budget 2009/10	Provisional Planned Expenditure & Budget 2010/11	Revenue Budget			Capital Budget		
							2008/09	2009/10	2010/11	2008/09	2009/10	2010/11
07-Dec-07 class code	BU	Ref	Description									
V0260	Highways	HG11A	NG53 LPN		9,000						9,000	
V0123	Highways	HL1A	X87 TAO									
V0315	Highways	HL4A	PX53 PDY									
V0258	Highways	HS1A	R823 RSW									
V0364	Highways	HS1A	NX07 DWF - Replacement for R823RSW									
V0115	Highways		K835 EAO									
V0116	Highways		N98 VAO									
V0266	Highways	HS4A	N751 NBB									
	Highways	HP1	Sawbench									
	Highways	HP2	Mechanical Hacksaw									
V0235 ?	Highways	HP4	Atlas compressor									
	Highways	HP8B	Wacker petrol breaker									
	Highways	HP9B/HP12A	Wacker petrol breaker									
V0102	Highways	HP10	Gritter no 3 [SOLD 21 March 2007]		15,000						15,000	
V0103	Highways	HP11	Gritter no 4			15,500						15,500
V0321	Highways		W131 WCB			15,000						15,000
	Highways	HP13A	Wacker petrol breaker									
V0071	Garage	TR1A	N196 WAJ									
V0068	Garage	TR1B	PY52 GXJ		20,000						20,000	
V0073	Garage	TR3A	High pressure washer [c/f to 2008/09]									
	Garage	TR5	Replacement for leased Brake Tester Class IV									
	Garage	TR6	Replacement for leased four-post lift									
V0233	Garage	TR7	Two post lift									
V0232	Garage	TR8	Hydraulic press									
	Garage	TR9B	Tecalemit 4 Gas Analyser									
V0229	Garage	TR10	Tecalemit smoke detector									
	Garage	TR11	Brake tester class VII									
V0075	Garage	TR12	Lowloader trailer									
	Garage	TR13A	High pressure washer									
V0334	Bldg. Cl.	BC2A	PV55 HBX			9,500						9,500
V0188	Car Parks	CP1A	V614 EAJ									
V0333	Car Parks	CP1B	PV55 HBU [Replaces V614 EAJ]			9,500						9,500
V0357	Car Parks	CP2C	PX07 XRC									
V0356	Car Parks	DD1C	PX07 XRE - replaces X394 URM									
V0106	Car Parks	HG11	N683 YHH		8,500						8,500	
V0026	Car Parks		W558 BNW		20,000						20,000	
V0314	Stores	ST1B	X354 SRM			15,500						15,500
V0284	Green Sp.	LG2B	PX55 VAK									
V0328	Green Sp.	LP1B	PV55 HBN									
V0279	Green Sp.		PY54 CVT	13,500						13,500		
	Grounds	LG1B	R413OHH [Sold June 2007]									
V0358	Grounds	LG1C	NX07 DWD - Replacement for R413OHH									
V0156	Grounds	GG1A	T215 ARM									
V0168	Grounds	GG2B	NG51 UJO									
V0177	Grounds	GG3A	R108 PRM									
V0155	Grounds	GG4B	W573 LTR [purchased off lease & sold]									
V0143	Grounds	GG5B	PX53WWD		9,000						9,000	
V0151	Grounds	GG6B	PX03VHS		25,500						25,500	
V0150	Grounds	GG7B	PX03FHT		29,000						29,000	
V0307	Grounds	GC8B	PN05 MFZ			25,500						25,500
V0180	Grounds	GG9B	NG51 VXS									
V0152	Grounds	GG10B	Y785 HJR	14,000						14,000		
V0158	Grounds	GG11A	T219 ARM									
V0166	Grounds	GG12A	S323 MGB (SOLD 18 April 2006)									
V0329	Grounds	GG12B	PV55 HBY									
V0174	Grounds	GG13A	S405 UHH									
V0149	Grounds	GG13B	PX53WWE		9,000						9,000	
V0176	Grounds	GG14A	N325 VHH [Sold at auction 2007]									
V0159	Grounds	GG15A	T573 KAO			9,000						9,000
V0157	Grounds	GG18A	T223 ARM									
V0352	Grounds	GG18B	NX07 DWV [Replaces T223 ARM]									
V0308	Grounds	GG19A	PN05VFB	11,500						11,500		

Renewals reserve budgets				Provisional Planned Expenditure & Budget 2008/09	Provisional Planned Expenditure & Budget 2009/10	Provisional Planned Expenditure & Budget 2010/11	Revenue Budget			Capital Budget		
							2008/09	2009/10	2010/11	2008/09	2009/10	2010/11
07-Dec-07 class code	BU	Ref	Description									
V0299	Grounds	GM1C	PX05 DBU [Hayter Mower]		24,000						24,000	
V0300	Grounds	GM2C	PX05 DBV [Hayter Mower]		24,000						24,000	
V0301	Grounds	GM3C	PX05 DBY [Hayter Mower]		24,000						24,000	
V0144	Grounds	GM4C	PX03 FHU [Hayter Mower]									
V0302	Grounds	GM5C	PX05 DBZ [Hayter Mower]		24,000						24,000	
V0239	Grounds	GM6A	Ransomes 5/7 gang mower									
V0240	Grounds	GM7A	Ransomes 5/7 gang mower									
V0183	Grounds	GM9B	Erreppi MC383 Rotovator									
	Grounds	GM10	Ballast Roller trailer									
V0318	Grounds	GM11A	Grinding machine									
V0303	Grounds	GM12A	PX05DCE		24,000						24,000	
V0297	Grounds	GM13A	PX05 DAU		35,700						35,700	
V0304	Grounds	GM14B	PX05VEX	15,500					15,500			
	Grounds	GM15	Rotary mower									
V0298	Grounds	GM16A	PX05 DBO									
	Grounds	GP1B	Scag Super Flail									
	Grounds	GP2D	Ransomes multi									
	Grounds	GP3B	Ransomes multi									
	Grounds	GP4B	Ransomes multi									
	Grounds	GP5B	Ransomes multi									
	Grounds	GP6B	Ransomes multi									
	Grounds	GP7B	Ransomes multi									
	Grounds	GP8B	Ransomes Marquis 61									
	Grounds	GP9B	Ransomes Marquis 61									
	Grounds	GP10C	Etesia Rkeb Mower									
	Grounds	GP11C	Ransomes multi									
	Grounds	GP11D	Ped Rotary									
	Grounds	GP13B	Ransomes multi									
	Grounds	GP14C	Atco B30 royale									
	Grounds	GP15A	Ransomes multi									
	Grounds	GP16A	Ransomes multi									
	Grounds	GP17A	Etesia ride on mower (retain)									
V0309	Grounds	GP17B	PN05 VEM	11,500					11,500			
	Grounds	GT2	Frazer tipping trailer									
	Grounds	GT3										
	Grounds	GT4B										
	Grounds	GT6A	Ramp trailer									
	Grounds	GT5A	Bateson Ramp Trailer									
V0325	Grounds	GT9B	Timberwolf TW150VTR Chipper									
	Grounds	GH1	TM rotovator									
	Grounds	GH1A	TM rotovator									
	Grounds	GC1C										
V0127	Grounds	GC1D	NK51 TMZ									
V0355	Grounds	GC1E	PX07 XWA (replaces NK51 TMZ)									
V0137	Grounds	GC2B	Erreppi Utility truck									
V0330	Grounds	GC3A	PV55 HBZ			7,500						7,500
	Grounds	GC5D	Selarc Mulching mower									
	Grounds	GC6D	Selarc Mulching mower									
V0037 or V0	Grounds	GC8D	Ransomes Marquis 61									
V0306	Grounds	GC10E	PN05 VFA	11,500					11,500			
V0305	Grounds	GC11D	PN05 VEY	11,500					11,500			
V0128	Grounds	GC13B	Y229WAO [Operating lease to 2008/09]	15,000					15,000			
V0131	Grounds	GC14A	Y371WHH	16,000					16,000			
	Grounds	GC15D	Allet Regale									
	Grounds	GC17A	Jumbo Leaf Vacuum			5,000						5,000
	Grounds	GC18B	Scag 32 Mulching Mower			3,000		3,000				
	Grounds	GC19	Ind tandem axle trailer									
V0220	Refuse	RC12	T221 ARM									
V0277	ECCP	PY04 FRL	[External Funding ?]									
V0248	Refuse	RC1A	NX53 KJF [Leased]								120,000	
V0249	Refuse	RC2A	NX53 KJE [Leased]								120,000	
V0250	Refuse	RC3A	NX53 KJJ [Leased]								120,000	

Renewals reserve budgets				Provisional Planned Expenditure & Budget 2008/09	Provisional Planned Expenditure & Budget 2009/10	Provisional Planned Expenditure & Budget 2010/11	Revenue Budget			Capital Budget		
07-Dec-07 class code	BU	Ref	Description				2008/09	2009/10	2010/11	2008/09	2009/10	2010/11
V0251	Refuse	RC4A	NX53 KLF [Leased]								120,000	
V0252	Refuse	RC5A	NX53 NXV [Leased]								120,000	
V0253	Refuse	RC6A	NX53 NXW [Leased]								120,000	
V0245	Refuse	RC7A	NX53 NZD [Leased]								120,000	
V0246	Refuse	RC8A	NX53 NZG [Leased]								120,000	
V0332	Refuse	SC1B	PV55 HBP									
V0331	Refuse	SC2B	PV55 HBO									
V0265	Green Waste	GW1	NX04 AUE [Leased]								120,000	
V0273	Green Waste	GW2	NX04 AWP [Leased]								120,000	
V0275	Green Waste	GW3	NX04 AWN [Leased]								120,000	
V0313	Green Waste	GW4	NX05 JVK [Leased]								120,000	
V0218	Recycling	RC13	L734 EOB [replaced by NX53 NZF leased]									
V0247	Recycling	RC13A	NX53 NZF [Leased]								120,000	
V0317	Recycling	RC19	X696 KON [expected sale December 2007]									
V0351	Recycling	RC20	NX56 DDF[purchased through capital programme]									
V0359	Recycling	RC21	NX07 DXH [purchased through capital programme]									
V0360	Recycling	RC22	NX07 DWY[purchased through capital programme]									
V0342	St.Cleansing	SC3A	NX06 BTV									
V0343	St.Cleansing	SC4A	NX06 BTU									
V0344	St.Cleansing	SC5A	NX06 BTF									
V0345	St.Cleansing	SC56A	NX06 BTO									
V0323	St.Cleansing	SC7A	Applied 414 S2D Sweeper chassis 0503135			13,000						13,000
V0312	St.Cleansing	SC8A	NX05 LDE									
V0319	St.Cleansing	SC9A	NX55 EVC									
V0320	St.Cleansing	SC10A	NX55 EVD									
V0259	St.Cleansing	SC11A	NV53 CYF		16,000						16,000	
	St.Cleansing	SC13A	Pressure Washer			7,700						7,700
	St.Cleansing	SC14A	Replacement for leased jumbo leaf vacuum									
	St.Cleansing	SC22	P208 ANL									
V0256	St.Cleansing	SC24A	MV53 CZR			28,500						28,500
V0324	St.Cleansing	SC25A	Applied 414 S2D Sweeper chassis 0503136			13,000						13,000
Transferred CHA Vehicles												
V0079	CS	BM1A	N472 YAO									
V0274	CS	BM4A	P271 JSW									
	CS	BM5A	R821 RSW									
	CS	BM7A	T217 ARM									
	CS	BM8B	Y89 HRG									
	CS	BM9B	V42 GCU									
V0101	CS	BM11B	V154 GHH									
	CS	BM12B	R858 KGB									
	CS	BM13B	Y513 LPT									
	CS	BM15A	R675 HVK									
	CS	BM16B	Y223 JCN									
	CS	BM18A	R576 HVK									
	CS	BM19A	R877 KGB									
	CS	BM20A	S619 TSU									
	CS	BM21A	S148 HGD									
	CS	BM22A	S509 TSU									
	CS	BM24A	S590 TSU									
	CS	BM25B	Y956 GPT									
	CS	BM26A	R890 KGB									
	CS	BM27A	R901 KGB									
	CS	BM28B	V258 FAJ									
TOTAL				128,500	350,700	258,700	0	0	3,000	128,500	1,910,700	255,700
SUMMARY												
Equipment Totals				0	0	0	0	0	0	0	0	0
IT Totals				261,954	291,690	336,215	263,590	264,290	270,550	254,364	283,400	321,665
Vehicles & Plant Totals				128,500	350,700	258,700	0	0	3,000	128,500	1,910,700	255,700
				390,454	642,390	594,915	263,590	264,290	273,550	382,864	2,194,100	577,365