

**CAPITAL AND RESERVE FINANCING VARIATIONS FROM ORIGINAL 2016/17 BUDGETS**

		Latest Budget 2016/17 £'000	Original Budget 2017/18 £'000
<b>NOTIONAL CAPITAL FINANCING CHARGES</b>	<b>BASE BUDGET</b>	<b>(3,630)</b>	<b>(3,630)</b>
(Line 2 re Table in Paragraph 14.1)	<b>LATEST BUDGET</b>	<b>(4,634)</b>	<b>(3,374)</b>
	<b>CHANGE</b>	<b>(1,004)</b>	<b>256</b>
Depreciation :			
Effect of revaluations, impairments, re-lives, transfers & current and past capital programmes		214	247
Revenue Expenditure Financed From Capital Under Statute ( REFCUS ):			
Effect of current and past capital programmes		(1,218)	8
Intangible Assets:			
Effect of current and past capital programmes		-	1
<b>COST OF LOAN REPAYMENTS, etc.</b>	<b>BASE BUDGET</b>	<b>4</b>	<b>4</b>
(Line 3 re Table in Paragraph 14.1)	<b>LATEST BUDGET</b>	<b>4</b>	<b>3</b>
	<b>CHANGE</b>	<b>-</b>	<b>(1)</b>
Falling out of photocopiers minimum revenue provision		-	(1)
<b>REVENUE CONTRIBUTIONS TO CAPITAL</b>	<b>BASE BUDGET</b>	<b>466</b>	<b>466</b>
(Line 4 re Table in Paragraph 14.1)	<b>LATEST BUDGET</b>	<b>546</b>	<b>538</b>
	<b>CHANGE</b>	<b>80</b>	<b>72</b>
Additional General Fund revenue contributions to capital outlay re refuse containers		80	72
<b>CONTRIBUTIONS TO / (FROM) RESERVES</b>	<b>BASE BUDGET</b>	<b>(846)</b>	<b>(846)</b>
(Line 5 re Table in Paragraph 14.1)	<b>LATEST BUDGET</b>	<b>(3,942)</b>	<b>(294)</b>
	<b>CHANGE</b>	<b>(3,096)</b>	<b>552</b>
General Fund expenditure met from 2015/16 Earmarked Reserves		(307)	-
2015/16 Earmarked Reserves falling out		-	42
Contributions to/from Reserves generally re service expenditure		(2,036)	(1,209)
Transfers to/(from) Business Rate Volatility Reserve		(753)	1,719
<b>NET EXTERNAL INVESTMENT INTEREST RECEIVED</b>	<b>BASE BUDGET</b>	<b>(368)</b>	<b>(368)</b>
(Line 6 re Table in Paragraph 14.1)	<b>LATEST BUDGET</b>	<b>(321)</b>	<b>(194)</b>
	<b>CHANGE</b>	<b>47</b>	<b>174</b>
Changes in interest rates		159	312
Changes due to variations in levels and periods of investments		(101)	(64)
change in interest on balances paid to H.R.A. due to variations in balances & interest rates		(11)	(74)
<b>IAS 19 ADJUSTMENTS (PENSIONS)</b>	<b>BASE BUDGET</b>	<b>(1,011)</b>	<b>(1,011)</b>
(Line 7 re Table in Paragraph 14.1)	<b>LATEST BUDGET</b>	<b>(565)</b>	<b>(603)</b>
	<b>CHANGE</b>	<b>446</b>	<b>408</b>
Net IAS19 changes for retirement benefits		485	467
Employer contributions to pension fund		198	175
Pension Interest and Rate of Return on Assets		(237)	(234)

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		<b>Latest Budget 2016/17 £'000</b>	<b>Original Budget 2017/18 £'000</b>
<b>CONTRIBUTIONS TO / (FROM) GENERAL FUND BALANCE</b>	<b>BASE BUDGET</b>	<b>(75)</b>	<b>(75)</b>
(Line 8 re Table in Paragraph 14.1)	<b>LATEST BUDGET</b>	<b>(307)</b>	<b>-</b>
	<b>CHANGE</b>	<b>(232)</b>	<b>75</b>
Contribution from General Fund falling out		-	75
Contribution from General Fund for Contingency Budget top-up		(232)	-