

CUMBRIA POLICE AUTHORITY
Audit and Performance Committee

27 July 2005

AGENDA ITEM ...5.....

BUDGET OUTTURN REPORT 2004-05

A Report by the Treasurer and Chief Constable

1 SUMMARY

- 1.1 The purpose of this paper is to provide details of the provisional final expenditure on both the revenue and capital accounts for 2004 - 05. The report also contains formal determinations required in relation to the financing of capital expenditure in 2004 - 05 and details of sponsorship received in 2004 - 05 as required by the Authority's financial regulations.

2 RECOMMENDATIONS

- 2.1 The Authority is recommended to: -
- (i) Note the overall position in relation to both revenue and capital accounts for 2004 -05, and approve the total appropriations to earmarked reserves, some of which were agreed in principle, at earlier meetings of the Authority in December and February
 - (ii) Approve the determinations at paragraph 5, in respect of the financing of 2004-05 Capital Expenditure.
 - (iii) Note the details of sponsorship received during the year as set out at paragraph 6.

3 REVENUE ACCOUNT 2004 - 05

- 3.1 The provisional final expenditure for 2004 - 05 amounts to £81,482k as compared with the revised budget approved of £83,603k, both figures before appropriations to earmarked reserves. Net expenditure after proposed appropriations amounts to £85,191k, which will increase the Authority's general balances by £410k to £2,995k. This will increase the value of those balances to 3.4% of the 2005-06 budget, in line with guidance provided by the Treasurer to the Authority in February. The Authority's accounts are now formally closed and although they are unaudited at this stage, no significant changes are expected.
- 3.2 A summary showing expenditure and income against the main accounting headings is shown at Appendix 1 for members' information. Details of the material variances are also described below. Members are reminded that the

scheme of Devolved Resource Management allows budget holders some flexibility in the use of local budgets, which partly explains movements from the approved budget. Members will also be aware that more detailed explanations of budget variances are presented to the Committee for members' information on a regular basis throughout the financial year. Members should also note that significant planned expenditure had to be either postponed or deferred, subsequent to the effects of the storm damage in January and the efforts of the constabulary to recover facilities in North Cumbria.

3.3 Police Pay and Allowances

Overall, expenditure on Police pay and allowances exceeded the budgeted amount by £766k. However, this position incorporates a year-end adjustment to incorporate income and expenditure in respect of seconded officers which has added £840k to total costs. The constabulary is reimbursed for the full costs of officers seconded to other national organisations, which is shown as additional fees and charges in the Authority's accounts. Without this adjustment, final expenditure came inside the revised budget by £74k.

3.4 Civilian Pay & Allowances

Expenditure for Civilian pay and allowances has come inside the revised budget by £111k. As members will recall from previous reports, both to the full Authority and also to the Audit and Performance Committee, expenditure has been forecast throughout the year to come inside the budget, due to the difficulties in recruiting, particularly specialist staff. The net position outlined above reflects that spending on police staff overtime exceeded the budget by £40k, mainly to provide some cover for vacant posts. It also reflects a year-end adjustment in respect of agency costs amounting to £70k for seconded police staff. Without this adjustment, final expenditure came inside the revised budget by £181k.

3.5 Police Pensions

Net Expenditure on police pensions has come inside the approved budget by £368k. There are a number of specific reasons for the variance. Firstly, additional transfer values were received from new recruits joining the constabulary from other professions. There had been some indication of this earlier in the year, although the final position shows a further £150k in addition to that reported in February. In addition, expenditure on recurring pensions came inside the revised budget by £200k. These figures, based on actual expenditure, do not include the bookkeeping adjustments in respect of FRS 17, as shown in the Statement of Accounts, which aim to demonstrate the long term liabilities of police pensions and their impact on the Authority's overall financial position.

3.6 Other Employees costs

Spending on this budget line came inside the revised budget by £120k. This was achieved, principally, by not having to commit to relocation costs (£50k), This was offset to a small extent by additional part year liability insurance costs (£30k) as reported to members earlier in the year and also additional recruitment (advertising) costs (£20k).

3.7 Premises Costs

Expenditure on premises has exceeded the budget by £50k. This was a reflection of a number of smaller variances. On the one hand, the budget for minor building works was exceeded by £40k, to allow a number of locally determined projects to commence. Energy costs also exceeded the budget by £25k, offset by a small saving on rates of £15k.

3.8 Transport Costs

Expenditure on transport costs exceeded the revised budget by £80k. There were a number of contributory factors, but significantly, the additional cost of hire cars (£100k), which are increasingly used as compared to public transport or by the payment of car allowances as a cost effective means of transporting officers and staff added to this budget area. They are, however, offset by lower travel and subsistence costs reported below. In addition, repairs and maintenance costs came inside the revised budget by £20k.

3.9 Supplies and Services

Supplies and Services costs came inside the revised budget by £313k. This is a large and diverse area of the budget, which contains a number of individual budget heads where a number of smaller variances make up the overall figure. Firstly, expenditure on IT came inside the budget by £570k, which was almost entirely due to the slippage in airwave, which had the effect of significantly reducing the financial commitment in 2004-05 that an earlier roll out would have entailed. It is proposed that this saving be appropriated to an earmarked reserve, which will be then used to offset the significant running cost of airwave in the coming years. This proposal is considered further in section four below. This is offset by additional spending across a number of supplies and services lines, amounting in total to £470k supported by income from a host of special earmarked and non-recurring grants. The nature of special grants, as set out in previous reports, makes them difficult to budget for, and, to some extent, to predict until the end of the financial year. There were, in addition, a number of specific variations. Firstly, expenditure on travel and subsistence came inside the budget by £150k. In essence, this (more than) offsets the additional costs of hire cars referred to above in paragraph 3.8. Second, expenditure on contracted services came inside the budget by £150k. This is predominantly expenditure related to IT, which was deferred so that the IT team could help support and resurrect IT services in North Cumbria, after the damage caused to the infrastructure in January. Two further budget lines were materially affected by the effects of the damage to the area HQ as set out below. Expenditure on police uniforms exceeded the revised budget by £100k and, similarly, expenditure on furniture and equipment exceeded the revised budget by the same amount. The additional costs are offset in the final accounts by anticipated additional insurance income. Finally, so far as Supplies and Services are concerned, expenditure on medical fees come inside the revised budget by £100k, reflecting, amongst other things, lower than planned spending on retainers for police surgeons.

3.10 Revenue Contributions to the Capital Programme

This adverse variance, amounting to £569k, reflects, in the main, the accounting treatment for IT equipment and vehicles, procured for North Cumbria BCU subsequent to the damage caused as a result of the storms in January. In essence the accounting treatment acknowledges that the equipment is of a capital nature, although it was part of a broader claim to the Authority's insurers.

3.11 Transfers to Earmarked Reserves

Members may recall from meetings in December and at the budget meeting in February that a number of contributions to earmarked reserves were proposed, which, taken together would have the combined effect of providing a hedge against a number of future uncertain or unknown events and, in addition, would help to provide some resilience against known commitments in 2005-06 and beyond. The actual outturn position allows movements to existing earmarked reserves and new reserves to be created, subject to endorsement by members. The following transfers are proposed: -

(i) Capital Reserve (£1,375k)

The Authority approved a capital reserve two years ago and made a contribution of £635k, which was received from DEFRA in support of the Constabulary's foot and mouth costs. This sum was subsequently utilised to support the costs of the communications centre. A further contribution of £1,375k is now proposed, which will help to support future capital programmes and will help to push back the timing of any need to commit to external borrowing (and associated repayment costs falling on the budget) which future capital programmes will require. This is particularly apt, given the ongoing debate in relation to replacing the North Cumbria BCU Headquarters.

(ii) Police Pensions Reserves (£1,293k)

A number of reserves have been created to protect the Authority from the volatile nature of police pensions and their increasing costs, which continues to absorb an increasing share of annual budgets. Members approved specific appropriations earlier in the financial year, amounting to £930k to meet unexpected Ill Health retirements and to 'smooth' other pensions costs. In addition, the provisions, which are made in respect of lump sum commutations, have now been reclassified as a reserve. The aim of the provision is to reflect a commitment for a lump sum when it becomes payable, rather than when it is actually paid. Based on the provision made in the original 2004-05 budget and reflecting actual lump sums paid, the reserve has increased by £363k during the year. Members will be aware that the system of financing police pensions will be subject to substantial change, most probably from 2006-07. It has been made clear that there is no intention on the part of the Home Office to reclaim accumulated pensions reserves as part of the move to the new system. Indeed, Authorities will be expected to use existing pensions reserves to offset some of the liabilities that form part of the new arrangements. It is intended to undertake a more fundamental review of existing pensions reserves, once the Home Office formally introduce the new financing arrangements for police pensions.

(iii) North Cumbria BCU (£400k)

Members will recall from the Budget meeting in February that it was proposed to earmark £400k to meet a variety of costs arising from the damage caused to the infrastructure of the BCU Headquarters. In light of the current debate about how new facilities are to be provided and the possible cost of those facilities, it is recommended that this appropriation be made, which, would offset any future requirement to borrow funds for a replacement facility and, in doing so, reduce any impact in relation to repaying external loans.

- (iv) Airwave running costs (£576k)
Members will be aware of the delay in rolling out the new digital airwave radio system across the constabulary. It had been expected to introduce the system during 2004-05 and, accordingly, provision was made in the budget to meet the expected costs. In light of the slippage, it is recommended that unused 2004-05 funds be appropriated and then used in later years to offset the growing Airwave commitments. The Medium Term Financial Forecast approved by members in June contained an assumption that Airwave funds would be utilised in this way.
- (v) Council Tax base and Carlisle Storms (£104k)
Members will recall that, as a consequence of the storms in Carlisle, many properties became flooded, were uninhabitable and able to claim relief from Council Tax. Based on the estimated number of properties affected in this way, a contribution was made from the Authority's Reserves to avoid having to make good this loss from other Council Tax payers as part of the 2005-06 budget agreement, not least reflecting the pressure from Government to minimise Council Tax increases. It is recommended that an appropriation be made to compensate for the contribution, which will avoid having to make an additional call on balances in 2005-06 and beyond.
- (vi) Probationer training (£550k)
Members approved the principal of an appropriation earlier in the financial year amounting to £350k to help finance the cost of providing in house training facilities, predominantly for probationer training. It is now proposed that this be increased to £550k to allow a planned intake of probationers to be brought forward so that they would take part in the current probationer training arrangements at Bruche, which would avoid the Constabulary running a second internal probation course before a proper evaluation take place on the first course.
- (vii) Budget Holders funds (£106k)
Members will be aware that the facility to allow budget holders in the constabulary to carry forward funds up to 2% of delegated funds has withdrawn in recent years, because of the Authority's financial position. However, a small number of items have been provided for, including the creation of a small earmarked reserve for the Police Authority (£30k) and to allow alterations to the Custody Suite in South Cumbria to take place to provide space for the Case and Custody system to operate efficiently (£40k). The balance is made up of from a number of de minimus items from various budget holders.

3.12 Income

Total general income, made up predominantly from Fees and Charges and investment interest, exceeded the revised budget by £2,316k. This is a significant sum, which can be explained as follows. Firstly, in relation to the storm damage at the North Cumbria BCU HQ, as referenced elsewhere in this paper, the Authority assumes that the costs incurred will be fully met from insurance. From the claims submitted, £1,272k is in respect of costs incurred

in 2004-05. In addition, as set out above in relation to pay budgets, a year end adjustment is required to properly account for the income and expenditure of seconded officers, which has no overall effect on the Authority's finances. This income amounted to £940k in 2004-05. Finally, investment income, as reported regularly to the main Authority, exceeded the revised budget by £80k, reflecting, in the main, the additional sums available for investment coupled with higher interest rates than originally forecast.

3.13 General Balances

As set out above, the overall effect of the provisional results will increase the Authority's general reserves by £410k as at 31 March 2005 to £2,995k, which equates to 3.4% of the 2005-06 budget. This is in line with the guidance provided earlier to members as part of the budget report in February.

4. CAPITAL EXPENDITURE 2004 / 05

- 4.1 A statement showing the capital expenditure for the year is attached at Appendix 2. It shows total payments of £5,264k in 2004-05, as compared to £6,014k as reported to member at the budget meeting. After making adjustments for year-end accruals, the amount required to finance the 2004-05 capital programme amounts to £4,473k. As members will be well aware, most capital schemes have a duration, which exceeds a single financial year, which can lead to significant movements in the spending profile, although the overall expenditure may well be unaffected. The figures in the Appendix attempt to illustrate both the effects both of variations to total budgeted scheme costs, the prime consideration but also show changes to the expected costs in the year of account, which determines the amount of capital financing to be applied in that year. The new Prudential Code for capital finance will require increasing attention to be given to the latter.
- 4.2 So far as individual variances to projected scheme costs is concerned, the cost of IT hardware exceeded the revised budget by £55k, predominantly due to additional procurement financed out of local delegated budgets. The variance of £100k in relation to the Automatic Number Plate Recognition (APNR) system is in respect of the provision of additional equipment, funded by a specific grant, shown in the financing section. So far as the damage caused as a result of the January storms in Carlisle is concerned, it is assumed that the Authority's insurers will meet these costs.
- 4.3 With regard to the schemes to provide a Command Suite for ChaD and Airwave facilities, members will note equal and opposite variances amounting to £76k. In reality, the two schemes are so interwoven that it is becoming increasingly difficult to apportion expenditure between the two schemes and it is proposed that, in future reports, the costs of the ChaD facility be absorbed into the costs of the Airwave system. Finally, in relation to the first safety camera scheme, funded from fines levied, the reduced costs amounting to £60 reflect reduced costs for accident reporting software combined with further savings of the same order, which have come about through the negotiating and procurement processes.

5. CAPITAL DETERMINATIONS 2004 / 05

5.1 Part IV of the Local Government and Housing Act 1989 requires a number of “determinations” to be made and approved in relation to the financing of capital expenditure. These are set out below: -

- (i) Usable capital receipts amounting to £628k have been applied to meet capital expenditure under part IV of the Act.
- (ii) A sum amounting to £124k has been set aside in the revenue account as a minimum revenue provision (MRP) for credit liabilities.

6. SPONSORSHIP

6.1 The Authority’s financial regulations require details of gifts, loans and items of sponsorship to be provided to the Authority on an annual basis. Three items of sponsorship were received during 2004-05 as set out in the table below: -

Donating body and amount	Description
Various groups - £900	Donations for LPT equipment
David Gate - £2,600	Speed detector for Lowca community policing team
Wilkinson’s opticians - £200	T Shirts in support of a West Cumbria public safety exercise
Local Publicans - £60	To support a policing operation aimed at reducing spiked drinks
Various Local Businesses - £600	In support of Maryport crime prevention competition

7. BAD DEBTS

7.1 There are no bad debts that are required to be written off by the Authority in 2004-05.

Douglas Thomas
Treasurer

Michael Baxter
Chief Constable

Attachments

Revenue outturn Appendix 1
Capital outturn Appendix 2

Contact points for further information

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CUMBRIA POLICE AUTHORITY

Revenue Outturn 2004-05

Expenditure Category	2004-05 Original Budget £'000	2004-05 Revised Budget £'000	2004-05 Outturn £'000	Outturn Variance £'000
Police Pay & Allowances	46,664	45,356	46,122	766
Police Staff Pay & Allowances	17,088	16,964	16,853	(111)
Police Pensions	12,657	11,151	10,783	(368)
Other Employees Costs	985	1,214	1,094	(120)
TOTAL EMPLOYEE COSTS	77,394	74,685	74,852	167
Premises Costs	2,999	3,023	3,073	50
Transport Costs	1,890	2,207	2,288	81
Supplies & Services	8,754	9,960	9,647	(313)
Support Services	107	101	79	(22)
Agency Costs	233	299	306	7
Capital Financing Charges	334	330	323	(7)
Revenue Contributions to Capital	1,509	1,759	2,328	569
Police Authority	638	588	589	1
GROSS EXPENDITURE	93,858	92,952	93,485	533
General Income	(2,844)	(3,909)	(6,225)	(2,316)
Grants	(5,091)	(5,440)	(5,779)	(339)
NET EXPENDITURE	85,923	83,603	81,481	(2,122)
Contingency	232	235	0	(235)
Transfers to and from Earmarked Reserves	(555)	1,517	3,709	2,192
Transfer from General Reserves	0	0	0	0
Transfer to General Reserves	0	245	410	165
Total (Including Reserves)	85,600	85,600	85,600	0
Home Office Police Revenue Grant	(34,780)	(34,780)	(34,780)	0
Rate Support Grant (RSG)	(18,204)	(18,204)	(18,204)	0
National Non-Domestic Rate Pool (NNDR)	(6,653)	(6,653)	(6,653)	0
Precepts	(25,963)	(25,963)	(25,963)	0
	(85,600)	(85,600)	(85,600)	0

Cumbria Police Authority

Capital Programme 2004-05

Project Descriptions	Approved Programme £'000	Expenditure To 31-Mar-04 £'000	Approved Programme 04/05 £'000	Revised Programme 04/05 £'000	Outurn 04/05 £'000	Future Years Spend £'000	Predicted Project Total Cost £'000	Variance £'000
Projects 2004-2005								
Vehicle Purchases 04/05			660,000.00	720,000.00	625,777.35	94,222.65	720,000.00	-
Vehicle Adaptions 04/05			160,000.00	271,693.00	153,531.72	118,161.28	271,693.00	-
Refurbishment Of Previous Chad Accommodation			167,000.00	167,000.00	149,616.20	17,383.80	167,000.00	-
NTU - Roof Repairs			78,000.00	78,000.00	71,984.60	6,015.40	78,000.00	-
Disability Discrimination Act Works			112,000.00	112,000.00	110.00	111,890.00	112,000.00	-
Museum conversion			54,000.00	54,000.00	55,263.13	-	55,263.13	1,263.13
IT Hardware Replacements 04/05			680,000.00	733,820.00	317,741.45	472,057.85	789,799.30	55,979.30
Generator Replacements			74,000.00	74,000.00	71,862.37	2,137.63	74,000.00	-
Whitehaven Training Room			38,000.00	38,000.00	41,006.71	-	41,006.71	3,006.71
Command and Control System Enhancements			105,000.00	105,000.00	-	105,000.00	105,000.00	-
Airwave - LPT's			100,000.00	-	-	-	-	-
Case and Custody			1,565,000.00	1,565,000.00	606,089.39	958,910.61	1,565,000.00	-
New Schemes 2004 / 2005								
National Safety Camera Scheme			-	98,341.00	123,469.16	9,000.00	132,469.16	34,128.16
Automatic Number Plate Recognition			-	64,000.00	-	164,000.00	164,000.00	100,000.00
PROMAT			-	86,000.00	-	86,000.00	86,000.00	-
Insurance Storm Damage			-	-	609,810.26	-	609,810.26	609,810.26
Vehicles - Storm Damage Insurance			-	-	96,329.34	26,475.66	122,805.00	122,805.00
New Schemes 2005 / 2006						4,820,000.00	4,820,000.00	-
			3,793,000.00	4,166,854.00	2,922,591.68	6,991,254.88	9,913,846.56	926,992.56
Projects 2003-2004								
Vehicle Purchases	728,191.00	628,884.99	99,306.01	84,364.00	84,219.90	-	713,104.89	(144.10)
Vehicle Adaptions	155,000.00	168,395.31	-	33,624.30	33,582.52	-	201,977.83	(41.78)
OS / Property Roof	30,000.00	-	30,000.00	30,000.00	-	30,000.00	30,000.00	-
CHaD Additional Positions	217,000.00	48,978.89	168,021.11	74,434.89	74,434.89	-	123,413.78	-
CHaD Command Suite	83,000.00	4,522.00	78,478.00	78,478.00	1,661.04	-	6,183.04	(76,816.96)
CRIMES System Upgrade	93,080.90	66,980.90	26,100.00	26,100.00	26,100.00	-	93,080.90	-
IT Hardware Replacements	467,000.00	348,580.72	118,419.28	116,730.28	116,730.28	-	465,311.00	-
Windows XP system	1,323,000.00	-	1,323,000.00	1,323,000.00	254,430.43	1,068,569.57	1,323,000.00	-
Local Policing Teams	82,000.00	57,251.94	24,748.06	24,748.06	20,107.79	-	77,359.73	(4,640.27)
New Schemes 2003 / 2004								
National Management Information Systems	560,000.00	901.16	559,098.84	635,498.84	291,339.97	344,158.87	636,400.00	-
Airwave	3,644,000.00	26,679.08	3,617,320.92	3,717,320.92	336,726.61	3,457,411.27	3,820,816.96	76,816.96
Training Classroom	23,500.00	20,944.50	2,555.50	1,785.93	(1,107.65)	-	19,836.85	(2,893.58)
HQ Accommodation Adaptation	43,000.00	52,769.99	-	-	(4,058.74)	-	48,711.25	(4,058.74)
Premises Improvement Fund 2003/2004	500,000.00	2,011.67	497,988.33	658,214.92	582,524.93	75,689.99	660,226.59	-
Voice Connect	27,900.00	22,400.00	5,500.00	5,500.00	4,341.32	-	26,741.32	(1,158.68)
	7,976,671.90	1,449,301.15	6,550,536.05	6,809,800.14	1,821,033.29	4,975,829.70	8,246,164.14	(12,937.15)
Earlier Schemes								
HOLMES II	235,124.00	204,859.30	30,264.70	30,264.70	-	30,264.70	235,124.00	-
Intell System	100,000.00	56,103.64	43,896.36	43,896.36	-	43,896.36	100,000.00	-
Intranet	30,000.00	18,159.46	11,840.54	11,840.54	-	11,840.54	30,000.00	-
Security Info System	50,000.00	26,446.87	23,553.13	23,553.13	-	23,553.13	50,000.00	-
IT Office Conversion	73,086.26	73,086.26	-	5,404.30	5,404.30	-	78,490.56	-
SYNERGY	1,037,065.00	772,792.23	264,272.77	264,272.77	145,542.45	118,730.32	1,037,065.00	-
Strategic Integrated Communications Control Systems	969,018.00	849,071.50	119,946.50	214,946.50	30,204.00	184,742.50	1,064,018.00	-
PNC System Upgrade	49,000.00	43,572.85	5,427.15	6,531.00	6,530.78	-	50,103.63	(0.22)
Action for justice Interview Suites	652,000.00	52,638.68	599,361.32	599,361.32	250,106.73	349,254.59	652,000.00	-
Communication Centre	2,227,000.00	2,182,903.62	44,096.38	44,096.38	28,039.01	16,057.37	2,227,000.00	-
Occupational Health Relocation	196,000.00	186,463.34	9,536.66	(8,995.69)	(8,995.69)	-	177,467.65	-
National Safety Camera Scheme	541,000.00	423,890.16	117,109.84	117,109.84	11,875.00	-	435,765.16	(105,234.84)
Police Authority Accommodation	50,000.00	48,932.82	1,067.18	112.60	112.60	-	49,045.42	-
PIF - Public Access	200,000.00	156,441.25	43,558.75	47,760.52	49,110.64	-	205,551.89	1,350.12
CID Boiler Replacement	36,000.00	33,760.87	2,239.13	3,583.45	3,583.45	-	37,344.32	-
VIPER	65,000.00	26,715.73	38,784.27	(859.79)	(859.79)	-	25,855.94	-
Bacs Payment System	15,000.00	-	15,000.00	15,000.00	-	15,000.00	15,000.00	-
	6,525,793.26	5,155,838.58	1,369,954.68	1,417,877.93	520,653.48	793,339.51	6,469,831.57	(103,884.94)
Adjustment for Accruals and Capital Creditors					(790,950.18)			
	14,502,465.16	6,605,139.73	11,713,490.73	12,394,532.07	4,473,328.27	12,760,424.09	24,629,842.27	810,170.47

Financed As follows: -

Project Descriptions	Approved Programme 04/05		Outurn 04/05	Future Years Spend
Capital Grants	7,083,183.35		80,957.55	7,536,080.43
Capital Receipts			628,768.14	
Capital Expenditure from Revenue Account				
General	1,379,491.00		1,379,491.00	1,500,000.00
Computers	29,100.00		53,820.00	
Local Policing Teams	100,000.00		100,000.00	
NMIS Support			20,000.00	
Insurance Write-offs			50,726.77	
Storm Vehicle write offs			96,329.34	18,295.66
Storm Insurance Payment			609,810.26	
ANPR				64,000.00
PROMAT				86,000.00
Specific Capital Grant				
Airwave	774,249.42		116,930.61	546,522.81
Occ Health Bus			2,522.82	
Premises Improvement Fund 02-03	22,475.12		22,475.12	
Premises Improvement Fund 03-04	250,000.00		250,000.00	45,000.00
IPLDP				76,100.00
ANPR				100,000.00
Capital Income				
NMIS	486,000.00		254,409.93	226,500.00
Case and Custody	1,066,382.00		610,263.27	456,118.73
National Safety Camera Scheme 02-03	117,109.84		11,875.00	
National Safety Camera Scheme 04-05			123,469.16	9,000.00
PITO DNA Expansion Funding			55,979.30	
Reserves				
General Capital Reserve				950,000.00
Airwave Capital Reserve	400,000.00			400,000.00
Earmarked Revenue Reserves	5,500.00		5,500.00	
Borrowing				746,806.46
Total Financing	11,713,490.73	-	4,473,328.27	12,760,424.09