

BUDGET REPORT AND ESTIMATES 2007-08

Treasury – Yn Tashtey

Hon. A. R. Bell, MHK, - Minister for the Treasury.

R. P. Braidwood, B Eng, MHK.

A. F. Downie, FIMarEST, MCMI, FFB, MLC.

P. M. Shimmin, CPFA, - Chief Financial Officer



CONTENTS

Financial Forecast 2007-08 to 2009-10	i
Budget Report for 2007-08	ii
General Revenue Account Summary	1
Detailed Revenue Estimates of Government Departments and Other Bodies	2 - 5
Capital Transactions Account – Summary	6
Detailed Capital Estimates of Government Departments and Other Bodies	7 – 11
Schedule of Capital Schemes requiring Tynwald approval during 2007-08	12

Appendices

Investments and Reserves	14
Analysis of Treasury Income	15
Comparison of Revenue Income and Summary of Treasury Income	16
Gross Revenue Expenditure Summary and Analysis	17
Summary of Personnel Employed by Government	18
Departmental Financial Information	21
Detailed 5 Year Capital Programme	58
Schedule of proposed Capital Schemes to commence beyond 2009-10	72



FINANCIAL FORECAST 2007-08 TO 2009-10

REVENUE ACCOUNT

2006-07 Probable £m		2007-08 Estimate £m	2008-09 Forecast £m	2009-10 Forecast £m
584	Income	575	569	591
534	Expenditure	538	569	590
50	Surplus	37	0	1
39	Operating Balance brought forward	30	39	39
	Available for Transfer to :-			
4	E-Commerce / ICT Fund	3		
2	Medical Indemnity Fund	2		
5	Land & Property Acquisition Reserve	5		
4	Housing Reserve Fund	2		
28	Public Service Employees' Pension Reserve	7		
	Agricultural Development Fund	5		
2	Economic Development Fund	1		
4	Government Marketing Initiatives Fund	2		
10	Capital Transactions Account			
30	Operating Balance carried forward	39	39	40

CAPITAL ACCOUNT

2006-07 Probable £m		2007-08 Estimate £m	2008-09 Forecast £m	2009-10 Forecast £m
69	Receipts	69	72	75
75	Payments	103	112	92
(6)	Excess of Receipts over Payments	(34)	(40)	(17)
100	Balance brought forward	109	83	52
5	Transfer from Housing Reserve Fund	8	9	8
10	Transfer from Revenue Account			
109	Balance carried forward	83	52	43

Note: Capital payments include Local Authority and Manx Electricity Authority borrowing requirements.

Figures subject to rounding

BUDGET REPORT 2007-08

1. INTRODUCTION

It is with great pleasure that I bring forward my sixth budget. As usual there have been many changes to announce, but for the current year, as befits the first budget of a new administration, we have sought to set a firm foundation for the future, and deal with some of the longer term challenges ahead. For this reason the budget is entitled "Securing the Future".

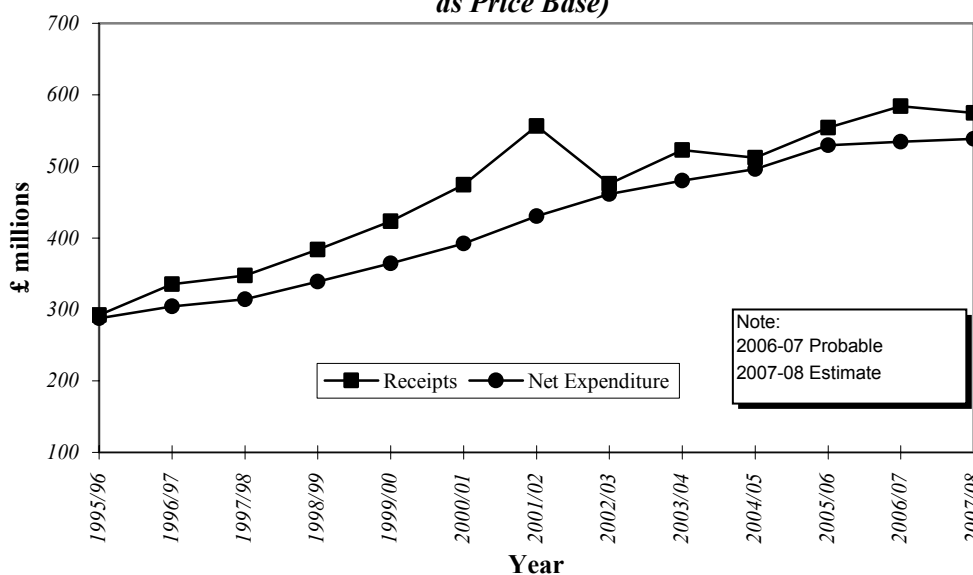
In securing our growth, we have made significant financial contributions towards increased Marketing, Economic Development, and development of a new taxation regime for pensions

In securing our society, we have expanded spending on housing and insulation, further increased the Personal Allowance Credit by 20%, and invested more in our public services and capital programme.

Finally, with an eye to the longer term, we have looked to secure the pensions of current public sector employees by adding to the public sector pension reserve, at the same time as reducing the increase in new liabilities by adopting revised arrangements for new public servants.

I am confident that the measures announced will help secure our economic, social and financial futures, and assist Government and business build more success into the future.

*Government Net Revenue
At Constant Prices (September 2006
as Price Base)*



2. MAIN FEATURES OF THE BUDGET

	Full Year Cost
• The income tax rate for individuals remains at 10%.	
• The income tax higher rate for individuals remains at 18%.	
• Income Tax personal allowances to be increased by 2.1% to £8,850 for single persons and £17,700 for married couples.	£1,300,000
• Blind and Disabled Person's Allowances increased to £2,720.	
• Income Tax threshold at which the higher rate for individuals becomes payable remains at £10,500.	
• Increase made to the Personal Allowance Credit rate resulting in the maximum Personal Allowance Credit increasing by 20% to £420 and £840 for jointly assessed married couples. Personal Allowance Credit lower income limit below which a full credit is payable will increase to £6,170 and the upper limit will increase to £8,670; the band therefore remains at £2,500. Fuel Supplement element retained at £100.	£600,000
• Additional Funding for fuel efficiency in public sector housing.	£600,000
• Maximum relief on charitable giving by individuals increased by £500 to £6,000 per annum.	
• Tax cap retained on total amount payable per person of £100,000 or £200,000 per married couple.	
• Mortgage and Loan Interest relief to be restricted to £15,000 per person (£30,000 per couple) per annum from April 2008. This equates to borrowing of £250,000 @ 6% per person.	(£200,000)
• Consultation on Car and Fuel Benefits in Kind announced, with the intention of introducing an emissions based charge.	
• New legislation on the taxation of pensions announced.	
• Corporate Taxation - Income from banking business, land and property, including development, commercial property letting and rents to remain at 10%; and 0% Standard Rate on all other income.	
• Corporate Charge to remain at £250 per company, but to be collected as part of an increased Company Annual Return fee, set by the FSC. This will reduce bureaucracy for companies.	
• Exempt Companies abolished and all other special regime legislation now repealed with effect from 5th April 2007.	
• Government net spending to increase by £16.3 million or 3.1% over the current year's estimate.	
• Net spending on Health, Social Services and Social Security up £9.3 million (4.5%), Education up £5.8 million (6.2%) and Home Affairs up £2.5 million (7.1%).	
• £103 million capital spending for Government Departments and Statutory Boards in 2007-08, without external borrowing.	
• £36.5 million (6.8%) revenue surplus anticipated for 2007-08.	
• Creation of Economic Development Fund with £18 million balance.	
• £35 million transfer to the Public Sector Employees Pension Reserve over 2 years.	
• £10 million transfer to the Capital Account in 2006-07.	
• £10 million transfer to the Land & Property Acquisition Reserve over 2 years.	
• £6 million transfer to the Housing Reserve over 2 years.	
• £6 million transfer to the Marketing Initiatives Fund over 2 years.	
• £7 million transfer to the E-Commerce Fund over 2 years.	
• £5 million transfer to create Agricultural Development Fund.	
• Overseas Aid budget increased by 29% to £1.8 million, compared to £400,000 provision in 2002	£400,000
• 2.2 pence per litre supplementary rebate on rate of duty on hydrocarbon oils in respect of Bio-Diesel used on the Isle of Man	
• Increase in Government staff of 12.7 posts.	

3. BUDGET STRATEGY

The Budget Strategy previously set out related to the completion of the zero-ten tax strategy, as endorsed by Tynwald in 2003. The future budget strategy is –

- To facilitate sustainable economic development
Creation of an Economic Development Fund containing £18 million previously held in the General Development Reserve.
- To stimulate economic diversification.
Creation of an Agricultural Development Fund.
- To achieve the statutory annual surplus of receipts over payments.
The surplus is estimated to be £49.9 million for 2006-07 and £36.5 million for 2007-08.
- To retain an operating balance on the general revenue account of at least 5% of net voted expenditure
Spending on net voted services for 2007-08 is estimated at £538.4 million, with the operating balance of £39.4 million representing 7.3%.
- To assist the MEA in moving back to a position whereby it does not require subvention from Government, in line with the pricing plans presented to Tynwald.
The value of Government support to the MEA will decrease from £21.7 million to £16.7 million in 2007-08
- To increase annually the percentage of the Public Sector Pension liability that is covered by the Public Sector Employees Pension Reserve.
The percentage of the overall liability covered by the reserve will increase from 9.0% at 31 March 2006 to 11.8% at 31 March 2007.
- To have a competitive business and personal taxation regime.
Tax cap on personal income tax continues. Review of taxation in relation to banking.
- To reduce levels of volatility within income forecasts to achieve an income in the region of 100-110% of estimate in each financial year.
Income is estimated to be 110% of estimate in 2006-07.
- To improve the financial management of the capital programme to ensure better planning, monitoring and delivery of capital schemes.
Delivery of the Departmental capital programme is estimated to be 76% of estimate in 2006-07, compared to 54% last year.
- Through overall taxation and spending plans to raise the living standards of the resident population, and in particular to support those on modest incomes.
20% increase in the Personal Allowance Credit, plus a £16.3 million increase in public spending for 2007-08.
- To reinvest income into the Reserve Fund to achieve a level equivalent to half of Government's annual revenue funded gross spending.
The market value of the Reserve Fund at 31st December 2006 stood at £360.3 million or 89.1% of the 2007-08 objective of £404.3 million.

4. FINANCIAL SUMMARY

The Treasury is once again in the fortunate position whereby it can:

- increase expenditure, particularly on core services;
- reduce the income tax burden for individuals;
- improve business competitiveness; and
- provide additional funding for economic development through the use of reserves.

In doing so, Government has also been able to:

- fully meet the cost of pay awards and loan charges;
- provide inflation related benefit increases; and
- provide for significant increased spending on new or enhanced services in a number of priority areas.

The policy of strengthening reserves has been continued and is essential to enhance our ability to maintain key services in the future, should economic conditions become less buoyant. It has also been used to provide for some of the longer term public sector pensions liability. It is essential that the policy of seeking to ensure that any one-off surpluses are not absorbed by ongoing annual revenue expenditure is preserved.

5. 2006-07 PROBABLE

5.1. CAPITAL

Capital spending by Departments will be substantially below the originally estimated £92.5 million, with probable spending anticipated at £70.3 million (76%).

5.2. REVENUE

At £584.4 million, probable income is £54.0 million, or 10.2% above the estimate for the year, just outside the Treasury Plan target of income to be between 100% and 110% of estimate. The following table illustrates the differences between estimate and probable for the main sources of income:

Income Source	Estimate	Probable	Difference	
	£m	£m	£m	%
Value Added Tax	308.9	376.0	67.1	21.7
Resident Income Tax	105.5	115.5	10.0	9.5
Company Tax	29.0	25.5	(3.5)	(12.1)
Non-Resident Tax	9.5	7.0	(2.5)	(26.3)
Hydrocarbon Oils	27.2	27.0	(0.2)	(0.7)
Tobacco, etc.	20.2	20.0	(0.2)	(1.0)
Other	30.1	13.4	(16.7)	(55.5)
	530.4	584.4	54.0	10.2

Overall spending is estimated at £534.5 million after allowing for supplementary votes in respect of pay awards and other commitments, an increase of £12.4 million (2.4%) compared with an original estimate of £522.1 million.

The probable surplus for the year is £49.9 million compared with an estimate of £8.3 million.

6. 2007-08 ESTIMATES

6.1. CAPITAL PROGRAMME

The capital programme has been amended to reflect the current year's underspend and the identified changes in Departmental priorities.

Government's long term policy remains to seek to limit actual capital spending to a level that can be funded without external borrowing. It remains important that schemes which are put forward for inclusion in the programme are delivered on time as delays prevent other schemes coming forward which could have been achieved in their place. Treasury remains committed to advising on a realistic and deliverable capital programme.

The scale of the capital programme will be kept under constant review to reflect changing corporate priorities and the requirements of the construction industry. All capital schemes currently proposed for commencement after the

3 year business planning process are to be reviewed before their inclusion in the capital programme. These proposed schemes are shown separately from the capital programme.

In 2007-08, the Treasury proposes to finance the capital programme (summarised on page 6, with detailed information on pages 7 to 11) consisting of:

- Column 1** Committed schemes totalling £44.5 million.
Column 2 Schemes totalling £16.9 million, being loan schemes, continuing schemes, land acquisition, fees and borrowing requirements of the MEA.
Column 3 New schemes totalling £41.5 million.

Capital spending will be funded by means of net capital receipts and repayments from Departments totalling £69.0 million, part of the cash balances brought forward from 2006-07 of £108.7 million and transfers from the Housing Reserve Fund of £8.1 million.

6.2. REVENUE ESTIMATES

Estimated net revenue spending on voted services of £538.3 million is to be met from estimated taxation and other Treasury income of £574.8 million, providing a surplus for the year of £36.5 million.

Net Departmental spending is estimated to increase by £16.3 million or 3.1% over the current year's estimate. The main areas of change relate to:

- increased Departmental receipts of £8.7 million, including the transfer of income from corporate fees (£7.5 million) being transferred from Income Tax Division to the Financial Supervision Commission;
- loan charge increase of £4.4 million;
- revenue funded social security costs of £3.0 million;
- committed spending on staff pay increases of £14.4 million; and
- further spending increases totalling £3.2 million.

In addition to their annual grants, the Sports Council, the Arts Council and the Manx Heritage Foundation will again receive a proportion of the Lottery Duty received, the total of which is estimated at £850,000 for 2007-08. The Public Lottery Trust is to receive the first £250,000 of Lottery Duty. Duty between £250,000 and £400,000 is to be split equally between the other three bodies. The balance above £400,000 is to be split equally between the four organisations. Each is expected to receive:

	Annual Grant	Lottery Duty	Total
Public Lottery Trust	-	£362,500	£362,500
Sports Council	£341,000	£162,500	£503,500
Arts Council	£364,000	£162,500	£526,500
Manx Heritage Foundation	£212,500	£162,500	£375,000

The budget made available to the Overseas Aid Committee has been increased by 29% to £1.8 million.

Estimated net spending by individual Departments is as follows:

Department	Budget	Inflation /	Further	Budget	Increase over	
	2006-07	Pay etc.	Budget	2007-08	Budget 2006-07	
	£m	£m	£m	£m	£m	%
Agriculture, Fisheries & Forestry	15.61	(0.00)	0.20	15.80	0.20	1.3
Education	93.72	5.72	0.06	99.50	5.78	6.2
Health & Social Security	206.49	7.45	1.88	215.81	9.33	4.5
Home Affairs	35.62	1.76	0.79	38.16	2.54	7.1
Local Government & Environment	29.33	1.72	0.00	31.05	1.72	5.9
Tourism & Leisure	26.75	0.72	0.01	27.48	0.73	2.7
Trade & Industry	9.99	0.63	0.00	10.62	0.63	6.3
Transport	38.86	0.89	0.00	39.74	0.89	2.3
Treasury	33.77	0.10	0.12	33.99	0.22	0.7
	490.13	18.97	3.05	512.16	22.03	4.5
Executive Government	23.31	0.07	0.10	23.48	0.17	0.7
Manx National Heritage	5.26	0.10	0.06	5.42	0.16	3.0
Road Transport Licensing Committee	0.21	(0.03)	0.00	0.18	(0.03)	(12.0)
Communications Commission	(0.12)	0.01	0.00	(0.11)	0.01	(7.4)
Insurance and Pensions Authority	0.43	0.03	0.00	0.46	0.03	6.2
Financial Supervision Commission	(2.97)	(5.75)	0.00	(8.72)	(5.75)	193.3
Office of Fair Trading	0.77	0.01	0.00	0.78	0.01	1.5
Expenses of the Legislature	5.06	(0.35)	0.00	4.70	(0.35)	(7.0)
	522.08	13.07	3.21	538.36	16.28	3.1

Note: The Budget 2007-08 figures above include an increase of £7.5 million receipts to the Financial Supervision Commission, in respect of the transfer of the collection of the £250 Corporate Charge from Income Tax Division. Excluding this transfer, the net budget increase is £23.78 million or 4.6%.

7. OPERATING BALANCE

The expected operating balance of £29.9 million carried forward from 2006-07 to 2007-08 is £2.3 million less than the original estimate.

	£m
Estimate 2006-07	32.18
Plus Increase in Balance b/f from 2005-06	12.11
Plus Increased Receipts	<u>54.00</u>
	98.29
Less Increased Spending	(12.41)
Less Increased Transfer to Reserves	<u>(56.00)</u>
Probable 2006-07	<u>29.88</u>

After taking account of transfers to Reserves, the level of operating balance to be carried forward from 2007-08 is estimated to be £39.4 million or 7.3% of net revenue payments, compared with the Budget Strategy of 5%.

8. RESERVES

It has been a long established policy and Budget strategy to seek to increase reserves whenever economic circumstances allow.

9. RESERVE FUND

In accordance with existing policy, in 2006-07 estimated investment income generated by the Reserve Fund and the Currency Account of £10.2m is to be re-invested. However, £6.5m of this income will be utilised to meet Interest charges on the Manx Electricity £185m Bond issue in 2006-07, and £6.6m in 2007-08.

This represents a reduction of £3.4m on the cost of the Bond issue to the taxpayer in the current year, met from the balance of the £15 million voted to the MEA in 2005, and the fact that lower financial support is required for 2007-08, with £3.3 million of the Bond interest being met by the MEA in 2007-08.

It remains Government's long term objective to reinvest income into the Reserve Fund to achieve a level equivalent to half of Government's annual revenue funded gross spending when circumstances so allow.

The market value of the Reserve Fund at 31st December 2006 stood at £360.3 million or 89.1% of the 2007-08 objective of £404.3 million.

10. OTHER FUNDS

10.1 PUBLIC SECTOR EMPLOYEES PENSION RESERVE.

In recognition of the estimated £50 million annual increase in public sector pension liabilities, Treasury is proposing a £28 million transfer into this reserve for 2006-07. The raised retirement age to 65 in a number of public service pension schemes and the introduction of an average salary scheme for new entrants to schemes which are wholly analogous to the UK Principal Civil Service Pension Scheme will reduce the rate of increase of new liabilities.

The total public sector pension liability is estimated to be £1,144 million as at 31st March 2007, with the book value of the reserve estimated to be £135m, or 11.8% of the liabilities. By 31st March 2008 the equivalent figures are estimated to be £1,208 million, £145 million and 12.0% respectively. Interest on the Reserve will be made available to fund a review of pension legislation and the updating of the various scheme rules where required.

10.2 LAND AND PROPERTY ACQUISITION RESERVE

This Reserve became fully committed with the purchase of the Parade Street site last year. Treasury is therefore proposing a transfer of £5 million in both 2006-07 and 2007-08 in order that a fund may be built up for future unplanned and exceptional land purchases. The estimated balance of the Reserve at 31 March 2007 is £9.1 million.

10.3 HOUSING RESERVE FUND

A sum of £3.7 million, representing payments under the House Purchase Assistance Scheme was removed from the Capital Programme from 2008-09 and 2009-10, in order that other Capital Schemes may be progressed. A transfer of £4 million into the Housing Reserve Fund in 2006-07 and £2 million in 2007-08 will fund these payments, and enable further investment into public housing programmes. The estimated balance of the Fund at 31 March 2007 is £26.0 million.

10.4 MARKETING INITIATIVES FUND

This Fund was created in the Budget of 2005 and has proved a significant success. To date applications in respect of Space, Conferences and Branding have been approved. From April 2007, Treasury will consider the applications which may be referred to the Council of Ministers if required.

In 2006-07 a further £4 million will be added to the Fund, with another £2 million in 2007-08. The estimated balance of the Fund at 31 March 2007 is £5.7 million

10.5 E-COMMERCE/ICT FUND

This Fund continues to provide resources for key Information Technology projects, for example the Police IT systems, the first phase of the Electronic Patient Records system, and Government's Accounting system. In addition it is providing for improved resilience around legacy systems such as benefit payments and enabling the electronic filing of returns in respect of tax and customs. The estimated balance of the Fund at 31 March 2007 is £8.3 million.

10.6 MEDICAL INDEMNITY FUND

In 2005 the DHSS took out medical insurance to cover claims, but claims prior to this date were self-insured, using this fund. It is estimated that the total value of claims outstanding is in the region of £10 million, and whilst there is considerable uncertainty over the payment and timing of individual settlements, Treasury has decided to increase the value of this Fund from £5 million to £9 million by transfers of £2 million p.a. in 2006-07 and 2007-08.

10.7 ECONOMIC DEVELOPMENT FUND

This replaces the General Development Reserve. Treasury has decided that from 2007-08, the terms under which the General Development Reserve can be used will be widened so that it is not restrained to utilising merely the interest accrued on the fund balance. The purpose of the Fund will be to develop the economy, and will focus particularly on those areas that stimulate economic growth and develop new markets, and will seek to cover areas not eligible for assistance under the Industry Act 1981. The estimated balance of the Fund at 31 March 2007 is £18.1 million

10.8 VISITOR FACILITY IMPROVEMENT FUND

This replaces the Tourism Development Fund. A new Visitor Facility Improvement Scheme has been drawn up, allowing the Department of Tourism & Leisure to support a range of amenities in addition to tourist accommodation in respect of development activities. The Fund has therefore been renamed to reflect the new wider terms of the new scheme. The estimated balance of the Fund at 31 March 2007 is £6.5 million

10.9 AGRICULTURAL DEVELOPMENT FUND

The Department of Agriculture is seeking to move away from production based subsidies towards a form of decoupled support thus improving the ability of Island farmers to adjust positively to the potential loss of the red meat derogation in 2010. To assist the Department in funding this transition, it is proposed to establish a new fund to provide additional financial support to the agricultural community during this period.

Applications for monies held in this Fund will be considered by the Treasury and will be used to implement strategies designed to provide sales and marketing initiatives, processing efficiencies, and administrative restructurings. Any proposal will need to demonstrate its contribution to the transitional process and provide sustainable benefits for the industry in the medium to long term.

It is proposed that this new Fund is established by a transfer of £5 million in 2007-08.

10.10 MANX ELECTRICITY AUTHORITY STANDING CHARGES FUND

This Fund was created to provide for the rebate of MEA Standing Charges to customers, as part of the July 2005 financial package. The estimated balance of the Fund at 31 March 2007 is £8.0 million

10.11 TAX STRATEGY REQUIREMENT FUND

This Fund was created in 2002 in order to facilitate the implementation of a Current Year Basis of Assessment for Taxation, subsequently expanded in 2004 to include "the provision of expenditure required to ensure the implementation of the modified tax strategy, or to ensure that the Island can fully benefit from the opportunities that this creates". Due to the continuing uncertainty regarding the transitional impact of the evolving taxation measures it is proposed to maintain this Fund at its present level and continue to use it to meet the costs of negotiating various international tax agreements. The purpose of this Fund and its ongoing requirement, will be reviewed during the next 12 months. The estimated balance of the Fund at 31 March 2007 is £19.2 million

10.12 LEGAL COSTS RESERVE

This Reserve was created in 2005 in order that provision for costs related to large and complex legal cases may be made. Several incidents had occurred, and given the random nature of these it was decided that a reserve would be the best way of meeting the costs of exceptional cases. It is proposed that no further transfer is included in this year's budget. The estimated balance of the Reserve at 31 March 2007 is £3.4 million

10.13 MEDIA DEVELOPMENT FUND

The Media Development Fund continues to provide resources for investment in film projects, bringing positive media coverage, employment and income for local business, especially hotels. The Fund was created with a one off £25 million transfer in 2002, supplemented by a contribution from the Department of Trade and Industry until 2005-06. The Media Development Fund also receives a sum of up to 60% of the identified benefits arising from the investments, such figure agreed annually by Treasury.

From 2007-08 no further transfer of benefits will be made into the Fund, and instead it is planned that the balance will be placed with external managers to invest in film production, subject to Treasury approval over individual investments. This will allow a wider range of projects to be considered. Treasury will retain its position in recouping its return on each investment and share in the profits of the investment management company as well as being able to rely on a wider range of experienced professionals in providing advice over suitable investments.

The estimated balance of the Fund at 31 March 2007 is £49.6 million

11. NATIONAL INSURANCE CONTRIBUTIONS

Employed Earners

Net National Insurance contributions (N.I.C.s) in respect of employed contributors, after allocation of a prescribed percentage to the Health Service, cover the cost of contributory benefits for retirement, incapacity, unemployment and maternity. On the Island, they also cover the cost of the pension supplement, retirement pension premium, paternity allowance and adoption allowance (not payable in the United Kingdom) and the higher rate of Christmas Bonus.

From April 2003, standard rate employers' contributions were increased, from 11.8% to 12.8%, with a corresponding increase for contracted-out contributions. The product of the increase continues to be allocated to the Health Service in its entirety.

In the United Kingdom corresponding increases were made to employees' contributions, and a new 1% employee contribution was introduced on all earnings above the upper earnings limit (£670 per week for 2007-08). These increases in employee contributions have not been introduced on the Island, therefore no additional employees' contributions are payable on earnings above £670 per week.

So, for 2007-08 the contribution rates are as follows:

Total Weekly Earnings	Standard rate employee N.I.C.	Standard rate employer N.I.C.
Up to £100	Nil	Nil
£100.01 or over	10% of earnings between £100.01 and £670	12.8% of earnings above £100

For employers who operate a contracted-out pension scheme there is a rebate on both the employees' and employers' N.I.C.s. For employees the rebate is 1.6% and for employers it is 3.7% for salary-related schemes and 1.4% for money purchase schemes.

Self employed contributors

Contributions from self employed contributors, after allocation of a prescribed percentage to the Health Service, also cover the cost of contributory benefits, which are the same as those for employed contributors, save that the self employed only qualify for the basic state pension and do not qualify for disablement benefit, contribution-based jobseeker's allowance, paternity allowance or adoption allowance. Unlike the United Kingdom, Class 4 contributions on the Island rank for income tax relief.

Also from April 2003, Class 4 contributions were increased from 7% to 8%, with the product being allocated to the Health Service in its entirety. In the United Kingdom, a new 1% contribution was introduced on profits above the upper profits limit. This increase was not introduced on the Island.

Total Weekly Profits	Self-employed N.I.Cs.
Up to £100	£2.20 (Class 2) pw or small earnings exception
£100.01 to £670	£2.20 (Class 2) pw Plus 8% of profit between £100 and £670 (Class 4)
Above £670	£2.20 (Class 2) pw Plus 8% of profit between £100 and £670 (Class 4)

12. SOCIAL SECURITY BENEFITS

The total cost of next year's Social Security Budget is expected to be £200.8 million, accounting for 24.8% of all Government gross spending, summarised as follows:

	£million
Benefit Payments from:	
National Insurance Fund	128.5
General Revenue	59.5
	<u>188.0</u>
Administration Expenses	6.3
Rebates to Pension Providers	6.5
	<u>200.8</u>

This Budget provides for the increases in benefits set out in the following table which generally will be implemented with effect from the week commencing 9th April 2007. The total cost of the uprating of benefits is estimated at £6.5 million in 2007-08 compared with £5.2 million in 2006-07.

Benefit	Uprating Increase %	2006-07		2007-08
		Estimate £m	Probable £m	Estimate £m
Retirement Pension	3.6	76.0	76.5	83.6
Pension Supplement	3.6	23.9	24.1	26.0
Retirement Pension Premium	3.6	2.1	1.9	2.1
Income Support *	4.5	19.9	20.0	22.1
Child Benefit	0.0	18.0	17.9	17.7
Incapacity Benefit	3.6	7.5	7.2	7.7
Disability Living Allowance	3.6	6.2	6.0	6.3
Attendance Allowance	3.6	3.3	3.3	3.5
Bereavement Benefits	3.6	1.2	1.0	1.1
Other Benefits	-	5.7	6.0	8.4
Christmas Bonus	0.0	1.6	1.7	1.7
Family Income Supplement *	3.5	4.6	4.6	4.8
Jobseeker's Allowance*	3.9	2.7	2.7	3.0
		<u>172.7</u>	<u>172.9</u>	<u>188.0</u>

* uprating increase = average figure

12.1 Pension Supplement

The rate of Pension Supplement is half that of the basic retirement pension (or other qualifying benefit). From April 2007 the basic pension is to be increased by £3.05 to £87.30 per week and so the supplement will be £43.65.

	Single Pensioner		Married Couple (Based on Husband's contributions)	
	UK per week £	IOM per week £	UK per week £	IOM per week £
Retirement Pension (Basic Rate)	87.30	87.30	139.60	139.60
Plus (for entitled pensioners) Pension Supplement	-	43.65	-	69.80
	87.30	130.95	139.60	209.40
Plus (for entitled pensioners) Retirement Pension Premium	-	12.85	-	25.70
Age Addition to Retirement Pension	0.25	2.00	0.50	4.00

For a pensioner married couple with the wife qualifying on her husband's contributions, their basic pension plus supplements at £209.40 per week, will be £69.80 per week higher than the basic pensions of £139.60 in the United Kingdom.

12.2 Income Support

Increases in income support weekly thresholds are being made as follows:

Care home fees: - maximum for nursing homes frozen at £559.44 pending the outcome of ongoing OFT investigation;
- maximum for private residential homes frozen at £346.85 pending the outcome of ongoing OFT investigation;

The private sector housing costs limits are increased from week commencing 9 April 2007 as follows:

- single claimant or couple:
 - o without children from £100.00 to £104.00 per week
 - o with one dependent child from £117.00 to £122.00 per week
 - o with two dependent children from £128.00 to £133.00 per week
 - o with three or more dependent children from £139.00 to £145.00 per week

The housing increases within income support are also being applied to income based Jobseeker's Allowance, Family Income Supplement and Disability Working Allowance.

13. INCOME TAX

13.1 RATES, ALLOWANCES AND DEDUCTIONS FOR INDIVIDUALS

The standard rate of Income Tax for resident individuals will remain unaltered at 10%, with the higher rate remaining at 18%. The threshold, at which the higher rate of Income Tax becomes payable, remains at £10,500 for a single person and £21,000 for a married couple who are living together.

Personal allowances are increased by 2.1% to £8,850 for a resident individual or £17,700 for a jointly assessed married couple. The non-resident personal allowance will be increased to £2,040. The rate of Income Tax on the balance of taxable income of non-residents will remain at 18%.

The maximum amount of Personal Allowance Credit payable to resident individuals who do not fully utilise personal allowances will be increased by 20% to £420 from 6 April 2007. Currently, the full payment is due where a person's income is below the lower income point (£6,000), and a restricted payment is due where a person's income is

between £6,000 and the upper income point (£8,500). The lower and upper income point will be increased to £6,170 and £8,670 respectively for payments made after 6 April 2007 to ensure this credit continues to benefit people on low incomes. All amounts and limits are doubled for jointly assessed married couples.

The maximum income tax liability for individuals, introduced last year, will remain at £100,000.

The tables on the following pages summarise tax rates and allowances but it should be noted that the comparisons with the United Kingdom do not take into account any direct taxation changes which may be announced in the United Kingdom Chancellor's Budget for 2007. They do, however, take account of recent pre-budget announcements regarding increased personal allowances for 2007/2008.

With effect from 6th April 2007, the maximum deduction available to an individual in respect of a charitable donation will be increased to £6,000.

With effect from 6th April 2008, the deduction available to an individual in respect of interest paid on loans or mortgages will be subject to an overall cap of £15,000, (£30,000 for a jointly assessed married couple).

13.2 COMPANIES TAX

The standard rate of tax applying to corporate taxpayers will remain at 0%, with the exception of banking business and income from land and property situated in the Isle of Man (development and rental income) received by companies, which will be taxed at a rate of 10%.

13.3 CORPORATE CHARGE

It is proposed that, for the 2007/2008 year, the responsibility for collection of the corporate charge of £250 will transfer from the Income Tax Division to the Companies Registry at the Financial Supervision Commission and form part of a single payment with a company's annual filing fee. This will avoid the need for two separate payments and minimise administration costs. Where a company has a liability to income tax, arrangements will be made so that the charge will be credited against income tax.

13.4 BENEFITS IN KIND PROVIDED TO EMPLOYEES

Treasury will undertake a review of the scale rate charges for car and fuel benefit with a view to ensuring the tax system supports policies to minimise environmental impact.

Meanwhile, where an employer provides an electric car to an employee for private use, the employee will not be charged to income tax on the value of the benefit.

To help reduce the number of cars used to travel to and from work, Treasury, in liaison with interested parties, will also consider an additional exempt benefit in kind category. This will cover employer provided transport to and from work, where the employer meets the cost of travel by public transport or similar services, but only where the employer pays the travel operator directly.

INCOME TAX RATES AND ALLOWANCES 2007-08

	IOM	UK Equivalent (see note 6)
Individuals		
Lower Rate (UK only)		10% on £2,150
Standard Rate (see Note 1)	10% on £10,500	22% on £31,150
Higher Rate of Tax (see Note 7)	18% on balance	40% on balance
Personal Allowances		
	£	£
Single Person	8,850	5,225
Married Couple (see Note 2)	17,700	10,450
Single Parent (see Note 3)	6,040	n/a
Blind Person	2,720	1,730
Disabled Person	2,720	n/a
Non Resident Person	2,040	various
Age Allowance / Personal Allowance		
Single (age 65-74)	8,850	7,550
(age 75 or over)	8,850	7,690
Married (both partners age 65 – 74) (see Notes 2 & 6)	17,700	15,100
(both partners age 75 or over) (see Notes 2 & 6)	17,700	15,380
Income Limit for age-related allowances (Reduced by £1 for every £2 above the limit)	n/a	20,900
Personal Allowance Credit (see Note 4)		
Lower Income Point	6,170	n/a
Upper Income Point	8,670	n/a
Maximum Credit	420	n/a
Corporate Taxpayers :		
Standard rate	0%	0% on £10,000 19% on £300,000 30% full rate
Banking business rate	10%	n/a
Land & Property in the IOM, including property development	10%	n/a

NOTES

1. For 2007-08 Manx resident individuals will be charged to Income Tax as follows:-

Single	10% on the first £10,500 of taxable income and 18% on the balance	
Jointly assessed married	10% on the first £21,000 of taxable income and 18% on the balance	

2. For 2007-08 a jointly assessed married couple are entitled to a combined allowance of £17,700 made up of:-

Husband	- £8,850	
Wife	- £8,850	

The allowances are fully transferable between husband and wife whilst the couple are living together. Special arrangements apply in the years of marriage or separation or where independent taxation applies.

3. The single personal allowance may be increased by an allowance of up to £6,040 for qualifying individuals.

4. The Personal Allowance Credit limits and amount for jointly assessed married couples are £12,340, £17,340 and £840 respectively.

5. The above UK figures are the 2007/2008 allowances and the 2006/2007 rates and thresholds. At the time of going to press the 2007/08 UK rates had not been announced.

6. The UK allowance is aggregated for comparison only. Some couples in the UK may also be eligible for an additional married couples allowance if either partner was 65 at 5 April 2001. The UK married couples allowance is being phased out.

7. A Manx resident's tax liability is capped at £100,000 (£200,000 for a jointly assessed married couple).

The above figures are for illustrative purposes only. The circumstances of each case may require a departure from the stated amounts or have special conditions attached to them.

COMPARISON OF PERSONAL INCOME TAX PAYABLE
Isle of Man 2007-2008 - United Kingdom 2006-2007 (see note 2)

Total Income	Single		Married		
	Manx	UK	Manx	UK (only one partner has income)	UK (both partners have income)
£	£	£	£	£	£
5,000	Nil	Nil	Nil	Nil	Nil
6,000	Nil	78	Nil	78	Nil
7,000	Nil	178	Nil	178	Nil
8,000	Nil	353	Nil	353	Nil
9,000	15	573	Nil	573	Nil
10,000	115	793	Nil	793	Nil
11,000	215	1,013	Nil	1,013	55
12,000	315	1,233	Nil	1,233	155
13,000	415	1,453	Nil	1,453	255
14,000	515	1,673	Nil	1,673	355
15,000	615	1,893	Nil	1,893	485
16,000	715	2,113	Nil	2,113	705
17,000	815	2,333	Nil	2,333	925
18,000	915	2,553	30	2,553	1,145
19,000	1,015	2,773	130	2,773	1,365
20,000	1,167	2,993	230	2,993	1,585
22,000	1,527	3,433	430	3,433	2,025
25,000	2,067	4,093	730	4,093	2,685
27,000	2,427	4,533	930	4,533	3,125
30,000	2,967	5,193	1,230	5,193	3,785
32,000	3,327	5,633	1,430	5,633	4,225
34,000	3,687	6,073	1,630	6,073	4,665
36,000	4,047	6,513	1,830	6,513	5,105
38,000	4,407	6,953	2,030	6,953	5,545
40,000	4,767	7,658	2,334	7,658	5,985
45,000	5,667	9,658	3,234	9,658	7,085
50,000	6,567	11,658	4,134	11,658	8,185
60,000	8,367	15,658	5,934	15,658	10,385
80,000	11,967	23,658	9,534	23,658	15,316
100,000	15,567	31,658	13,134	31,658	23,316
120,000	19,167	39,658	16,734	39,658	31,316
500,000	87,567	191,658	85,134	191,658	183,316
600,000	⁶ 100,000	231,658	103,134	231,658	223,316

NOTE

1. Above figures have been rounded to the nearest £. The examples are a general guide only; both the UK and Isle of Man have other allowances and reliefs which may apply in certain circumstances.
2. The figures for the Isle of Man are for the income tax year 2007/2008 whilst those for the UK are calculated using the 2007/2008 allowances and the 2006/07 rates and thresholds. At the time of going to press the 2007/08 UK rates and thresholds had not been announced. Consequently the figures may be subject to change.
3. The calculations for a married couple in the Isle of Man have been made on the basis that an election for joint taxation applies.
4. Where a married couple in the UK have joint income they are each entitled to a non-transferable allowance of £5,225.
5. For the purposes of the above calculations all the income should be read as income from employment and in the case of the married couple in the UK each partner earns 50% of the income.
6. In the Isle of Man a 'tax cap' of £100,000 applies for individual taxpayers. Where a married couple are jointly assessed the maximum is doubled to £200,000.

14. SUMMARY OF MEASURES FROM THE DHSS/TREASURY LOW INCOME WORKING GROUP

This group was set up by the Treasury Minister in April 2004. Its recommendations will have resulted in around £5.5 million of additional support to those on low incomes, the disabled and pensioners (over 2,000 people) by the end of 2007-08. The measures announced are summarised below.

Summary of Measures

January 2005	Increase in Winter Bonus of £100 (£160-£260) one-off.
April 2005	Income Support Personal Allowance increased by £44 per annum.
April 2005	FIS premiums for 24 hours worked, first and subsequent child increased.
April 2005	Disability premiums in Income Support increased.
April 2005	Pensioner premiums in Income Support increased by well above inflation.
April 2005	FIS maximum allowance for childcare costs increased.
July 2005	Income support Personal Allowance increased by £52 per annum.
July 2005	Winter Bonus reinstated for January 2006 at £260.
April 2006	Personal Allowance Credit increased by 40% (£100 maximum)
April 2006	Personal Allowance Credit – claim process simplified.
April 2006	£10 per week additional Pension disregard in Income Support calculation
April 2006	Removal of Non Taxable Benefits from Personal Allowance Credit calculation.
October 2006	Increased investment of £1.2 million over two years in Public Sector Housing insulation
October 2006	£100 Additional Winter Bonus to be paid in March 2007, in response to higher energy costs.
March 2007	20% (£70) increase in Personal Allowance Credit

15. OVERALL COST OF MANX ELECTRICITY AUTHORITY FINANCIAL PACKAGE

In 2007-08 the financial resources to be applied to meet the cost of the MEA financial package are:

	£ million	
Interest charge on £53m capital advance	3.3	(from Revenue Account – Treasury)
MEA Standing Charge Rebate	1.8	(from MEA Standing Charges Fund)
Interest on £185m Bond	6.6	(from Reserve Fund)
MEA Capital Borrowing Requirement	5.0	(from Capital Account)
	<u>16.7</u>	

The comparable figure for 2006-07 was £21.7 million.

16. CONCLUSION

This year's budget has been unusual in so far as it is presented in March because of the General Election.

As such, it allows limited time for new Ministers and Members to become accustomed to their responsibilities. The Minister for Tourism and Leisure, Mr Adrian Earnshaw MHK, and the Minister for Health and Social Security, Mr Eddie Teare MHK, and Mr George Waft MLC, all provided useful input into the early development of this budget prior to November 2006, and Mr Alex Downie MLC and Mr Phil Braidwood MHK have brought their considerable experience to our deliberations in the last couple of months. To all the above go my thanks.

It is vital if we are to expand resources to fund our public services that we continue to focus on economic growth and diversification. We must constantly seek out new opportunities afforded by globalisation and remain vigilant in the face of growing competition.

The establishment of an Economic Development Fund of £18 million and substantial increases to the Marketing Initiatives Fund are examples of where the effective targeting of resources will underpin our commitment to future economic growth.

The development of the economy is the standard by which this budget should be judged and remains the single most important objective of Treasury in looking to the future.

I commend this budget to Honourable Members.

**HON. A. R. BELL, M.H.K.,
MINISTER FOR THE TREASURY
20th March 2007**

GENERAL REVENUE ACCOUNT SUMMARY

Actual 2005-2006	Estimate 2006-2007	Probable 2006-2007		Estimate 2007-2008
£	£	£		£
369,186,390	372,900,000	421,400,000	INCOME	
160,595,272	154,000,000	159,500,000	(see Page 15)	
6,786,472	3,500,000	3,500,000	Customs and Excise	417,840,000
536,568,134	530,400,000	584,400,000	Income and Other Taxes	153,500,000
			Other Treasury Income	3,500,000
				574,840,000
			EXPENDITURE - VOTED SERVICES	
			(see Pages 2-5)	
			Government Departments	
15,561,272	15,609,000	15,739,000	Agriculture, Fisheries & Forestry	15,804,000
90,748,901	93,722,000	95,300,000	Education	99,504,200
203,931,641	206,486,000	216,715,000	Health & Social Security	215,812,000
31,327,937	35,620,000	35,311,000	Home Affairs	38,161,000
25,431,583	29,334,000	28,456,000	Local Government & Environment	31,053,000
25,073,109	26,745,000	26,695,000	Tourism & Leisure	27,476,000
10,101,918	9,990,000	9,954,000	Trade & Industry	10,615,600
35,351,333	38,859,000	40,875,000	Transport	39,744,000
46,199,618	33,768,000	33,325,000	Treasury (Gross expenditure)	33,988,150
483,727,312	490,133,000	502,370,000		512,157,950
			Other Bodies	
23,418,641	23,309,000	23,279,000	Executive Government	23,483,332
5,042,866	5,256,000	5,306,000	Manx National Heritage	5,415,227
122,834	209,000	132,000	Road Transport Licensing Committee	184,000
(4,012,533)	(1,884,000)	(1,662,000)	Statutory Boards	(7,587,462)
24,571,808	26,890,000	27,055,000		21,495,097
4,315,003	5,055,000	5,062,000	Expenses of the Legislature	4,700,800
512,614,123	522,078,000	534,487,000	TOTAL VOTED SERVICES	538,353,847
23,954,011	8,322,000	49,913,000	Excess of Income over Expenditure	36,486,153
28,020,368	26,858,368	38,974,379	Add: Balance Brought Forward	29,887,379
4,000,000	2,000,000	4,000,000	Less Transfers to :	
		2,000,000	E-Commerce / ICT Fund	3,000,000
2,000,000		5,000,000	Medical Indemnity Fund	2,000,000
4,000,000		4,000,000	Land & Property Acquisition Reserve	5,000,000
1,000,000	1,000,000	28,000,000	Housing Reserve Fund	2,000,000
			Public Service Employees' Pension Reserve	7,000,000
1,000,000		2,000,000	Agricultural Development Fund	5,000,000
1,000,000		4,000,000	Economic Development Fund	1,000,000
		10,000,000	Government Marketing Initiatives Fund	2,000,000
			Capital Transactions Account	
38,974,379	32,180,368	29,887,379	Balance Carried Forward	39,373,532

	ESTIMATES 2007-2008		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
AGRICULTURE, FISHERIES & FORESTRY			
Central Administration	920,200	3,200	917,000
Inland Fisheries	288,500	81,500	207,000
Sea Fisheries Support	1,388,500	93,500	1,295,000
Agriculture Services	877,000	347,000	530,000
Agriculture Support	9,919,000	483,000	9,436,000
Animal Health	652,700	14,700	638,000
Forestry, Amenity and Lands	2,672,000	478,000	2,194,000
Wildlife & Conservation	587,400	400	587,000
TOTAL	17,305,300	1,501,300	15,804,000
EDUCATION			
Primary Education	26,603,200	45,700	26,557,500
Secondary Education	28,675,500	92,600	28,582,900
Further Education	9,772,300		9,772,300
Special Education	7,608,200	3,500	7,604,700
Works Department	6,258,100	6,100	6,252,000
Universities etc Awards	10,761,200	74,500	10,686,700
Education Improvement Service	6,080,700	51,900	6,028,800
Meals & Milk Service	1,334,700	953,900	380,800
Youth & Community Services	1,580,300	30,100	1,550,200
Administration	2,089,900	1,600	2,088,300
TOTAL	100,764,100	1,259,900	99,504,200
HEALTH & SOCIAL SECURITY			
Health Services Division			
Administration	3,146,900	900	3,146,000
Hospital & Specialist Services			
Noble's Hospital Unit	63,505,300	2,010,000	61,495,300
New Hospital	9,095,900	8,580,100	515,800
Remuneration of Specialists	1,858,300		1,858,300
Patient Travel / UK Treatments	2,625,500	10,000	2,615,500
Primary Health Care			
Community Services	8,441,700	268,400	8,173,300
Practitioner Services	33,996,600	809,500	33,187,100
Ramsey Community Hospital	4,487,800	15,000	4,472,800
IOM Ambulance Service	2,096,600	9,000	2,087,600
Prison Health Service	40,000		40,000
NHS Contributions (I.O.M.) Acts 1971		24,057,000	(24,057,000)
sub-total	129,294,600	35,759,900	93,534,700
Social Services Division			
Business Support Services	3,264,000	34,000	3,230,000
Children Service Area	13,887,500		13,887,500
Adult Services Area	23,904,100	3,907,900	19,996,200
Mental Health Service Area	11,163,000	2,500	11,160,500
Over Arching Divisional Services	692,300		692,300
sub-total	52,910,900	3,944,400	48,966,500
Social Security Division			
National Insurance Operating Account	139,180,000	122,427,000	16,753,000
National Insurance Investment Account		16,753,000	(16,753,000)
Non-Contributory Benefits	60,935,000		60,935,000
Miscellaneous	736,000	220,000	516,000
sub-total	200,851,000	139,400,000	61,451,000
Core Services Group	12,361,700	501,900	11,859,800
TOTAL	395,418,200	179,606,200	215,812,000

	ESTIMATES 2007-2008		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
HOME AFFAIRS			
Chief Executive's Office	2,597,200	2,200	2,595,000
Broadcasting	81,000		81,000
Communications Division	2,979,600	172,500	2,807,100
Civil Defence	537,300	3,300	534,000
Prison	10,490,600	51,500	10,439,100
Gambling Commission	221,800	375,800	(154,000)
Probation	1,681,000		1,681,000
Fire Service	4,734,900	19,500	4,715,400
Police	15,744,400	282,000	15,462,400
TOTAL	39,067,800	906,800	38,161,000
LOCAL GOVERNMENT & ENVIRONMENT			
Corporate Services Directorate			
Administration	860,080	1,600	858,480
Local Authority Assistance	1,996,771		1,996,771
Local Authority Housing Deficiency	7,295,358		7,295,358
Department Vehicles	136,300	2,000	134,300
Planning & Building Control Directorate	1,843,750	605,500	1,238,250
Estates & Housing Directorate			
Aid Schemes	1,085,400	56,600	1,028,800
Office of Architecture	94,700		94,700
Housing	6,113,600	2,851,500	3,262,100
Property Services	5,819,649	1,538,000	4,281,649
Environmental Health & Safety Directorate	1,912,130	117,100	1,795,030
Scientific Services	738,880	26,000	712,880
Waste Operations Management Unit	14,431,272	6,076,590	8,354,682
TOTAL	42,327,890	11,274,890	31,053,000
TOURISM & LEISURE			
CORPORATE SERVICES DIRECTORATE			
Corporate Services	1,826,000	4,000	1,822,000
TOURISM DIRECTORATE			
Tourism Directorate Management	170,000		170,000
New Product Development	346,000	5,000	341,000
Quality and Service	771,500	80,500	691,000
Communications	1,840,100	100	1,840,000
Events	4,025,000	630,000	3,395,000
sub-total	7,152,600	715,600	6,437,000
SERVICE DELIVERY DIRECTORATE			
Service Delivery Directorate Management	884,000		884,000
Buses	9,036,000	2,232,000	6,804,000
Heritage Railways	4,403,600	732,600	3,671,000
Sports and Recreation	3,882,000		3,882,000
Arts and Entertainment	3,976,000		3,976,000
sub-total	22,181,600	2,964,600	19,217,000
TOTAL	31,160,200	3,684,200	27,476,000

	ESTIMATES 2007-2008		
	Gross Expenditure 1	Income 2	Net Expenditure 3
	£	£	£
TRADE & INDUSTRY			
Chief Executive's Office	2,676,760	863,580	1,813,180
Economic Development Group	1,978,360	92,800	1,885,560
Training & Employment	3,247,010	354,900	2,892,110
Industrial Grants	3,500,000		3,500,000
Ship Registry	2,735,950	2,211,200	524,750
TOTAL	14,138,080	3,522,480	10,615,600
TRANSPORT			
Trading Operations - Works & Design	3,718,400	2,246,200	1,472,200
AIRPORT			
Operations	9,253,700	7,323,800	1,929,900
Administration	455,300		455,300
Loan Charges	1,792,000		1,792,000
sub-total	11,501,000	7,323,800	4,177,200
HARBOURS DIVISION			
Operations	4,427,400	4,651,300	(223,900)
Coastguards	453,800		453,800
Administration	377,700		377,700
Loan Charges	1,407,600		1,407,600
sub-total	6,666,500	4,651,300	2,015,200
HIGHWAYS			
Operations	13,075,800	8,648,800	4,427,000
Local Authority Operations	1,013,600		1,013,600
Administration	2,956,700		2,956,700
Loan Charges	1,279,100		1,279,100
sub-total	18,325,200	8,648,800	9,676,400
DRAINAGE DIVISION			
Operations	4,933,400	414,800	4,518,600
Local Authority Operations	2,123,800		2,123,800
Administration	498,800		498,800
Loan Charges	9,340,000		9,340,000
sub-total	16,896,000	414,800	16,481,200
PROPERTY DIVISION			
Operations	2,549,900	751,700	1,798,200
Loan Charges	2,568,000		2,568,000
sub-total	5,117,900	751,700	4,366,200
MANAGEMENT SERVICES			
Administration	1,613,200	57,600	1,555,600
TOTAL	63,838,200	24,094,200	39,744,000
TREASURY			
Corporate Strategy Division	4,942,009		4,942,009
E-Business & Space Commerce Division	285,380		285,380
Financial Services Division	1,066,600		1,066,600
Information Systems Division	9,058,800		9,058,800
Customs & Excise Division	2,570,500	417,840,000	(415,269,500)
Economic Affairs Division	432,151		432,151
Finance Division	9,626,610	3,500,000	6,126,610
Income Tax Division	5,249,800	153,500,000	(148,250,200)
Internal Audit Division	756,300		756,300
TOTAL	33,988,150	574,840,000	(540,851,850)
DEPARTMENTAL TOTAL	738,007,920	800,689,970	(62,682,050)

	ESTIMATES 2007-2008		
	Gross Expenditure 1	Income 2	Net Expenditure 3
	£	£	£
EXECUTIVE GOVERNMENT			
Administration	5,802,484	670,627	5,131,857
Administration of Justice	9,827,622	3,544,697	6,282,925
Pensions	35,482,000	25,241,000	10,241,000
Miscellaneous Statutes & Charges	1,827,550		1,827,550
TOTAL	52,939,656	29,456,324	23,483,332
MANX NATIONAL HERITAGE	6,154,355	739,128	5,415,227
ROAD TRANSPORT LICENSING COMMITTEE	220,100	36,100	184,000
STATUTORY BOARDS (Revenue Funded)			
Office of Fair Trading	816,100	34,100	782,000
Communications Commission	245,500	352,500	(107,000)
Financial Supervision Commission	4,217,466	12,940,928	(8,723,462)
Insurance and Pensions Authority	1,369,000	908,000	461,000
TOTAL	6,648,066	14,235,528	(7,587,462)
GOVERNMENT TOTAL	803,970,097	845,157,050	(41,186,953)
EXPENSES OF THE LEGISLATURE	4,725,800	25,000	4,700,800
TOTAL - REVENUE FUNDED	808,695,897	845,182,050	(36,486,153)

STATUTORY BOARDS (Non-Revenue Funded)

Manx Electricity Authority
 Post Office Authority
 Water Authority
TOTAL

	Gross Expenditure 1	Income 2	Net Expenditure 3
	£	£	£
Manx Electricity Authority	68,159,000	67,250,000	909,000
Post Office Authority	20,655,565	21,746,289	(1,090,724)
Water Authority	11,646,060	13,828,248	(2,182,188)
TOTAL	100,460,625	102,824,537	(2,363,912)

CAPITAL TRANSACTIONS ACCOUNT - SUMMARY

Actual 2005-06	Estimate 2006-07	Probable 2006-07		Estimate 2007-08
£	£	£		£
63,460,696	66,000,000	65,000,000	Receipts :-	
363,035	1,000,000	4,000,000	Annual Repayment of Advances	68,000,000
63,823,731	67,000,000	69,000,000	Capital Receipts	1,000,000
				69,000,000
			Payments :-	
			(see Pages 7-11)	
			<u>Government Departments</u>	
255,000	330,000	630,000	Agriculture, Fisheries & Forestry	1,247,000
3,362,570	13,105,700	11,436,322	Education	12,121,953
2,338,015	4,337,509	1,090,004	Health & Social Security	10,783,245
10,184,113	26,131,522	18,363,950	Home Affairs	12,498,715
14,182,515	12,360,830	12,101,448	Local Government & Environment	19,563,557
2,516,253	2,900,000	2,060,936	Tourism & Leisure	5,963,471
1,509,404	1,000,000	1,000,000	Trade & Industry	2,000,000
9,079,759	27,539,202	20,200,219	Transport	27,165,529
43,427,629	87,704,763	66,882,879		91,343,470
	3,255,000	1,655,000	<u>Other Bodies</u>	
802,598	1,023,499	280,428	Executive Government	3,480,000
			Manx National Heritage	1,913,042
44,230,227	91,983,262	68,818,307		96,736,512
4,329,478	532,609	1,461,468	Expenses of the Legislature	1,178,986
48,559,705	92,515,871	70,279,775		97,915,498
53,000,000	6,953,000	4,753,000	Manx Electricity Authority Borrowing	5,015,000
14,442	1,000,000	NIL	Local Authorities' Borrowing	NIL
101,574,147	100,468,871	75,032,775		102,930,498
(37,750,416)	(33,468,871)	(6,032,775)	Excess of Receipts over Payments	(33,930,498)
		10,000,000	Add Transfers from :	
3,510,000			Revenue Account	
6,208,784	4,500,000	5,160,162	Land and Property Acquisition Reserve	
127,640,340	89,466,517	99,608,708	Housing Reserve Fund	8,058,000
			Add: Balance Brought Forward	108,736,095
99,608,708	60,497,646	108,736,095	Balance Carried Forward	82,863,597

Detailed Capital Estimates of Government Departments and Other Bodies 2007-08

TOTAL EXPENDITURE 2007-08	ESTIMATES 2007-08				LOAN SANCTION	
	Column 1 *	Column 2 *	Column 3 *	Estimated Submission to Tynwald	Column 4	Years 5
£	£	£	£		£	
AGRICULTURE, FISHERIES & FORESTRY						
1 Agricultural and Fishermen's Loans		300,000				30
2 Laxey River Scour New Headquarters		222,000				30
3 - Design Fees (Pre-Contract)		75,000				30
4 Sawmill Equipment		350,000				10
5 Refurbishment of Mill Road Yard		300,000				20
TOTAL	1,247,000	1,247,000			1,464,000	
EDUCATION						
1 Auldyn School Replacement - Construction	55,100					30
Classroom Scheme - Phase 1 - Sulby School Extension						
2 - Construction	21,400					30
- Scoill Vallajeelt Extension						
3 - Construction	35,000					30
- Braddan School Extension						
4 - Construction	10,500					30
Classroom Scheme - Phase 2 - St Mary's						
5 - Construction	13,100	1,200				30
- Ballaquayle						
6 - Construction	27,200	2,100				30
Ballakermeen Medway Block-Phases 4/5						
7 - Construction	9,967	32,233				30
Peel Clothworkers Extension & Classroom Scheme						
8 - Construction	984,026					30
Onchan Nursery & Traffic Management Scheme						
9 - Construction	17,900					30
St Ninian's Dining Room & Extension						
10 - Construction	28,427	700				30
Ramsey Grammar Post 16/Medway						
11 - Construction	1,483,000					30
Ramsey Grammar Post 16/Medway Phase 2						
12 Construction			340,200	Apr 07		30
QE 2 Humanities						
13 - Construction	852,300					30
Castle Rushen High Drainage Scheme Phase 1						
14 - Construction	8,260	1,740				30
Castle Rushen High Drainage Scheme Phase 2						
15 - Design Fees (Pre-Contract)		15,000				30
16 - Construction			80,000	Jul 07		30
Vocational Training Centre						
17 - Design Fees (Pre-Contract)	200,000					30
18 Disability Access Works to Department Sites Phase 1	185,000					30
19 Disability Access Works to Department Sites Phase 2			840,000	Jul 07		30
Victoria Road School Extension						
20 - Design Fees (Pre-Contract)	60,000	60,000				30
Bemahague Secondary School						
21 - Construction			400,800	Oct 07		30
Ramsey New Junior School						
22 - Construction			4,709,800	Mar 07		30
Castle Rushen Extension						
23 - Design Fees (Pre-Contract)		262,500				30
24 Fire Certification Work to Schools Phase 2	350,000	22,500				30
International Business School						
25 - Construction			325,500	Apr 07		30
Covered Play and Teaching Areas						
26 - Construction			141,800	May 07		30
Management of Hazardous Materials						
27 - Construction (Phase 1)			444,700	May 07		30
IOM College PMLD Unit						
28 - Design Fees (Pre-Contract)		100,000				30
TOTAL	12,121,953	4,341,180	497,973	7,282,800		10,405,000

Detailed Capital Estimates of Government Departments and Other Bodies 2007-08

TOTAL EXPENDITURE 2007-08	ESTIMATES 2007-08				LOAN SANCTION	
	Column 1 *	Column 2 *	Column 3 *	Estimated Submission to Tynwald	Column 4	Years 5
* See Note on Page 11	£	£	£		£	
HEALTH & SOCIAL SECURITY						
The New Hospital						
1 - Construction	2,143,234					50
2 Emergency Services Heli-pad	57,451					30
Southern Community Health Care Development						
- Phase 1 Residential Facility						
3 - Design Fees & Construction	127,853					30
- Phase 2 Community Healthcare Facility						
4 - Design Fees & Construction	32,024					30
Residential Accommodation Medical Staff						
- Phase 1- Playing Fields/Clubhouse/Cronk Aash						
5 - Design Fees & Construction	28,578					30
6 - Phase 3 - Union Mills Football Field	890,449					30
Secure Unit						
7 - Design Fees & Construction	48,631					30
EMI Unit (Central)						
8 - Design Fees (Pre-Contract)	124,900					30
9 - Construction			1,454,500	Mar 07		30
Children's Unit						
10 - Design Fees & Construction	57,467					30
Rehabilitation / Detox Unit						
11 - Design Fees & Construction	445,338					30
GP Surgeries						
12 - Peel (Design)		50,000				30
13 - Peel (Construction)			34,000	May 07		30
14 - Loch Prom (Design)		77,500				30
15 - Loch Prom (Construction)			522,500	Apr 07		30
16 - Palatine (Design)		70,000				30
17 - Palatine (Construction)			275,000	Apr 07		30
- North West						
18 - Design Fees (Pre-Contract)	32,500					30
19 Purchase of Community Homes			598,320	Apr 07		30
20 Community Care Support System			2,000,000	Mar 07		10
Old Noble's Ward 10						
21 - Design Fees (Pre-Contract)		54,000				30
22 - Construction			741,000	Apr 07		30
23 Disability Discrimination Act			268,000	Apr 07		30
Mental Health Rehabilitation & Treatment Facility						
24 - Design Fees (Pre-Contract)		50,000				30
25 - Construction			100,000	Jan 08		30
26 Asset Replacement Programme		500,000				10
TOTAL	10,783,245	3,988,425	801,500	5,993,320		6,081,000
HOME AFFAIRS						
Prison Redevelopment Programme						
1 - Construction	12,173,715					30
2 - Resurfacing A10 Coast Road	325,000					30
TOTAL	12,498,715	12,498,715				7,264,000

Detailed Capital Estimates of Government Departments and Other Bodies 2007-08

TOTAL EXPENDITURE 2007-08	ESTIMATES 2007-08				LOAN SANCTION	
	Column 1 *	Column 2 *	Column 3 *	Estimated Submission to Tynwald	Column 4	Years 5
£	£	£	£		£	
* See Note on Page 11						
LOCAL GOVERNMENT & ENVIRONMENT						
1 Jurby Bungalows (formerly EPH Housing) Courthouse/General Registry	7,710					30
2 - Construction Bretney Refurbishment	367,000					30
3 - Design Fees (Pre-Contract)	42,000					30
4 - Construction	627,147		1,014,220	Mar 07		30
5 Jurby Industrial Estate Repairs to Hangars	550,000					30
6 Port Erin Marine Lab - Decommissioning/Securing Site	100,000					30
LONG TERM REFUSE DISPOSAL						
7 Landfill Site - Inert/Emergency/Ash Phase 1 Civic Amenity Site - North			2,839,000	Jul 07		30
8 - Construction			180,500	Jan 08		30
9 Energy from Waste Sorting Facility Phase 1			150,000	Dec 07		30
10 Extension Western CA Site			500,000	Jun 07		30
PUBLIC SECTOR HOUSING - DLGE						
11 Clagh Vane Janet's Corner - Replace / Refurbishment (182 units)	130,000					30
12 - Construction	84,980		3,913,000	Apr 07		30
GOVERNMENT PROPERTIES						
13 Jurby Industrial Estate			500,000	Dec 07		30
14 Disability Discrimination Act - Public Buildings			500,000	Dec 07		30
SCHEMES FUNDED FROM HOUSING RESERVE						
15 Planned Maintenance			1,500,000	Mar 07		30
16 House Purchase Assistance Scheme	1,000,000		5,558,000	Apr 07		30
TOTAL	19,563,557	2,908,837	16,654,720		15,040,000	30
TOURISM & LEISURE						
1 Villa Marina Refurbishment - Construction	52,785					30
2 Villa Marina Arcade - Construction	3,326,000					30
3 Rail Infrastructure Renewal - 2000 to 2004	160,000					30
4 - Construction (2004-2007)	100,000					30
5 - Design Fees (Pre-Contract)		34,000				30
6 - Construction			1,220,000	Jun 07		30
7 Summerland Demolition, Cliff Face & Enabling Works - Fees	42,567					30
8 - Phase 2 (Demolition)	93,119					30
9 Snaefell Café - Design Fees (Pre-Contract)	25,000					30
10 Ballafletcher Pitch Development - Fees	90,000					30
11 - Further Pre-Contract Fees		70,000				30
12 Grandstand Development	150,000					30
13 Laxey Car Shed - Design Fees (Pre-Contract)		50,000				30
14 - Construction			150,000	Jan 08		30
15 Minor Capital Works		400,000				20
TOTAL	5,963,471	4,039,471	554,000	1,370,000	2,832,000	
TRADE & INDUSTRY						
1 Development of Industry		2,000,000				30
TOTAL	2,000,000	2,000,000			882,000	

Detailed Capital Estimates of Government Departments and Other Bodies 2007-08

TOTAL EXPENDITURE 2007-08	ESTIMATES 2007-08				LOAN SANCTION	
	Column 1 *	Column 2 *	Column 3 *	Estimated Submission to Tynwald	Column 4	Years 5
£	£	£	£		£	
* See Note on Page 11						
TRANSPORT						
PROPERTIES DIVISION						
Airport Redevelopment						
- Phase 6A Departure Lounge Extension						
1	400,000					30
2	400,000					30
3	500,000					30
Animal Waste Processing Plant						
4	100,000					30
5	3,347,290					30
6	2,096,121					30
7	1,500,000					30
8			710,000	May 07		10
9		400,000				10
AIRPORTS DIVISION						
Control Tower						
10	120,000					30
11			2,360,000	Dec 07		30
Runway End Safety Areas / Runway Extension						
12	850,000					30
13			905,500	Nov 07		30
Other Airfield Schemes						
- Apron, Aircraft Stands & Taxiway Improvements						
14	175,000					30
180 space Car Park (re DTI Freeport)						
15		25,000				30
16		90,000				30
HARBOURS DIVISION						
Port St Mary Marina						
17	250,000	200,000				30
Ramsey Tidal Marina						
18		265,000				30
Peel Inner Harbour						
19		100,000				30
20			1,000,000	Oct 07		30
21			522,285	May 07		30
DRAINAGE DIVISION						
22		1,488,000				30
Clifton Park Sewer Replacement						
23	48,810					30
24			235,000	Dec 07		30
Storm Water Diversion Ramsey						
25	76,000					30
26			332,500	Dec 07		30
27	85,208					30
Peel Surface Water Separation						
28	372,005					30
29	47,632					30
30	16,000					30
31			545,000	Jul 07		30
IRIS MASTERPLAN						
Transmission Mains						
- Design Fees (Pre-Contract)						
32	61,360					30
33	20,836					30
34	37,427					30
35	372,134					30
- Construction						
36	48,805					30
37	100,600					30
38	684,000					30
39	116,383					30
40			1,023,000	Jul 07		30
41			600,000	Oct 07		30
HIGHWAYS DIVISION						
North Quay Enhancement Scheme Phase 1						
42	54,063					30
43	1,059,570					30
North Quay Enhancement Scheme Phase 2						
44	75,000					30
45			500,000	Oct 07		30
SUB TOTAL c/f	24,315,529	13,014,244	2,568,000	8,733,285		

Detailed Capital Estimates of Government Departments and Other Bodies 2007-08

	TOTAL EXPENDITURE 2007-08	ESTIMATES 2007-08				LOAN SANCTION	
		Column 1 *	Column 2 *	Column 3 *	Estimated Submission to Tynwald	Column 4	Years 5
* See Note on Page 11	£	£	£	£		£	
TRANSPORT							
SUB TOTAL b/f	24,315,529	13,014,244	2,568,000	8,733,285			
- North Quay Enhancement Scheme Phase 3							
46 - Design Fees (Pre-Contract)		50,000	50,000				30
- Outer Link Stage 3 - J Watterson's Lane							
47 - Design Fees (Pre-Contract)		150,000					30
- Governor's Bridge							
48 - Design Fees (Pre-Contract)			300,000				30
49 - Construction 1				800,000	Oct 07		30
50 Strategic Highway Refurbishment Programme			1,500,000				30
TOTAL	27,165,529	13,214,244	4,418,000	9,533,285		11,433,000	
DEPARTMENT TOTAL	91,343,470	40,990,872	9,518,473	40,834,125		55,401,000	
EXECUTIVE GOVERNMENT							
1 Land Acquisition		1,650,000	1,830,000				30
TOTAL	3,480,000	1,650,000	1,830,000				
MANX NATIONAL HERITAGE							
1 Museum Viking Gallery Redisplay		393,229	50,000				20
2 Rushen Abbey Interpretation		219,110					20
3 Heritage Property Conservation		23,000	125,000				20
Repair & Conversion of Former Govt Analyst's Lab							
4 - Design Fees		57,803					20
5 - Construction				644,900	Dec 07		20
Manx Museum Site Strategic Infrastructure							
6 - Feasibility & Design Fees (Pre-Contract)			90,000				20
Digitisation & Public Electronic Access							
7 - Pilot Project			60,000				10
8 Minor Capital Works			250,000				20
TOTAL	1,913,042	693,142	575,000	644,900		1,216,000	
GOVERNMENT TOTAL	96,736,512	43,334,014	11,923,473	41,479,025		56,617,000	
EXPENSES OF THE LEGISLATURE							
1 Refurbishment Old Government Office		1,178,986					20
TOTAL	1,178,986	1,178,986				2,499,000	
BORROWING AUTHORITIES							
1 Manx Electricity Authority			5,015,000				30
TOTAL	5,015,000		5,015,000				
CAPITAL TRANSACTIONS							
ACCOUNT TOTAL	102,930,498	44,513,000	16,938,473	41,479,025		59,116,000	

Note: Column 1 represents expenditure on projects approved by Tynwald prior to the Budget, 20th March 2007.
Column 2 represents expenditure approved by Tynwald in the Budget, 20th March 2007, and includes the associated increase in the cost of projects already approved by Tynwald.
Column 3 represents expenditure on projects still awaiting approval by Tynwald at the time the Budget is presented on 20th March 2007.

Capital Schemes requiring Tynwald Approval 2007-08 (in Estimated Tynwald date order)

<u>Dept</u>	<u>Scheme</u>	
DoE	Ramsey New Junior School Construction	Mar 07
DHSS	Community Care Support System	Mar 07
DHSS	EMI Unit (Central) Construction	Mar 07
DLGE	Bretney Refurbishment Construction	Mar 07
DLGE	Planned Maintenance	Mar 07
DoE	Ramsey Grammar Post 16/Medway Phase 2 Construction	Apr 07
DoE	International Business School Construction	Apr 07
DHSS	GP Surgery Loch Prom (Construction)	Apr 07
DHSS	GP Surgery Palatine (Construction)	Apr 07
DHSS	Purchase of Community Homes	Apr 07
DHSS	Old Noble's Ward 10 Construction	Apr 07
DHSS	Disability Discrimination Act	Apr 07
DLGE	House Purchase Assistance Scheme	Apr 07
DLGE	Janet's Corner - Replace / Refurbishment (182 units) Construction	Apr 07
DoE	Covered Play and Teaching Areas Construction	May 07
DoE	Management of Hazardous Materials Construction Phase 1	May 07
DHSS	GP Surgery Peel (Construction)	May 07
DoT	Quarry Plant Replacement Programme	May 07
DoT	DoT/DTL Cruise Ship Pontoon	May 07
DLGE	Extension Western CA Site	Jun 07
DTL	Rail Infrastructure Renewal Construction	Jun 07
DoE	Castle Rushen High Drainage Scheme Phase 2 Construction	Jul 07
DoE	Disability Access Works to Department Sites Phase 2	Jul 07
DLGE	Landfill Site - Inert/Emergency/Ash Phase 1	Jul 07
DoT	Pumping Stations Refurbishment	Jul 07
DoT	IRIS Transmission Mains - Mount Murray to Newtown	Jul 07
DoE	Bemahague Secondary School Construction	Oct 07
DoT	Peel Inner Harbour Construction	Oct 07
DoT	IRIS Transmission Mains - Quarterbridge to White Hoe	Oct 07
DoT	North Quay Enhancement Scheme Phase 2 Construction	Oct 07
DoT	Governor's Bridge Construction 1	Oct 07
DoT	Runway End Safety Areas / Runway Extension Promontory Construction	Nov 07
DLGE	Energy from Waste Sorting Facility Phase 1	Dec 07
DLGE	Jurby Industrial Estate	Dec 07
DLGE	Disability Discrimination Act - Public Buildings	Dec 07
DoT	Control Tower Construction	Dec 07
DoT	Clifton Park Sewer Replacement Construction	Dec 07
DoT	Storm Water Diversion Ramsey Construction	Dec 07
MNH	Repair & Conversion of Govt Analyst's Laboratory Construction	Dec 07
DHSS	Mental Health Rehabilitation & Treatment Facility Construction	Jan 08
DLGE	Civic Amenity Site - North Construction	Jan 08
DTL	Laxey Car Shed Construction	Jan 08

Appendices

Investments and Reserves	14
Analysis of Treasury Income	15
Comparison of Revenue Income and Summary of Treasury Income	16
Gross Revenue Expenditure Summary and Analysis	17
Summary of Personnel Employed by Government	18
Departmental Financial Information	
Agriculture, Fisheries & Forestry	21
Education	24
Health & Social Security	27
Home Affairs	30
Local Government & Environment	33
Tourism & Leisure	36
Trade & Industry	39
Transport	41
Treasury	45
Executive Government	47
Manx National Heritage	49
Road Transport Licensing Committee	51
Statutory Boards (Revenue Funded)	52
Expenses of the Legislature	54
Statutory Boards (Non-Revenue Funded)	56
Detailed 5 Year Capital Programme 2007-08 to 2011-12	58
Schedule of proposed Capital Schemes to commence beyond 2009-10	72

INVESTMENTS AND RESERVES

Probable 2006-2007

	Income			Expenditure		Book Balances Carried Forward 31st March 2007 £,000
	Transfer from Revenue Account £,000	Contributions Seizures & Other £,000	Investment Income £,000	Transfer to Revenue / Capital Accounts £,000	Other Expenses £,000	
Book Balances Brought Forward 1st April 2006 £,000	2	3	4	5	6	7
Managed External Invested Funds						
National Insurance Fund	392,154		40,000	12,800		444,209
Hospital Estate Development Fund	63,673			2,642	8,600	57,615
Reserve Fund	283,818	2,231		8,700	6,544	286,334
Manx Currency Account - Notes	30,415			1,527	1,496	30,415
General Development Reserve	15,654	2,000		775	300	18,097
Public Service Employees' Pension Reserve	77,383	7,000	19,000	2,430		105,813
Sub-total: Invested Funds	863,097	11,231	59,000	28,874	16,940	942,483
Internal Funds						
Public Service Employees' Pension Reserve	19,119	28,000		851	19,000	28,970
Insurance Fund	7,234	882		353		7,989
Land Registry Indemnity Fund	381			19	480	400
Medical Indemnity Fund	5,139	2,000		257	1,100	6,296
Seized Assets Fund	836		1	42	75	804
Manx Currency Account - Other	24,180		180	1,277	1,235	23,852
Land and Property Acquisition Reserve	8,470	5,370		423	5,147	9,116
Visitor Facility Improvement Fund	6,664			333	468	6,529
Legal Costs Reserve	3,195			160		3,355
E-Commerce / ICT Fund	7,402	5,500		470	5,091	8,281
Tax Strategy Requirement Fund	18,362			918	100	19,170
Media Development Fund / IOM Film Ltd	15,136	25,000	36,000	473	27,000	49,609
Government Marketing Initiatives Fund	2,972	4,000		149	1,374	5,747
Housing Reserve Fund	21,231	4,000	4,724	1,168	5,160	25,963
MEA Standing Charges Fund	9,361			429		7,990
Sub-total: Internal Funds	149,682	74,752	40,905	7,322	38,750	204,071
TOTAL	1,012,779	85,983	99,905	36,196	55,690	1,146,554

Estimate 2007-2008

	Income			Expenditure		Book Balances Carried Forward 31st March 2008 £,000
	Transfer from Revenue Account £,000	Contributions Seizures & Other £,000	Investment Income £,000	Transfer to Revenue / Capital Accounts £,000	Other Expenses £,000	
Book Balances Brought Forward 1st April 2007 £,000	2	3	4	5	6	7
Managed External Invested Funds						
National Insurance Fund	444,209		30,000	13,150	16,753	469,106
Hospital Estate Development Fund	57,615			2,900	8,400	52,020
Reserve Fund	286,334	2,588		9,055	6,644	289,568
Manx Currency Account - Notes	30,415			1,534	1,503	30,415
Economic Development Fund	18,097	1,000		780	300	19,543
Public Service Employees' Pension Reserve	105,813	1,000	15,000	3,000		124,453
Media Development Fund / IOM Film Ltd	49,609		10,000	347	25,000	29,956
Sub-total: Invested Funds	992,092	4,588	55,000	30,766	58,600	1,015,061
Internal Funds						
Public Service Employees' Pension Reserve	28,970	7,000		34	15,000	21,004
Insurance Fund	7,989	535		14		8,018
Land Registry Indemnity Fund	400			16	520	416
Medical Indemnity Fund	6,296	2,000		336	1,000	7,632
Seized Assets Fund	804			35	500	339
Manx Currency Account - Other	23,852		100	1,350	3,085	21,852
Land and Property Acquisition Reserve	9,116	5,000		656	3,500	11,272
Visitor Facility Improvement Fund	6,529			280	1,000	5,809
Legal Costs Reserve	3,355			134	500	2,989
E-Commerce / ICT Fund	8,281	5,000		515	6,912	6,884
Tax Strategy Requirement Fund	19,170			771	100	19,841
Government Marketing Initiatives Fund	5,747	2,000		325	1,333	6,739
Housing Reserve Fund	25,963	2,000	1,000	1,285	8,058	22,190
MEA Standing Charges Fund	7,990			338		6,528
Agricultural Development Fund		5,000		100	1,000	4,100
Sub-total: Internal Funds	154,462	28,535	1,100	6,189	41,988	145,613
TOTAL	1,146,554	33,123	56,100	36,955	100,588	1,160,674

ANALYSIS OF TREASURY INCOME

Actual 2005-06	Estimate 2006-07	Probable 2006-07		Estimate 2007-08
£	£	£		£
			CUSTOMS AND EXCISE DIVISION	
			Excise Duties-	
6,995,176	7,770,000	7,500,000	Beer	7,890,000
5,249,817	5,930,000	5,500,000	Spirits	5,840,000
5,631,160	6,160,000	6,200,000	Wine & Cider	6,590,000
18,098,705	20,230,000	20,000,000	Tobacco, etc.	21,330,000
26,560,034	27,170,000	27,000,000	Hydrocarbon Oils	28,370,000
1,963,805	2,110,000	2,090,000	Air Passenger Duty	4,200,000
			Consumer Taxes-	
320,597,850	308,910,000	376,000,000	Value Added Tax	339,500,000
			Customs Duties-	
2,423,863	2,510,000	2,500,000	Customs Duties Order 1979	2,510,000
524,823	540,000	540,000	Agricultural Duties	540,000
			Others-	
14,231	30,000	20,000	Pool Betting	20,000
388,059,464	381,360,000	447,350,000	TOTAL SHARE OF EQUAL DUTIES	416,790,000
			Unequal Duties :	
860,380	1,260,000	1,500,000	General Betting Duty	1,800,000
852,638	800,000	850,000	Lottery	850,000
340,858	380,000	350,000	Non-Revenue Receipts	350,000
(852,638)	(800,000)	(850,000)	Lottery Duty Allocation	(850,000)
(17,061,712)	(10,000,000)	(25,000,000)	Media Development Allocation	-
(3,012,600)	(100,000)	(2,800,000)	Estimated UK Customs Adjustment	(1,100,000)
369,186,390	372,900,000	421,400,000	TOTAL CUSTOMS & EXCISE DIVISION	417,840,000
			INCOME TAX DIVISION	
108,449,261	105,500,000	115,500,000	Resident Income Tax	119,000,000
34,912,964	29,000,000	25,500,000	Company Tax	24,000,000
11,403,150	9,500,000	7,000,000	Non-Resident Tax	7,500,000
5,829,897	10,000,000	8,500,000	Exempt Company Fees	
		3,000,000	EU Savings Directive	3,000,000
160,595,272	154,000,000	159,500,000	TOTAL INCOME TAX DIVISION	153,500,000
			OTHER TREASURY INCOME	
821,646	750,000	710,000	Fines	750,000
5,134,852	1,765,000	1,763,000	Interest on Investments	1,945,000
334,225	590,000	640,000	Post Office - Contribution to Revenue	410,000
495,749	395,000	387,000	Miscellaneous	395,000
6,786,472	3,500,000	3,500,000	TOTAL OTHER TREASURY INCOME	3,500,000
536,568,134	530,400,000	584,400,000	TOTAL	574,840,000

COMPARISON OF REVENUE INCOME								
	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Probable 2006-07	Estimate 2007-08
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
Customs & Excise	221,905	299,932	251,561	306,230	325,786	369,186	421,400	417,840
Income & Other Taxes	166,659	162,337	153,697	153,052	150,691	160,595	159,500	153,500
Other	4,096	3,908	3,489	3,333	3,683	6,786	3,500	3,500
	392,660	466,178	408,747	462,615	480,160	536,568	584,400	574,840
	%	%	%	%	%	%	%	%
Customs & Excise	56.51	64.34	61.54	66.20	67.85	68.81	72.11	72.69
Income & Other Taxes	42.44	34.82	37.60	33.08	31.38	29.93	27.29	26.70
Other	1.04	0.84	0.85	0.72	0.77	1.26	0.60	0.61
	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Increase in Total Income (£,000)	53,653	73,518	(57,431)	53,868	17,546	56,408	47,832	(9,560)
% Increase in Total Income	15.83	18.72	(12.32)	13.18	3.79	11.75	8.91	(1.64)

SUMMARY OF TREASURY INCOME									
	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Probable 2006-07	Estimate 2007-08	Estimate 2007-08
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	%
Resident Income Tax	135,152	135,546	128,875	128,215	129,689	143,362	141,000	143,000	24.88
Value Added Tax	165,298	243,438	197,483	252,669	269,761	320,598	376,000	339,500	59.06
Hydrocarbon Oils	23,539	23,987	25,762	25,549	26,056	26,560	27,000	28,370	4.94
Tobacco, etc.	14,001	14,397	15,128	15,195	18,970	18,099	20,000	21,330	3.71
Non-Resident Tax	25,068	20,137	18,437	18,847	15,239	11,403	7,000	7,500	1.30
Spirits, Wine & Beer	12,112	12,828	13,617	14,118	18,071	17,876	19,200	20,320	3.53
Air Passenger Duty	1,990	1,774	1,749	1,583	1,868	1,964	2,090	4,200	0.73
Interest on Investments	2,495	1,840	1,808	1,978	2,355	5,135	1,763	1,945	0.34
Customs Duties	2,724	2,711	2,493	2,548	2,915	2,949	3,040	3,050	0.53
Other	10,281	9,519	3,396	1,911	(4,765)	(11,377)	(12,693)	5,625	0.98
	392,660	466,178	408,747	462,615	480,160	536,568	584,400	574,840	100.00

NOTE : The above figures are subject to rounding.

Income Tax Rates reduced as follows: -

- 2000-01 - individuals standard rate by 1% to 14%
- companies lower rate by 1% to 14%
- 2001-02 - individuals standard rate by 2% to 12%
- individuals higher rate by 2% to 18%
- companies lower and higher rate by 2% to 12% and 18% respectively
- 2002-03 - individuals standard rate by 2% to 10%
- companies lower rate by 2% to 10% with standard rate at 15%
- 2003-04 - trading companies rate effectively 10% on all taxable income
- 2004-05 - non-resident trading income reduced to 10%
- 2005-06 - zero rate of tax extended to agriculture, fishing, film, e-gaming, tourist accommodation and manufacturing industries
- 2006-07 - zero rate of tax extended to non-regulated businesses

GROSS EXPENDITURE SUMMARY 2007-2008				
	2006-07	2007-08	Increase	
	£	£	£	%
Agriculture Fisheries & Forestry	17,070,240	17,305,300	235,060	1.4
Education (see Note 1)	96,934,900	103,413,200	6,478,300	6.7
Health & Social Security	373,844,900	395,418,200	21,573,300	5.8
Home Affairs	36,526,700	39,067,800	2,541,100	7.0
Local Government & Environment	40,658,440	42,327,890	1,669,450	4.1
Tourism & Leisure (see Note 2)	33,419,700	34,946,100	1,526,400	4.6
Trade & Industry	13,740,400	14,138,080	397,680	2.9
Transport	61,267,000	63,838,200	2,571,200	4.2
Treasury	33,768,000	33,988,150	220,150	0.7
	707,230,280	744,442,920	37,212,640	5.3
Executive Government	49,322,635	52,939,656	3,617,021	7.3
Manx National Heritage	5,974,839	6,154,355	179,516	3.0
Road Transport Licensing Committee	245,050	220,100	(24,950)	(10.2)
Statutory Boards (Revenue Funded)	6,485,928	6,648,066	162,138	2.5
Expenses of the Legislature	5,088,300	4,725,800	(362,500)	(7.1)
	774,347,032	815,130,897	40,783,865	5.3

ANALYSIS OF GROSS EXPENDITURE ESTIMATES 2007-2008						
	Salaries & Wages etc.	Loan Charges	Benefit Payments	Other Costs	Total	Salaries & Wages as Percentage of Total
	£	£	£	£	£	%
Agriculture Fisheries & Forestry	4,297,900	358,900		12,648,500	17,305,300	24.8
Education (see Note 1)	64,507,700	8,563,000		30,342,500	103,413,200	62.4
Health & Social Security	117,432,000	12,421,300	194,515,000	71,049,900	395,418,200	29.7
Home Affairs	23,805,585	5,337,300		9,924,915	39,067,800	60.9
Local Government & Environment	5,938,274	6,240,500		30,149,116	42,327,890	14.0
Tourism & Leisure (see Note 2)	14,495,600	4,791,900		15,658,600	34,946,100	41.5
Trade & Industry	3,685,070	812,300		9,640,710	14,138,080	26.1
Transport	24,573,200	16,386,800		22,878,200	63,838,200	38.5
Treasury	11,845,282	5,099,200		17,043,668	33,988,150	34.9
	270,580,611	60,011,200	194,515,000	219,336,109	744,442,920	36.3
Executive Government	8,684,990			44,254,666	52,939,656	16.4
Manx National Heritage	2,839,846	1,435,600		1,878,909	6,154,355	46.1
Road Transport Licensing Committee	181,600			38,500	220,100	82.5
Statutory Boards (Revenue Funded)	4,017,008			2,631,058	6,648,066	60.4
Expenses of the Legislature	935,000	769,300		3,021,500	4,725,800	19.8
	287,239,055	62,216,100	194,515,000	271,160,742	815,130,897	35.2

Note 1: Estimates include gross expenditure and receipts in respect of Delegated Financial Management in secondary schools and the Isle of Man College amounting to £2,649,100.

Note 2: Estimates include gross expenditure and receipts in respect of Service Delivery Directorate amounting to £3,785,900

DEPARTMENT	SUMMARY OF BUDGETARY PROVISION FOR PERSONNEL EMPLOYED BY GOVERNMENT (Full-time Equivalent Values)					
	Budget Estimate 2006-2007	Allowed Changes 2006-2007	Revised Estimate 2006-2007	Transfers	Increases 2007-2008	Budget Estimate 2007-2008
AGRICULTURE, FISHERIES & FORESTRY	132.25		132.25			132.25
EDUCATION	1,660.78	1.34	1,662.12		6.20	1,668.32
HEALTH & SOCIAL SECURITY	2,634.50		2,634.50		30.00	2,664.50
HOME AFFAIRS	575.84		575.84	(1.00)		574.84
LOCAL GOVERNMENT & ENVIRONMENT	170.70	1.00	171.70	(2.00)		169.70
TOURISM & LEISURE	346.30		346.30			346.30
TRADE & INDUSTRY	90.50		90.50	(1.00)		89.50
TRANSPORT	729.12		729.12	1.00		730.12
TREASURY	340.80	(6.96)	333.84			333.84
Sub-total	6,680.79	(4.62)	6,676.17	(3.00)	36.20	6,709.37
EXECUTIVE GOVERNMENT	181.73	6.96	188.69	3.00		191.69
MANX NATIONAL HERITAGE	76.15		76.15			76.15
ROAD TRANSPORT LICENSING COMMITTEE	2.00		2.00			2.00
STATUTORY BOARDS						
Office of Fair Trading	17.50		17.50			17.50
Communications Commission	2.70		2.70			2.70
Financial Supervision Commission	63.50		63.50			63.50
Insurance & Pensions Authority	12.00		12.00			12.00
PERSONNEL CONTROL TOTAL	7,036.37	2.34	7,038.71		36.20	7,074.91
EXPENSES OF THE LEGISLATURE	25.50		25.50			25.50
SEASONAL / PART-TIME STAFF						
Tourism & Leisure :-						
Villa Marina / Gaiety Theatre Complex	77.50		77.50	(2.00)		75.50
Manx Welcome				2.00		2.00
Seasonal Workers	31.00		31.00			31.00
Manx National Heritage	20.65		20.65			20.65
DoT - Road Crossing Patrols	11.55		11.55			11.55
Education - Part-time Youth Workers	11.77		11.77		0.17	11.94
CONTRACT POSTS						312.20
MANX ELECTRICITY AUTHORITY	279.50	(20.00)	259.50		(10.00)	249.50
POST OFFICE AUTHORITY	318.60		318.60		(13.70)	304.90
WATER AUTHORITY	128.00		128.00			128.00
TOTAL	7,940.44	(17.66)	7,922.78		12.67	8,247.65

NOTES

The Manx Electricity Authority, the Post Office Authority, the Water Authority and Amenity Operations of the Department of Tourism & Leisure are classed as trading operations and are excluded from the system for the management of personnel numbers. Also excluded from the management of personnel numbers are the Clerk of Tynwald's Office, referred to above as Expenses of the Legislature, staff on short-term contracts and certain seasonal and part-time staff.

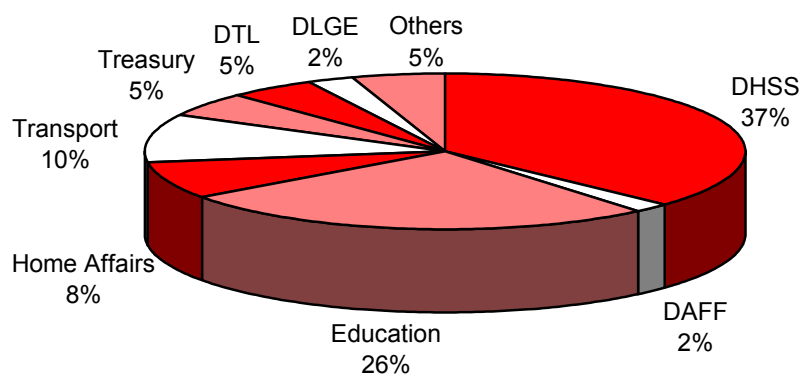
Increases to the Personnel Control total of 36.20 fte posts in 2007-08 relate to the following capital schemes -

Peel Clothworkers Extension	0.30
St Ninians Dining Room & Extension	3.70
Ramsey Grammar Post 16 Medway	1.20
QEII Extension	1.00
Central ESMI Unit	19.00
Rehab / Detox Unit	11.00
	36.20

Contract posts, previously not reported, have been included for the first time for additional information.

SUMMARY OF PERSONNEL EMPLOYED BY GOVERNMENT					
(Full-time Equivalent Values)					
DEPARTMENT	Actual 30.09.02	Actual 30.09.03	Actual 30.09.04	Actual 30.09.05	Actual 30.09.06
Agriculture, Fisheries & Forestry	121.17	132.17	132.25	132.25	131.09
Education	1,555.62	1,595.54	1,724.20	1,773.50	1,827.50
Health & Social Security	2,250.80	2,404.20	2,471.30	2,584.00	2,588.10
Home Affairs	504.39	529.13	536.17	531.89	547.52
Local Government & Environment	159.94	164.72	174.70	170.70	169.70
Tourism & Leisure	328.43	335.04	330.43	333.60	334.99
Trade & Industry	82.50	83.50	95.50	93.50	84.00
Transport	658.39	656.27	678.79	696.55	698.55
Treasury	324.71	331.71	333.30	341.00	340.84
	5,985.95	6,232.28	6,476.64	6,656.99	6,722.29
Executive Government	168.99	171.03	170.20	180.77	194.23
Manx National Heritage	76.15	76.15	76.15	76.15	76.15
Road Transport Licensing Committee	2.00	2.00	2.00	2.00	2.00
Sub-total	6,233.09	6,481.46	6,724.99	6,915.91	6,994.67
Expenses of the Legislature	19.00	19.00	21.50	21.50	22.00
Statutory Boards	801.30	837.70	837.51	835.11	798.72
TOTAL	7,053.39	7,338.16	7,584.00	7,772.52	7,815.39

PERSONNEL EMPLOYED BY GOVERNMENT
Actual 30th September 2006



AGRICULTURE, FISHERIES & FORESTRY

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
Central Administration	768,445	873,000	917,000
Inland Fisheries	225,853	201,000	207,000
Sea Fisheries Support	1,250,433	1,304,000	1,295,000
Agriculture Services	497,673	531,900	530,000
Agriculture Support	9,564,067	9,408,100	9,436,000
Animal Health	574,565	607,000	638,000
Forestry, Amenity and Lands	2,206,622	2,112,000	2,194,000
Wildlife & Conservation	473,614	572,000	587,000
TOTAL	15,561,272	15,609,000	15,804,000

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
EXPENDITURE			
Payroll Costs	4,017,087	4,127,490	4,297,900
Premises	755,627	689,400	728,100
Transport Expenses	336,289	326,800	327,700
Supplies and Services	715,752	673,650	718,100
Grants	10,895,337	10,917,600	10,874,600
Loan Charges	327,236	335,300	358,900
	17,047,328	17,070,240	17,305,300
INCOME			
Fees	196,558	187,500	196,400
Rents	209,100	182,000	197,000
Interest & Recovery Payments	430,184	493,000	496,500
Other	650,214	598,740	611,400
	1,486,056	1,461,240	1,501,300
	15,561,272	15,609,000	15,804,000

AGRICULTURE, FISHERIES & FORESTRY

Reconciliation of Revenue Expenditure

	£	£
2006-2007 Budget (Gross Spending)		17,070,240
Reallocation of Resources		
Beef Quality & Beef Premium Schemes	182,000	
Cereal Area Payments	30,000	
Property, Grounds & Maintenance	22,000	
Miscellaneous Allocation of Savings	79,660	
		313,660
Savings		
FIS/HIS (One-off 2006-07)	(200,000)	
Pig Premium Scheme	(50,000)	
Older Cattle Headage Payments	(50,500)	
BSE Cull	(113,500)	
Fish Development Fund	(60,000)	
		(474,000)
Increased Expenditure		
Salaries and Wages (pay awards)	171,800	
Beef Subsidy Scheme	200,000	
Loan Charges	23,600	
		395,400
2007-2008 Budget (Gross Spending)		<u>17,305,300</u>
Less Receipts 2006-2007 Budget	(1,461,240)	
Add Increase in Receipts 2007-2008	(40,060)	
		<u>(1,501,300)</u>
2007-2008 Budget Deficiency Vote		<u>15,804,000</u>

AGRICULTURE, FISHERIES & FORESTRY

PERSONNEL BUDGET				
	Actual 30.9.06	Revised Estimate 31.3.07	Estimate 31.3.08	Financial Provision 2007-2008
	(fte)	(fte)	(fte)	£
Central Administration	11.60	9.00	9.00	488,000
Sea Fisheries Support	6.00	8.00	8.00	255,700
Inland Fisheries	7.00	6.00	6.00	187,200
Agriculture Support	9.00	9.00	9.00	345,100
Agriculture Services	11.49	13.25	13.25	428,000
Wildlife & Conservation	5.00	5.00	5.00	214,000
Animal Health	9.00	9.00	9.00	442,500
Forestry, Amenity and Lands	72.00	73.00	73.00	1,937,400
TOTAL	131.09	132.25	132.25	4,297,900

CAPITAL SPENDING 2007-2008				
	Total Estimated Cost	Expenditure to Date	Estimate 2007-2008	Following Years
	£	£	£	£
Agricultural and Fishermen's Loans			300,000	
New Headquarters	3,765,680		75,000	3,690,680
Laxey River Scour	222,000		222,000	
Sawmill Equipment	350,000		350,000	
Refurbishment of Mill Road Yard	300,000		300,000	
TOTAL			1,247,000	3,690,680

EDUCATION

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
Primary Education	24,431,576	24,799,500	26,557,500
Secondary Education	24,863,454	25,957,100	28,582,900
Further Education	8,700,753	8,942,700	9,772,300
Special Education	6,124,720	6,732,800	7,604,700
Works Department	6,124,654	6,201,300	6,252,000
Universities etc Awards	10,154,292	10,577,700	10,686,700
Education Improvement Service	5,846,025	6,031,800	6,028,800
Meals & Milk Service	380,340	347,100	380,800
Youth & Community Services	1,447,053	1,490,500	1,550,200
Administration	2,676,034	2,641,500	2,088,300
TOTAL	90,748,901	93,722,000	99,504,200

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
EXPENDITURE			
Payroll Costs	57,077,624	60,489,000	64,507,700
Premises & Grounds	4,383,828	4,053,400	4,244,800
Supplies and Services	12,882,735	11,207,000	12,222,700
Fees & Grants to Students	10,215,379	10,635,500	10,581,200
Other Grants	219,408	272,600	107,500
Loan Charges	7,265,710	7,563,600	8,563,000
Other Costs	2,852,243	2,713,800	3,186,300
	94,896,927	96,934,900	103,413,200
INCOME			
Course Fees	1,308,747	532,800	1,126,400
Rents	199,153	98,700	148,100
Meals & Milk	2,215,258	2,246,700	2,246,700
Other	424,868	334,700	387,800
	4,148,026	3,212,900	3,909,000
	90,748,901	93,722,000	99,504,200

Note: The estimates include gross expenditure and receipts in respect of secondary schools and Isle of Man College amounting to £2,649,100 in 2007-2008 as under DFM, each location operates a deficiency budget.

EDUCATION

Reconciliation of Revenue Expenditure

	£	£
2006-2007 Budget (Gross Spending)		94,965,200
Savings		
One-off spending 2006-07		(350,000)
Increased Expenditure		
Salaries and Wages	3,258,700	
Employers Superannuation Increased Contribution	1,884,100	
Board of Education Election	16,700	
Loan Charges	989,400	
		6,148,900
2007-2008 Budget (Gross Spending)		<u>100,764,100</u>
Less Receipts 2006-2007 Budget	(1,243,200)	
Add Reduction in Receipts 2007-2008	(16,700)	
		(1,259,900)
2007-2008 Budget Deficiency Vote		<u>99,504,200</u>

EDUCATION

PERSONNEL BUDGET				
	Actual 30.9.06	Revised Estimate 31.3.07	Estimate 31.3.08	Financial Provision 2007-2008
	(fte)	(fte)	(fte)	£
Primary Education	525.30	522.40	523.00	18,970,500
Secondary Education	584.10	567.60	570.90	22,009,200
Further Education	231.70	215.80	213.20	8,831,400
Special Education	228.70	125.30	127.90	6,890,400
Works Department	57.30	52.30	52.30	1,650,400
Peripatetic Services	68.70	62.30	62.70	2,766,300
Meals Service	48.90	48.80	48.90	798,800
Youth & Community Services	43.00	28.80	29.60	1,236,400
Administration	39.80	38.80	39.80	1,354,300
TOTAL	1,827.50	1,662.10	1,668.30	64,507,700

CAPITAL SPENDING 2007-2008				
	Total Estimated Cost	Expenditure to Date	Estimate 2007-2008	Following Years
	£	£	£	£
Auldyn School Replacement	5,207,000	5,151,900	55,100	
Sulby School Extension	749,000	727,600	21,400	
Scoil Vallajeelt Extension	1,597,600	1,562,600	35,000	
Braddan Primary School Improvements	244,019	233,519	10,500	
St Mary's Design Fees	63,300	10,000	14,300	39,000
Ballaquayle Design Fees	44,300	15,000	29,300	
Ballakermeen Medway Block Phase 4/5	1,708,100	1,665,900	42,200	
Peel Clothworkers School Extensions	2,863,326	1,799,900	984,026	79,400
Onchan Nursery & Traffic Management	409,497	391,597	17,900	
St Ninians Dining Room & Extension	1,037,027	1,007,900	29,127	
Ramsey Grammar Post 16/Medway	6,136,537	4,526,337	1,483,000	127,200
Q E 2 Humanities/Nurture Unit	2,653,900	1,718,300	852,300	83,300
Ramsey New Junior School	7,389,600	510,000	4,709,800	2,169,800
Castle Rushen High Drainage Phase 1	280,000	270,000	10,000	
Vocational Training Centre	4,163,300	52,000	200,000	3,911,300
Disability Access Works to Dept Sites				
Phase 1	800,000	615,000	185,000	
Phase 2	840,000		840,000	
Victoria Road School Extension	2,207,800	60,000	120,000	2,027,800
Bemahague Secondary School	29,370,900	2,001,600	400,800	26,968,500
Castle Rushen High Drainage Phase 2	1,345,000		95,000	1,250,000
Castle Rushen High School Extension Phase 2	6,100,300		262,500	5,837,800
Fire Certification Work to Schools Phase 2	1,102,500	100,000	372,500	630,000
International Business School	682,500	42,000	325,500	315,000
Covered Play and Teaching Areas	882,100	15,800	141,800	724,500
Management of Hazardous Materials	658,400		444,700	213,700
Ramsey Grammar Post 16/Medway Phase 2	347,200		340,200	7,000
IOM College PMLD Unit	800,000		100,000	700,000
TOTAL	79,683,206	22,476,953	12,121,953	45,084,300

HEALTH & SOCIAL SECURITY

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
Health Services Division			
Administration	5,986,396	4,401,400	3,146,000
Hospital & Specialist Services			
Noble's Hospital Unit	48,717,817	48,125,200	61,495,300
New Hospital	463,828	492,800	515,800
Remuneration of Specialists	12,794,207	13,016,200	1,858,300
Patient Travel / UK Treatments	3,399,426	3,257,400	2,615,500
Primary Health Care			
Community Services	7,501,500	8,020,000	8,173,300
Practitioner Services	29,721,590	32,584,100	33,187,100
Ramsey Community Hospital	4,122,192	4,311,400	4,472,800
IOM Ambulance Service	2,019,484	1,956,300	2,087,600
Prison Health Service			40,000
NHS Contributions (I.O.M.) Acts 1971	(22,324,950)	(23,587,300)	(24,057,000)
sub-total	92,401,490	92,577,500	93,534,700
Social Services Division			
Business Support Services	2,753,302	2,855,100	3,230,000
Children Service Area	14,493,635	13,666,900	13,887,500
Adult Services Area	18,799,332	19,144,300	19,996,200
Mental Health Service Area	9,584,693	9,719,700	11,160,500
Over Arching Divisional Services	1,493,774	1,030,300	692,300
sub-total	47,124,736	46,416,300	48,966,500
Social Security Division			
National Insurance Operating Account	(28,010,371)	7,552,000	16,753,000
National Insurance Investment Account	28,010,371	(7,552,000)	(16,753,000)
Non-Contributory Benefits	54,605,087	57,915,000	60,935,000
Miscellaneous	356,898	492,000	516,000
sub-total	54,961,985	58,407,000	61,451,000
Core Services Group	9,443,430	9,085,200	11,859,800
TOTAL	203,931,641	206,486,000	215,812,000

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
EXPENDITURE			
Staff Costs (including contracted)	105,132,034	110,617,200	117,432,000
Premises	8,746,946	8,038,100	8,202,600
Supplies and Services	47,023,801	45,493,650	45,692,250
Grants	15,866,255	14,275,550	14,350,950
Loan Charges	12,430,026	13,422,400	12,421,300
Benefits	170,128,015	179,138,000	194,515,000
Other Costs	3,729,847	2,860,000	2,804,100
	363,056,924	373,844,900	395,418,200
INCOME			
Fees	30,155,986	30,624,400	31,626,100
Loan Charges (New Hospital)	8,750,000	9,745,500	8,580,100
NI Fund	119,999,980	126,769,000	139,180,000
Other	219,317	220,000	220,000
	159,125,283	167,358,900	179,606,200
	203,931,641	206,486,000	215,812,000

HEALTH & SOCIAL SECURITY

Reconciliation of Revenue Expenditure

	£	£
2006-2007 Budget (Gross Spending)		373,844,900
Transfers between Departments		
Posts transferred to General Registry (Tribunals)	(35,700)	
Transfer of Budget for Prison Health Service from DHA	<u>40,000</u>	
		4,300
Increased Expenditure		
Salaries and Wages	5,211,600	
Loan Charges	141,300	
New Hospital (Loan Charges)	(1,142,400)	
Health Services Additional Funding	86,200	
Social Services Additional Funding	880,400	
CEO's Office / Estates Services	1,104,900	
Social Security Additional Funding:		
Benefits: increased growth	8,827,000	
Benefits: uprating	6,550,000	
Administration Expenses Adjustment	<u>(90,000)</u>	
		<u>21,569,000</u>
2007-2008 Budget (Gross Spending)		<u>395,418,200</u>
Less Receipts 2006-2007 Budget	(167,358,900)	
Less Increase in Receipts 2007-2008	(13,412,700)	
New Hospital (Loan Charges)	<u>1,165,400</u>	
		<u>(179,606,200)</u>
2007-2008 Budget Deficiency Vote		<u>215,812,000</u>

HEALTH & SOCIAL SECURITY

PERSONNEL BUDGET				
	Actual 30.9.06	Revised Estimate 31.3.07	Estimate 31.3.08	Financial Provision 2007-2008
	(fte)	(fte)	(fte)	£
Health Services Division	1,487.60	1,506.60	1,494.60	77,559,000
Social Services Division	851.20	871.50	901.50	29,801,800
Social Security Division	85.50	84.00	84.00	2,697,000
Chief Executive's Office/Occ. Health Estates Services Directorate	100.80 63.00	92.90 79.50	104.90 79.50	4,952,900 2,421,300
TOTAL	2,588.10	2,634.50	2,664.50	117,432,000

CAPITAL SPENDING 2007-2008				
	Total Estimated Cost	Expenditure to Date	Estimate 2007-2008	Following Years
	£	£	£	£
New Hospital				
- Construction	116,637,000	114,493,766	2,143,234	
- Emergency Services Helipad	223,000	165,549	57,451	
Residential Accommodation (DHSS Staff)				
Ph 1 - Cronk Aash & Playing Fields/Clubhouse	1,110,000	1,081,422	28,578	
Ph 3 - Union Mills Field - Flats	1,300,000	357,551	890,449	52,000
Southern Community Healthcare Development				
Phase 1 - Residential Facility				
- Pre-Contract Design & Construction	7,610,500	7,482,647	127,853	
Phase 2 - Community Healthcare Facility				
- Pre-Contract Design & Construction	1,365,728	1,333,704	32,024	
Old Nobles-Ward 10 Dev.				
- Design Fees (Pre Contract)	54,000		54,000	
- Construction	771,000		741,000	30,000
GP Surgery (Peel)				
- Pre-Contract Design & Construction	869,400		84,000	785,400
GP Surgery (Loch Prom)	792,000		600,000	192,000
GP Surgery (Palatine)				
- Pre-Contract Design & Construction	945,000		345,000	600,000
GP Surgery (North West)				
- Design Fees (Pre Contract)	50,000		32,500	17,500
Secure Unit				
- Pre-Contract Design & Construction	2,061,581	2,012,950	48,631	
Rehabilitation/Detox Unit				
- Pre-Contract Design & Construction	1,143,470	698,132	445,338	
EMI Unit (Central)				
- Design Fees (Pre Contract)	338,000	213,100	124,900	
- Construction	4,291,300		1,454,500	2,836,800
Children's Unit				
- Pre-Contract Design & Construction	948,000	890,533	57,467	
Purchase of Community Homes	1,196,640		598,320	598,320
Mental Health Rehab & Treatment Facility				
- Design Fees (Pre Contract)	50,000		50,000	
- Construction	1,560,000		100,000	1,460,000
Asset Replacement Programme	12,500,000		500,000	12,000,000
Disability & Discrimination Act	928,000		268,000	660,000
Community Care Support Service	5,500,000		2,000,000	3,500,000
TOTAL	162,244,619	128,729,354	10,783,245	22,732,020

HOME AFFAIRS

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
HOME AFFAIRS			
Chief Executive's Office	1,907,179	2,890,000	2,595,000
Broadcasting	87,833	81,000	81,000
Communications Division	2,760,949	2,676,200	2,807,100
Civil Defence	673,253	530,000	534,000
Prison	4,970,966	8,461,800	10,439,100
Gambling Commission	(220,737)	(111,000)	(154,000)
Probation	1,292,680	1,542,000	1,681,000
Fire Service	4,562,741	4,546,400	4,715,400
Police	15,293,073	15,003,600	15,462,400
TOTAL	31,327,937	35,620,000	38,161,000

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
EXPENDITURE			
Payroll Costs	21,193,879	22,636,000	23,805,585
Supplies and Services	1,119,600	1,096,200	1,096,200
Accommodation	1,544,461	1,561,350	1,561,150
Loan Charges	2,765,936	4,244,900	5,337,300
Revenue Funded Capital	434,301	798,800	379,800
Other Costs	5,187,447	6,189,450	6,887,765
	32,245,624	36,526,700	39,067,800
INCOME			
Gambling Commission	402,754	375,800	375,800
Miscellaneous Receipts	514,933	530,900	531,000
	917,687	906,700	906,800
	31,327,937	35,620,000	38,161,000

HOME AFFAIRS

Reconciliation of Revenue Expenditure

	£	£
2006-2007 Budget (Gross Spending)		36,526,700
Transfers between Departments		
Prison Health Service to DHSS		(40,000)
Increased / New Expenditure		
Salaries and Wages	1,121,900	
Loan Charges	1,092,400	
New Prison	785,800	
Capital Schemes Revenue Funded Provision	(419,000)	
		2,581,100
2007-2008 Budget (Gross Spending)		<u>39,067,800</u>
Less Receipts 2006-2007 Budget		(906,800)
2007-2008 Budget Deficiency Vote		<u>38,161,000</u>

HOME AFFAIRS

PERSONNEL BUDGET				
	Actual	Revised	Estimate	Financial
	30.9.06	Estimate	31.3.08	Provision
	(fte)	(fte)	(fte)	2007-2008
				£
Chief Executive's Office	11.94	12.26	12.26	713,000
Civil Defence	2.32	2.32	2.32	117,000
Gambling Commission	3.68	3.68	3.68	116,000
Prison	111.00	130.00	129.00	4,272,000
Probation	18.50	21.00	21.00	844,000
Fire Service	86.51	86.51	86.51	4,073,000
Police	287.57	293.07	293.07	12,436,585
Communications Division	26.00	27.00	27.00	1,234,000
TOTAL	547.52	575.84	574.84	23,805,585

CAPITAL SPENDING 2007-2008				
	Total	Expenditure	Estimate	Following
	Estimated	to Date	2007-2008	Years
	Cost			
	£	£	£	£
Prison Redevelopment Programme				
- Construction	38,861,459	25,212,714	12,173,715	1,475,030
- Resurfacing A10 Coast Road	325,000		325,000	
TOTAL	39,186,459	25,212,714	12,498,715	1,475,030

LOCAL GOVERNMENT & ENVIRONMENT

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
LOCAL GOVERNMENT & THE ENVIRONMENT			
Corporate Services Directorate			
Administration	701,107	834,130	858,480
Local Authority Assistance	1,512,152	1,771,130	1,996,771
Local Authority Housing Deficiency	4,510,298	6,919,030	7,295,358
Department Vehicles	31,242	134,300	134,300
Planning & Building Control Directorate	516,543	1,206,500	1,238,250
Estates & Housing Directorate			
Aid Schemes	1,100,272	1,041,700	1,028,800
Office of Architecture	96,123	94,700	94,700
Housing	1,678,505	2,030,300	3,262,100
Property Services	4,691,947	4,540,320	4,281,649
Environment Safety & Health Directorate	1,586,959	1,764,680	1,795,030
Scientific Services	794,011	695,530	712,880
Waste Operations Management Unit	8,212,424	8,301,680	8,354,682
TOTAL	25,431,583	29,334,000	31,053,000

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
EXPENDITURE			
Payroll Costs	5,029,889	5,840,890	5,938,274
Other Staffing Costs	309,508	242,776	227,876
Premises	4,367,230	4,231,934	3,840,375
Supplies & Services	13,138,376	15,303,550	15,925,236
Public Sector Housing - excl. loan charges	2,116,888	6,919,030	7,295,358
Professional Services	72,000	106,720	71,490
Local Authority Support	6,022,450	1,775,740	2,001,381
Property Grants	500,000	762,400	787,400
Loan Charges	5,705,459	5,475,400	6,240,500
	37,261,800	40,658,440	42,327,890
INCOME			
Fees	4,434	1,500	1,500
Rents	6,923,850	7,809,640	7,700,090
Services	4,655,378	3,291,600	3,351,600
Sales	42,777	81,000	81,000
Interest	91,451	56,600	56,600
Other	112,327	84,100	84,100
	11,830,217	11,324,440	11,274,890
	25,431,583	29,334,000	31,053,000

LOCAL GOVERNMENT & ENVIRONMENT

Reconciliation of Revenue Expenditure

	£	£
2006-2007 Budget (Gross Spending)		40,658,440
Transfers		
Clinical Waste Budget to DOT	(57,000)	
Government House Budget to Chief Secretary's Office	(201,000)	
		(258,000)
Increased Expenditure		
Salaries and Wages	97,381	
Loan Charges	765,100	
LA Housing Deficiencies	601,969	
Miscellaneous savings	(137,000)	
		1,327,450
New Areas of Spending		
Fuel Poverty Scheme		600,000
2007-2008 Budget (Gross Spending)		<u>42,327,890</u>
Less Receipts 2006-2007 Budget	(11,324,440)	
Add Reduction in Receipts 2007-2008	49,550	
		(11,274,890)
2007-2008 Budget Deficiency Vote		<u>31,053,000</u>

LOCAL GOVERNMENT & ENVIRONMENT

PERSONNEL BUDGET				
	Actual 30.9.06	Revised Estimate 31.3.07	Estimate 31.3.08	Financial Provision 2007-2008
	(fte)	(fte)	(fte)	£
Corporate Services Directorate	18.00	18.00	18.00	663,000
Estates & Housing Directorate	62.20	62.20	62.20	1,903,574
Planning & Building Control Directorate	28.00	28.00	28.00	954,000
Environmental Safety & Health Directorate	33.00	33.00	33.00	1,368,000
Scientific Services	13.50	13.50	13.50	501,000
Waste Operations Management Unit	15.00	15.00	15.00	548,700
	169.70	169.70	169.70	5,938,274

CAPITAL SPENDING 2007-2008				
	Total Estimated Cost	Expenditure to Date	Estimate 2007-2008	Following Years
	£	£	£	£
Courthouse/ General Registry	10,750,000	10,383,000	367,000	
Landfill Site - Phase 1 Construction	3,839,000		2,839,000	1,000,000
Civic Amenity Site - North	1,230,500	50,000	180,500	1,000,000
Civic Amenity Site - Western	500,000		500,000	
Energy from Waste Sorting Facility	2,000,000		150,000	1,850,000
Jurby 64 Units - Design Fees	132,000	90,000	42,000	
- Construction	3,830,000	938,633	1,641,367	1,250,000
Janet's Corner (182 Units) - Construction	19,429,000	2,377,020	3,997,980	13,054,000
Clagh Vane	4,390,000	45,000	130,000	4,215,000
Jurby Industrial Estate repairs to hangars	1,300,000	730,000	550,000	20,000
Jurby Industrial Estate	2,050,000		500,000	1,550,000
Jurby Bungalows (3 units)	307,710	300,000	7,710	
Port Erin Marine Lab	300,000	200,000	100,000	
Disability Discrimination Act	1,000,000		500,000	500,000
FUNDED FROM HOUSING RESERVE:				
Planned Maintenance	8,800,000	3,350,000	1,500,000	3,950,000
House Purchase Assistance Scheme	33,258,000	13,000,000	6,558,000	13,700,000
TOTAL	93,116,210	31,463,653	19,563,557	42,089,000

TOURISM & LEISURE

<u>NET EXPENDITURE - SERVICE ANALYSIS</u>			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
CORPORATE SERVICES DIRECTORATE			
Corporate Services	1,565,913	1,813,900	1,822,000
TOURISM DIRECTORATE			
Tourism Directorate Management	100,405	132,800	170,000
New Product Development	212,801	437,200	341,000
Quality and Service	500,126	647,600	691,000
Communications	2,078,043	1,888,000	1,840,000
Events	2,975,848	3,274,000	3,395,000
sub-total	5,867,223	6,379,600	6,437,000
SERVICE DELIVERY DIRECTORATE			
Service Delivery Directorate Management	446,611	777,200	884,000
Buses	6,602,207	6,654,950	6,804,000
Heritage Railways	3,103,820	3,479,950	3,671,000
Sports and Recreation	3,825,919	3,887,000	3,882,000
Arts and Entertainment	3,661,416	3,752,400	3,976,000
sub-total	17,639,973	18,551,500	19,217,000
TOTAL	25,073,109	26,745,000	27,476,000

<u>EXPENDITURE AND INCOME BY CATEGORY</u>			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
EXPENDITURE			
Staff Costs	13,072,105	13,888,700	14,495,600
Premises	864,740	773,700	791,800
Supplies and Services	2,211,852	2,260,800	2,415,500
Marketing	2,267,596	2,138,600	2,076,000
Grants	1,234,608	1,370,000	1,325,100
Loan Charges	4,464,738	4,521,600	4,791,900
Minor Capital Works	260,000	360,000	360,000
Other Costs	7,665,352	8,106,300	8,690,200
	32,040,991	33,419,700	34,946,100
INCOME			
Fees	9,969	10,000	15,000
Rents	60,944	63,500	58,500
Leisure Facility Income	3,769,197	3,668,800	3,784,800
Public Transport Fares	2,732,689	2,589,400	2,825,700
Other	395,083	343,000	786,100
	6,967,882	6,674,700	7,470,100
	25,073,109	26,745,000	27,476,000

Note : Estimates include gross expenditure and receipts in respect of Service Delivery Directorate amounting to £3,785,900 in 2007-2008.

TOURISM & LEISURE

Reconciliation of Revenue Expenditure

	£	£
2006-2007 Budget (Gross Spending)		33,419,700
Increased Expenditure		
Salaries and Wages	575,700	
Impact of Capital Schemes	10,000	
Loan Charges	270,300	
Sports Development Coaching Costs	70,000	
Manx Welcome Centre (TIC)	31,100	
Staff Training and Development	11,700	
Market Research	10,000	
TT Centenary Additional Costs (see also receipts)	393,000	
Buses Fuel Oil	32,000	
Other	22,600	
		<u>1,426,400</u>
New Areas of Spending		
Bus Safety / Security Equipment		100,000
		<u>34,946,100</u>
2007-2008 Budget (Gross Spending)		
Less Receipts		
2006-2007 Budget	(6,674,700)	
Inflation increases	(125,000)	
TT Centenary Contracts	(427,000)	
Buses Farebox	(100,000)	
MER	(46,000)	
NSC	(31,000)	
Sports Development - Sports Schemes	(20,000)	
Villa Marina Net Increases	(35,000)	
Manx Welcome Centre (TIC)	(21,500)	
Net Minor reductions in Receipts	10,100	
		<u>(7,470,100)</u>
2007-2008 Budget Deficiency Vote		<u>27,476,000</u>

Note : Estimates include gross expenditure and receipts in respect of Service Delivery Directorate amounting to £3,785,900 in 2007-2008.

TOURISM & LEISURE

PERSONNEL BUDGET				
	Actual 30.9.06	Revised Estimate 31.3.07	Estimate 31.3.08	Financial Provision 2007-2008
	(fte)	(fte)	(fte)	£
Corporate Services	23.50	23.30	23.30	903,100
Tourism				
Management	3.00	3.00	3.00	163,900
New Product development	2.50	4.00	4.00	166,500
Communications	5.00	6.00	6.00	184,000
Quality & Service	11.00	12.00	12.00	358,700
Events	4.00	5.00	5.00	206,500
Service Delivery				
Management	5.50	5.50	5.50	218,100
Buses	147.00	151.00	151.00	5,426,100
Heritage Railways	65.00	68.00	68.00	2,146,100
Sport & Recreation	56.49	56.50	56.50	1,729,400
Arts & Entertainment	12.00	12.00	12.00	536,900
Personnel Control Total	334.99	346.30	346.30	12,039,300
Villa Marina / Gaiety Theatre Complex	70.70	77.50	75.50	1,911,700
Manx Welcome			2.00	
Seasonal Workers	10.50	31.00	31.00	544,600
TOTAL	416.19	454.80	454.80	14,495,600
Corporate Services Directorate	23.50	23.30	23.30	903,100
Tourism Directorate	25.50	30.00	30.00	1,079,600
Service Delivery Directorate	367.19	401.50	401.50	12,512,900
TOTAL	416.19	454.80	454.80	14,495,600

CAPITAL SPENDING 2007-2008				
	Total Estimated Cost	Expenditure to Date	Estimate 2007-2008	Following Years
	£	£	£	£
Villa Marina Refurbishment - Construction	12,558,200	12,505,415	52,785	
Villa Marina Arcade - Construction	4,542,000	412,000	3,326,000	804,000
Rail Infrastructure Renewal	9,966,600	5,975,600	1,514,000	2,477,000
Summerland				
Demolition, Cliff Face, Enabling Works				
Fees	170,000	127,433	42,567	
Summerland Demolition				
- Phase 2 (Demolition)	1,575,710	1,482,591	93,119	
Snaefell Café Refurbishment	360,000		25,000	335,000
TT Grandstand Development Works	500,000	350,000	150,000	
Ballafletcher Pitch Devel - Pre-Contract Fees	220,000	60,000	160,000	
Laxey Car Shed	400,000		200,000	200,000
Minor Capital Works	2,000,000		400,000	1,600,000
TOTAL	32,292,510	20,913,039	5,963,471	5,416,000

TRADE & INDUSTRY

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
Chief Executive's Office	1,200,129	1,455,550	1,813,180
Economic Development Group	2,159,428	1,944,600	1,885,560
Training & Employment	3,055,342	2,882,600	2,892,110
Industrial Grants	3,342,449	3,500,000	3,500,000
Ship Registry	344,570	207,250	524,750
TOTAL	10,101,918	9,990,000	10,615,600

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
EXPENDITURE			
Payroll Costs	3,629,179	3,547,900	3,685,070
Premises	611,219	494,920	663,800
Supplies and Services	2,212,137	3,282,180	2,866,810
Marketing	194,551	280,000	356,000
Grants	6,184,191	5,604,100	5,754,100
Loan Charges	707,378	531,300	812,300
	13,538,655	13,740,400	14,138,080
INCOME			
Fees	1,991,132	2,306,600	2,099,200
Rents	528,860	545,600	525,000
Royalties	308,017	338,200	338,200
Other	608,728	560,000	560,080
	3,436,737	3,750,400	3,522,480
	10,101,918	9,990,000	10,615,600

TRADE & INDUSTRY

Reconciliation of Revenue Expenditure

	£	£
2006-2007 Budget (Gross Spending)		13,740,400
Transfer to General Registry		(53,320)
Increased Expenditure		
Salaries and Wages (pay awards & increments)	169,920	
Loan Charges	281,000	
		450,920
2007-2008 Budget (Gross Spending)		<u>14,138,000</u>
Less Receipts 2006-2007 Budget	(3,750,400)	
Plus Decrease in Receipts 2007-2008	228,000	
		(3,522,400)
2007-2008 Budget Deficiency Vote		<u>10,615,600</u>

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.06	Revised Estimate 31.3.07	Estimate 31.3.08	Financial Provision 2007-2008
	(fte)	(fte)	(fte)	£
Civil Servants	84.00	90.50	89.50	3,685,070
TOTAL	84.00	90.50	89.50	3,685,070

<u>CAPITAL SPENDING 2007-2008</u>				
	Total Estimated Cost	Expenditure to Date	Estimate 2007-2008	Following Years
	£	£	£	£
Loans / Building Work		26,604,859	2,000,000	8,000,000
TOTAL		26,604,859	2,000,000	8,000,000

TRANSPORT

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
TRANSPORT			
Trading Operations - Works & Design	412,813		1,472,200
AIRPORT			
Operations	(500,073)	2,274,335	1,929,900
Administration	498,469	433,665	455,300
Loan Charges	719,462	1,346,000	1,792,000
sub-total	717,858	4,054,000	4,177,200
HARBOURS DIVISION			
Operations	1,064,000	451,500	(223,900)
Coastguards	386,928	411,700	453,800
Administration	367,419	224,400	377,700
Loan Charges	1,393,212	1,110,600	1,407,600
sub-total	3,211,559	2,198,200	2,015,200
HIGHWAYS			
Operations	6,070,347	5,783,700	4,427,000
Local Authority Operations	1,043,024	1,040,600	1,013,600
Administration	2,648,541	2,677,400	2,956,700
Loan Charges	1,202,490	1,411,900	1,279,100
sub-total	10,964,402	10,913,600	9,676,400
DRAINAGE DIVISION			
Operations	4,153,314	4,785,000	4,518,600
Local Authority Operations	1,698,314	2,123,800	2,123,800
Administration	484,933	393,700	498,800
Loan Charges	9,789,080	9,640,700	9,340,000
sub-total	16,125,641	16,943,200	16,481,200
PROPERTY DIVISION			
Operations	1,566,257	1,714,000	1,798,200
Loan Charges	1,131,113	1,589,700	2,568,000
sub-total	2,697,370	3,303,700	4,366,200
MANAGEMENT SERVICES			
Administration	1,221,690	1,446,300	1,555,600
TOTAL	35,351,333	38,859,000	39,744,000

TRANSPORT

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
EXPENDITURE			
Professional / Technical Salaries	10,953,735	11,320,575	12,262,900
Admin Salaries	873,812	933,864	955,700
Staff Costs - supplies & services	748,504	694,672	697,400
Supplies and Services	3,097,928	2,887,040	3,247,100
Administration	1,255,569	1,028,471	1,321,400
Design & Professional Fees	584,129	532,251	587,200
Infrastructure Maintenance / Development			
Airport	170,187	272,035	249,200
Harbours	2,844,638	2,381,870	2,029,100
Highways and Traffic	14,137,057	14,005,671	13,205,100
Drainage and Sewerage	5,225,549	6,790,503	6,453,200
Central	2,487	146,040	224,100
Properties and Administration	987,215	1,233,168	1,147,500
Plant, Equipment & Vehicle costs	2,151,023	2,158,459	1,772,700
Premises - Rent and Rates	91,921	111,307	132,300
Loan Charges	14,235,357	15,098,900	16,386,800
Other Costs	467,976	10,174	7,100
Works Division Trading Operations	25,018,571	25,372,900	29,910,800
Design Services	181,885	166,000	163,400
Less Recharged Expenditure	(23,188,302)	(23,876,900)	(26,914,800)
	59,839,241	61,267,000	63,838,200
INCOME			
Fees	18,369,620	15,875,008	17,405,400
Rents	2,499,014	2,721,396	2,808,600
Car Parks	701,185	701,308	715,400
Recharge of Expenditure	501,352	516,480	555,000
Royalties & Concessions	221,092	236,091	225,800
Other	105,086	157,717	137,800
Works Division Trading Operations	24,586,183	25,372,900	28,438,600
Design (excl. Pay)	692,678	704,000	722,400
Less Internal Recharges	(23,188,302)	(23,876,900)	(26,914,800)
	24,487,908	22,408,000	24,094,200
	35,351,333	38,859,000	39,744,000

TRANSPORT

Reconciliation of Revenue Expenditure

	£	£
2006-2007 Budget (Gross Spending)		61,267,000
Transfers		
To Land Acquisition Fund re. Parade Street purchase	(270,000)	
Plant Lease Commitments transferred to Capital Account	(400,000)	
From DLGE re Animal Waste Operation	57,000	(613,000)
Reallocation of Resources		
Planned Premises maintenance	(140,000)	
Highway Preventative Maintenance	(92,000)	
Airport Infrastructure Maintenance	(59,000)	
Harbour Infrastructure Development	(321,000)	
Drainage Infrastructure Development	(301,000)	
Other	(1,000)	(914,000)
Provision for increased pay, filled vacancies etc	322,000	
Harbour Infrastructure Maintenance	188,000	
Airport Plant Replacement	82,000	
Specialist Waste Disposal	50,000	
Asbestos Surveys	45,000	
Fuel & Utilities	227,000	914,000
Increased Expenditure		
Salaries and Wages (pay awards & increments)	1,047,400	
Loan Charges	1,287,800	2,335,200
New areas of spending		
Airport Insurance and Security	237,000	
Cost of Materials	397,000	
Driver Vehicle Licensing Database	150,000	
Professional Fees	65,000	849,000
2007-2008 Budget (Gross Spending)		63,838,200
Less Receipts 2006-2007 Budget	(22,408,000)	
Less Increase in Receipts 2007-2008		
Airport Charges	(823,100)	
Highways Fees	(567,400)	
Rent & Commercial	(109,600)	
Douglas Pontoon Phase 2	(50,000)	
Other	(136,100)	
		(24,094,200)
2007-2008 Budget Deficiency Vote		39,744,000

PERSONNEL BUDGET				
	Actual 30.9.06	Revised Estimate 31.3.07	Estimate 31.3.08	Financial Provision 2007-2008
	(fte)	(fte)	(fte)	£
Airport	137.36	147.40	147.40	6,244,466
Harbours	58.00	60.00	60.00	2,388,100
Highways	42.00	43.00	43.00	1,820,873
Drainage	18.00	20.50	20.50	818,629
Properties & Administration	18.42	19.42	19.42	619,237
Management Services	22.54	22.54	22.54	768,325
Design	12.50	12.50	12.50	558,950
Works	389.73	404.76	404.76	11,354,620
TOTAL	698.55	730.12	730.12	24,573,200

TRANSPORT

CAPITAL SPENDING 2007-2008				
	Total			
	Estimated	Expenditure	Estimate	Following
	Cost	to Date	2007-2008	Years
	£	£	£	£
Properties Division				
Off-Street Car Parking (Douglas)	500,000		500,000	
Off-Street Car Parking (Ramsey)	750,000	350,000	400,000	
Poortown Quarry Development	5,544,000	3,127,879	2,096,121	320,000
Animal Waste Processing Plant	6,224,000	2,776,710	3,447,290	
Parade Street	8,000,000	5,000,000	1,500,000	1,500,000
Phase 6a Departure Lounge Extension	1,470,000	1,070,000	400,000	
Airport Division				
Apron, Aircraft Stands & Taxiway Improvements	3,480,000	3,305,000	175,000	
RESA - Promontory Construction	19,455,500		905,500	18,550,000
RESA - Extension Design Fees	1,000,000	150,000	850,000	
Control Tower				
- Design Fees (Pre Contract)	210,000	90,000	120,000	
- Construction	5,785,000		2,360,000	3,425,000
180 space Car Park (re DTI Freeport) - Design	25,000		25,000	
Airfield Drainage Phase 2 & 3 Design	90,000		90,000	
Harbour Division				
Port St Mary Marina - Design Fees	500,000	50,000	450,000	
Ramsey Tidal Marina - Design Fees	265,000		265,000	
Peel Inner Harbour Design	100,000		100,000	
Peel Inner Harbour Construction	3,100,000		1,000,000	2,100,000
DoT/DTL Cruise Ship Pontoon	522,285		522,285	
Drainage Division				
Storage Tanks - Peel	1,806,000	1,758,368	47,632	
All Island Refurbishment of Infrastructure	19,507,000	10,819,000	1,488,000	7,200,000
Kirk Michael to St Johns - Design Fees	580,000	207,866	372,134	
Peel Surface Water Separation	812,005	440,000	372,005	
Surface Water Separation Castletown / Pt Erin	335,000	249,792	85,208	
Clifton Park Sewer Replacement Design	50,000	1,190	48,810	
Clifton Park Sewer Replacement Construction	485,000		235,000	250,000
Storm Water Diversion Ramsey Design	76,000		76,000	
Storm Water Diversion Ramsey Construction	682,500		332,500	350,000
Sulby River Flood Alleviation	1,329,000	1,313,000	16,000	
Pumping Stations Refurbishment	545,000		545,000	
Union Mills to Peel	841,360	780,000	61,360	
Mount Murray to Newtown Design	95,000	74,164	20,836	
Mount Murray to Newtown Construction	1,023,000		1,023,000	
Nunnery Gates to White Hoe	2,701,000	2,652,195	48,805	
White Hoe to Santon	3,530,000	3,429,400	100,600	
Castletown to Santon, Railway	13,291,000	12,607,000	684,000	
Port Erin to Castletown, Railway	12,915,000	12,798,617	116,383	
Quarterbridge to White Hoe				
- Design Fees (Pre Contract)	300,000	262,573	37,427	
- Construction	2,600,000		600,000	2,000,000
Highways Division				
North Quay Phase 1	1,309,570	195,937	1,113,633	
North Quay Phase 2 Design	100,000	25,000	75,000	
North Quay Phase 2 Construction	663,000		500,000	163,000
North Quay Phase 3 - Design	100,000		100,000	
J Watterson's Lane - Design	150,000		150,000	
Governor's Bridge				
- Design Fees (Pre Contract)	300,000		300,000	
- Construction (Phase 1)	1,600,000		800,000	800,000
Strategic Highway Refurbishment Programme	7,500,000		1,500,000	6,000,000
Works Division				
Quarry Plant Replacement Programme	1,215,000		710,000	505,000
Plant Replacement Programme	2,000,000		400,000	1,600,000
TOTAL	135,462,220	63,533,691	27,165,529	44,763,000

TREASURY

<u>GROSS EXPENDITURE - SERVICE ANALYSIS</u>			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
Corporate Strategy Division	720,161	587,900	4,942,009
E-Commerce & Space Commerce Division			285,380
Financial Services Division	1,079,001	1,014,600	1,066,600
Information Systems Division	8,072,000	8,942,700	9,058,800
Customs & Excise Division	2,256,571	2,489,900	2,570,500
Economic Affairs Division	426,337	642,900	432,151
Finance Division	28,330,853	14,138,200	9,626,610
Income Tax Division	4,693,319	5,250,500	5,249,800
Internal Audit Division	621,376	701,300	756,300
TOTAL	46,199,618	33,768,000	33,988,150

<u>EXPENDITURE AND INCOME BY CATEGORY</u>			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
EXPENDITURE			
Payroll Costs	10,182,080	11,592,603	11,845,282
Premises	310,338	469,000	469,000
Supplies and Services	31,597,098	15,139,687	12,079,532
Marketing	711,380	1,000	642,847
Grants	1,196,394	1,226,300	3,718,950
Loan Charges	1,769,408	5,152,300	5,099,200
Other Costs	432,920	187,110	133,339
	46,199,618	33,768,000	33,988,150
INCOME			
Customs & Excise	369,186,390	372,900,000	417,840,000
Income & Other Taxes	160,595,272	154,000,000	153,500,000
Other Treasury Income	6,786,472	3,500,000	3,500,000
	536,568,134	530,400,000	574,840,000
	(490,368,516)	(496,632,000)	(540,851,850)

TREASURY

Reconciliation of Revenue Expenditure

	£	£
2006-2007 Budget (Gross Spending)		33,768,000
Transfer		
Personnel Office	(329,990)	
Other	(37,977)	
		(367,967)
Savings		
Quality Assurance		(50,000)
Increased Expenditure		
Salaries and Wages	521,567	
Loan Charges (Including MEA Loan)	(53,100)	
UK Contribution	67,000	
Manx Radio subvention	27,650	
Manx Heritage Foundation	25,000	
Other	50,000	
		638,117
2007-2008 Budget (Gross Spending)		<u>33,988,150</u>

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.06	Revised Estimate 31.3.07	Estimate 31.3.08	Financial Provision 2007-2008
	(fte)	(fte)	(fte)	£
Corporate Strategy Division	9.10	9.10	21.60	949,398
E-Commerce & Space Commerce Division			2.00	110,380
Financial Services Division	10.00	9.50	9.00	392,265
Information Systems Division	68.00	61.00	68.00	2,487,100
Customs & Excise Division	55.00	55.00	55.00	1,962,800
Economic Affairs Division	10.70	10.70	10.20	348,261
Finance Division	44.04	51.00	30.54	941,478
Income Tax Division	130.50	124.00	124.00	4,070,600
Internal Audit Division	13.50	12.50	13.50	583,000
TOTAL	340.84	332.80	333.84	11,845,282

EXECUTIVE GOVERNMENT

<u>NET EXPENDITURE - SERVICE ANALYSIS</u>			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
Chief Secretary's Office	3,918,623	2,388,200	2,558,600
Industrial Relations	123,777	156,700	161,800
War Pensions	66,060	76,100	81,730
Personnel Office	1,566,506	1,672,600	2,137,150
Data Protection Registrar	144,547	194,280	192,577
Administration sub-total	5,819,513	4,487,880	5,131,857
General Registry	1,598,171	2,498,618	2,824,145
Attorney General	2,570,452	2,504,580	2,465,880
Coroners	174,158	198,900	205,900
Miscellaneous	1,287,763	787,000	787,000
Appeals & Tribunals	2,508	5,600	
Administration of Justice sub-total	5,633,052	5,994,698	6,282,925
Pensions	10,648,168	11,335,372	10,241,000
Non Recurrent Items	232,000	63,500	
Miscellaneous Statutes & Charges	1,085,908	1,427,550	1,827,550
	23,418,641	23,309,000	23,483,332

<u>EXPENDITURE AND INCOME BY CATEGORY</u>			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
EXPENDITURE			
Payroll Costs	7,013,401	7,798,540	8,684,990
Premises	996,345	801,100	742,100
Supplies and Services	7,393,069	4,218,603	4,135,989
Pensions	30,141,407	33,162,265	35,482,000
Legal Aid	1,325,957	1,377,652	1,377,652
Marketing	13,200	13,200	111,700
Grants		1,463,500	1,800,000
Other Costs	548,673	487,775	605,225
	47,432,052	49,322,635	52,939,656
INCOME			
Fees	3,994,845	4,107,992	4,213,574
Rents	575		
Pensions	19,493,239	21,826,893	25,241,000
Other	524,752	78,750	1,750
	24,013,411	26,013,635	29,456,324
	23,418,641	23,309,000	23,483,332

EXECUTIVE GOVERNMENT

Reconciliation of Revenue Expenditure

	£	£
2006-2007 Budget (Gross Spending)		49,322,635
Reallocation of Resources		
Staff Transfer to Treasury		
Transfer within Executive Government	(1,500)	
Transfer of Services	687,920	
		686,420
Savings		
General Election	(160,000)	
External Relations International Strategy	(50,000)	
Premises	(73,000)	
Other	(132,000)	
		(415,000)
Increased Expenditure		
Salaries and Wages	361,016	
Biometric Passports (additional costs)	100,000	
Pensions / Benefits	2,319,735	
International Relations	100,000	
Grants	400,000	
Other	64,850	
		3,345,601
		52,939,656
2007-2008 Budget (Gross Spending)		
Less Receipts 2006-2007 Budget	(26,013,635)	
Less Increase in Receipts 2007-2008	(3,442,689)	
		(29,456,324)
2007-2008 Budget Deficiency Vote		23,483,332

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.06	Revised Estimate 31.3.07	Estimate 31.3.08	Financial Provision 2007-2008
	(fte)	(fte)	(fte)	£
Chief Secretary's Office	38.50	38.50	39.50	1,736,200
Industrial Relations	2.70	2.70	2.70	139,500
War Pensions	2.10	2.10	2.10	71,030
Personnel Office	40.00	25.50	32.46	1,377,700
Data Protection Registrar	4.00	4.00	4.00	160,329
General Registry	75.27	77.27	79.27	3,341,141
Coroners	4.90	4.90	4.90	176,000
Attorney General	26.76	26.76	26.76	1,683,090
TOTAL	194.23	181.73	191.69	8,684,990

<u>CAPITAL SPENDING 2007-2008</u>				
	Total Estimated Cost	Expenditure to Date	Estimate 2007-2008	Following Years
	£	£	£	£
Land Acquisition			3,480,000	15,735,000
TOTAL			3,480,000	15,735,000

MANX NATIONAL HERITAGE

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
TOTAL	5,042,866	5,256,000	5,415,227

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
EXPENDITURE			
Payroll Costs	2,617,966	2,755,389	2,839,846
Employee Expenses	56,482	57,000	60,000
Premises	708,889	827,250	846,814
Transport Expenses	9,669	10,000	11,000
Supplies & Services	930,511	886,000	919,095
Loan Charges	1,338,794	1,397,200	1,435,600
Grants	42,000	42,000	42,000
	5,704,311	5,974,839	6,154,355
INCOME			
Total Receipts	661,445	718,839	739,128
	5,042,866	5,256,000	5,415,227

Reconciliation of Revenue Expenditure

2006-2007 Budget (Gross Spending)	£	£
		5,974,839
Increased Expenditure		
Salaries and Wages	84,457	
Loan Charges	38,400	
COMIN adjustment	56,659	
		<u>179,516</u>
2007-2008 Budget (Gross Spending)		<u>6,154,355</u>
Less Receipts 2006-2007 Budget	(718,839)	
Less Increase in Receipts 2007-2008	(20,289)	
		<u>(739,128)</u>
2007-2008 Budget Deficiency Vote		<u>5,415,227</u>

MANX NATIONAL HERITAGE

PERSONNEL BUDGET				
	Actual 30.9.06	Revised Estimate 31.3.07	Estimate 31.3.08	Financial Provision 2007-2008
	(fte)	(fte)	(fte)	£
Permanent Staff	76.15	76.15	76.15	2,440,544
Seasonal Staff	20.65	20.65	20.65	399,302
TOTAL	96.80	96.80	96.80	2,839,846

CAPITAL SPENDING 2007-2008				
	Total Estimated Cost	Expenditure to Date	Estimate 2007-2008	Following Years
	£	£	£	£
Museum Viking Gallery Redisplay	599,000	155,771	443,229	
Rushen Abbey Interpretation	1,328,900	1,109,790	219,110	
Heritage Property Conservation	620,000	52,000	148,000	420,000
Repair & Conversion of former Gov't Analyst's Lab				
Design Fees	70,000	12,197	57,803	
Construction	1,020,625		644,900	375,725
Manx Museum Site Strategic Infrastructure				
Feasibility & Design Fees (Pre-Contract)	90,000		90,000	
Digitisation & Public Electronic Access				
Pilot Project	60,000		60,000	
Minor Capital Works	895,000		250,000	645,000
TOTAL	4,683,525	1,329,758	1,913,042	1,440,725

ROAD TRANSPORT LICENSING COMMITTEE

<u>NET EXPENDITURE - SERVICE ANALYSIS</u>			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
Administration	173,166	245,050	220,100
Licence Fees and Receipts	(50,332)	(36,050)	(36,100)
TOTAL	122,834	209,000	184,000

<u>EXPENDITURE AND INCOME BY CATEGORY</u>			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
EXPENDITURE			
Staff Costs including Consultants	106,947	178,250	181,600
Premises	28,676	28,300	
Supplies and Services	26,468	26,500	26,500
Other Costs	11,075	12,000	12,000
	173,166	245,050	220,100
INCOME			
Fees	50,332	36,050	36,100
	122,834	209,000	184,000

Reconciliation of Revenue Expenditure

	£	£
2006-2007 Budget (Gross Spending)		245,050
Increased Expenditure		
Salaries and Wages (pay awards & increments)	3,350	
Accommodation Costs	(28,300)	
		(24,950)
2007-2008 Budget (Gross Spending)		220,100
Less Receipts 2006-2007 Budget	(36,050)	
Less Increase in Receipts 2007-2008	(50)	
		(36,100)
2007-2008 Budget Deficiency Vote		184,000

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.06	Revised Estimate 31.3.07	Estimate 31.3.08	Financial Provision 2007-2008
	(fte)	(fte)	(fte)	£
Administration	2.00	2.00	2.00	80,000
TOTAL	2.00	2.00	2.00	80,000

STATUTORY BOARDS (Revenue Funded)

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
Office of Fair Trading	882,810	771,000	782,000
Communications Commission	(620,695)	(115,000)	(107,000)
Financial Supervision Commission	(4,386,497)	(2,973,800)	(8,723,462)
Insurance and Pensions Authority	111,849	433,800	461,000
TOTAL	(4,012,533)	(1,884,000)	(7,587,462)

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
EXPENDITURE			
Staff Costs	3,393,840	3,840,628	4,017,008
Premises	575,949	619,300	606,000
Supplies and Services	1,758,935	1,770,800	1,834,500
Marketing	4,315	8,000	7,000
Grants	9,675	11,000	11,000
Professional Services	(357,019)	118,000	105,000
Other Costs	51,145	118,200	67,558
	5,436,840	6,485,928	6,648,066
INCOME			
Fees	9,449,373	8,369,929	14,235,528
	(4,012,533)	(1,884,000)	(7,587,462)

STATUTORY BOARDS (Revenue Funded)

Reconciliation of Revenue Expenditure

	£	£
2006-2007 Budget (Gross Spending)		6,485,928
Savings		(49,600)
Increased Expenditure		
Salaries and Wages	176,380	
Professional Services	2,000	
Other	33,358	
		<u>211,738</u>
2007-2008 Budget (Gross Spending)		<u>6,648,066</u>
Less Receipts 2006-2007 Budget	(8,369,929)	
Less Increase in Receipts 2007-2008	(5,865,599)	
		<u>(14,235,528)</u>
2007-2008 Budget Deficiency Vote		<u>(7,587,462)</u>

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.06	Revised Estimate 31.3.07	Estimate 31.3.08	Financial Provision 2007-2008
	(fte)	(fte)	(fte)	£
Office of Fair Trading	16.12	17.50	17.50	617,342
Communications Commission	1.70	2.70	2.70	144,500
Financial Supervision Commission	63.50	63.50	63.50	2,495,166
Insurance and Pensions Authority	10.70	12.00	12.00	760,000
TOTAL	<u>92.02</u>	<u>95.70</u>	<u>95.70</u>	4,017,008

EXPENSES OF THE LEGISLATURE

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
Clerk of Tynwald's Office	4,315,003	5,055,000	4,700,800

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
EXPENDITURE			
Payroll Costs	747,231	870,000	935,000
Members' Fees & Expenses	1,828,550	1,830,000	1,830,000
Members' Pension Scheme	430,734	550,000	575,000
Supplies & Services	380,645	343,500	366,500
St Johns Tynwald	180,171	170,000	200,000
Loan Charges	738,566	1,177,800	769,300
Other Costs	31,934	147,000	50,000
	4,337,831	5,088,300	4,725,800
INCOME			
Sales	22,828	33,300	25,000
	4,315,003	5,055,000	4,700,800

Reconciliation of Revenue Expenditure

	£	£
2006-2007 Budget (Gross Spending)		5,088,300
Savings		
One-off Spending		(97,000)
Increased Expenditure		
Salaries and Wages	65,000	
Members' Fees, Expenses & Pensions	29,000	
Loan Charges	(408,500)	
Other	49,000	
		<u>(265,500)</u>
2007-2008 Budget (Gross Spending)		<u>4,725,800</u>
Less Receipts 2006-2007 Budget	(33,000)	
Less Increase in Receipts 2007-2008	8,000	
		<u>(25,000)</u>
2007-2008 Budget Deficiency Vote		<u>4,700,800</u>

EXPENSES OF THE LEGISLATURE

PERSONNEL BUDGET				
	Actual	Revised	Estimate	Financial
	30.9.06	Estimate	31.3.07	Estimate
	31.3.08	2007-2008		
Clerk of Tynwald's Office	(fte) 22.00	(fte) 25.50	(fte) 25.50	£ 935,000

CAPITAL SPENDING 2007-2008				
	Total	Expenditure	Estimate	Following
	Estimated	to Date	2007-2008	Years
	Cost			
	£	£	£	£
Refurbishment Old Government Office	11,824,915	10,645,929	1,178,986	
TOTAL	11,824,915	10,645,929	1,178,986	

STATUTORY BOARDS (NON-REVENUE FUNDED)

EXPENDITURE AND INCOME BY CATEGORY

MANX ELECTRICITY AUTHORITY	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
EXPENDITURE			
Payroll Costs	11,400,000	10,821,000	10,944,000
Premises	2,535,000	2,692,000	2,712,000
Supplies and Services	31,649,000	38,005,000	29,358,000
Repairs & Maintenance	4,505,000	3,763,000	4,865,000
Retail expenses	2,764,000	2,540,000	2,736,000
Loan Charges	16,270,000	16,681,000	17,544,000
	69,123,000	74,502,000	68,159,000
INCOME			
Electricity Supply	44,435,000	48,389,000	47,858,000
Gas Supply	4,943,000	5,919,000	4,941,000
Retail Marketing, Contracting and Rental Income	4,471,000	4,309,000	4,554,000
Government Grants	11,564,000	13,257,000	9,897,000
	65,413,000	71,874,000	67,250,000
	3,710,000	2,628,000	909,000

POST OFFICE	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
EXPENDITURE			
Payroll Costs	11,914,245	11,595,467	12,356,622
Premises & Accommodation	506,287	597,282	445,758
Supplies and Services	6,775,529	7,361,519	7,771,524
Marketing	66,430	59,852	81,661
	19,262,491	19,614,120	20,655,565
INCOME			
Sales	20,625,113	20,925,313	21,746,289
	20,625,113	20,925,313	21,746,289
	(1,362,622)	(1,311,193)	(1,090,724)

WATER AUTHORITY	Actual 2005-2006	Estimate 2006-2007	Estimate 2007-2008
	£	£	£
EXPENDITURE			
Payroll Costs	4,078,194	4,030,000	4,456,925
Premises & Accommodation	270,000	560,000	300,000
Supplies and Services	1,628,507	1,820,000	1,873,990
Loan Charges (net)	1,091,926	2,170,000	2,858,381
Other Costs (inc Depn)	2,328,377	2,370,000	2,156,764
	9,397,004	10,950,000	11,646,060
INCOME			
Rates	11,190,905	11,930,000	13,433,248
Rents	95,000	110,000	95,000
Other	245,000		300,000
	11,530,905	12,040,000	13,828,248
	(2,133,901)	(1,090,000)	(2,182,188)

STATUTORY BOARDS (NON-REVENUE FUNDED)

CAPITAL SPENDING 2007-2008				
	Total Estimated Cost	Expenditure to Date	Estimate 2007- 2008	Following Years
	£	£	£	£
MANX ELECTRICITY AUTHORITY				
Generation:				
Diesel	660,000		160,000	500,000
CCGT	8,800,000		1,200,000	7,600,000
Common	1,385,000		385,000	1,000,000
Network Services:				
33kV Network	4,470,000		520,000	3,950,000
11kV Network	4,120,000		1,500,000	2,620,000
Low Voltage Network	5,700,000		900,000	4,800,000
Substation Requirements	2,910,000		960,000	1,950,000
Meters & Meter Equipment			155,000	620,000
MCCCL			125,000	500,000
Fleet			150,000	600,000
Other	405,000		405,000	
Corporate Services	105,000		105,000	
			6,565,000	24,140,000
POST OFFICE				
Vehicle Replacement Programme		958,758	205,625	822,500
Office Machinery		381,235	65,000	260,000
Counters Network Refurbishment	505,736	405,736	100,000	
Document Management Strategy	150,000		150,000	
			520,625	1,082,500
WATER AUTHORITY				
Sulby Water Treatment Works	15,300,000	14,605,000	395,000	300,000
Raw Water Mains	9,800,000	8,111,003	1,688,997	
Douglas Water Treatment Works	26,245,000	17,800,000	7,945,000	500,000
Treated Water Transfer	50,734,000	7,450,000	8,970,000	34,314,000
Pumping Station Rehab Programme	1,647,000	1,512,295	50,636	84,069
Information Systems	1,300,000	670,000	100,000	530,000
Operational Facilities & Depots	3,435,000	2,793,409	250,000	391,591
	108,461,000	52,941,707	19,399,633	36,119,660

SUMMARY

	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2007)						IMPLICATIONS	
	2007-08	2008-09	2009-10	2010-11	2011-12	Further Payments	Revenue	Staff
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number
AGRICULTURE, FISHERIES AND FORESTRY	1,247	1,800	2,291	700	300		469	
EDUCATION	12,122	14,280	15,731	10,668	4,433	2,598	11,063	45.66
HEALTH AND SOCIAL SECURITY *	10,783	9,669	5,681	3,109	913	10,082	25,467	233.42
HOME AFFAIRS	12,499	1,475					7,027	30.00
LOCAL GOVERNMENT AND ENVIRONMENT	11,506	11,827	8,591	8,506	4,615		12,874	2.00
TOURISM AND LEISURE	5,963	4,176	3,005	915	400		3,684	
TRADE AND INDUSTRY	2,000	2,000	2,000	2,000	2,000			
TRANSPORT	27,166	46,110	37,565	24,192	9,533	1,500	25,084	7.00
	83,285	91,337	74,864	50,090	22,195	14,180	85,668	318.08
EXECUTIVE GOVERNMENT	3,480	3,395	4,780	2,030	2,030		635	
MANX NATIONAL HERITAGE	1,913	1,051	690	890	510		1,085	2.80
	88,679	95,782	80,334	53,010	24,735	14,180	87,388	320.88
SCHEMES FUNDED FROM HOUSING RESERVE	8,058	8,700	8,000	950			4,863	
	96,737	104,482	88,334	53,960	24,735	14,180	92,251	320.88
GOVERNMENT TOTAL								
EXPENSES OF THE LEGISLATURE	1,179						1,193	2.00
	97,915	104,482	88,334	53,960	24,735	14,180	93,444	322.88
TOTAL CAPITAL PROGRAMME								
PROPOSED SCHEMES BEYOND 2009-10				17,934	33,676	162,418	21,055	10.69
REVISED TOTAL	97,915	104,482	88,334	71,894	58,411	176,598	114,499	333.57
STATUTORY BOARDS' CAPITAL PROGRAMME	26,485	17,234	9,192	7,451	11,161	16,305		
LOCAL AUTHORITIES' HOUSING PROGRAMME	20,964	23,210	21,903	17,944	15,457	10,856		
	145,364	144,926	119,429	97,288	85,028	203,759		

* Note: See notes accompanying the Department of Health & Social Security capital programme

	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2007)						IMPLICATIONS	
	2007-08	2008-09	2009-10	2010-11	2011-12	Further Payments	Revenue	Staff
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number
COMMITTED SCHEMES	54,031	17,989	11,788	2,912	1,320	1,574	62,060	253.57
CONTINUING SCHEMES	4,130	4,095	4,330	7,330	7,330			
NEW SCHEMES	39,754	82,399	72,216	61,652	49,761	175,025	52,439	80.00
	97,915	104,482	88,334	71,894	58,411	176,598	114,499	333.57

Note: The 5 year programme is shown at a constant price base to illustrate the implications in real terms of planned expenditure.

AGRICULTURE, FISHERIES & FORESTRY

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.07 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2007)						IMPLICATIONS	
				2007-08 5	2008-09 6	2009-10 7	2010-11 8	2011-12 9	Further Payments 10	Revenue 11	Staff 12
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number
COMMITTED SCHEMES											
Silverdale Car Park	260	197	60			200				25	
	260	197	60			200				25	
CONTINUING SCHEMES											
Agricultural and Fishermen's Loans			13,792	300	300	300	300	300			
			13,792	300	300	300	300	300			
NEW SCHEMES											
Laxey River Scour	222			222						21	
New Headquarters	3,766			75	1,500	1,791	400			361	
Sawmill Equipment	350			350						34	
Refurbishment of Mill Road Yard	300			300						29	
	4,638			947	1,500	1,791	400			444	
TOTAL		197	13,852	1,247	1,800	2,291	700	300		469	

EDUCATION

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.07 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2007)						IMPLICATIONS	
				2007-08 5	2008-09 6	2009-10 7	2010-11 8	2011-12 9	Further Payments 10	Revenue 11	Staff 12
				£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
COMMITTED SCHEMES											
St Johns School Replacement											
- Design Fees (Pre-Contract)	395	428	395							38	
- Construction	4,832	4,799	4,832							630	5.67
Dhoon School Extension											
- Enabling Works	149	150	149							14	
- Design Fees (Pre-Contract)	166	166	166							16	
- Construction	1,502	1,587	1,502							161	0.62
Auldyn School Replacement											
- Design Fees (Pre-Contract)	289	285	289							28	
- Construction	4,918	4,922	4,863	55						507	1.16
Ashley Hill School Refurbishment - Phase 1											
- Design Fees (Pre-Contract)	20	20	20							2	
- Construction	167	183	167							16	
Ballakermeen Medway Block - Phase 1											
- Design Fees (Pre-Contract)	72	72	72							7	
- Construction	299	305	299							29	
Ashley Hill School Refurbishment - Phase 2											
- Design Fees (Pre-Contract)	22	22	22							2	
- Construction	351	367	351							35	
Classroom Scheme - Phase 1											
- Sulby School Extension											
- Design Fees (Pre-Contract)	82	82	82							8	
- Construction	667	667	646	21						75	0.27
- Scoill Vallajeelt Extension											
- Design Fees (Pre-Contract)	94	94	94							9	
- Construction	1,503	1,503	1,468	35						157	0.32
- Braddan School Extension											
- Design Fees (Pre-Contract)	41	46	41							4	
- Construction	203	198	192	11						19	
Classroom Scheme - Phase 2											
- Design Fees (Pre-Contract)											
- Murrays Road	32	13	14					18		3	
- Onchan	44	13	13					13		4	
- St Mary's	63	23	10	14						6	
- Ballaquayle	44	42	15	29						4	
Bemahague Secondary School											
- Design Fees (Pre-Contract)	2,002	1,973	2,002							192	
IOM College New Teaching Block											
- Design Fees (Pre-Contract)	73	59	13		60					7	
Ballakermeen Medway Block - Phase 2											
- Design Fees (Pre-Contract)	28	28	28							3	
- Construction	369	372	369							35	
Ballakermeen Medway Block - Phase 3											
- Design Fees (Pre-Contract)	28	28	28							3	
- Construction	372	372	372							36	
Ballakermeen Medway Block-Phases 4/5											
- Design Fees (Pre-Contract)	214	139	214							20	
- Construction	1,495	1,537	1,452	42						143	
Peel Clothworkers Extension & Classroom Scheme											
- Design Fees (Pre-Contract)	200	202	200							19	
- Construction	2,663	2,676	1,600	984	79					271	0.32
Onchan Nursery & Traffic Management Scheme											
- Design Fees (Pre-Contract)	38	27	38							4	
- Construction	371	393	353	18						103	2.27
St Ninian's Dining Room & Extension											
- Design Fees (Pre-Contract)	75	74	75							7	
- Construction	962	962	933	29						323	7.81
Ramsey Grammar Post 16/Medway											
- Design Fees (Pre-Contract)	506	506	506							49	
- Enabling Works	192	192	192							18	
- Demolition	59	59	59							6	
- Construction	5,379	5,379	3,769	1,483	127					570	1.22
QE 2 Humanities											
- Design Fees (Pre-Contract)	218	193	218							21	
- Construction	2,436	2,487	1,500	852	83					278	1.01
Ramsey New Junior School											
- Design Fees (Pre-Contract)	510	468	510							49	
Castle Rushen High Drainage Scheme Phase 1											
- Design Fees (Pre-Contract)	50	50	50							5	
- Construction	230	228	220	10						22	
Nunnery Estate	5,500	5,500	5,500							527	
Vocational Training Centre											
- Design Fees (Pre-Contract)	252	252	52	200						24	
Disability Access Works to Department Sites Phase 1	800	800	615	185						77	
Fire Certification Work to Schools Phase 1	350	350	350							34	
Victoria Road School Extension											
- Design Fees (Pre-Contract)	180	120	60	120						17	
International Business School											
- Design Fees (Pre-Contract)	74	40	42		32					7	
Covered Play and Teaching Areas											
- Design Fees (Pre-Contract)	89	15	16						74	9	
	41,670	41,468	37,037	4,089	382	57	31		74	4,651	20.67

EDUCATION

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.07 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2007)						IMPLICATIONS	
				2007-08 5	2008-09 6	2009-10 7	2010-11 8	2011-12 9	Further Payments 10	Revenue 11	Staff 12
				£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
NEW SCHEMES											
Bemahague Secondary School - Construction	27,369			401	5,587	8,915	8,117	3,722	628	3,137	7.40
Ramsey New Junior School - Construction	6,880			4,710	1,961	209				863	6.09
Castle Rushen High Drainage Scheme Phase 2 - Design Fees (Pre-Contract)	85			15					70	8	
- Construction	1,261			80	5				1,176	121	
Vocational Training Centre - Construction	3,911				2,625	1,181	105			375	
Classroom Scheme - Phase 2 - Design Fees (Pre-Contract)											
Andreas	32				32					3	
Arbory	36				36					3	
Ballaugh	25					23	2			2	
Willaston	31					31				3	
- Construction											
Andreas	442					272	147	23		48	0.14
Arbory	685					315	336	34		71	0.14
Ballaquayle	488				95	347	24	24		51	0.14
Noble's New Primary School - Design Fees (Pre-Contract)	778					258	521			75	
Castle Rushen Extension - Design Fees (Pre-Contract)	367			263	105					35	
- Construction	5,733				1,000	3,405	1,328			600	0.96
Disability Access Works to Department Sites Phase 2	840			840						81	
Fire Certification Work to Schools Phase 2	1,103	450	100	373				630		106	
International Business School - Construction	609			326	284					58	
Covered Play and Teaching Areas - Construction	793			142					651	76	
Management of Hazardous Materials - Construction (Phase 1)	445			445						43	
- Construction (Phase 2)	109				109					10	
- Construction (Phase 3)	105					105				10	
Victoria Road School Extension - Construction	2,028				1,374	596	58			206	0.32
Ramsey Grammar Post 16/Medway Phase 2 Construction	347			340	7					33	
IOM College PMLD Unit Design Fees(Pre-Contract)	100			100						10	
Construction	700				680	20				384	9.80
	55,300	450	100	8,033	13,898	15,675	10,637	4,433	2,524	6,412	24.99
TOTAL	96,970	41,918	37,137	12,122	14,280	15,731	10,668	4,433	2,598	11,063	45.66

HEALTH & SOCIAL SECURITY

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.07 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2007)						IMPLICATIONS	
				2007-08 5	2008-09 6	2009-10 7	2010-11 8	2011-12 9	Further Payments 10	Revenue 11	Staff 12
				£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
COMMITTED SCHEMES											
HEALTH SERVICES DIVISION											
The New Hospital*	116,637	116,637	114,494	2,143						13,554	130.20
Emergency Services Heli-pad	223	223	166	57						21	
Southern Community Health Care Development											
- Phase 1 Residential Facility											
- Design Fees & Construction	7,611	7,611	7,483	128						1,253	30.40
- Phase 2 Community Healthcare Facility											
- Design Fees & Construction	1,366	1,366	1,334	32						230	2.00
Central Community Healthcare Development											
- Design Fees (Pre-Contract)	245	245	25		180	40				23	
Residential Accommodation Medical Staff											
- Phase 1- Playing Fields/Clubhouse/Cronk Aash											
- Design Fees & Construction	1,110	1,110	1,081	29						106	
- Phase 2- Houses & Flats											
- Phase 3 - Union Mills Football Field	1,300	1,300	358	890	52					204	
- Phase 4- Conversion of Cronk Coar											
- Design Fees (Pre-Contract)	77	77	26				51			7	
GP Surgeries											
- North West											
- Design Fees (Pre-Contract)	50	33		33	15	3				5	
SOCIAL SERVICES DIVISION											
Secure Unit											
- Design Fees & Construction	2,062	2,103	2,013	49						1,188	
EMI Unit (Central)											
- Design Fees (Pre-Contract)	338	338	213	125						32	
Children's Unit											
- Design Fees & Construction	948	948	891	57						571	15.50
Rehabilitation / Detox Unit											
- Design Fees & Construction	1,143	1,143	698	445						576	11.00
	133,109	133,133	128,781	3,988	247	42	51			17,772	189.10
NEW SCHEMES											
Central Community Healthcare Development											
- Construction	2,535					1,308	1,111	115		439	2.00
EMI Unit (Central)											
- Construction	4,291			1,455	2,717	120				1,627	33.00
GP Surgeries											
- Peel											
- Design Fees (Pre-Contract)	87			50	25	10	2			8	
- Construction	782			34	403	287	58			84	
- Loch Promenade											
- Design Fees (Pre-Contract)	79			78	2					8	
- Construction	713			523	191					75	
- Palatine											
- Design Fees (Pre-Contract)	95			70	23	2				9	
- Construction	851			275	499	76				92	
- North West											
- Construction	647				423	225				347	
EMI Unit (Northern)											
- Design Fees (Pre-Contract)	317				176	118	23			30	
- Construction	2,953				46	1,163	1,364	298	82	814	9.32
Purchase of Community Homes	1,197			598	598					915	
Community Care Support System	5,500			2,000	2,000	1,500				1,727	
Old Noble's Ward 10											
- Design Fees (Pre-Contract)	54			54						5	
- Construction	771			741	30					74	
Disability Discrimination Act	928			268	330	330				89	
Mental Health Rehabilitation & Treatment Facility											
- Design Fees (Pre-Contract)	50			50						5	
- Construction	1,560			100	1,460					150	
Asset Replacement Programme	12,500			500	500	500	500	500	10,000	1,198	
	35,909			6,795	9,422	5,638	3,058	913	10,082	7,695	44.32
TOTAL	169,019	133,133	128,781	10,783	9,669	5,681	3,109	913	10,082	25,467	233.42

* Note : Loan charges for the current construction costs of the New Hospital are to be met from the Hospital Estates Development Fund

HOME AFFAIRS

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.07 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2007)						IMPLICATIONS	
				2007-08 5	2008-09 6	2009-10 7	2010-11 8	2011-12 9	Further Payments 10	Revenue 11	Staff 12
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number
COMMITTED SCHEMES											
Emergency Services Joint Control Room - IT Equipment	1,520	1,520	1,520								399
Peel Police Station - Redevelopment	250	250	250								24
Ramsey Police Station - Redevelopment	592	592	592								57
Digital Trunked Radio System - Systems Implementation	7,870	7,870	7,870								754
Prison Redevelopment Programme - Design Fees (Pre-Contract)	2,510	2,510	2,510								241
- Enabling Works	175	175	175								17
- Construction	38,686	38,686	25,038	12,174	1,475						5,505
- Resurfacing A10 Coast Road	325	325		325							31
TOTAL	51,929	51,929	37,955	12,499	1,475					7,027	30.00

LOCAL GOVERNMENT & ENVIRONMENT

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.07 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2007)						IMPLICATIONS	
				2007-08 5	2008-09 6	2009-10 7	2010-11 8	2011-12 9	Further Payments 10	Revenue 11	Staff 12
				£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
COMMITTED SCHEMES											
LONG TERM REFUSE DISPOSAL											
Ayres Landfill Sites Reinstatement	803	1,083	803							177	
Ayres Landfill Sites Reinstatement Phase 2	572	572	572							55	
Ayres Landfill Sites Reinstatement Phase 3	845	845	845							81	
Integrated (EfW) Incinerator Facility											
- Land & Fees to Contract	1,450	1,450	1,450							139	
- Construction	44,173	45,133	44,173							6,296	
Landfill Site - Inert/Emergency/Ash Phase 1											
- Design Fees (Pre-Contract)	550	550	550							53	
Civic Amenity Sites											
- East / South											
- Construction	1,114	1,114	1,114							167	
PUBLIC SECTOR HOUSING - DLGE											
Cronk Grianagh - Phase 2											
- Construction (9 Units)	560	560	560							43	
Sheltered Housing, Andreas (20 units)	2,069	2,100	2,069							226	2.00
Jurby Bungalows (formerly EPH Housing)	308	308	300	8						21	
Replace 8 Units Clagh Vane (29 - 35)	620	620	620							58	
Camera Obscura	275	275	275							292	
GOVERNMENT PROPERTIES											
Courthouse/General Registry											
- Construction	10,750	10,750	10,383	367						1,030	
Janet's Corner - Replace / Refurbishment (182 units)											
- Design Fees (Pre-Contract)	160	160	160							15	
Bretney Refurbishment											
- Design Fees (Pre-Contract)	132	132	90	42						13	
- Construction	3,830	1,566	939	1,641	1,000	250				367	
Jurby Infrastructure	841	841	841							81	
Jurby Industrial Estate Repairs to Hangars	1,300	1,300	730	550	20					125	
Port Erin Marine Lab - Decommissioning/Securing Site	300	300	200	100						29	
	70,652	69,658	66,674	2,708	1,020	250				9,267	2.00
CONTINUING SCHEMES											
House Purchase Assistance Scheme *			5,772				3,000	3,000			
			5,772				3,000	3,000			
NEW SCHEMES											
LONG TERM REFUSE DISPOSAL											
Landfill Site - Inert/Emergency/Ash Phase 1	3,839			2,839	1,000					368	
Civic Amenity Site - North											
- Construction	1,231		50	181	1,000					128	
Energy from Waste Sorting Facility Phase 1	1,000			150	850					96	
APCR Processing Plant	700				700					67	
Extension Western CA Site	500			500						48	
Ayres Restoration final phase	400					400				38	
PUBLIC SECTOR HOUSING - DLGE											
Crossag	3,000				1,000	1,800	200			288	
Clagh Vane	4,390	256	45	130	1,025	2,100	1,090			421	
Janet's Corner - Replace / Refurbishment (182 units)											
- Construction	19,429	2,462	2,377	3,998	4,257	5,066	3,206	525		1,862	
GOVERNMENT PROPERTIES											
Jurby Industrial Estate	2,050			500	1,500	50				196	
Disability Discrimination Act - Public Buildings	1,000			500	500					96	
	37,539	2,718	2,472	8,797	10,807	8,341	5,506	1,615		3,607	
TOTAL		72,376	74,918	11,506	11,827	8,591	8,506	4,615		12,874	2.00
SCHEMES FUNDED FROM HOUSING RESERVE											
COMMITTED SCHEMES											
New Housing Pre-Contract Fees	968	968	968							93	
Westmoreland Road Properties											
- Demolition	63	63	63							6	
- Construction	1,548	1,548	1,548							148	
Red Gap / School Hill Development	5,800	5,800	5,800							556	
Jurby Plots	303	303	303							29	
Planned Maintenance	8,800	3,350	3,350	1,500	1,500	1,500	950			843	
House Purchase Assistance Scheme *	33,258	14,000	13,000	6,558	7,200	6,500				3,187	
	50,740	26,032	25,032	8,058	8,700	8,000	950			4,863	
TOTAL		98,408	99,950	19,564	20,527	16,591	9,456	4,615		17,736	2.00

* Note : First time buyer projects on DLGE developments produce a capital receipt which will be recycled into the Housing Reserve Fund

TOURISM & LEISURE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.07 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2007)						IMPLICATIONS	
				2007-08 5	2008-09 6	2009-10 7	2010-11 8	2011-12 9	Further Payments 10	Revenue 11	Staff 12
				£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
COMMITTED SCHEMES											
Villa Marina Refurbishment											
- Construction	12,558	13,371	12,505	53							1,203
Villa Marina Arcade											
- Design Fees (Pre-Contract)	250	250	250								28
- Further Pre-Contract Fees	142	142	142								14
- Construction	4,542	4,542	412	3,326	715	89					435
Rail Infrastructure Renewal											
- 2000 to 2004	4,803	4,803	4,643	160							540
- Design Fees (Pre-Contract) 2004-07	93	93	93								10
- Construction	1,440	1,440	1,240	100	100						162
Summerland Demolition, Cliff Face & Enabling Works											
- Fees	170	170	127	43							16
Summerland Demolition											
- Phase 1 (Strip out / Enabling works)	899	899	899								86
- Phase 2 (Demolition)	1,576	1,876	1,483	93							151
Snaefell Café											
- Design Fees (Pre-Contract)	25	25		25							2
Ballafletcher Pitch Development											
- Fees	150	150	60	90							14
Grandstand Development	500	500	350	150							48
	27,148	28,261	22,204	4,039	815	89					2,711
CONTINUING SCHEMES											
Sports Club Improvement Scheme			216								
			216								
NEW SCHEMES											
Rail Infrastructure Renewal											
- Design Fees (Pre-Contract)	102			34	34	34					11
- Construction	3,529			1,220	412	1,382	515				397
Snaefell Café											
- Construction	335				335						32
Ramsey MER Interchange	500					500					48
NSC Track Renewal	500					500					48
Ballafletcher Pitch Development											
- Further Pre-Contract Fees	70			70							7
- Construction	2,080				1,980	100					199
Laxey Car Shed											
- Design Fees (Pre-Contract)	50			50							5
- Construction	350			150	200						34
Minor Capital Works	2,000			400	400	400	400	400			192
	9,516			1,924	3,361	2,916	915	400			972
TOTAL		28,261	22,420	5,963	4,176	3,005	915	400			3,684

TRADE & INDUSTRY

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.07 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2007)						IMPLICATIONS	
				2007-08 5	2008-09 6	2009-10 7	2010-11 8	2011-12 9	Further Payments 10	Revenue 11	Staff 12
				£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
CONTINUING SCHEMES											
Development of Industry			26,605	2,000	2,000	2,000	2,000	2,000			
TOTAL			26,605	2,000	2,000	2,000	2,000	2,000			

TRANSPORT

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.07 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2007)						IMPLICATIONS	
				2007-08 5	2008-09 6	2009-10 7	2010-11 8	2011-12 9	Further Payments 10	Revenue 11	Staff 12
				£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
COMMITTED SCHEMES											
PROPERTIES DIVISION											
Airport Redevelopment											
- Phase 6A Departure Lounge Extension											
- Design Fees (Pre-Contract)	160	160	160								15
- Construction	1,470	1,540	1,070	400							151
Off-Street Car Parking (Ramsey)	750	750	350	400							72
Off-Street Car Parking (Douglas)	500	500		500							48
Animal Waste Processing Plant											
- Design Fees (Pre-Contract)	600	600	500	100							58
- Construction	5,624	5,624	2,277	3,347							539
Poortown Quarry Development	5,544	5,544	3,128	2,096	270	50					531
Parade Street	8,000	8,000	5,000	1,500	1,500						767
AIRPORTS DIVISION											
Control Tower											
- Design Fees (Pre-Contract)	210	210	90	120							20
Runway End Safety Areas / Runway Extension											
- Design Fees (Pre-Contract)											
- Modelling, Environmental Impact Assessment, Design, Planning	1,500	1,500	1,500								144
Runway End Safety Areas / Runway Extension											
- Design Fees (Pre-Contract)											
- Extension Design Fees	1,000	1,000	150	850							96
Other Airfield Schemes											
- Apron, Aircraft Stands & Taxiway Improvements											
- Design Fees (Pre-Contract)	150	150	150								14
- Construction	3,480	3,480	3,305	175							334
HARBOURS DIVISION											
Port St Mary Marina											
- Design Fees (Pre-Contract)	500	300	50	450							48
DRAINAGE DIVISION											
Storage Tanks											
- Port St Mary	2,035	2,035	2,035								229
- Peel	1,806	1,806	1,758	48							203
- White Hoe	1,735	1,736	1,735								166
Surface Water Separation (Castletown/Port Erin)	335	335	250	85							38
All Island Refurbishment of Infrastructure	19,507	10,819	10,819	1,488	1,500	1,500	1,500	1,200	1,500	2,195	
Clifton Park Sewer Replacement											
- Design Fees (Pre-Contract)	50	50	1	49							5
Storm Water Diversion Ramsey											
- Design Fees (Pre-Contract)	76	76		76							7
Peel Surface Water Separation											
- Design Fees (Pre-Contract)	39	40	39								4
- Construction	812	812	440	372							78
Sulby River Flood Alleviation	1,329	1,329	1,313	16							127
IRIS MASTERPLAN											
Transmission Mains											
- Design Fees (Pre-Contract)											
- Union Mills to Peel	841	841	780	61							81
- Mount Murray to Newtown	95	95	74	21							9
- Glen Mona to Ramsey	400	400	120				280				38
- Dalby to Peel	260	260	80		180						25
- Quarterbridge to White Hoe	300	300	263	37							29
- Kirk Michael to St Johns	580	580	208	372							56
- Sulby to Kirk Michael (Northern Route Phase 2)	450	200			200	250					43
- Construction											
- Nunnery Gates to White Hoe	2,701	2,701	2,652	49							259
- White Hoe to Santon	3,530	3,530	3,429	101							338
- Castletown to Santon (railway)	13,291	13,291	12,607	684							1,274
- Port Erin to Castletown (railway)	12,915	12,915	12,799	116							1,238
Access Road to Treatment Plant											
- Construction	1,985	1,985	1,985								190
Sewage Treatment Plant Santon Phase 1											
- Construction	20,045	20,045	20,045								3,511
HIGHWAYS DIVISION											
Douglas and Braddan Improvements											
- Vicarage Road, Braddan	3,481	3,481	3,481								334
North Quay Enhancement Scheme Phase 1											
- Design Fees (Pre-Contract)	100	100	46	54							10
- Construction	1,210	1,210	150	1,060							116
North Quay Enhancement Scheme Phase 2											
- Design Fees (Pre-Contract)	100	100	25	75							10
North Quay Enhancement Scheme Phase 3											
- Design Fees (Pre-Contract)	100	50		100							10
Outer Link Stage 3 - J Watterson's Lane											
- Design Fees (Pre-Contract)	150	150		150							14
	119,746	110,629	94,864	14,952	3,650	1,800	1,780	1,200	1,500	13,471	7.00

TRANSPORT

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.07 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2007)						Further Payments 10	Revenue 11	Staff 12
				2007-08 5	2008-09 6	2009-10 7	2010-11 8	2011-12 9	£,000			
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number			
NEW SCHEMES												
PROPERTIES DIVISION												
Airport Redevelopment												
Departure Hall Phase 6b												
- Design Fees (Pre-Contract)												
	190				190					18		
- Construction												
	3,165					665	1,280	1,220		303		
Off-Street Car Parking												
	4,450				2,000	2,450				426		
Quarry Plant Replacement Programme												
	1,215			710				505		116		
Plant Replacement Programme												
	2,000			400	400	400		400		192		
AIRPORT DIVISION												
Control Tower												
- Construction												
	5,785			2,360	3,425					554		
Runway End Safety Areas / Runway Extension												
- Construction												
	19,456			906	10,500	7,050	1,000			1,864		
- Promontory Construction												
	15,762				4,000	6,500	5,262			1,510		
- Runway Refurb + Airfield Equip												
RESA / Runway - Monitoring Ext & Surface Design Fee												
	600				600					58		
180 space Car Park (re DTI Freeport)												
- Design Fees (Pre-Contract)												
	25			25						2		
- Construction												
	775				240	535				74		
Airfield Drainage Phase 2 & 3												
- Design Fees (Pre-Contract)												
	90			90						9		
- Construction												
	1,920					1,920				184		
Extension to airport car parks												
- Design Fees (Pre-Contract)												
	50				50					5		
- Construction												
	780					650	130			75		
Extend Fire Station												
- Design Fees (Pre-Contract)												
	80					80				8		
Perimeter Control												
- Design Fees (Pre-Contract)												
	150					150				14		
- Construction												
	1,470					290	1,180			141		
HARBOURS DIVISION												
Ramsey Tidal Marina												
- Design Fees (Pre-Contract)												
	265			265						25		
Strategic Harbour Development												
	5,523				410	2,160	1,550	1,403		529		
Peel Inner Harbour												
- Design Fees (Pre-Contract)												
	100			100						10		
- Construction												
	3,100			1,000	2,100					297		
DoT/DTL Cruise Ship Pontoon												
	522			522						50		
DRAINAGE DIVISION												
Clifton Park Sewer Replacement												
	485			235	250					46		
Storm Water Diversion Ramsey - Construction												
	683			333	350					65		
Pumping Stations Refurbishment												
	545			545						52		
Balthane Surface Water												
	1,050				1,050					101		
IRIS MASTERPLAN												
Transmission Mains												
- Design Fees (Pre-Contract)												
- Jurby to Ballaugh												
	400				150	250				38		
- Construction												
	18,635				8,400	7,200	3,035			1,786		
- Peel to Union Mills												
	1,023			1,023						98		
- Mount Murray to Newtown												
	2,600			600	2,000					249		
- Quarterbridge to White Hoe												
	10,880					1,250	5,820	3,810		1,043		
- Kirk Michael to St Johns												
Sewage Treatment Plant Santon Phase 2												
- Design Fees (Pre-Contract)												
	600					400	200			58		
HIGHWAYS DIVISION												
North Quay Enhancement Scheme Phase 2												
- Construction												
	663			500	163					64		
North Quay Enhancement Scheme Phase 3												
- Construction												
	862				762	100				83		
Outer Link Stage 3 - J Watterson's Lane												
- Construction												
	1,260				1,260					121		
Governor's Bridge												
- Design Fees (Pre-Contract)												
	300			300						29		
- Construction (Phase 1)												
	1,600			800	800					153		
- Construction (Phase 2)												
	3,125				1,560	1,565				299		
Douglas Promenade												
- Design Fees (Pre-Contract) & Modelling												
	1,000				300	350	350			96		
Ballasalla By-pass												
- Design Fees (Pre-Contract)												
	500					300	200			48		
Strategic Highway Refurbishment Programme												
	7,500			1,500	1,500	1,500	1,500	1,500		719		
	121,182			12,213	42,460	35,765	22,412	8,333		11,613		
TOTAL	240,929	110,629	94,864	27,166	46,110	37,565	24,192	9,533	1,500	25,084	7.00	

EXECUTIVE GOVERNMENT

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.07 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2007)						IMPLICATIONS	
				2007-08 5	2008-09 6	2009-10 7	2010-11 8	2011-12 9	Further Payments 10	Revenue 11	Staff 12
				£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
COMMITTED SCHEMES											
Land Acquisition	5,345	5,550	845	1,650	1,600	1,250				491	
	5,345	5,550	845	1,650	1,600	1,250				491	
CONTINUING SCHEMES											
Land Acquisition			34,939	1,830	1,795	2,030	2,030	2,030			
			34,939	1,830	1,795	2,030	2,030	2,030			
NEW SCHEMES											
Land Acquisition	1,500					1,500					144
	1,500					1,500					144
TOTAL	6,845	5,550	35,784	3,480	3,395	4,780	2,030	2,030			635

MANX NATIONAL HERITAGE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.07 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2007)						IMPLICATIONS	
				2007-08 5	2008-09 6	2009-10 7	2010-11 8	2011-12 9	Further Payments 10	Revenue 11	Staff 12
				£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
COMMITTED SCHEMES											
Ancient Monuments Preservation	690	690	690								78
Museum Viking Gallery Redisplay	599	549	156	443							66
Rushen Abbey Interpretation	1,329	1,329	1,110	219							232
Laxey Wheel (Phase 2)	664	664	664								75
Natural History Gallery Redisplay	590	591	590								71
Repair & Conversion of Former Govt Analyst's Lab - Design Fees (Pre-Contract)	70	70	12	58							8
Heritage Property Conservation	620	75	52	148	100	100	100	120			59
	4,562	3,968	3,274	868	100	100	100	120			589
NEW SCHEMES											
Repair & Conversion of Former Govt Analyst's Lab - Construction	1,021			645	376						155
Gallery Redisplay - Design Fees (Pre-Contract)	50				50						6
- Construction	600					200	400				78
Manx Museum Site Strategic Infrastructure - Feasibility & Design Fees (Pre-Contract)	90			90							9
- Construction	400				100	100	100	100			38
Digitisation & Public Electronic Access - Pilot Project	60			60							37
- Implementation	600				150	150	150	150	TBC		68
Laxey Wheel Adit Feasibility	50				50						6
Minor Capital Works	895			250	225	140	140	140			101
	3,766			1,045	951	590	790	390			495
TOTAL	8,327	3,968	3,274	1,913	1,051	690	890	510			2,80

EXPENSES OF THE LEGISLATURE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.07 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2007)						IMPLICATIONS	
				2007-08 5	2008-09 6	2009-10 7	2010-11 8	2011-12 9	Further Payments 10	Revenue 11	Staff 12
				£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
COMMITTED SCHEMES											
Refurbishment Old Government Office	11,825	11,825	10,646	1,179						1,193	2.00
TOTAL	11,825	11,825	10,646	1,179						1,193	2.00

STATUTORY BOARDS (Non-Revenue Funded)

1	Total Estimated Cost 2	3	Probable to 31.3.07 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2007)						Further Payments 10	Revenue 11	Staff 12
				2007-08 5	2008-09 6	2009-10 7	2010-11 8	2011-12 9	£,000			
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number	
MANX ELECTRICITY AUTHORITY												
COMMITTED SCHEMES												
Generation	2,753		2,753									
Other	112		112									
Network Services	6,121		6,121									
CONTINUING SCHEMES												
Network Services												
Meters and Meter Equipment				155	155	155	155	155				
MCCL				125	125	125	125	125				
Fleet				150	150	150	150	150				
NEW SCHEMES												
Generation												
Diesel	660			160	250		250					
CCGT	8,800			1,200	2,600			5,000				
Common	1,385			385	250	250	250	250				
Network Services												
33kV Network	4,470			520	1,500	450	700	1,300				
11kV Network	4,120			1,500	940	1,280	250	150				
Low Voltage Network	5,700			900	1,200	1,200	1,200	1,200				
Substation Requirements	2,910			960	1,200	550	200					
Other	405			405								
Corporate Services	105			105								
			8,986	6,565	8,370	4,160	3,280	8,330				
POST OFFICE AUTHORITY												
Vehicle Replacement Programme (Ongoing)			959	206	206	206	206	206				
Other Machinery / Equipment (Ongoing)			381	65	65	65	65	65				
Counters Network Refurbishment	506		406	100								
New Parcel Accommodation	630		630									
Document Management Strategy	150			150								
			2,376	521	271	271	271	271				
WATER AUTHORITY												
Sulby Water Treatment Works	15,300		14,605	395	300							
Raw Water Mains	9,800		8,111	1,689								
Douglas Water Treatment Works	26,245		17,800	7,945	500							
Treated Water Transfer Schemes	50,734		7,450	8,970	7,316	4,518	3,800	2,460	16,220			
Pumping Station Rehabilitation Programme	1,647		1,512	51	61	23						
Information Systems	1,300		670	100	115	130	100	100	85			
Operational Facilities & Depots	3,435		2,793	250	302	90						
			52,942	19,400	8,593	4,762	3,900	2,560	16,305			
TOTAL			64,304	26,485	17,234	9,192	7,451	11,161	16,305			

Note: The Water Authority programme reflects the Authority's latest plans as part of its longer term strategy and the prices shown include an estimate for inflation during the period.

LOCAL AUTHORITIES' HOUSING

1	Total Estimated Cost 2	3	Probable to 31.3.07 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2007)						IMPLICATIONS	
				2007-08 5	2008-09 6	2009-10 7	2010-11 8	2011-12 9	Further Payments 10	Revenue 11	Staff 12
				£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
LOCAL AUTHORITIES (HOUSING)											
DOUGLAS - ELDERLY PERSONS											
New Units Lower Pulrose Phase 5	4,700		200	350	2,000	2,150					343
JWL Elderly Persons Flats	2,300					100	500	1,700			162
TOTAL	7,000		200	350	2,000	2,250	500	1,700			505
DOUGLAS											
Planned Maintenance Programme	20,375		8,128	1,988	2,275	3,380	1,955	1,340	1,310		1,992
Upper Pulrose Development	10,081			861	2,000	2,500	2,500	2,220			985
Urban Regeneration Phase 2	2,351		2,300	51							165
Urban Regeneration Phase 3	1,049		49	500	500						74
Lord St Phase 2 - New Units	1,950			50	1,100	755	45				137
Lower Pulrose Replacements Phase 3	6,031		6,031								390
Lower Pulrose Replacements Phase 4	5,744		5,594	150							377
Lower Pulrose - Final Phase Main Sewers	350			350							34
Lower Pulrose Demolitions/Site Works	667		667								47
TOTAL	48,598		22,768	3,950	5,875	6,635	4,500	3,560	1,310		4,201
CASTLETOWN											
School Hill Ave Flats	480		10	464	6						34
Planned Maintenance Programme	2,902		2,082	50	350	250	170				284
TOTAL	3,382		2,092	514	356	250	170				317
RAMSEY											
Planned Maintenance Programme	4,885		450	684	846	570	1,910	375	50		477
New Units - Faiee Wyllin, Lezayre Road	1,002		967	35							71
Clifton Park Elderly Persons Housing	2,400					200	1,200	1,000			169
New Units - Ballure Road	2,500		621	1,624	255						176
Lezayre Estate Redevelopment											
Enabling works - Access Road / Drainage etc	2,068		1,992	76							145
Phase 1 Redevelopment	7,362		1,450	4,000	1,800	112					518
Phase 2 Redevelopment	3,755		114	147	2,767	662	65				264
Phase 3 Redevelopment	2,998		91	194	500	2,161	52				211
Phase 4 Redevelopment	3,100		78	210	1,346	1,413			53		218
Phase 5 Redevelopment	3,745		88	140	601	2,775			141		263
TOTAL	33,815		5,851	6,760	6,518	5,652	7,415	1,375	244		2,512
BRADDAN											
Planned Maintenance Programme	1,041		333	270	119	100	100	100	20		102
TOTAL	1,041		333	270	119	100	100	100	20		102
PEEL											
North View - Rebuild	632				50	572	10				44
Ballawattleworth Elderly Persons Units	4,550		700	2,300	1,550						320
Planned Maintenance Programme	12,155		742	863	1,611	1,898	2,069	1,858	3,115		1,188
TOTAL	17,337		1,442	3,163	3,211	2,470	2,079	1,858	3,115		1,553
PORT ST MARY											
New Units Seafield / St Mary's Rd	875		740	120	15						62
Planned Maintenance Programme	3,345		405	1,000	1,403	502	35				327
TOTAL	4,220		1,145	1,120	1,418	502	35				388
ONCHAN											
Planned Maintenance Programme	3,293		270	895	1,030	888	170	40			322
TOTAL	3,293		270	895	1,030	888	170	40			322
MARASHEN CRESCENT EPHC											
Planned Maintenance Programme	1,225		87	296	5		45	224	568		120
Marashen Cres Units 29-35 Redevelopment	1,800			50	50	600	1,150				127
Four Roads Elderly Persons	750			50	300	400					53
TOTAL	3,775		87	346	355	1,000	1,195	224	568		299
PORT ERIN											
Planned Maintenance Programme	1,099		322	649	125	3					107
St Mary's Rd Nos 1 - 3	434		137	292	5						31
TOTAL	1,533		459	941	130	3					138

LOCAL AUTHORITIES' HOUSING

1	Total Estimated Cost 2	3	Probable to 31.3.07 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2007)						IMPLICATIONS	
				2007-08 5	2008-09 6	2009-10 7	2010-11 8	2011-12 9	Further Payments 10	Revenue 11	Staff 12
				£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
COOIL ROI EPHC											
Planned Maintenance Programme	1,000		110	405	400	85					98
TOTAL	1,000		110	405	400	85					98
ONCHAN EPH											
Manx Blind Welfare Land	1,500							500	1,000		106
Howstrake EP Apartments	800					800					56
TOTAL	2,300					800		500	1,000		162
CASTLETOWN & MALEW EPHC											
Planned Maintenance Programme	600				50	550					59
TOTAL	600				50	550					59
LA SCHEMES											
Insulation	900			250	450	200					88
New Units to be allocated	4,500								4,500		581
TOTAL	5,400			250	450	200			4,500		669
PEEL & WESTERN EPHC											
Planned Maintenance Programme	1,059		50	500	9	220	280				104
Westlands Redevelopment	2,000		1,700	260	40						141
TOTAL	3,059		1,750	760	49	220	280				244
RAMSEY & NORTHERN EPHC											
New Units, Kerroo Glass, Lezayre Estate	2,247		149	1,000	1,050	48					158
New Units Albert Road	4,700				50	100	1,350	3,200			331
New Units / Hall, Court Balleigh	1,700		1,700								120
Planned Maintenance Programme	3,100		10	140	50	50	50	2,800			303
TOTAL	11,747		1,859	1,140	1,150	198	1,400	6,000			911
ADAPTATIONS											
Planned Maintenance Programme	710		110	100	100	100	100	100	100		69
TOTAL	710		110	100	100	100	100	100	100		69
LOCAL AUTHORITIES' HOUSING TOTAL	148,809		38,476	20,964	23,210	21,903	17,944	15,457	10,856		12,549

Note: The net revenue cost of Local Authorities' Capital Schemes is met in full by grant aid from the revenue estimates of the Department of Local Government & the Environment.

**CAPITAL SCHEMES PUT FORWARD FOR CONSIDERATION
TO COMMENCE BEYOND 2009-10
(NOT IN PRIORITY ORDER)**

	Total Estimated Cost	ESTIMATED CAPITAL PAYMENTS			IMPLICATIONS	
		AT CONSTANT PRICES (MARCH 2007)			Revenue	Staff
		2010-11	2011-12	Further Payments		
£,000	£,000	£,000	£,000	£,000	Number	
EDUCATION						
Classroom Scheme - Phase 2						
- Construction						
Ballagh	256	188	69		29	0.14
Murrays Road	323	144	179		36	0.14
Onchan	499	470	29		53	0.14
St Mary's	857	809	48		94	0.27
Willaston	455	431	25		49	0.14
Noble's New Primary School						
- Construction	9,890	2,575	5,261	2,054	1,084	4.64
IOM College Accommodation	5,051			5,051	484	
Disability Access Works to Department Sites Phase 3	2,310		1,050	1,260	221	
Kewaigue School Extension						
- Design Fees (Pre-Contract)	105		105		10	
- Construction	945		945		91	
Castle Rushen Extension Phase 2						
- Design Fees (Pre-Contract)	263		263		25	
- Construction	2,888			2,888	277	
Castle Rushen Extension Phase 3						
- Design Fees (Pre-Contract)	210			210	20	
- Construction	1,890			1,890	181	
Therapy Pool Strategy						
- Design Fees (Pre-Contract)	63	63			6	
- Construction	567		567		54	
IOM College New Teaching Block						
- Construction	799			799	95	0.32
Q E 2 Kitchen/Tennis Courts Scheme						
Design Fees(Pre-Contract)	70	70			7	
Construction	680		665	15	66	
Ballasalla New Primary School						
Design Fees(Pre-Contract)	519		300	219	50	
Construction	6,934			6,934	896	4.90
	35,572	4,748	9,505	21,318	3,828	10.69
HEALTH & SOCIAL SECURITY						
Residential Accommodation (DHSS Staff)						
- Construction						
- Phase 4- Conversion of Cronk Coar	2,957	646	2,311		283	
Residential Unit (West of Island)	8,420			8,420	807	
New Headquarters	4,184			4,184	401	
	15,561	646	2,311	12,604	1,491	-
HOME AFFAIRS						
New Headquarters Feasibility	250			250	24	
IOM Constabulary - Cell Block Extension	1,000			1,000	96	
	1,250			1,250	120	-
LOCAL GOVERNMENT & ENVIRONMENT						
Landfill Site - Inert/Emergency/Ash Phase 2/3	2,642			2,642	253	
Landfill Inert/Emergency Ash Phase 4 and Restoration	3,930			3,930	377	
Energy from Waste Sorting Facility Phase 2	1,000			1,000	96	
New Housing Stock	6,804	3,150	3,150	504	652	
	14,376	3,150	3,150	8,076	1,378	-
TOURISM AND LEISURE						
All Island Synthetic Pitch Development	1,000		1,000		96	-
	1,000		1,000		96	-

**CAPITAL SCHEMES PUT FORWARD FOR CONSIDERATION
TO COMMENCE BEYOND 2009-10
(NOT IN PRIORITY ORDER)**

	Total Estimated Cost	ESTIMATED CAPITAL PAYMENTS			IMPLICATIONS	
		AT CONSTANT PRICES (MARCH 2007)			Revenue	Staff
		2010-11	2011-12	Further Payments		
£,000	£,000	£,000	£,000	£,000	Number	
TRANSPORT						
Jurby Hangar Refurbishment	350		350		34	
Ronaldsway Hangar Refurbishment	350	350			34	
Extend Fire Station						
- Construction	1,305	720	585		125	
Extend Apron/Post RESA Airside develop						
- Design Fees (Pre-Contract)	350	150	200		34	
- Construction	5,600			5,600	537	
Extend Fire Station North						
- Design Fees (Pre-Contract)	30	30			3	
- Construction	790	340	450		76	
Ramsey Tidal Marina						
- Construction	5,000			5,000	479	
Douglas Victoria Pier Linkspan						
- Design Fees (Pre-Contract)	500		500		48	
- Construction	8,240			8,240	790	
Queen's Pier	1,740			1,740	167	
Port St Mary Marina						
- Construction	14,600			14,600	1,399	
Transmission Mains						
- Design Fees (Pre-Contract)						
- Ramsey to Sulby, (Northern Route Phase3)	400	250	150		38	
- Laxey to Onchan	400		400		38	
- Andreas to Sulby	500	350	150		48	
- Construction						
- Dalby to Peel	4,235			4,235	406	
- Sulby to Kirk Michael	9,010	3,500	3,950	1,560	863	
- Glen Mona to Ramsey	7,595			7,595	728	
- Ramsey to Sulby	7,960			7,960	763	
- Andreas to Sulby	9,310			9,310	892	
- Laxey to Onchan	7,400			7,400	709	
- Jurby to Ballaugh	7,480		3,500	3,980	717	
Sewage Treatment Plant Santon Phase 2						
- Construction	11,050			11,050	1,059	
Peel Road Phase 2						
- Design Fees (Pre-Contract)	400	400			38	
- Construction	6,300			6,300	604	
Douglas Promenade						
- Construction	10,875			10,875	1,042	
Richmond Hill						
- Design Fees (Pre-Contract)	125		125		12	
- Construction	2,625			2,625	252	
Ballasalla By-pass						
- Construction	5,000	3,000	2,000		479	
Quarterbridge (Peel Road Phase 1)						
- Design Fees (Pre-Contract)	300	300			29	
- Construction	3,000		2,500	500	288	
Santon / Ballalona						
- Design Fees (Pre-Contract)	400		400		38	
- Construction	4,000			4,000	383	
	137,220	9,390	15,260	112,570	13,150	-

**CAPITAL SCHEMES PUT FORWARD FOR CONSIDERATION
TO COMMENCE BEYOND 2009-10
(NOT IN PRIORITY ORDER)**

	Total Estimated Cost	ESTIMATED CAPITAL PAYMENTS			IMPLICATIONS	
		AT CONSTANT PRICES (MARCH 2007)			Revenue	Staff
		2010-11	2011-12	Further Payments		
£,000	£,000	£,000	£,000	£,000	Number	
EXECUTIVE GOVERNMENT						
Children and Young Persons	500			500	48	
Land Acquisition	3,000		1,500	1,500	288	
	3,500		1,500	2,000	335	-
MANX NATIONAL HERITAGE						
Gallery Redisplay						
- Design Fees (Pre-Contract)	50		50		6	
- Construction	600			600	68	
The Sound - Mains Electrification	350		350		39	
Thatching Infrastructure	550		550		62	
Laxey Wheel	4,000			4,000	482	
	5,550		950	4,600	656	-
SUMMARY						
EDUCATION	35,572	4,748	9,505	21,318	3,828	10.69
HEALTH & SOCIAL SECURITY	15,561	646	2,311	12,604	1,491	
HOME AFFAIRS	1,250			1,250	120	
LOCAL GOVERNMENT & ENVIRONMENT	14,376	3,150	3,150	8,076	1,378	
TOURISM AND LEISURE	1,000		1,000		96	
TRANSPORT	137,220	9,390	15,260	112,570	13,150	
EXECUTIVE GOVERNMENT	3,500		1,500	2,000	335	
MANX NATIONAL HERITAGE	5,550		950	4,600	656	
	214,029	17,934	33,676	162,418	21,055	10.69