



**Isle of Man
Government**

Reiltys Ellan Vannin



Isle of Man Budget 2008 - 2009

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BUDGET REPORT AND ESTIMATES 2008-09

Treasury – Yn Tashtey

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FINANCIAL FORECAST 2008-09 TO 2010-11

REVENUE ACCOUNT

2007-08 Probable £m		2008-09 Estimate £m	2009-10 Forecast £m	2010-11 Forecast £m
596	Income	599	603	625
553	Expenditure	567	603	625
43	Surplus	32	0	0
58	Operating Balance brought forward	34	47	47
	Available for Transfer to :-			
4	E-Commerce / ICT Fund	4		
5	Land & Property Acquisition Reserve			
4	Housing Reserve Fund			
29	Public Service Employees' Pension Reserve	15		
2	Legal Costs Reserve			
5	Agricultural Development Fund			
6	Government Marketing Initiatives Fund			
3	Government Energy Initiatives Capital Fund			
8	Town & Village Centre Regeneration Fund			
2	Capital Transactions Account			
34	Operating Balance carried forward	47	47	47

CAPITAL ACCOUNT

2007-08 Probable £m		2008-09 Estimate £m	2009-10 Forecast £m	2010-11 Forecast £m
71	Receipts	74	77	80
83	Payments	170	112	82
(12)	Excess of Receipts over Payments	(96)	(35)	(2)
117	Balance brought forward	140	53	25
10	Transfer from Housing Reserve Fund	8	7	6
3	Transfer from Land & Property Acquisition Reserve	1		
20	Transfer from Tax Strategy Requirement Fund			
2	Transfer from Revenue Account			
140	Balance carried forward	53	25	29

Note: Capital payments include Manx Electricity Authority borrowing requirements.

Figures subject to rounding

BUDGET REPORT 2008-09

1. INTRODUCTION

This is my seventh Budget, and as ever we have had to prepare it against the background of volatile world markets, both in respect of financial services, and of energy costs. We are not immune to these changes, and our success is demonstrated by the way that we chart a firm course and deliver on our promises, despite the storms that may come up from time to time.

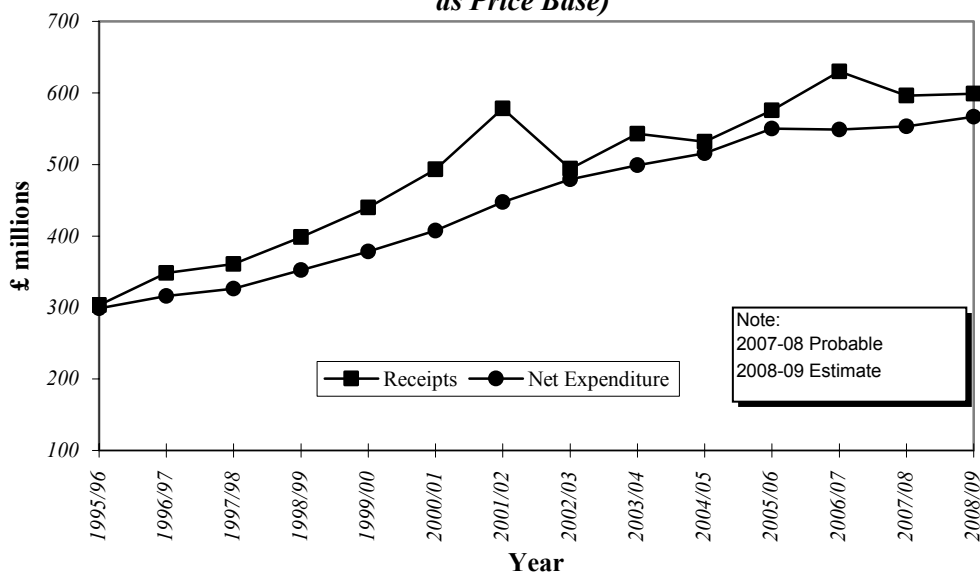
We have delivered an extremely competitive taxation regime, both for individuals and for companies, and a new taxation strategy that rightly focuses our minds on simplification and ease of interaction between the taxpayer and the revenue. It is also important that we protect those in our society who cannot react to the wider changes in fuel costs, by improving benefits, including the personal allowance credit, or removing them from taxation altogether.

It is for these reasons, for simplification and to allow for redistribution, that I have decided to withdraw some of the various tax reliefs that were previously available. As a result we have some of the most significant measures for those on low incomes that I can recall, worth £6.5 million a year.

I would also like to focus on the additional funds being made available for marketing, and for improving our infrastructure. We are a prosperous isle, an Island of Opportunity for investors and businesses. We need to acknowledge however that low taxes, and good public services will not of themselves attract inward investment, and that we need to market ourselves more effectively, and ensure that those crucial first impressions are of a successful, dynamic, forward looking economy, and a desirable place in which to do business, which means improving the look and feel of many of our town centres.

There is much to be optimistic about when reading through the attached document, but also much still to do. This Budget makes the money available in a number of key areas to bring about change. We collectively now need to make it happen.

*Government Net Revenue
At Constant Prices (September 2007
as Price Base)*



2. MAIN FEATURES OF THE BUDGET

	Full Year Cost
• The income tax standard rate for individuals remains at 10%.	
• The income tax higher rate for individuals remains at 18%.	
• Income Tax personal allowances to be increased by almost 4% to £9,200 for single persons and £18,400 for married couples.	£2,500,000
• Blind and Disabled Person's Allowances to be increased by 4.8% to £2,850.	
• Income Tax threshold at which the higher rate for individuals becomes payable remains at £10,500.	
• Additional Personal Allowance of £2,000 for over 65's to be introduced from 2008-09.	£1,200,000
• Personal Allowance Credit altered from between £0 and £420, to £420 flat-rate payable in full to all eligible persons with income of £8,850 or less in the tax year ending 5 April 2008.	£1,400,000
• Increase of Personal Allowance Credit from £420 to £500 per person or £1,000 per couple.	£900,000
• Tax cap retained on total amount payable per person of £100,000.	
• Maximum relief on charitable giving by individuals increased by £1,000 to £7,000 per annum.	
• Life Insurance relief to be abolished on all premiums paid on or after 6 April 2008.	(£1,250,000)
• Training Relief to be abolished from 6 April 2008.	(£10,000)
• Training budget for the Department of Trade & Industry increased by £250,000	£250,000
• Proposals to be published for updating the Car and Fuel Benefits in kind system for simplification and to reflect environmental impact.	
• Corporate Taxation - Income from banking business, land and property, including development, commercial property letting and rents to remain at 10%; 0% Standard Rate on all other income.	
• Government net spending to increase by £28.19 million or 5.2% over the current year's estimate.	
• Net spending on Health, Social Services and Social Security up £17.6 million (8.2%), Education up £4.3 million (4.3%), Trade & Industry up £0.6 million (5.4%) and Transport up £2.7 million (6.9%).	
• Introduction of Carers Bereavement payment of £1,000	
• Increase to Social Security benefits targeted on low income groups	£550,000
• £169.8 million capital spending for Government Departments and Statutory Boards in 2008-09, including £35 million repayment of MEA loan. In addition, £20 million to be spent in Local Authorities Housing Programme.	
• £32.4 million (5.7%) revenue surplus anticipated for 2008-09.	
• Creation of Financial Services Inward Investment Fund with £1.8 million transfer of interest from the Tax Strategy Requirement Fund.	
• £6 million transfer to the Marketing Initiatives Fund in 2007-08.	
• Creation of Government Energy Initiatives Capital Fund with £3 million balance.	
• Creation of Town & Village Centre Regeneration Fund with £8 million balance.	
• £44 million transfer to the Public Sector Employees Pension Reserve over 2 years.	
• £2 million transfer to the Legal Costs Reserve in 2007-08.	
• £5 million transfer to the Agricultural Development Fund in 2007-08.	
• £5 million transfer to the Land & Property Acquisition Reserve in 2007-08.	
• £4 million transfer to the Housing Reserve in 2007-08.	
• £8 million transfer to the E-Commerce Fund over 2 years.	
• £2 million transfer to the Capital Account.	
• Overseas Aid budget increased by 22% to £2.2 million.	£400,000
• Increase in Government staff of 7.1 posts. (Lowest increase since 1995-96)	

3. BUDGET STRATEGY

The Budget Strategy outlines the key targets and deliverables underlying the Budget decisions. The Budget Strategy is –

- To facilitate sustainable economic development and diversification.
Creation of a Town & Village Centre Regeneration Fund containing £8 million.
- To achieve the statutory annual surplus of receipts over payments.
The surplus is estimated to be £43.3 million for 2007-08 and £32.4 million for 2008-09.
- To retain an operating balance on the general revenue account of at least 5% of net voted expenditure.
Spending on net voted services for 2008-09 is estimated at £566.5 million, with the operating balance of £46.9 million representing 8.3%.
- 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 be £10.8 million revenue funding and £42.4 million from capital in 2008-09.
- 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 to 13.9% at 31 March 2008 and 14.8% at 31 March 2009.
- To simplify the corporate and personal taxation regimes.
Tax relief on life insurance premiums removed.
- 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 103.8% of estimate in 2007-08.
- 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 80% of estimate in 2007-08, compared to 69% 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.
Increase in the Personal Allowance Credit to £500 flat-rate payment for all qualifying individuals, plus a £28.19 million increase in public spending for 2008-09.
- 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 31 December 2007 stood at £387.4 million or 90.8% of the 2008-09 objective of £426.6 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, especially for those on low incomes and pensioners;
- 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. In line with previous years Treasury has sought to ensure that one-off revenue surpluses are not utilised for ongoing revenue expenditure.

5. 2007-08 PROBABLE

5.1. CAPITAL

Capital spending by Departments will be substantially below the originally estimated £97.9 million, with probable spending anticipated at £77.9 million (79.6%).

5.2. REVENUE

At £596.4 million, probable income is £21.6 million, or 3.8% above the estimate for the year, within 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	339.5	339.2	(0.3)	(0.1)
Resident Income Tax	119.0	122.5	3.5	2.9
Company Tax	24.0	24.0		
Non-Resident Tax	7.5	7.6	0.1	1.3
Hydrocarbon Oils	28.4	28.9	0.5	1.8
Tobacco, etc.	21.3	24.4	3.1	14.6
Other	35.1	49.8	14.7	41.9
	574.8	596.4	21.6	3.8

Overall spending is estimated at £553.1 million after allowing for supplementary votes in respect of pay awards and other commitments, an increase of £14.8 million (2.7%) compared with an original estimate of £538.3 million.

The probable surplus for the year is £43.3 million compared with an estimate of £36.5 million.

6. 2008-09 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 2008-09, 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 £43.0 million.
Column 2 Schemes totalling £60.9 million, being loan schemes, continuing schemes, land acquisition, and fees, along with borrowing requirements of the MEA and the repayment of its £35 million loan.
Column 3 New schemes totalling £65.9 million.

Capital spending will be funded by means of net capital receipts and repayments from Departments totalling £74.0 million, part of the cash balances brought forward from 2007-08 of £139.5 million, transfers from the Housing Reserve Fund of £7.6 million and Land and Property Acquisition Reserve of £1.5 million.

6.2. REVENUE ESTIMATES

Estimated net revenue spending on voted services of £566.5 million is to be met from estimated taxation and other Treasury income of £598.9 million, providing a surplus for the year of £32.4 million.

Net Departmental spending is estimated to increase by £28.2 million or 5.2% over the current year's estimate. The main areas of change relate to:

- increased Departmental receipts of £5.6 million;
- committed growth and inflation of £13.0 million;
- loan charge increase of £2.6 million;
- revenue funded social security costs of £3.3 million;
- committed spending on staff pay increases of £12.7 million; and
- other spending increases totalling £2.2 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 £960,000 for 2008-09. 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	-	£390,000	£390,000
Sports Council	£339,000	£190,000	£529,000
Arts Council	£366,000	£190,000	£556,000
Manx Heritage Foundation	£237,500	£190,000	£427,500

The budget made available to the Overseas Aid Committee has been increased by 22% to £2.2 million.

Estimated net spending by individual Departments is as follows:

Department	Budget	Pay	Inflation &	Other	Budget	Increase over	
	2007-08	Increases	Adjustments (inc. Receipts)	Increases	2008-09	Budget 2007-08	
	£m	£m	£m	£m	£m	£m	%
Agriculture, Fisheries & Forestry	15.80	0.11	(0.03)	0.20	16.09	0.29	1.8
Education	99.50	2.62	1.34	0.34	103.80	4.30	4.3
Health & Social Security	215.81	6.84	10.50	0.30	233.45	17.64	8.2
Home Affairs	38.16	0.34	(0.59)		37.90	(0.26)	(0.7)
Local Government & Environment	31.05	0.11	0.06	0.48	31.70	0.65	2.1
Tourism & Leisure	27.48	0.46	(0.82)		27.11	(0.36)	(1.3)
Trade & Industry	10.62	0.22	0.11	0.25	11.19	0.58	5.4
Transport	39.74	0.62	1.51	0.59	42.47	2.73	6.9
Treasury	33.99	0.43	0.15	0.24	34.81	0.82	2.4
	512.16	11.76	12.21	2.40	538.53	26.38	5.1
Executive Government	23.48	0.53	(0.60)	0.75	24.16	0.68	2.9
Manx National Heritage	5.42	0.09	(0.01)		5.49	0.07	1.4
Road Transport Licensing Committee	0.18				0.18		
Communications Commission	(0.11)	0.01	(0.02)	0.00	(0.11)	(0.00)	2.8
Insurance and Pensions Authority	0.46	0.02			0.48	0.02	4.1
Financial Supervision Commission	(8.72)	0.21	0.40	0.10	(8.01)	0.72	(8.2)
Office of Fair Trading	0.78	0.02	(0.00)		0.80	0.02	2.5
Expenses of the Legislature	4.70	0.04	0.27		5.01	0.31	6.6
(figures subject to rounding)	538.35	12.68	12.25	3.26	566.54	28.19	5.2

Notes The reduction in budget for the Department of Home Affairs reflects the transfer to the Capital Account of the Police and Fire vehicle replacement programme (£490,000), the transfer of Prison medical costs to the DHSS (£356,000) and responsibility for prosecutions to the Attorney General's Chambers (£258,000). Without these transfers the Department's budget increase would be 2.2%.

The reduction in budget for Department of Tourism & Leisure reflects the transfer of Minor Capital Works (£360,000) and the Bus Leasing Programme (£300,000) to the Capital Account. Without these transfers the Department's budget increase would be 0.1%.

7. OPERATING BALANCE

The expected operating balance of £33.5 million carried forward from 2007-08 to 2008-09 is £5.9 million less than the original estimate.

	£m
Estimate 2007-08	39.37
Plus Increase in Balance b/f from 2006-07	28.30
Plus Increased Receipts	<u>21.55</u>
	89.22
Less Increased Spending	(14.77)
Less Increased Transfer to Reserves	<u>(41.00)</u>
Probable 2007-08	<u>33.45</u>

After taking account of transfers to Reserves, the level of operating balance to be carried forward from 2008-09 is estimated to be £46.9 million or 8.3% 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 2007-08 estimated investment income generated by the Reserve Fund and the Currency Account of £14.0 million is to be re-invested. However, £6.6 million of this income will be utilised to meet Interest charges on the Manx Electricity £185 million Bond issue in 2007-08, and £5.6 million in 2008-09.

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

The market value of the Reserve Fund at 31 December 2007 stood at £387.4 million or 90.8% of the 2008-09 objective of £426.6 million.

10. OTHER FUNDS

10.1 PUBLIC SECTOR EMPLOYEES PENSION RESERVE.

A further actuarial assessment of the public sector pension liabilities was carried out in 2007. The liabilities assessed at 31 March 2006, were £1,119 million, on a consistent basis with the previous assessment, some £36 million higher than previously indicated. Based upon this information, Treasury have estimated that the liabilities at 31 March 2008 will be £1,244 million, and at 31 March 2009 will be £1,311 million, although these figures are susceptible to assumptions over rates of return.

Treasury is proposing a £29 million transfer into the Public Sector Employees Pension Reserve in 2007-08, which will bring the book value of the reserve to around £173 million or 13.9% of total liabilities. A further transfer of £15 million is planned for 2008-09 which will bring the book value of the Reserve to £194 million, or around 14.8% of liabilities, in line with the objective of increasing the proportion of liabilities covered by the Reserve annually.

10.2 LAND AND PROPERTY ACQUISITION RESERVE

This reserve is for large or unplanned land purchases, and is to ensure Government is in a position to secure strategic land when it becomes available. As indicated last year the Reserve will receive a £5 million increase in 2007-08, taking the estimated balance to £12.5 million.

10.3 HOUSING RESERVE FUND

This Reserve has been used for the regeneration and expansion of public housing provision, and for the provision of grants and loans under the House Purchase Assistance Scheme. Around £10 million has been spent from this Reserve in 2007-08. The £2 million transfer identified for the current year will be increased to £4 million, and the balance on the Fund as a result will be £25.3 million.

10.4 GOVERNMENT MARKETING INITIATIVES FUND

This Fund, which was created three years ago to provide for specific marketing support where the costs and economic benefits could be clearly defined, has continued to support a variety of initiatives in 2007-08. Projects financed by the Fund include wealth management conferences, reviews of sectors of the finance industry, advertising and television campaigns to stimulate the tourism industry, 'freedom to flourish' initiatives and the promotion and marketing of Isle of Man produce. The £2 million contribution for 2007-08 has been increased to £6 million, and the estimated balance of the Fund at 31 March 2008 will be £9.7 million.

10.5 E-COMMERCE/ICT FUND

This Fund has been used for key Information Technology projects, for example the Electronic Patient Record and Government's Accounting Systems. It has also facilitated Government interaction with business and individuals through electronic means, such as the completion of online electronic tax and VAT returns. The £3 million transfer planned for 2007-08 has been increased to £4 million, and a further £4 million allocated for 2008-09.

10.6 MEDICAL INDEMNITY FUND

This Fund seeks to provide for medical insurance claims relating to the pre 2005 period. Since 2005 the DHSS has taken out insurance in respect of medical indemnity. The likelihood of claims resulting in payments, and the timing of such payments cannot be predicted with any accuracy; however, the total value of all outstanding claims is estimated at £8.8 million with the balance on the Fund standing at £ 8.0 million as at 31 March 2008.

10.7 TAX STRATEGY REQUIREMENT FUND

This Fund was created in 2002, to facilitate the implementation of the current year basis of assessment, and the modified taxation strategy. As the corporate taxation strategy is now complete, the Fund will be closed and the balance transferred into the Capital Account to facilitate the repayment of £35 million of MEA external borrowing. The interest on the Fund in the current year will be utilised to create the Financial Services Inward Investment Fund, which will finance payments under the Financial Services Inward Investment Scheme, previously met from the Tax Strategy Requirement Fund.

10.8 LEGAL COSTS RESERVE

This Reserve will be topped up with £2 million, based on the cost of large cases currently identified and underway. In addition, £200,000 of unused legal fees relating to the MEA court case will be transferred to this Reserve. The balance is expected to be £3.8 million at 31 March 2008, and £2.9 million at 31 March 2009.

10.9 MEDIA DEVELOPMENT FUND/IOM FILM LTD

This Fund has been externally invested, and is available for investment into approved film projects. It is expected that the number of films financed will increase in 2008-09. The balance on the Fund will be £49.4 million at 31 March 2008 and £46.4 million at 31 March 2009. The investments in film projects and potential future recoupment in respect of such projects are not included in these balances.

10.10 TOWN & VILLAGE CENTRE REGENERATION FUND

This is a new Fund, created with £8 million, the purpose of which is to revitalise the centres of our towns and villages. It will be available for use by Government to design and carry out infrastructural work on retail areas to improve the look and feel of the environment. The Douglas Development Partnership has already produced plans in respect of Douglas, and it is hoped that others will come forward with schemes for financing from this Fund.

10.11 ECONOMIC DEVELOPMENT FUND

This Fund was created in 2007 using the balance on the former General Development Reserve, with the purpose of generating economic benefit where existing Government schemes may not be applicable. The Economic Development Fund Scheme will be introduced to February 2008 Tynwald, setting out the criteria for accessing the Fund. The balance will be £19.0 million at 31 March 2008.

10.12 GOVERNMENT ENERGY INITIATIVES CAPITAL FUND

This Fund will be created with a balance of £3 million, and will be available for Government Departments to put forward schemes for reducing their carbon emissions and costs by reducing the use of fossil fuels. Resultant savings will be shared between the Fund and the Department, with applications being prioritised by the Department of Local Government & the Environment and Treasury, based upon the environmental and financial savings that result.

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 UK) 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 (£695 per week for 2008-09). These increases in employee contributions have not been introduced on the Island, therefore no additional employees' contributions are payable on earnings above £695 per week.

Also, in the United Kingdom, the upper earnings limit is to be increased by £100 per week from April 2008, as a first step towards aligning it with the threshold for higher-rate income tax from April 2009. Simultaneously the basic rate of income tax in the UK will be cut from 22% to 20%. It has been decided that this extraordinary increase will not be applied in the Island and that the upper earnings limit will be increased by only 3.9%, in line with RPI.

So, for 2008-09 the contribution rates are as follows:

Total Weekly Earnings	Standard rate employee N.I.C.	Standard rate employer N.I.C.
Up to £105	Nil	Nil
£105.01 or over	10% of earnings between £105.01 and £695	12.8% of earnings above £105

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.

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.

As with the upper earnings limit for employed earners, in the United Kingdom, the upper profits limit is to be increased by £5,200 per annum from April 2008. It has been decided that in the Island the upper profits limit will be increased by only 3.9%.

Total Weekly Profits	Self-employed N.I.Cs.
Up to £105	£2.30 (Class 2) pw or small earnings exception
£105.01 to £695	£2.30 (Class 2) pw Plus 8% of profit between £105 and £695 (Class 4)
Above £695	£2.30 (Class 2) pw Plus 8% of profit between £105 and £695 (Class 4)

12. SOCIAL SECURITY BENEFITS

The total cost of next year's Social Security Budget is expected to be £212.7 million, accounting for 24.9% of all Government gross spending, summarised as follows:

	£million
Benefit Payments from:	
National Insurance Fund	136.9
General Revenue	62.8
	<u>199.7</u>
Administration Expenses	6.5
Rebates to Pension Providers	6.5
	<u>212.7</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 7 April 2008. The total cost of the uprating of benefits, including caseload growth and local enhancements, is estimated at £11.6 million in 2008-09 compared with £6.5 million in 2007-08.

Benefit	Uprating Increase %	2007-08		2008-09
		Estimate £m	Probable £m	Estimate £m
Retirement Pension	3.9	83.6	83.6	90.2
Pension Supplement	3.9	26.0	26.0	27.6
Retirement Pension Premium	3.9	2.1	2.0	2.2
Income Support *	4.5	22.7	22.5	25.5
Child Benefit	0.0	17.7	18.0	18.2
Incapacity Benefit	3.9	7.7	7.5	8.1
Disability Living Allowance	3.9	6.3	6.2	6.3
Attendance Allowance	3.9	3.5	3.4	3.3
Bereavement Benefits	3.9	1.2	1.1	1.1
Maternity, Adoption and Paternity Allowances	3.9	4.8	3.3	4.8
Other Benefits	-	2.9	2.5	2.8
Christmas Bonus	0.0	1.7	1.7	1.7
Family Income Supplement *	3.9	4.8	4.8	4.9
Jobseeker's Allowance*	3.9	3.0	2.9	2.9
		188.0	185.5	199.6

* 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 2008 the basic pension is to be increased by £3.40 to £90.70 per week and so the supplement will be £45.35.

	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)	90.70	90.70	145.05	145.05
Plus (for entitled pensioners) Pension Supplement	-	45.35	-	72.53
	90.70	136.05	145.05	217.58
Plus (for entitled pensioners) Retirement Pension Premium	-	13.35	-	26.70
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 £217.58 per week will be £72.53 per week higher than the basic pensions of £145.05 in the United Kingdom.

12.2 Income Support

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

Care home fees: - the current maxima for nursing homes and privately operated residential homes of £587.09 and £364.00 respectively are currently under review by the DHSS.

The private sector housing costs limits are increased from week commencing 7 April 2008 as follows:

- single claimant or couple:
 - o without children from £104.00 to £108.00 per week
 - o with one dependent child from £122.00 to £127.00 per week
 - o with two dependent children from £133.00 to £138.00 per week
 - o with three or more dependent children from £145.00 to £151.00 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 INDIVIDUAL TAX

Personal allowances are increased by almost 4% to £9,200 for a resident individual or £18,400 for a jointly assessed married couple.

An additional personal allowance of £2,000 is introduced for each resident individual aged 65 or over at the start of the tax year with effect from the 6 April 2008.

The single parent allowance is increased to £6,300 and the blind or disabled person's allowance will rise to £2,850.

The rates of income tax for resident individuals will remain unaltered. The standard rate is 10% and the higher rate is 18%.

The threshold at which the higher rate of income tax becomes payable will remain at £10,500 for a single person and £21,000 for a jointly assessed married couple.

The non-resident personal allowance is increased to £2,120. The rate of income tax on the balance of taxable income of non-residents remains at 18%.

The maximum income tax liability for resident individuals will remain at £100,000 or £200,000 for a jointly assessed married couple for the 2008-09 tax year.

The Personal Allowance Credit payable to resident individuals is increased by 20% to £500 from 6 April 2008. The full payment will be made to all eligible individuals whose income is equal to or less than £8,850. All amounts and limits are doubled for jointly assessed married couples.

With effect from 6th April 2008;

- the maximum annual deduction available to an individual in respect of a charitable donation will be increased to £7,000;
- the deduction available to an individual in respect of interest paid on loans or mortgages will be limited to a maximum of £15,000 for a single person and £30,000 for a jointly assessed married couple;
- tax relief for life insurance premiums and training expenses is abolished.

The table on the following page summarises tax rates and allowances but it should be noted that the comparisons with the United Kingdom do not take into account any changes which may be announced in the United Kingdom Chancellor's Budget for 2008. They do, however, take account of recent pre-budget announcements regarding increased personal allowances for 2008-09.

13.2 COMPANY TAX

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

13.3 COMPANY CARS AND FUEL PROVIDED TO EMPLOYEES

The Assessor of Income Tax has carried out a review of the current system whereby employees are taxed on the benefits in kind represented by cars and fuel provided by their employers.

Proposals will be published shortly for a thoroughly updated system based more on environmental impact and aligned with the new simplified annual vehicle duty bands introduced by the Department of Transport.

The new system will be introduced from 6 April 2009.

13.4 INCOME TAX RATES AND ALLOWANCES 2008-09

	IOM	UK Equivalent (see note 4)
Individuals		
Lower Rate (UK only)		10% on £2,230
Standard Rate (see Note 1)	10% on £10,500	22% on £32,370
Higher Rate of Tax (see Note 6)	18% on balance	40% on balance
Personal Allowances		
	£	£
Single Person	9,200	5,435
Married Couple (see Note 2)	18,400	10,870
Single Parent	6,300	n/a
Blind Person	2,850	1,800
Disabled Person	2,850	n/a
Non Resident Person	2,120	various
Age Allowance / Personal Allowance		
Single (age 65-74)	11,200	9,030
Single (age 75 or over)	11,200	9,180
Married (both partners age 65 – 74) (see Notes 2 & 5)	22,400	18,060
Married (both partners age 75 or over) (see Notes 2 & 5)	22,400	18,360
Income Limit for age-related allowances (Reduced by £1 for every £2 above the limit)	n/a	21,800
Personal Allowance Credit (see Note 3)		
Upper Income Point	8,850	n/a
Maximum Credit	500	n/a
Corporate Taxpayers		
Standard rate	0%	20% on £300,000 32.5% on next £1.2m 30% above £1.5m
Banking business rate	10%	n/a
Land & Property in the IOM, including property development	10%	n/a

NOTES

1. For 2008-09 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 2008-09 a jointly assessed married couple are entitled to a combined allowance of £18,400 made up of:-

Husband	- £9,200
Wife	- £9,200

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 Personal Allowance Credit limit and amount for jointly assessed married couples are £17,700 and £1,000 respectively.
4. The above UK figures are the 2008-09 allowances and the 2007-08 rates and thresholds. The UK has announced its intention to abolish the 10% rate and reduce the standard rate to 20% from 2008-09 but there has been no confirmation of the thresholds at which this rate will apply.
5. 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.
6. 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.

13.5 INCOME TAX ACCOUNT

The information presented on this page is based on the year to 31 March 2006, which is the most recent period for which the Treasury is able to carry out a full analysis. It is intended to present a similar analysis in future so as to give additional information on income tax sources and on the cost of tax allowances and reliefs.

	£	£
Individual Tax	104,364,741	
Company Tax	40,486,217	
Non-Resident Tax	11,403,150	
Interest on overdue tax	458,135	
Exempt Company Fees	<u>5,829,897</u>	
		162,542,140
Interest on overpaid tax	(325,440)	
Personal Allowance Credit	(959,133)	
Superannuation	97,233	
Compensation – Class 4 Relief	(616,814)	
Minimum Pension Contribution	<u>(142,714)</u>	
		<u>(1,946,868)</u>
		<u>160,595,272</u>

The approximate cost of personal allowances (including single parent, blind and disabled persons' allowances) based on the 2005-06 tax year was **£74 million**.

The cost of other deductions etc. is shown in the table below:

Deduction type	Number of claims	Total amount claimed (£million)	Average relief per claim (£)	Cost of tax relief (£million)
Mortgage interest	13,960	60.78	628	8.77
Loan interest	15,583	13.60	119	1.85
Life insurance	16,585	17.24	75	1.25
Alimony and maintenance	1,019	3.20	451	0.46
Educational deed of covenant	735	3.81	803	0.59
Charitable deed of covenant	728	0.90	192	0.14
Charitable giving	1,536	1.29	124	0.19
Private medical insurance	877	1.63	251	0.22
Nursing expenses	441	3.24	340	0.15
Mariner's exemption	33	0.85	909	0.03
Training expenses	85	0.06	118	0.01

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 £12.5 million of additional support to those on low incomes, the disabled and pensioners (over 2,000 people) by the end of 2008-09. 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 to £420.
March 2008	Introduction of variable rate Winter Bonus.
April 2008	Pensioner premium in Income Support for 65 – 75 year olds increased by £5 per week for individuals and £15 per week for couples, ahead of inflation.
April 2008	Introduction of additional personal allowance for over 65's.
April 2008	Increase of 19% in Personal Allowance Credit to £500 for all who qualify.
April 2008	£5 per week increase in additional personal disregard in Income Support.

15. OVERALL COST OF MANX ELECTRICITY AUTHORITY FINANCIAL PACKAGE

In 2008-09 the financial resources to be applied to meet the cost of the MEA financial package are:

	£M
Revenue Expenditure Grants	
Interest charge on £53m capital advance	3.3 (from Revenue Account – Treasury)
MEA Standing Charge Rebate	1.9 (from MEA Standing Charges Fund)
Interest on £185m Bond	5.6 (from Reserve Fund)
Total	<u>10.8</u>

The comparable figure for 2007-08 was £11.7 million.

Repayable Capital Expenditure	
MEA Capital Borrowing Requirement	7.4 (from Capital Account)
Repayment of £35 million borrowing	35.0 (from Capital Account)
	<u>42.4</u>

The comparable figure for 2007-08 was £5.0 million.

16. CONCLUSION

This Budget has seen record levels of investment into public services, as well as taking around two thousand people out of taxation altogether. It has built upon previous budgets that have sought to create a prosperous and caring society, and a vibrant economy.

My thanks as ever go to the members of Treasury, Mr Downie MLC and Mr Braidwood MHK, for their support in the production of this document, and to the Council of Ministers, and Chief Minister for their support in making the difficult decisions over the allocation of resources.

In summarising then, I believe this is a good budget for the Island, for its continued economic success and for its strong sense of community. It acknowledges the changes required to improve our competitiveness and the wider implications of our place in the global community.

I commend this budget to Honourable Members.

**HON. A. R. BELL, M.H.K.,
MINISTER FOR THE TREASURY
19th February 2008**

GENERAL REVENUE ACCOUNT SUMMARY

Actual 2006-2007	Estimate 2007-2008	Probable 2007-2008		Estimate 2008-2009
£	£	£		£
438,494,127	417,840,000	429,630,000	INCOME (see Page 15)	
162,072,222	153,500,000	159,260,000	Customs and Excise	434,100,000
5,848,581	3,500,000	7,500,000	Income and Other Taxes	161,000,000
			Other Treasury Income	3,875,000
606,414,930	574,840,000	596,390,000		598,975,000
			EXPENDITURE - VOTED SERVICES (see Pages 2-5)	
			Government Departments	
15,689,459	15,804,000	15,764,000	Agriculture, Fisheries & Forestry	16,089,000
95,224,994	99,504,200	101,229,200	Education	103,802,000
215,748,800	215,812,000	226,312,000	Health & Social Security	233,450,000
35,300,388	38,161,000	37,703,000	Home Affairs	37,904,000
26,787,345	31,053,000	31,000,000	Local Government & Environment	31,705,000
26,445,369	27,476,000	27,536,000	Tourism & Leisure	27,115,000
9,724,027	10,615,600	10,537,000	Trade & Industry	11,191,000
40,263,990	39,744,000	41,500,000	Transport	42,470,000
33,202,086	33,988,150	34,000,000	Treasury (Gross expenditure)	34,808,000
498,386,458	512,157,950	525,581,200		538,534,000
			Other Bodies	
22,055,562	23,483,332	24,100,000	Executive Government	24,158,852
5,282,548	5,415,227	5,450,000	Manx National Heritage	5,490,000
128,949	184,000	100,000	Road Transport Licensing Committee	184,000
(2,691,839)	(7,587,462)	(6,900,000)	Statutory Boards	(6,835,125)
24,775,220	21,495,097	22,750,000		22,997,727
5,037,909	4,700,800	4,790,000	Expenses of the Legislature	5,009,800
528,199,587	538,353,847	553,121,200	TOTAL VOTED SERVICES	566,541,527
78,215,343	36,486,153	43,268,800	Excess of Income over Expenditure	32,433,473
38,974,379	29,887,379	58,189,722	Add: Balance Brought Forward	33,458,522
4,000,000	3,000,000	4,000,000	Less Transfers to :	
2,000,000	2,000,000		E-Commerce / ICT Fund	4,000,000
5,000,000	5,000,000	5,000,000	Medical Indemnity Fund	
4,000,000	2,000,000	4,000,000	Land & Property Acquisition Reserve	
28,000,000	7,000,000	29,000,000	Housing Reserve Fund	
		2,000,000	Public Service Employees' Pension Reserve	15,000,000
	5,000,000	5,000,000	Legal Costs Reserve	
2,000,000			Agricultural Development Fund	
	1,000,000		General Development Reserve	
4,000,000	2,000,000	6,000,000	Economic Development Fund	
		3,000,000	Government Marketing Initiatives Fund	
		8,000,000	Government Energy Initiatives Capital Fund	
10,000,000		2,000,000	Town & Village Centre Regeneration Fund	
			Capital Transactions Account	
58,189,722	39,373,532	33,458,522	Balance Carried Forward	46,891,995

	REVENUE ESTIMATES 2008-2009		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
AGRICULTURE, FISHERIES & FORESTRY			
Central Administration	954,000	4,000	950,000
Inland Fisheries	315,000	85,000	230,000
Sea Fisheries Support	1,440,000	80,000	1,360,000
Agriculture Services	879,500	354,500	525,000
Agriculture Support	9,902,000	441,000	9,461,000
Animal Health	666,300	17,300	649,000
Forestry, Amenity and Lands	2,932,900	626,900	2,306,000
Wildlife & Conservation	608,400	400	608,000
TOTAL	17,698,100	1,609,100	16,089,000
EDUCATION			
Primary Education	21,405,600		21,405,600
Secondary Education	26,303,200		26,303,200
IOM College	8,803,700		8,803,700
Higher Education	808,500		808,500
Universities etc Awards	12,748,500	76,400	12,672,100
Works Department	4,779,100	6,200	4,772,900
Estates	45,000		45,000
Meals & Milk Service	1,356,400	921,100	435,300
Youth & Community Services	1,695,800	29,600	1,666,200
Education Improvement Service	6,115,300	40,500	6,074,800
Special Needs	7,925,700	3,600	7,922,100
Central	13,042,800	150,200	12,892,600
TOTAL	105,029,600	1,227,600	103,802,000
HEALTH & SOCIAL SECURITY			
Health Services Division			
Administration	5,352,000	900	5,351,100
Hospital & Specialist Services			
Noble's Hospital Unit	70,901,300	2,910,000	67,991,300
New Hospital	8,986,800	8,378,700	608,100
Patient Travel / UK Treatments	2,055,200	10,000	2,045,200
Primary Health Care			
Community Services	8,796,800	259,700	8,537,100
Practitioner Services	34,241,900	809,500	33,432,400
Ramsey Community Hospital	4,546,100	15,000	4,531,100
IOM Ambulance Service	2,370,600	100	2,370,500
Prison Health Service	398,500		398,500
NHS Contributions (I.O.M.) Acts 1971		26,103,000	(26,103,000)
sub-total	137,649,200	38,486,900	99,162,300
Social Services Division			
Business Support Services	2,986,800	34,000	2,952,800
Children Service Area	13,961,400		13,961,400
Adult Services Area	24,437,400	3,907,900	20,529,500
Mental Health Service Area	13,484,800	2,500	13,482,300
Over Arching Divisional Services	660,900		660,900
sub-total	55,531,300	3,944,400	51,586,900
Social Security Division			
National Insurance Operating Account	147,649,000	120,548,000	27,101,000
National Insurance Investment Account		27,101,000	(27,101,000)
Non-Contributory Benefits	64,312,000		64,312,000
Miscellaneous	754,000	220,000	534,000
sub-total	212,715,000	147,869,000	64,846,000
Core Services Group	18,356,700	501,900	17,854,800
TOTAL	424,252,200	190,802,200	233,450,000

	REVENUE ESTIMATES 2008-2009		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
HOME AFFAIRS			
Chief Executive's Office	2,110,000	1,000	2,109,000
Broadcasting	87,000		87,000
Communications Division	3,083,300	331,300	2,752,000
Civil Defence	568,300	4,300	564,000
Prison	10,334,500	51,500	10,283,000
Probation	1,734,920	1,920	1,733,000
Fire Service	4,985,000	20,000	4,965,000
Constabulary	15,742,000	331,000	15,411,000
TOTAL	38,645,020	741,020	37,904,000
LOCAL GOVERNMENT & ENVIRONMENT			
Corporate Services Directorate			
Administration	942,205	1,600	940,605
Local Authority Assistance	2,016,604		2,016,604
Local Authority Housing Deficiency	7,182,953		7,182,953
Department Vehicles	161,170	2,000	159,170
Planning & Building Control Directorate	1,867,186	659,363	1,207,823
Estates & Housing Directorate			
Aid Schemes	884,800	56,600	828,200
Office of Architecture	99,700		99,700
Housing	5,947,876	3,082,637	2,865,239
Property Services	6,285,029	1,647,600	4,637,429
Environmental Health & Safety Directorate	1,901,154	117,100	1,784,054
Scientific Services	825,901	26,000	799,901
Waste Operations Management Unit	15,100,312	5,916,990	9,183,322
TOTAL	43,214,890	11,509,890	31,705,000
TOURISM & LEISURE			
CORPORATE SERVICES DIRECTORATE			
Corporate Services	1,610,000	4,000	1,606,000
TOURISM DIRECTORATE			
Tourism Directorate Management	174,000		174,000
New Product Development	340,000	5,000	335,000
Quality and Service	431,000	25,000	406,000
Communications	1,850,100	100	1,850,000
Events	4,011,000	399,000	3,612,000
sub-total	6,806,100	429,100	6,377,000
SERVICE DELIVERY DIRECTORATE			
Service Delivery Directorate Management	622,000		622,000
Manx Welcome Centre	372,000	60,000	312,000
Buses	9,013,000	2,500,000	6,513,000
Heritage Railways	4,512,000	806,000	3,706,000
Sports and Recreation	3,919,000		3,919,000
Arts and Entertainment	4,060,000		4,060,000
sub-total	22,498,000	3,366,000	19,132,000
TOTAL	30,914,100	3,799,100	27,115,000

	REVENUE ESTIMATES 2008-2009		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
TRADE & INDUSTRY			
Chief Executive's Office	2,535,345	863,500	1,671,845
Economic Development Group	1,886,200	92,800	1,793,400
Training & Employment	3,680,000	404,900	3,275,100
Industrial Grants	3,500,000		3,500,000
Ship Registry	2,806,735	2,211,280	595,455
Aircraft Registry	655,200	300,000	355,200
TOTAL	15,063,480	3,872,480	11,191,000
TRANSPORT			
Trading Operations - Works & Design	3,316,406	1,766,101	1,550,305
AIRPORT			
Management & Administration	1,026,701	6,303,699	(5,276,998)
Operations	8,881,906	336,900	8,545,006
Loan Charges	2,421,000		2,421,000
sub-total	12,329,607	6,640,599	5,689,008
HARBOURS DIVISION			
Management & Administration	306,406	964,350	(657,944)
Operations	4,625,960	3,781,088	844,872
Coastguard	495,054		495,054
Loan Charges	1,532,400		1,532,400
sub-total	6,959,820	4,745,438	2,214,382
HIGHWAYS DIVISION			
Management & Administration	1,094,521	55,462	1,039,059
Highway Services	12,891,303	9,765,100	3,126,203
Network Planning	3,293,750	264,200	3,029,550
Vehicle & Driving Test Centre	598,746		598,746
Loan Charges	1,641,800		1,641,800
sub-total	19,520,120	10,084,762	9,435,358
DRAINAGE DIVISION			
Management & Administration	346,479		346,479
Drainage Operations	4,059,210	429,700	3,629,510
IRIS Operations	2,898,292	10,500	2,887,792
Land Drainage Operations	796,672		796,672
Loan Charges	9,763,000		9,763,000
sub-total	17,863,653	440,200	17,423,453
PROPERTY DIVISION			
Management & Administration	116,623	405,300	(288,677)
Properties Operations	2,755,432	443,600	2,311,832
Loan Charges	2,462,400		2,462,400
sub-total	5,334,455	848,900	4,485,555
MANAGEMENT SERVICES			
Administration	1,731,139	59,200	1,671,939
TOTAL	67,055,200	24,585,200	42,470,000
TREASURY			
Corporate Strategy Division	5,250,871		5,250,871
Customs & Excise Division	2,670,150	434,100,000	(431,429,850)
Economic Affairs Division	468,598		468,598
E-Business & Space Commerce Division	499,974		499,974
Finance Division	9,631,492	3,875,000	5,756,492
Financial Services Division	1,070,382		1,070,382
Income Tax Division	5,266,255	161,000,000	(155,733,745)
Information Systems Division	9,203,978		9,203,978
Internal Audit Division	746,300		746,300
TOTAL	34,808,000	598,975,000	(564,167,000)
DEPARTMENTAL TOTAL	776,680,590	837,121,590	(60,441,000)

	REVENUE ESTIMATES 2008-2009		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
EXECUTIVE GOVERNMENT			
Administration	6,733,855	1,069,627	5,664,228
Administration of Justice	10,776,452	4,937,269	5,839,183
Pensions	38,209,184	27,781,393	10,427,791
Miscellaneous Statutes & Charges	2,227,650		2,227,650
TOTAL	57,947,141	33,788,289	24,158,852
MANX NATIONAL HERITAGE	6,229,000	739,000	5,490,000
ROAD TRANSPORT LICENSING COMMITTEE	245,900	61,900	184,000
STATUTORY BOARDS (Revenue Funded)			
Office of Fair Trading	836,883	35,983	800,900
Communications Commission	259,500	369,500	(110,000)
Financial Supervision Commission	4,592,784	12,598,809	(8,006,025)
Insurance and Pensions Authority	1,388,000	908,000	480,000
TOTAL	7,077,167	13,912,292	(6,835,125)
GOVERNMENT TOTAL	848,179,798	885,623,071	(37,443,273)
EXPENSES OF THE LEGISLATURE	5,044,800	35,000	5,009,800
TOTAL - REVENUE FUNDED	853,224,598	885,658,071	(32,433,473)

STATUTORY BOARDS (Non-Revenue Funded)

Manx Electricity Authority
 Post Office Authority
 Water Authority
TOTAL

Gross Expenditure	Income	Net Expenditure
1	2	3
£	£	£
69,794,000	70,944,000	(1,150,000)
20,897,773	22,556,268	(1,658,495)
12,700,000	14,100,000	(1,400,000)
103,391,773	107,600,268	(4,208,495)

CAPITAL TRANSACTIONS ACCOUNT SUMMARY

Actual 2006-07	Estimate 2007-08	Probable 2007-08		Estimate 2008-09
£	£	£		£
68,065,843	68,000,000	69,950,000	Receipts :- Annual Repayment of Advances Capital Receipts	73,000,000
629,085	1,000,000	982,000		1,000,000
68,694,928	69,000,000	70,932,000		74,000,000
148,000	1,247,000	952,000	Payments :- (see Pages 7-11) Government Departments Agriculture, Fisheries & Forestry Education Health & Social Security Home Affairs Local Government & Environment Tourism & Leisure Trade & Industry Transport	3,544,750
9,741,250	12,121,953	11,691,223		9,303,700
1,170,727	10,783,245	5,379,286		15,963,074
19,827,900	12,498,715	10,084,290		2,778,050
10,236,778	19,563,557	14,588,424		23,205,033
1,938,825	5,963,471	4,542,644		7,094,949
853,093	2,000,000	2,000,000		2,000,000
18,695,781	27,165,529	24,309,160		57,935,930
62,612,354	91,343,470	73,547,027		121,825,486
	3,480,000	3,080,000	Other Bodies Executive Government Manx National Heritage	2,325,000
483,519	1,913,042	541,303		1,945,000
63,095,873	96,736,512	77,168,330		126,095,486
1,113,446	1,178,986	726,968	Expenses of the Legislature	1,364,915
64,209,319	97,915,498	77,895,298		127,460,401
4,800,000	5,015,000	5,015,000	Manx Electricity Authority Borrowing	42,365,000
69,009,319	102,930,498	82,910,298		169,825,401
(314,391)	(33,930,498)	(11,978,298)	Excess of Receipts over Payments	(95,825,401)
10,000,000		2,000,000	Add Transfers from :	
		19,523,000	Revenue Account	
5,142,775		2,850,000	Tax Strategy Requirement Fund	
2,463,320	8,058,000	10,233,714	Land and Property Acquisition Reserve	1,500,000
99,608,708	108,736,095	116,900,412	Housing Reserve Fund	7,589,573
			Add: Balance Brought Forward	139,528,828
116,900,412	82,863,597	139,528,828	Balance Carried Forward	52,793,000

Detailed Capital Estimates of Government Departments and Other Bodies 2008-09

SCHEME CODE	TOTAL EXPENDITURE 2008-09	ESTIMATES 2008-09			LOAN SANCTION	
		Column 1 *	Column 2 *	Column 3 *	Column 4	Years 5
	* See Note on Page 11					
	£	£	£	£	£	
AGRICULTURE, FISHERIES & FORESTRY						
	1 Agricultural and Fishermen's Loans		500,000			30
	2 Laxey River Scour New Headquarters	212,000	128,000			30
	3 - Design Fees (Pre-Contract)		372,750			30
	4 - Enabling Works		350,000			30
	5 - Construction			1,392,000		30
	6 Sawmill Equipment	105,000				10
	7 Refurbishment of Mill Road Yard	250,000				20
	8 Fish Pass & Counter		235,000			10
	TOTAL	3,544,750	567,000	1,585,750	1,392,000	2,196,000
EDUCATION						
	Classroom Scheme - Phase 2 - Design Fees (Pre-Contract)					
G12-012	1 St Mary's		105,000			30
G12-013	2 Ballaquayle		91,000			30
G12-037	3 Andreas		33,200			30
G12-038	4 Arbory		38,000			30
G12-007	IOM College New Teaching Block - Design Fees (Pre-Contract)	46,300	17,800			30
G12-017	6 Peel Clothworkers Extension & Classroom Scheme - Construction	79,400				30
G12-019	7 Ramsey Grammar Post 16/Medway Phase 1 - Construction	127,200				30
G12-020	8 Ramsey Grammar Post 16/Medway Phase 2 - Construction	6,998				30
G12-018	9 QE 2 Humanities - Construction	83,300				30
G12-027	10 Ramsey New Junior School - Construction	2,296,000				30
G12-029	11 Castle Rushen High Drainage Scheme Phase 2 - Construction	4,536				30
G12-030	12 Vocational Training Centre - Design Fees (Pre-Contract)	137,400	12,600			30
G12-031	13 Victoria Road School Extension - Construction	80,000	80,000	356,200		30
G12-035	14 International Business School Phase 1 - Construction	21,566		642,600		30
G12-040	15 International Business School Phase 2 - Design Fees (Pre-Contract)		28,000			30
G12-036	16 IOM College PMLD Unit - Construction			275,200		30
G12-006	17 Bemahague Secondary School - Design Fees (Pre-Contract)	70,000	5,000			30
G12-034	18 Castle Rushen Extension Phase 1 - Design Fees (Pre-Contract)	186,900	123,000	714,000		30
G12-033	19 Management of Hazardous Materials - Construction (Phase 1)			415,000		30
G12-032	20 Covered Play and Teaching Areas Phase 2 - Design Fees (Pre-Contract)		7,500			30
G12-041	21 Renewal of ICT Intranet Infrastructure - Construction		12,000	276,000		30
G12-039	22 Ballakermeen Bus Lay-by & Parking - Design Fees (Pre-Contract)		40,000			30
G12-999	23 Minor Capital Works - Construction		1,000,000	210,000		30
	TOTAL	9,303,700	3,139,600	2,170,100	3,994,000	7,278,000

Detailed Capital Estimates of Government Departments and Other Bodies 2008-09

SCHEME CODE	TOTAL EXPENDITURE 2008-09	ESTIMATES 2008-09			LOAN SANCTION	
		Column 1 *	Column 2 *	Column 3 *	Column 4	Years 5
	£	£	£	£	£	
HEALTH & SOCIAL SECURITY						
G13-001	1 The New Hospital	1,543,234				50
	2 Emergency Services Heli-pad	57,451				30
G13-014	Central Community Healthcare Development					
	3 - Design Fees (Pre-Contract)	180,000				30
	4 - Construction			1,400,000		30
G13-003	Residential Accommodation Medical Staff					
	5 - Phase 3 - Union Mills Football Field	52,000				30
	GP Surgeries					
G13-017	- Loch Promenade					
	6 - Design Fees (Pre-Contract)	27,500	1,500			30
	7 - Construction			673,000		30
G13-016	- Palatine					
	8 - Design Fees (Pre-Contract)		22,610			30
	9 - Construction			734,390		30
G13-018	- Peel					
	10 - Design Fees (Pre-Contract)	57,500	54,500			30
	11 - Construction			479,900		30
G13-012	Disability Discrimination Act					
	12 - Design Fees & Construction	430,000				30
G13-011	Old Noble's Ward 10					
	13 - Construction	30,000				30
G13-007	Rehabilitation / Detox Unit					
	14 - Design Fees & Construction	107,369				30
G13-009	15 Community Care Support System	3,000,000				10
G13-010	16 Asset Replacement Programme		1,000,000			10
G13-023	Relocation of Non Patient Services					
	17 - Design Fees (Pre-Contract)		35,000			30
	18 - Construction			140,000		30
G13-024	New Ambulance HQ					
	19 - Design Fees (Pre-Contract)		130,000			30
G13-013	EMI Unit (Central)					
	20 - Construction	3,716,800				30
G13-020	EMI Unit (Northern)					
	21 - Design Fees (Pre-Contract)		184,000			30
	22 - Construction			48,000		30
G13-015	23 Purchase of Community Homes	199,000	99,320			30
G13-019	Mental Health Rehabilitation & Treatment Facility					
	24 - Construction			1,560,000		30
TOTAL		15,963,074	9,400,854	1,526,930	5,035,290	10,640,000
HOME AFFAIRS						
	Prison Redevelopment Programme					
	1 - Construction	2,250,050				30
	2 Vehicle Acquisition		528,000			5
TOTAL		2,778,050	2,250,050	528,000		1,828,000

Detailed Capital Estimates of Government Departments and Other Bodies 2008-09

SCHEME CODE	TOTAL EXPENDITURE 2008-09	ESTIMATES 2008-09			LOAN SANCTION	
		Column 1 *	Column 2 *	Column 3 *	Column 4	Years 5
	* See Note on Page 11					
	£	£	£	£	£	
LOCAL GOVERNMENT & ENVIRONMENT						
G15-028	1 Courthouse/General Registry	267,000				30
G15-001	Bretney Refurbishment					
	2 - Construction	894,965	205,035			30
	Janet's Corner - Phases 1 & 2					
	3 - Design Fees & Construction	2,601,627				30
	Janet's Corner - Replace / Refurbishment (182 units)					
	4 - Construction			1,648,373		30
G15-005	5 Jurby Industrial Estate Repairs to Hangars	35,000				30
G15-031	Jurby Industrial Estate					
	6 - New Road & Infrastructure	1,750,000				30
G15-002	Port Erin Marine Lab					
	7 - Decommissioning/Securing Site	74,751				30
G15-021	Landfill Site - Inert/Emergency/Ash					
	8 - Phase 1 pre contract fees		550,000			30
	9 - Phase 1 construction			2,000,000		30
G15-022	Civic Amenity Site - North					
	10 - Design Fees (Pre-Contract)		194,150			30
	11 - Construction			700,000		30
G15-024	12 Extension Western CA Site			530,000		30
G15-029	13 Ayres Restoration Final Phase			100,000		30
G15-023	Waste Management Park					
	14 - Design Fees (Pre-Contract)		400,000			30
	15 - Construction			2,100,000		30
G15-030	16 Kerbside Collection			750,000		10
G15-003	17 Clagh Vane	64,559				30
G15-032	18 Disability Discrimination Act - Public Buildings			750,000		30
SCHEMES FUNDED FROM HOUSING RESERVE						
	19 Planned Maintenance	1,575,000				30
	20 House Purchase Assistance Scheme	5,000,000				30
G15-004	21 First Time Buyer Housing, Andreas Rifle Club Site	10,000				30
G15-025	22 Ballacubbon, Colby	803,573	1,000			30
G15-026	23 Affordable Housing Projects	200,000				30
TOTAL		23,205,033	13,276,475	1,350,185	8,578,373	13,936,000
TOURISM & LEISURE						
G16-002	Villa Marina Arcade					
	1 - Construction	1,587,956				30
G16-011	Rail Infrastructure Renewal					
	2 - 2000 to 2006	300,000				30
	3 - Design Fees (Pre-Contract) 2004-08		34,000			30
	4 - Construction 2007-08	412,000				30
G16-017	Rail Infrastructure Renewal 2008-09					
	5 - Design Fees (Pre-Contract)		34,000			30
	6 - Construction			1,897,000		30
G16-005	Summerland Demolition, Cliff Face & Enabling Works					
	7 - Fees	42,567				30
G16-012	Summerland Demolition					
	8 - Phase 2 (Demolition)	62,426				30
G16-009	Ballafletcher Pitch Development					
	9 - Fees	150,000				30
	10 - Construction			50,000		30
G16-010	11 Grandstand Development	15,000				30
G16-013	12 NSC Track Renewal - Fees		25,000			15
G16-014	13 Bus Leasing		1,000,000			10
G16-015	Laxey Car Shed					
	14 - Design Fees (Pre-Contract)	25,000				30
	15 - Construction			350,000		30
	16 Minor Capital Works		760,000			20
G16-016	17 Replacement NSC Synthetic Pitch		350,000			10
TOTAL		7,094,949	2,594,949	2,203,000	2,297,000	5,552,000
TRADE & INDUSTRY						
G17-001	1 Development of Industry		2,000,000			30
TOTAL		2,000,000	2,000,000			1,853,000

Detailed Capital Estimates of Government Departments and Other Bodies 2008-09

SCHEME CODE	TOTAL EXPENDITURE 2008-09	ESTIMATES 2008-09			LOAN SANCTION	
		Column 1 *	Column 2 *	Column 3 *	Column 4	Years 5
	* See Note on Page 11					
	£	£	£	£	£	
TRANSPORT						
G18-039	1 Off-Street Car Parking (Ramsey)	363,120				30
G18-040	2 Off-Street Car Parking (Douglas)	475,000				30
G18-017	3 Animal Waste Processing Plant	677,000				30
G18-026	4 Poortown Quarry Development	591,197				30
G18-029	5 Parade Street	1,500,000				30
G18-046	6 Departure Hall Phase 6b		190,000			30
G18-031	7 Plant Replacement Programme		400,000			10
G18-021	8 Control Tower			400,000		30
G18-038	9 Airport Car Park No 3			985,000		30
G18-034	10 Runway End Safety Areas			33,238,113		30
G18-022	11 Port St Mary Marina	379,223				30
G18-041	12 Peel Inner Harbour	60,000				30
G18-033	13 Ramsey Tidal Marina			2,650,000		30
G18-048	14 Battery Pier Firewater	215,000				30
G18-049	15 Douglas Strategic Harbour Development		150,000			30
G18-032	16 Cruise Liner Berth			600,000		30
G18-002	17 All Island Refurbishment of Infrastructure 2007-12		410,000			30
G18-043	18 Clifton Park Sewer Replacement		300,000			30
G18-044	19 Storm Water Diversion Ramsey		1,500,000			30
G18-024	20 Peel Surface Water Separation	48,810				30
G18-052	21 Pumping Stations Refurbishment			235,000		30
G18-006	22 Transmission Mains	76,000				30
G18-008	23 White Hoe Cottages			332,500		30
G18-003	24 IRIS - Regional Programme	74,370				30
G18-023	25 Douglas and Braddan Improvements			495,000		30
G18-035	26 North Quay Enhancement Scheme Phase 1	41,000				30
G18-036	27 North Quay Enhancement Scheme Phase 2 & 3	497,038				30
G18-045	28 Outer Link Stage 3 - J Watterson's Lane	150,000				30
G18-028	29 Governor's Bridge	1,200,378				30
G18-050	30 Douglas Promenade		300,000			30
G18-051	31 Richmond Hill		125,000			30
G18-037	32 Strategic Highway Refurbishment Programme		1,500,000			30
	TOTAL	57,935,930	9,465,317	4,875,000	43,595,613	44,970,000
	DEPARTMENT TOTAL	121,825,486	40,694,245	16,238,965	64,892,276	88,253,000

Detailed Capital Estimates of Government Departments and Other Bodies 2008-09

SCHEME CODE	TOTAL EXPENDITURE 2008-09	ESTIMATES 2008-09			LOAN SANCTION	
		Column 1 *	Column 2 *	Column 3 *	Column 4	Years 5
	£	£	£	£	£	
* See Note						
EXECUTIVE GOVERNMENT						
	1 Land Acquisition	500,000	1,825,000			30
	TOTAL	500,000	1,825,000			
MANX NATIONAL HERITAGE						
G24-004	1 Museum Viking Gallery Redisplay	25,000				20
G24-005	2 Rushen Abbey Interpretation	74,000				20
G24-006	Repair & Conversion of Former Govt Analyst's Lab					
	3 - Design Fees (Pre-Contract)	45,500	29,500			20
	4 - Construction			886,000		20
G24-007	5 Heritage Property Conservation	45,000	106,000			20
G24-008	Manx Museum Site Strategic Infrastructure					
	6 - Feasibility & Design Fees (Pre-Contract)	45,000				20
	7 - Construction		100,000			20
G24-009	Digitisation & Public Electronic Access					
	8 - Pilot Project	59,000				10
	9 - Implementation			100,000		10
G24-010	10 Minor Capital Works	190,000	140,000			20
G24-013	Gallery Redisplay					
	11 - Design Fees (Pre-Contract)		50,000			20
G24-012	Laxey Wheel Adit Feasibility					
	12 - Feasibility		50,000			20
	TOTAL	1,945,000	483,500	986,000	1,101,000	
GOVERNMENT TOTAL						
		126,095,486	41,677,745	18,539,465	65,878,276	89,354,000
EXPENSES OF THE LEGISLATURE						
	1 Refurbishment Old Government Office	1,364,915				30
	TOTAL	1,364,915	1,364,915		565,000	
BORROWING AUTHORITIES						
Manx Electricity Authority						
	1 - Capital Programme		7,365,000			30
	2 - Loan Repayment		35,000,000			30
	TOTAL	42,365,000	42,365,000		38,575,000	
CAPITAL TRANSACTIONS						
	ACCOUNT TOTAL	169,825,401	43,042,660	60,904,465	65,878,276	128,494,000

Note: Column 1 represents expenditure on projects approved by Tynwald prior to the Budget, 19th February 2008. Column 2 represents expenditure approved by Tynwald in the Budget, 19th February 2008, 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 19th February 2008.

Capital Schemes requiring Tynwald Approval 2008-09
(in Estimated Tynwald date order)

<u>Dept</u>	<u>Scheme</u>	
DOT	Runway End Safety Areas / Runway Extension	Feb-08
DOT	Peel Inner Harbour	Feb-08
DHSS	GP Surgery- Palatine	Mar-08
DOE	Management of Hazardous Materials	Apr-08
DHSS	GP Surgery- Loch Promenade	Apr-08
DHSS	Mental Health Rehabilitation & Treatment Facility	Apr-08
DLGE	Kerbside Collection	Apr-08
DOT	Airport Car Park No 3	Apr-08
DOE	International Business School Phase 2	May-08
DOE	Covered Play and Teaching Areas Phase 2	May-08
DOE	Renewal of ICT Intranet Infrastructure	May-08
DOE	Ballakermeen Bus Lay-by & Parking	May-08
DLGE	Extension Western CA Site	May-08
DLGE	Janet's Corner - Replace / Refurbishment (182 units)	May-08
DLGE	Disability Discrimination Act - Public Buildings	May-08
DHSS	Central Community Healthcare Development	Jun-08
DLGE	Landfill Site - Inert/Emergency/Ash	Jun-08
DTL	Laxey Car Shed	Jun-08
DTL	Rail Infrastructure Renewal	Jun-08
DOT	Pumping Stations Refurbishment	Jun-08
DHSS	Relocation of Non Patient Services	Jul-08
MNH	Repair & Conversion of Former Govt Analyst's Lab	Jul-08
DAFF	New Headquarters	Oct-08
DOE	Victoria Road School Extension	Oct-08
DOE	IOM College PMLD Unit	Oct-08
DOE	Bemahague Secondary School	Oct-08
DLGE	Civic Amenity Site - North	Oct-08
DLGE	Waste Management Park	Oct-08
DOT	Clifton Park Sewer Replacement	Oct-08
DOT	Storm Water Diversion Ramsey	Oct-08
DOT	Outer Link Stage 3 - J Watterson's Lane	Oct-08
DOT	Battery Pier Firewater	Nov-08
DOT	IRIS - Regional Programme	Nov-08
MNH	Digitisation & Public Electronic Access	Nov-08
DLGE	Ayres Restoration final phase	Dec-08
DOT	Control Tower	Dec-08
DHSS	GP Surgery- Peel	Jan-09
DTL	Ballafletcher Pitch Development	Jan-09
DHSS	EMI Unit (Northern)	Feb-09
DOE	Vocational Training Centre	Mar-09

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INVESTMENTS AND RESERVES

Probable 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	478,224		25,000	16,800		519,069
Hospital Estate Development Fund	58,909			2,900	8,400	53,314
Reserve Fund	327,773	4,717		12,500	6,600	336,335
Manx Currency Account - Notes	30,274			1,500	1,469	30,274
Economic Development Fund	18,691			930		18,985
Public Service Employees' Pension Reserve	99,315	62,000		2,500		163,595
Media Development Fund / IOM Film Ltd	51,051		2,000	1,829	4,000	49,380
Sub-total: Invested Funds	1,064,237	66,717	27,000	38,959	20,469	1,170,952
Internal Funds						
Public Service Employees' Pension Reserve	33,043	34,400		3,473	62,000	8,916
Insurance Fund	7,958	773		713		9,054
Land Registry Indemnity Fund	406			37		443
Medical Indemnity Fund	7,473			812	300	7,985
Seized Assets Fund	991		115	93	144	1,055
Manx Currency Account - Other	26,630			2,368	620	25,130
Land and Property Acquisition Reserve	9,228	5,000		1,164	2,850	12,542
Visitor Facility Improvement Fund	6,852		14	628		6,649
Legal Costs Reserve	3,403	2,200		312	2,100	3,815
E-Commerce / ICT Fund	10,613	4,000	1,878	1,164		7,099
Tax Strategy Requirement Fund	19,491	32		1,789	21,310	-
Government Marketing Initiatives Fund	6,350	6,000		808	3,454	9,704
Housing Reserve Fund	29,019	4,000	25	2,792	10,534	25,302
MEA Standing Charges Fund	8,056			652		6,747
Financial Services Inward Investment Fund			1,787		1,961	1,787
Government Energy Initiatives Capital Fund		3,000				3,000
Town & Village Centre Regeneration Fund		8,000				8,000
Agricultural Development Fund		5,000		317		5,287
Sub-total: Internal Funds	169,513	72,405	3,819	17,122	99,942	142,515
TOTAL	1,233,750	139,122	30,819	56,081	120,411	1,313,467

Estimate 2008-2009

	Income			Expenditure		Book Balances Carried Forward 31st March 2009 £,000
	Transfer from Revenue Account £,000	Contributions Seizures & Other £,000	Investment Income £,000	Transfer to Revenue / Capital Account £,000	Other Expenses £,000	
Book Balances Brought Forward 1st April 2008 £,000	2	3	4	5	6	7
Managed External Invested Funds						
National Insurance Fund	519,069			17,400	27,101	508,292
Hospital Estate Development Fund	53,314			2,200	8,400	47,026
Reserve Fund	336,335	2,478		14,000	5,600	345,133
Manx Currency Account - Notes	30,274			1,500	1,469	30,274
Economic Development Fund	18,985		400	1,040		20,388
Public Service Employees' Pension Reserve	163,595	15,000		6,000		184,370
Media Development Fund / IOM Film Ltd	49,380		15,000	3,000	18,000	46,380
Sub-total: Invested Funds	1,170,952	17,478	15,400	45,140	60,570	1,181,863
Internal Funds						
Public Service Employees' Pension Reserve	8,916	15,000		903	15,000	9,819
Insurance Fund	9,054	500		917		10,171
Land Registry Indemnity Fund	443			45		488
Medical Indemnity Fund	7,985			739		8,724
Seized Assets Fund	1,055			107	25	1,137
Manx Currency Account - Other	25,130			1,509	1,009	25,130
Land and Property Acquisition Reserve	12,542			1,270	1,500	12,312
Visitor Facility Improvement Fund	6,649			673	1,000	6,322
Legal Costs Reserve	3,815			386	1,300	2,901
E-Commerce / ICT Fund	7,099	4,000		719	9,453	2,365
Government Marketing Initiatives Fund	9,704			780	3,710	6,774
Housing Reserve Fund	25,302			2,562	7,290	20,574
MEA Standing Charges Fund	6,747			683	1,961	5,469
Financial Services Inward Investment Fund	1,787			181	200	1,768
Government Energy Initiatives Capital Fund	3,000			304	1,500	1,804
Town & Village Centre Regeneration Fund	8,000			810		8,810
Agricultural Development Fund	5,287			535	500	5,322
Sub-total: Internal Funds	142,515	19,500		13,123	24,799	129,890
TOTAL	1,313,467	36,978	15,400	58,263	85,369	1,311,753

ANALYSIS OF TREASURY INCOME

Actual 2006-07	Estimate 2007-08	Probable 2007-08		Estimate 2008-09
£	£	£		£
			CUSTOMS AND EXCISE DIVISION	
			Excise Duties-	
6,986,469	7,890,000	10,250,000	Beer	10,780,000
5,130,210	5,840,000	6,940,000	Spirits	7,290,000
5,868,434	6,590,000	7,540,000	Wine & Cider	7,930,000
18,530,125	21,330,000	24,430,000	Tobacco, etc.	25,680,000
26,343,066	28,370,000	28,900,000	Hydrocarbon Oils	29,830,000
2,068,660	4,200,000	3,500,000	Air Passenger Duty	3,530,000
			Consumer Taxes-	
403,599,626	339,500,000	339,220,000	Value Added Tax	338,330,000
			Customs Duties-	
2,546,000	2,510,000	7,240,000	Customs Duties Order 1979	9,110,000
519,269	540,000	540,000	Agricultural Duties	540,000
			Others-	
12,820	20,000	20,000	Pool Betting	20,000
471,604,679	416,790,000	428,580,000	TOTAL SHARE OF EQUAL DUTIES	433,040,000
			Unequal Duties :	
1,473,570	1,800,000	1,800,000	General Betting Duty	1,810,000
836,203	850,000	950,000	Lottery	960,000
243,838	350,000	350,000	Non-Revenue Receipts	350,000
(836,203)	(850,000)	(950,000)	Lottery Duty Allocation	(960,000)
(31,815,363)	-	-	Media Development Allocation	-
(3,012,597)	(1,100,000)	(1,100,000)	Estimated UK Customs Adjustment	(1,100,000)
438,494,127	417,840,000	429,630,000	TOTAL CUSTOMS & EXCISE DIVISION	434,100,000
			INCOME TAX DIVISION	
118,959,034	119,000,000	122,500,000	Resident Income Tax	127,000,000
29,400,960	24,000,000	24,000,000	Company Tax	21,500,000
6,345,064	7,500,000	7,600,000	Non-Resident Tax	7,500,000
4,216,023	-	300,000	Exempt Company Fees	
3,151,141	3,000,000	4,860,000	EU Savings Directive	5,000,000
162,072,222	153,500,000	159,260,000	TOTAL INCOME TAX DIVISION	161,000,000
			OTHER TREASURY INCOME	
1,141,512	750,000	795,000	Fines	900,000
3,636,797	1,945,000	5,885,000	Interest on Investments	2,000,000
642,120	410,000	470,000	Post Office - Contribution to Revenue	610,000
428,152	395,000	350,000	Miscellaneous	365,000
5,848,581	3,500,000	7,500,000	TOTAL OTHER TREASURY INCOME	3,875,000
606,414,930	574,840,000	596,390,000	TOTAL	598,975,000

COMPARISON OF REVENUE INCOME								
	Actual 2001-02	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Probable 2007-08	Estimate 2008-09
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
Customs & Excise	299,932	251,561	306,230	325,786	369,186	438,494	429,630	434,100
Income & Other Taxes	162,337	153,697	153,052	150,691	160,595	162,072	159,260	161,000
Other	3,908	3,489	3,333	3,683	6,786	5,849	7,500	3,875
	466,178	408,747	462,615	480,160	536,568	606,415	596,390	598,975
	%	%	%	%	%	%	%	%
Customs & Excise	64.34	61.54	66.20	67.85	68.81	72.31	72.04	72.47
Income & Other Taxes	34.82	37.60	33.08	31.38	29.93	26.73	26.70	26.88
Other	0.84	0.85	0.72	0.77	1.26	0.96	1.26	0.65
	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Increase in Total Income (£,000)	73,518	(57,431)	53,868	17,546	56,408	69,847	(10,025)	2,585
% Increase in Total Income	18.72	(12.32)	13.18	3.79	11.75	13.02	(1.65)	0.43

SUMMARY OF TREASURY INCOME									
	Actual 2001-02	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Probable 2007-08	Estimate 2008-09	Estimate 2008-09
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	%
Resident Income Tax	135,546	128,875	128,215	129,689	143,362	148,360	146,500	148,500	24.79
Value Added Tax	243,438	197,483	252,669	269,761	320,598	403,600	339,220	338,330	56.48
Hydrocarbon Oils	23,987	25,762	25,549	26,056	26,560	26,343	28,900	29,830	4.98
Tobacco, etc.	14,397	15,128	15,195	18,970	18,099	18,530	24,430	25,680	4.29
Non-Resident Tax	20,137	18,437	18,847	15,239	11,403	6,345	7,600	7,500	1.25
Spirits, Wine & Beer	12,828	13,617	14,118	18,071	17,876	17,985	24,730	26,000	4.34
Air Passenger Duty	1,774	1,749	1,583	1,868	1,964	2,069	3,500	3,530	0.59
Interest on Investments	1,840	1,808	1,978	2,355	5,135	3,637	5,885	2,000	0.33
Customs Duties	2,711	2,493	2,548	2,915	2,949	3,065	7,780	9,650	1.61
Other	9,519	3,396	1,911	(4,765)	(11,377)	(23,519)	7,845	7,955	1.33
	466,178	408,747	462,615	480,160	536,568	606,415	596,390	598,975	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 2008-2009				
	2007-08	2008-09	Increase	
	£	£	£	%
Agriculture Fisheries & Forestry	17,305,300	17,698,100	392,800	2.3
Education (see Note 1)	103,413,200	107,692,300	4,279,100	4.1
Health & Social Security	395,418,200	424,252,200	28,834,000	7.3
Home Affairs	39,067,800	38,645,020	(422,780)	(1.1)
Local Government & Environment	42,327,890	43,214,890	887,000	2.1
Tourism & Leisure (see Note 2)	34,946,100	35,246,100	300,000	0.9
Trade & Industry	14,138,080	15,063,480	925,400	6.5
Transport	63,838,200	67,055,200	3,217,000	5.0
Treasury	33,988,150	34,808,000	819,850	2.4
	744,442,920	783,675,290	39,232,370	5.3
Executive Government	52,939,656	57,947,141	5,007,485	9.5
Manx National Heritage	6,154,355	6,229,000	74,645	1.2
Road Transport Licensing Committee	220,100	245,900	25,800	11.7
Statutory Boards (Revenue Funded)	6,648,066	7,077,167	429,101	6.5
Expenses of the Legislature	4,725,800	5,044,800	319,000	6.8
	815,130,897	860,219,298	45,088,401	5.5

ANALYSIS OF GROSS EXPENDITURE ESTIMATES 2008-2009						
	Salaries & Wages etc.	Loan Charges	Benefit Payments	Other Costs	Total	Salaries & Wages as Percentage of Total
	£	£	£	£	£	%
Agriculture Fisheries & Forestry	4,417,100	530,900		12,750,100	17,698,100	25.0
Education (see Note 1)	67,314,200	8,268,800		32,109,300	107,692,300	62.5
Health & Social Security	123,641,100	13,298,100	206,178,000	81,135,000	424,252,200	29.1
Home Affairs	24,055,145	5,076,400		9,513,475	38,645,020	62.2
Local Government & Environment	6,067,910	6,527,700		30,619,280	43,214,890	14.0
Tourism & Leisure (see Note 2)	15,056,700	4,689,200		15,500,200	35,246,100	42.7
Trade & Industry	3,899,070	917,300		10,247,110	15,063,480	25.9
Transport	25,380,643	17,820,600		23,853,958	67,055,200	37.9
Treasury	12,638,000	5,046,100		17,123,900	34,808,000	36.3
	282,469,868	62,175,100	206,178,000	232,852,323	783,675,290	36.0
Executive Government	9,719,148			48,227,993	57,947,141	16.8
Manx National Heritage	2,937,000	1,444,000		1,848,000	6,229,000	47.2
Road Transport Licensing Committee	93,900			152,000	245,900	38.2
Statutory Boards (Revenue Funded)	4,381,398			2,695,769	7,077,167	61.9
Expenses of the Legislature	978,000	974,300		3,092,500	5,044,800	19.4
	300,579,314	64,593,400	206,178,000	288,868,585	860,219,298	34.9

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 £2,662,700.

Note 2: Estimates include gross expenditure and receipts in respect of Service Delivery Directorate amounting to £4,332,000.

DEPARTMENT	SUMMARY OF BUDGETARY PROVISION FOR PERSONNEL EMPLOYED BY GOVERNMENT (Full-time Equivalent Values)					
	Budget Estimate 2007-2008	Allowed Changes 2007-2008	Revised Estimate 2007-2008	Transfers	Increases 2008-2009	Budget Estimate 2008-2009
AGRICULTURE, FISHERIES & FORESTRY	132.25		132.25			132.25
EDUCATION	1,668.32		1,668.32		8.60	1,676.92
HEALTH & SOCIAL SECURITY	2,664.50		2,664.50			2,664.50
HOME AFFAIRS	574.84		574.84	(13.18)		561.66
LOCAL GOVERNMENT & ENVIRONMENT	169.70		169.70			169.70
TOURISM & LEISURE	346.30		346.30			346.30
TRADE & INDUSTRY	89.50		89.50	2.00		91.50
TRANSPORT	730.12		730.12		1.00	731.12
TREASURY	333.84		333.84			333.84
Sub-total	6,709.37		6,709.37	(11.18)	9.60	6,707.79
EXECUTIVE GOVERNMENT	191.69		191.69	11.18	2.00	204.87
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		3.00	66.50
Insurance & Pensions Authority	12.00		12.00			12.00
PERSONNEL CONTROL TOTAL	7,074.91		7,074.91		14.60	7,089.51
EXPENSES OF THE LEGISLATURE	25.50		25.50		0.50	26.00
SEASONAL / PART-TIME STAFF						
Tourism & Leisure :-						
Villa Marina / Gaiety Theatre Complex	75.50		75.50			75.50
Manx Welcome	2.00		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	11.94		11.94			11.94
CONTRACT POSTS	312.20	13.64	325.84		(5.50)	320.34
MANX ELECTRICITY AUTHORITY	249.50		249.50		3.50	253.00
POST OFFICE AUTHORITY	304.90	22.00	326.90		1.00	327.90
WATER AUTHORITY	128.00		128.00		(7.00)	121.00
TOTAL	8,247.65	35.64	8,283.29		7.10	8,290.39

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.

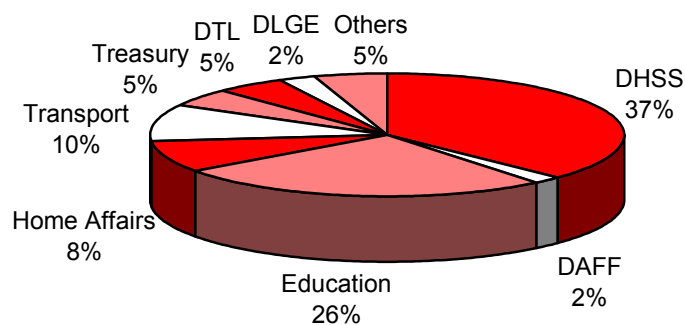
Also excluded from the management of personnel numbers are the Clerk of Tynwald's Office, referred to above as Expenses of the Legislature, staff on short-term contracts and certain seasonal and part-time staff.

Increases to the Personnel Control total of 14.60 fte posts in 2008-09 relate to the following -

Education	Ramsey New Junior School	6.10
Education	Secondary Strategy Support Centre	2.50
Transport	EU By-Products Laws	1.00
Financial Supervision Commission	Supervisory	3.00
Chief Secretary's Office	Passport / Immigration	1.00
Attorney General's Chambers	Prosecutions Administration	1.00
		14.60

SUMMARY OF PERSONNEL EMPLOYED BY GOVERNMENT					
(Full-time Equivalent Values)					
DEPARTMENT	Actual 30.09.03	Actual 30.09.04	Actual 30.09.05	Actual 30.09.06	Actual 30.9.07
Agriculture, Fisheries & Forestry	132.17	132.25	132.25	131.09	126.56
Education	1,595.54	1,724.20	1,773.50	1,827.50	1,833.30
Health & Social Security	2,404.20	2,471.30	2,584.00	2,588.10	2,625.00
Home Affairs	529.13	536.17	531.89	547.52	575.49
Local Government & Environment	164.72	174.70	170.70	169.70	169.70
Tourism & Leisure	335.04	330.43	333.60	334.99	329.95
Trade & Industry	83.50	95.50	93.50	84.00	87.00
Transport	656.27	678.79	696.55	698.55	689.04
Treasury	331.71	333.30	341.00	340.84	335.84
	6,232.28	6,476.64	6,656.99	6,722.29	6,771.88
Executive Government	171.03	170.20	180.77	194.23	190.69
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	6,481.46	6,724.99	6,915.91	6,994.67	7,040.72
Expenses of the Legislature	19.00	21.50	21.50	22.00	26.00
Statutory Boards	837.70	837.51	835.11	798.72	781.60
TOTAL	7,338.16	7,584.00	7,772.52	7,815.39	7,848.32

**PERSONNEL EMPLOYED BY
GOVERNMENT**
Actual 30th September 2007



AGRICULTURE, FISHERIES & FORESTRY

<u>NET EXPENDITURE - SERVICE ANALYSIS</u>			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
Central Administration	842,547	917,000	950,000
Inland Fisheries	235,949	207,000	230,000
Sea Fisheries Support	1,243,972	1,295,000	1,360,000
Agriculture Services	565,316	530,000	525,000
Agriculture Support	9,197,493	9,436,000	9,461,000
Animal Health	617,101	638,000	649,000
Forestry, Amenity and Lands	2,426,417	2,194,000	2,306,000
Wildlife & Conservation	560,664	587,000	608,000
TOTAL	15,689,459	15,804,000	16,089,000

<u>EXPENDITURE AND INCOME BY CATEGORY</u>			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
EXPENDITURE			
Payroll Costs	4,231,343	4,297,900	4,417,100
Premises	903,045	728,100	847,750
Transport Expenses	307,110	327,700	314,000
Supplies and Services	779,495	718,100	849,450
Grants	10,548,372	10,874,600	10,738,900
Loan Charges	316,235	358,900	530,900
	17,085,600	17,305,300	17,698,100
INCOME			
Fees	193,106	196,400	195,400
Rents	221,396	197,000	212,500
Interest & Recovery Payments	404,102	496,500	434,000
Other	577,537	611,400	767,200
	1,396,141	1,501,300	1,609,100
	15,689,459	15,804,000	16,089,000

AGRICULTURE, FISHERIES & FORESTRY

Reconciliation of Revenue Expenditure

	£	£
2007-2008 Budget (Gross Spending)		17,305,300
Reallocation of Resources		
Property Costs	101,000	
Contract Harvesting	20,000	
Organic Aid	25,000	
Cereal Area Payments	38,000	
Wildlife Conservation	30,000	
Other	57,500	
		271,500
Savings		
BSE Cull	(72,000)	
Older Cattle Headage Payments	(42,000)	
Fisheries Projects	(50,000)	
		(164,000)
Increased Expenditure		
Salaries and Wages (pay awards)	113,300	
Loan Charges	172,000	
		285,300
2008-2009 Budget (Gross Spending)		<u>17,698,100</u>
Less Receipts 2007-2008 Budget	(1,501,300)	
Add Increase in Receipts 2008-2009	(107,800)	
		(1,609,100)
2008-2009 Budget Deficiency Vote		<u>16,089,000</u>

<u>PERSONNEL BUDGET</u>				
	Actual	Revised	Estimate	Financial
	30.9.07	Estimate	31.3.08	Estimate
	(fte)	(fte)	(fte)	Provision
				2008-2009
				£
Central Administration	9.60	9.00	8.00	429,500
Inland Fisheries	6.00	8.00	6.00	210,500
Sea Fisheries Support	9.00	6.00	9.00	304,500
Agriculture Support	9.40	9.00	9.40	365,200
Agriculture Services	11.49	13.25	12.85	417,200
Wildlife & Conservation	5.00	5.00	5.00	219,300
Animal Health	9.00	9.00	9.00	453,300
Forestry, Amenity and Lands	67.07	73.00	73.00	2,017,600
TOTAL	126.56	132.25	132.25	4,417,100

EDUCATION

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
Primary Education	19,551,931	20,418,500	21,405,600
Secondary Education	23,841,839	25,014,800	26,303,200
IOM College	8,136,855	8,503,200	8,803,700
Higher Education	744,099	766,800	808,500
Universities etc Awards	10,191,308	10,506,700	12,672,100
Works Department	5,721,456	5,728,200	4,772,900
Estates	24,410	45,000	45,000
Meals & Milk Service	437,737	380,800	435,300
Youth & Community Services	1,510,925	1,550,200	1,666,200
Education Improvement Service	5,250,986	5,925,700	6,074,800
Special Needs	6,856,442	7,645,900	7,922,100
Central	12,957,006	13,018,400	12,892,600
TOTAL	95,224,994	99,504,200	103,802,000

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
EXPENDITURE			
Payroll Costs	61,189,971	64,507,700	67,314,200
Premises & Grounds	4,304,126	4,244,800	3,535,000
Supplies and Services	14,066,349	12,222,700	12,811,200
Fees & Grants to Students	10,254,655	10,581,200	12,748,500
Other Grants	87,082	107,500	197,500
Loan Charges	7,554,887	8,563,000	8,268,800
Other Costs	2,093,976	3,186,300	2,817,100
	99,551,046	103,413,200	107,692,300
INCOME			
Course Fees	1,176,734	1,126,400	1,126,400
Rents	234,731	148,100	150,500
Meals & Milk	2,335,494	2,246,700	2,223,900
Other	579,093	387,800	389,500
	4,326,052	3,909,000	3,890,300
	95,224,994	99,504,200	103,802,000

Note: The estimates include gross expenditure and receipts in respect of secondary schools and Isle of Man College amounting to £2,662,700 in 2008-2009 as under DFM, each location operates a deficiency budget.

EDUCATION

Reconciliation of Revenue Expenditure

	£	£
2007-2008 Budget (Gross Spending)		100,760,200
Transfers		
Minor Capital Works to capital	(1,000,000)	
Centre for Manx Studies from Manx National Heritage	40,000	
		(960,000)
Increased Expenditure		
Salaries and Wages	2,508,400	
Implications of capital Schemes	281,700	
Increased Costs	515,900	
Loan Charges	(294,200)	
		3,011,800
New Spending		
Student Awards	1,921,000	
Taxi Transport	74,700	
Secondary Behaviour Support	112,800	
Centre for Manx Studies	50,000	
Other	59,100	
		2,217,600
2008-2009 Budget (Gross Spending)		105,029,600
Less Receipts 2007-2008 Budget	(1,256,000)	
Less Reduction in Receipts 2008-2009	28,400	
		(1,227,600)
2008-2009 Budget Deficiency Vote		103,802,000

<u>PERSONNEL BUDGET</u>				
	Actual	Revised	Estimate	Financial
	30.9.07	Estimate	31.3.08	Estimate
	(fte)	(fte)	(fte)	Provision
				2008-2009
				£
Primary Education	523.10	522.50	528.40	19,186,100
Secondary Education	578.60	570.90	570.90	22,056,100
Further Education	212.60	213.20	213.10	8,232,300
Works Department	57.30	52.30	52.30	1,692,800
Meals Service	48.90	48.90	49.60	820,500
Youth & Community Services	43.00	29.60	29.60	1,332,800
Education Improvement Service	58.30	53.20	52.70	2,633,900
Special Education Needs	133.80	127.90	130.40	5,090,100
Central Administration	49.90	49.80	49.90	2,471,000
	1,705.50	1,668.30	1,676.90	63,515,600
Contract Posts	127.80	141.90	141.90	3,798,600
TOTAL	1,833.30	1,810.20	1,818.80	67,314,200

HEALTH & SOCIAL SECURITY

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
Health Services Division			
Administration	6,153,663	3,146,000	5,351,100
Hospital & Specialist Services			
Noble's Hospital Unit	50,101,045	61,495,300	67,991,300
New Hospital	532,432	515,800	608,100
Remuneration of Specialists	13,871,214	1,858,300	
Patient Travel / UK Treatments	2,666,464	2,615,500	2,045,200
Primary Health Care			
Community Services	7,877,156	8,173,300	8,537,100
Practitioner Services	31,724,354	33,187,100	33,432,400
Ramsey Community Hospital	4,367,729	4,472,800	4,531,100
IOM Ambulance Service	2,199,582	2,087,600	2,370,500
Prison Health Service	(36,000)	40,000	398,500
NHS Contributions (I.O.M.) Acts 1971	(24,108,283)	(24,057,000)	(26,103,000)
sub-total	95,349,356	93,534,700	99,162,300
Social Services Division			
Business Support Services	3,146,154	3,230,000	2,952,800
Children Service Area	16,938,832	13,887,500	13,961,400
Adult Services Area	19,963,787	19,996,200	20,529,500
Mental Health Service Area	11,091,596	11,160,500	13,482,300
Over Arching Divisional Services	968,012	692,300	660,900
sub-total	52,108,381	48,966,500	51,586,900
Social Security Division			
National Insurance Operating Account	899,095	16,753,000	27,101,000
National Insurance Investment Account	(899,095)	(16,753,000)	(27,101,000)
Non-Contributory Benefits	57,620,581	60,935,000	64,312,000
Miscellaneous	558,333	516,000	534,000
sub-total	58,178,914	61,451,000	64,846,000
Core Services Group	10,112,149	11,859,800	17,854,800
TOTAL	215,748,800	215,812,000	233,450,000

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
EXPENDITURE			
Staff Costs (including contracted)	111,704,958	117,432,000	123,641,100
Premises	9,985,342	8,202,600	8,417,500
Supplies and Services	49,063,645	45,692,250	54,492,400
Grants	17,760,414	14,350,950	14,379,950
Loan Charges	12,212,831	12,421,300	13,298,100
Benefits	178,894,277	194,515,000	206,178,000
Other Costs	5,555,663	2,804,100	3,845,150
	385,177,130	395,418,200	424,252,200
INCOME			
Fees	34,222,003	31,626,100	34,554,500
Loan Charges (New Hospital)	8,600,000	8,580,100	8,378,700
NI Fund	126,434,439	139,180,000	147,649,000
Other	171,888	220,000	220,000
	169,428,330	179,606,200	190,802,200
	215,748,800	215,812,000	233,450,000

HEALTH & SOCIAL SECURITY

Reconciliation of Revenue Expenditure

	£	£
2007-2008 Budget (Gross Spending)		395,418,200
Transfers between Departments		
Posts transferred to Department of Trade & Industry	(66,500)	
Transfer of Budget for Prison Health Service from DHA	355,600	
		289,100
Increased Expenditure		
Salaries and Wages	6,624,200	
Loan Charges	985,900	
New Hospital (Loan Charges)	(109,100)	
Health Services Additional Funding	4,700,000	
CEO's Office / Estates Services/ Occupational Health/ CETC	4,629,900	
Social Security Additional Funding:		
Benefits: increased growth	3,946,000	
Benefits: uprating	7,768,000	
		28,544,900
2008-2009 Budget (Gross Spending)		424,252,200
Less Receipts 2007-2008 Budget	(179,606,200)	
Add Increase in Receipts 2008-2009	(11,397,400)	
New Hospital (Loan Charges)	201,400	
		(190,802,200)
2008-2009 Budget Deficiency Vote		233,450,000

PERSONNEL BUDGET				
	Actual 30.9.07	Revised Estimate 31.3.08	Estimate 31.3.09	Financial Provision 2008-2009
	(fte)	(fte)	(fte)	£
Health Services Division	1,495.80	1,494.60	1,497.60	80,755,500
Social Services Division	873.50	901.50	895.00	32,242,900
Social Security Division	83.50	84.00	84.00	2,792,000
Core Services Group	106.80	104.90	108.40	5,308,900
Estates Services Directorate	65.40	79.50	79.50	2,541,800
TOTAL	2,625.00	2,664.50	2,664.50	123,641,100

HOME AFFAIRS

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
HOME AFFAIRS			
Chief Executive's Office	2,128,067	2,595,000	2,109,000
Broadcasting	83,436	81,000	87,000
Communications Division	2,923,337	2,807,100	2,752,000
Civil Defence	553,416	534,000	564,000
Prison	7,229,200	10,439,100	10,283,000
Gambling Commission	(180,139)	(154,000)	
Probation	1,530,910	1,681,000	1,733,000
Fire Service	4,987,946	4,715,400	4,965,000
Police	16,044,215	15,462,400	15,411,000
TOTAL	35,300,388	38,161,000	37,904,000

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
EXPENDITURE			
Payroll Costs	22,917,152	23,717,111	24,055,145
Premises	1,863,854	1,596,289	1,876,022
Supplies and Services	5,905,696	6,945,958	7,162,273
Loan Charges	4,233,837	5,337,300	5,076,400
Revenue Funded Capital	1,151,370	538,850	
Other Costs	382,568	932,292	475,180
	36,454,477	39,067,800	38,645,020
INCOME			
Event Income	99,364		168,000
Rents	190,299	80,600	169,500
Levies & Charges	46,319	83,300	130,000
Gambling Commission Income	439,639	375,800	
Other Receipts	378,468	367,100	273,520
	1,154,089	906,800	741,020
	35,300,388	38,161,000	37,904,000

HOME AFFAIRS

Reconciliation of Revenue Expenditure

	£	£
2007-2008 Budget (Gross Spending)		39,067,800
Transfers between Departments		
Prison Healthcare to DHSS	(355,600)	
Prosecutions to AG's Chambers	(258,155)	
Gambling Supervision Commission to Executive Government	100,000	
Drug & Alcohol Policy & Research from Chief Secretary's Office	71,000	
		(442,755)
Savings		
Revenue Funded Capital	(379,800)	
Vehicle Acquisition Programme to Capital	(110,000)	
Loan Charges	(260,900)	
Rationalisation of Income & Expenditure	(152,645)	
		(903,345)
Increased / New Expenditure		
Salaries and Wages	856,500	
Miscellaneous Allocation of Savings	60,020	
Other	6,800	
		923,320
2008-2009 Budget (Gross Spending)		38,645,020
Less Receipts 2007-2008 Budget	(906,800)	
Gambling Supervision Commission transferred to Executive Govt	375,800	
Rationalisation of Income & Expenditure	(152,800)	
Add Increase in Receipts 2008-2009	(57,220)	
		(741,020)
2008-2009 Budget Deficiency Vote		37,904,000

PERSONNEL BUDGET				
	Actual 30.9.07	Revised Estimate 31.3.08	Estimate 31.3.09	Financial Provision 2008-2009
	(fte)	(fte)	(fte)	£
Chief Executive's Office	11.94	12.26	14.44	688,000
Civil Defence	2.32	2.32	2.32	103,000
Gambling Commission	3.68	3.68	-	-
Prison	118.00	129.00	127.00	4,314,000
Probation	21.00	21.00	21.00	881,000
Fire Service	84.51	86.51	82.83	4,248,000
Police	288.33	293.07	287.07	12,254,145
Communications Division	26.00	27.00	27.00	996,000
	555.78	574.84	561.66	23,484,145
Contract Posts	19.71	19.71	19.71	571,000
TOTAL	575.49	594.55	581.37	24,055,145

LOCAL GOVERNMENT & ENVIRONMENT

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
LOCAL GOVERNMENT & THE ENVIRONMENT			
Corporate Services Directorate			
Administration	723,756	858,480	940,605
Local Authority Assistance	1,839,264	1,996,771	2,016,604
Local Authority Housing Deficiency	5,215,190	7,295,358	7,182,953
Department Vehicles	55,120	134,300	159,170
Planning & Building Control Directorate	788,499	1,238,250	1,207,823
Estates & Housing Directorate			
Aid Schemes	978,155	1,028,800	828,200
Office of Architecture	111,635	94,700	99,700
Housing	1,986,546	3,262,100	2,865,239
Property Services	4,586,101	4,281,649	4,637,429
Environment Safety & Health Directorate	1,659,860	1,795,030	1,784,054
Scientific Services	900,819	712,880	799,901
Waste Operations Management Unit	7,942,400	8,354,682	9,183,322
TOTAL	26,787,345	31,053,000	31,705,000

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
EXPENDITURE			
Payroll Costs	5,731,934	5,938,274	6,067,910
Other Staffing Costs	178,689	227,876	269,882
Premises	4,082,132	3,840,375	3,978,033
Supplies & Services	15,326,946	15,925,236	16,311,798
Public Sector Housing - excl. loan charges	5,215,190	7,295,358	7,182,953
Professional Services	187,065	71,490	218,000
Local Authority Support	1,752,991	2,001,381	2,021,214
Property Grants	500,000	787,400	637,400
Loan Charges	5,558,176	6,240,500	6,527,700
	38,533,123	42,327,890	43,214,890
INCOME			
Fees	1,674	1,500	1,500
Rents	6,977,614	7,700,090	7,681,827
Services	4,437,145	3,351,600	3,610,663
Sales	83,855	81,000	76,000
Interest	129,755	56,600	56,600
Other	115,735	84,100	83,300
	11,745,778	11,274,890	11,509,890
	26,787,345	31,053,000	31,705,000

LOCAL GOVERNMENT & ENVIRONMENT

Reconciliation of Revenue Expenditure

	£	£
2007-2008 Budget (Gross Spending)		42,327,890
Increased Expenditure		
Salaries and Wages	114,836	
Loan Charges	287,200	
LA Housing Deficiencies	(112,405)	
Premises	290,834	
Supplies & Services	393,840	
Property Grants	(150,000)	
Other	62,695	
		887,000
2008-2009 Budget (Gross Spending)		43,214,890
Less Receipts 2007-2008 Budget	(11,274,890)	
Add Increase in Receipts 2008-2009	(235,000)	
		(11,509,890)
2008-2009 Budget Deficiency Vote		31,705,000

<u>PERSONNEL BUDGET</u>				
	Actual	Revised		Financial
	30.9.07	31.3.08	Estimate	Provision
	(fte)	(fte)	31.3.09	2008-2009
			(fte)	£
Corporate Services Directorate	18.00	18.00	19.00	689,523
Estates & Housing Directorate	61.20	62.20	61.20	1,946,846
Planning & Building Control Directorate	28.00	28.00	28.00	885,886
Environmental Safety & Health Directorate	33.00	33.00	33.00	1,368,094
Scientific Services	13.50	13.50	13.50	527,301
Waste Operations Management Unit	16.00	15.00	15.00	555,150
	169.70	169.70	169.70	5,972,800

TOURISM & LEISURE

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
CORPORATE SERVICES DIRECTORATE			
Corporate Services	1,926,899	1,822,000	1,606,000
TOURISM DIRECTORATE			
Tourism Directorate Management	182,608	170,000	174,000
New Product Development	189,949	341,000	335,000
Quality and Service	324,245	407,500	406,000
Communications	2,123,873	1,840,000	1,850,000
Events	3,673,835	3,395,000	3,612,000
sub-total	6,494,510	6,153,500	6,377,000
SERVICE DELIVERY DIRECTORATE			
Service Delivery Directorate Management	498,772	884,000	622,000
Manx Welcome Centre	277,346	283,500	312,000
Buses	6,427,888	6,804,000	6,513,000
Heritage Railways	3,225,532	3,671,000	3,706,000
Sports and Recreation	3,818,199	3,882,000	3,919,000
Arts and Entertainment	3,776,223	3,976,000	4,060,000
sub-total	18,023,960	19,500,500	19,132,000
TOTAL	26,445,369	27,476,000	27,115,000

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
EXPENDITURE			
Staff Costs	13,701,156	14,495,600	15,056,700
Premises	840,510	791,800	928,300
Supplies and Services	2,403,837	2,415,500	2,401,900
Marketing	2,338,490	2,076,000	2,086,100
Grants	1,368,037	1,325,100	1,320,100
Loan Charges	4,484,795	4,791,900	4,689,200
Minor Capital Works	360,000	360,000	
Other Costs	7,984,456	8,690,200	8,763,800
	33,481,281	34,946,100	35,246,100
INCOME			
Fees	8,788	15,000	10,000
Rents	57,522	58,500	38,500
Leisure Facility Income	3,737,217	3,784,800	4,232,900
Public Transport Fares	2,882,575	2,825,700	3,187,100
Other	349,810	786,100	662,600
	7,035,912	7,470,100	8,131,100
	26,445,369	27,476,000	27,115,000

Note : Estimates include gross expenditure and receipts in respect of Service Delivery Directorate amounting to £4,332,000 in 2008-2009.

TOURISM & LEISURE

Reconciliation of Revenue Expenditure

	£	£
2007-2008 Budget (Gross Spending)		34,946,100
Transfer to Capital Account		(660,000)
Increased Expenditure		
Salaries and Wages	417,300	
TT & MGP insurance	200,000	
School Sports Co-ordinator (North & West of Island)	39,600	
Buses Safety Equipment	100,000	
Off-Island Press / PR	30,000	
Manx Welcome Centre (TIC)	10,000	
Staff Training & Development	37,000	
Buses Fuel Oil	50,000	
Buses Maintenance Materials	50,000	
NSC Building maintenance contracts	70,000	
Regional Synthetic Pitch maintenance	12,400	
Sports Council Performance Sport (see Receipts)	40,000	
Villa / Gaiety Entertainment Expenditure (see Receipts)	310,000	
Villa Arcade Operational Costs	25,000	
Sport Specific Development Officers (Contract - see Receipts)	58,000	
Other	75,600	
		1,524,900
New Areas of Spending		
Maintenance bus Ticketing and TETRA		25,000
Expenditure Reductions		
Cessation of Tromode Storage Contract	(10,000)	
Reduction in Grading Contract	(10,000)	
Net reduction on TT Centenary Expenditure	(251,500)	
Reduction Events Costs	(10,000)	
Net Salary Adjustments	(10,700)	
Reduction Buses Equipment Acquisition	(125,000)	
NSC Energy Savings	(70,000)	
Loan Charges	(102,700)	
		(589,900)
2008-2009 Budget (Gross Spending)		<u>35,246,100</u>
Less Receipts		
2007-2008 Budget	(7,470,100)	
Inflation increases	(255,400)	
Buses Farebox	(100,000)	
Reduction post TT Centenary	236,000	
Manx Welcome Centre (TIC)	(9,500)	
Heritage Railways	(26,000)	
Manx Sport and Recreation	(42,000)	
Sports Council (see increased Expenditure)	(40,000)	
Homestay reduction post TT Centenary	5,000	
Wildlife Park	(5,000)	
Villa Marina (see increased Expenditure)	(366,100)	
Sport Specific Development Officers Reimbursement of Costs	(58,000)	
		(8,131,100)
2008-2009 Budget Deficiency Vote		<u>27,115,000</u>

Note : Estimates include gross expenditure and receipts in respect of Service Delivery Directorate amounting to £4,332,000 in 2008-2009.

TOURISM & LEISURE

PERSONNEL BUDGET				
	Actual 30.9.07	Revised Estimate 31.3.08	Estimate 31.3.09	Financial Provision 2008-2009
	(fte)	(fte)	(fte)	£
Corporate Services	22.00	23.30	23.50	925,700
Tourism				
Management	3.00	3.00	3.00	167,900
New Product development	3.80	3.80	3.80	160,700
Communications	3.59	5.00	5.00	163,700
Quality & Service	4.00	4.00	4.00	139,500
Events	5.00	6.00	6.00	244,600
Service Delivery				
Management	5.50	5.50	5.50	223,600
Manx Welcome Centre	6.00	7.00	7.00	231,200
Buses	149.00	151.00	151.00	5,523,800
Heritage Railways	61.00	68.00	68.00	2,158,700
Sport & Recreation	54.06	56.50	56.50	1,805,600
Arts & Entertainment	13.00	13.00	13.00	550,300
Personnel Control Total	329.95	346.10	346.30	12,295,300
Villa Marina / Gaiety Theatre Complex	76.28	75.50	75.50	1,956,000
Manx Welcome	2.00	2.00	2.00	49,000
Seasonal Workers	31.00	31.00	31.00	544,600
Contract Appointments	6.00	6.00	4.00	211,800
TOTAL	445.23	460.60	458.80	15,056,700
Corporate Services Directorate	22.00	23.50	23.50	925,700
Tourism Directorate	19.39	21.80	21.80	876,400
Service Delivery Directorate	403.84	415.50	413.50	13,254,600
TOTAL	445.23	460.80	458.80	15,056,700

TRADE & INDUSTRY

<u>NET EXPENDITURE - SERVICE ANALYSIS</u>			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
Chief Executive's Office	954,740	1,813,180	1,671,845
Economic Development Group	1,743,750	1,885,560	1,793,400
Training & Employment	2,727,739	2,892,110	3,275,100
Industrial Grants	3,690,488	3,500,000	3,500,000
Ship Registry	607,310	524,750	595,455
Aircraft Registry			355,200
TOTAL	9,724,027	10,615,600	11,191,000

<u>EXPENDITURE AND INCOME BY CATEGORY</u>			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
EXPENDITURE			
Payroll Costs	3,282,084	3,685,070	3,899,070
Premises	642,777	663,800	688,820
Supplies and Services	2,298,922	2,866,810	3,158,940
Marketing	368,562	356,000	630,000
Grants	6,199,899	5,754,100	5,769,350
Loan Charges	527,824	812,300	917,300
	13,320,068	14,138,080	15,063,480
INCOME			
Fees	1,905,592	2,099,200	2,449,280
Rents	687,149	525,000	525,000
Royalties	485,965	338,200	338,200
Other	517,335	560,080	560,000
	3,596,041	3,522,480	3,872,480
	9,724,027	10,615,600	11,191,000

TRADE & INDUSTRY

Reconciliation of Revenue Expenditure

	£	£
2007-2008 Budget (Gross Spending)		14,138,080
Transfer from DHSS		66,500
Increased Expenditure		
Salaries and Wages (pay awards & increments)	154,000	
Training Grants	250,000	
Loan Charges	104,900	
Rechargeable Aircraft Registry Expenses	350,000	
		858,900
2008-2009 Budget (Gross Spending)		<u>15,063,480</u>
Less Receipts 2007-2008 Budget	(3,522,480)	
Add Increase in Receipts 2008-2009	(350,000)	
		(3,872,480)
2008-2009 Budget Deficiency Vote		<u>11,191,000</u>

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.07	Revised Estimate 31.3.08	Estimate 31.3.09	Financial Provision 2008-2009
	(fte)	(fte)	(fte)	£
Civil Servants	87.00	89.50	91.50	3,899,070
TOTAL	87.00	89.50	91.50	3,899,070

TRANSPORT

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
TRANSPORT			
Trading Operations - Works & Design	1,448,880	1,472,200	1,550,305
AIRPORT			
Management & Administration	(5,353,445)	(6,409,500)	(5,276,998)
Operations	8,712,426	8,794,700	8,545,006
Loan Charges	940,935	1,792,000	2,421,000
sub-total	4,299,916	4,177,200	5,689,008
HARBOURS DIVISION			
Management & Administration	(559,422)	(556,520)	(657,944)
Operations	897,977	710,200	844,872
Coastguard	464,374	453,820	495,054
Loan Charges	1,859,148	1,407,700	1,532,400
sub-total	2,662,077	2,015,200	2,214,382
HIGHWAYS			
Management & Administration	2,386,495	1,942,134	1,039,059
Highway Services	3,131,206	2,561,202	3,126,203
Network Planning	2,978,849	3,557,944	3,029,550
Vehicle & Driving Test Centre	331,753	336,020	598,746
Loan Charges	1,460,740	1,279,100	1,641,800
sub-total	10,289,043	9,676,400	9,435,358
DRAINAGE DIVISION			
Management & Administration	509,642	257,785	346,479
Drainage Operations	3,462,518	3,836,664	3,629,510
IRIS Operations	2,426,175	2,362,983	2,887,792
Land Drainage Operations	872,450	683,768	796,672
Loan Charges	9,526,600	9,340,000	9,763,000
sub-total	16,797,385	16,481,200	17,423,453
PROPERTY DIVISION			
Management & Administration	173,332	81,554	(288,677)
Properties Operations	1,916,900	1,716,646	2,311,832
Loan Charges	1,294,273	2,568,000	2,462,400
sub-total	3,384,505	4,366,200	4,485,555
MANAGEMENT SERVICES			
Administration	1,382,184	1,555,600	1,671,939
TOTAL	40,263,990	39,744,000	42,470,000

TRANSPORT

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
EXPENDITURE			
Wages and Salaries	12,442,937	12,497,684	13,032,934
Employee Transport and Subsistence	77,976	13,750	96,000
Training	140,656	166,574	183,367
Recruitment Costs	(4,013)		500
Agency Staff	1,099,504	1,052,814	1,413,600
Structures	7,375,399	6,851,532	6,917,713
Grounds	406,062	394,805	438,100
Road Runways and Landscaping	13,711,346	13,137,697	13,866,043
Energy Costs	1,772,545	2,077,575	2,168,500
Rent Rates and Water Charges	385,965	189,155	204,900
Fixtures and Fittings	65,106	76,329	98,900
Cleaning and Waste Disposal	164,311	306,129	776,100
Property Insurance	2,482	1,485	4,500
Other Premises Expenses	1,573		16,000
Vehicle Purchase	51,990	79,180	36,700
Vehicle Repairs and Maintenance	153,895	155,782	114,100
Vehicle Running Costs	64,551	24,522	63,100
Contract Hire and Operating Leases	752,706	713,162	666,900
Equipment	1,200,586	1,116,164	1,029,800
Furniture	7,473	16,417	63,000
Materials	141,457	118,736	112,500
Printing Stationery and General Office Expenses	151,753	138,487	80,100
Advertising Publicity Marketing	228,793	188,519	200,000
Services	1,821,439	1,709,843	1,644,500
Communications and Computing	744,929	765,353	883,000
Expenses	1,352,392	1,182,951	1,082,137
Loan Repayments	15,081,696	16,386,800	17,820,600
LOAN REPAYMENTS Local Government	630,746	722,700	725,200
Bad Debts	97,285		
Works Division Trading Operations	30,581,212	30,022,055	29,461,806
Design Division Trading Operations	725,506	722,379	809,414
Less: Internal Recharges	(27,632,096)	(26,990,379)	(26,954,814)
	63,798,158	63,838,200	67,055,200
INCOME			
Taxation Income	7,591,724	7,725,136	9,130,500
Third Party Contributions	55,831	57,600	58,300
Operating Income	13,577,701	14,018,656	13,508,237
Other Non Trading Income	83,173	10,906	122,062
Works Division 3rd Party Income	664,360	810,500	810,500
Works Division - Other IOMG Income	1,561,379	1,471,401	955,601
	23,534,168	24,094,200	24,585,200
	40,263,990	39,744,000	42,470,000

TRANSPORT

Reconciliation of Revenue Expenditure

	£	£
2007-2008 Budget (Gross Spending)		63,838,200
Reallocation of Resources		
Other Employment Costs	(42,456)	
Agency and Contract Personnel	360,786	
Structures, Sewers & Buildings	66,181	
Routine Maintenance - Grounds	43,295	
Routine Maintenance & Special Events	272,203	
Emergency & Reactive Maintenance	515,361	
Planned Maintenance	(58,618)	
Energy costs	90,925	
Rents, Rates & Water	15,745	
Fixtures & Fittings	22,571	
Cleaning & Waste Disposal (excl. sewerage)	14,446	
Property Insurance	3,015	
Other Premises Expenses	16,000	
Transport	(91,846)	
Equipment	(86,364)	
Furniture	46,583	
Materials	(6,236)	
Printing & Stationery	(58,387)	
Advertising, publicity & marketing	11,481	
Services	(65,343)	
Computing and IT	117,648	
Miscellaneous expenses & Insurance	41,186	
Loan Charges - Local Government	2,500	
Works Division	(438,250)	792,425
Increased Expenditure		
Salaries and Wages (pay awards & increments)	535,250	
Waste Management	455,525	
Loan Charges	1,433,800	2,424,575
		67,055,200
2008-2009 Budget (Gross Spending)		
Less Receipts 2007-2008 Budget	(24,094,200)	
Add Increase in Receipts 2008-2009		
Road tax	(1,405,364)	
Flight Related Income	575,477	
Other Operating Income	(65,757)	
Works - Other Government Departments	515,800	
Other Non-trading Income	(111,156)	
		(24,585,200)
2008-2009 Budget Deficiency Vote		42,470,000

TRANSPORT

PERSONNEL BUDGET				
	Actual	Revised	Estimate	Financial
	30.9.07	Estimate	Estimate	Provision
	(fte)	31.3.08	31.3.09	2008-2009
		(fte)	(fte)	£
Airport	142.00	147.40	147.40	6,448,955
Harbours	59.00	60.00	60.00	2,527,765
Highways	41.00	43.00	43.00	1,716,255
Drainage	19.00	20.50	20.50	826,041
Properties & Administration	17.42	19.42	20.42	643,769
Management Services	22.54	22.54	22.69	822,589
Design	12.50	12.50	12.50	584,991
Works	375.58	404.76	404.61	11,810,278
TOTAL	689.04	730.12	731.12	25,380,643

TREASURY

GROSS EXPENDITURE - SERVICE ANALYSIS

	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
Corporate Strategy Division	669,556	4,942,009	5,250,871
Customs & Excise Division	2,408,395	2,570,500	2,670,150
Economic Affairs Division	639,264	432,151	468,598
E-Commerce & Space Commerce Division	-	285,380	499,974
Finance Division	14,232,903	9,626,610	9,631,492
Financial Services Division	1,013,837	1,066,600	1,070,382
Income Tax Division	4,599,541	5,249,800	5,266,255
Information Systems Division	9,028,769	9,058,800	9,203,978
Internal Audit Division	609,821	756,300	746,300
TOTAL	33,202,086	33,988,150	34,808,000

EXPENDITURE AND INCOME BY CATEGORY

	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
EXPENDITURE			
Payroll Costs	10,790,802	11,845,282	12,638,000
Premises	291,897	469,000	524,500
Supplies and Services	18,176,974	12,079,532	11,809,653
Marketing	623,352	642,847	646,292
Grants	1,218,374	3,718,950	3,848,950
Loan Charges	1,844,891	5,099,200	5,046,100
Other Costs	255,796	133,339	294,505
	33,202,086	33,988,150	34,808,000
INCOME			
Customs & Excise	438,494,127	417,840,000	434,100,000
Income & Other Taxes	162,072,222	153,500,000	161,000,000
Other Treasury Income	5,848,581	3,500,000	3,875,000
	606,414,930	574,840,000	598,975,000
	(573,212,844)	(540,851,850)	(564,167,000)

TREASURY

Reconciliation of Revenue Expenditure

	£	£
2007-2008 Budget (Gross Spending)		33,988,150
Savings		
Miscellaneous		(29,921)
Increased Expenditure		
Salaries and Wages	466,381	
Loan Charges (Including MEA Loan)	(53,100)	
UK Contribution	90,000	
Manx Radio subvention	33,000	
Manx Heritage Foundation	25,000	
Insurances	212,000	
Other	76,490	
		849,771
2008-2009 Budget (Gross Spending)		<u>34,808,000</u>

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.07	Revised Estimate 31.3.08	Estimate 31.3.09	Financial Provision 2008-2009
	(fte)	(fte)	(fte)	£
Corporate Strategy Division	21.60	21.60	22.60	1,070,275
Customs & Excise Division	51.20	55.00	55.00	2,050,450
Economic Affairs Division	10.20	10.20	10.20	371,203
E-Commerce & Space Commerce Division	2.00	2.00	2.00	112,974
Finance Division	29.54	30.54	30.54	1,317,992
Financial Services Division	9.00	9.00	9.00	392,852
Income Tax Division	128.80	124.00	124.00	4,116,976
Information Systems Division	70.00	68.00	68.00	2,632,278
Internal Audit Division	13.50	13.50	12.50	573,000
TOTAL	335.84	333.84	333.84	12,638,000

EXECUTIVE GOVERNMENT

<u>NET EXPENDITURE - SERVICE ANALYSIS</u>			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
Chief Secretary's Office	1,806,830	2,558,600	2,736,580
Industrial Relations	144,593	161,800	166,300
Gambling Supervision Commission			170,000
War Pensions	71,074	81,730	86,100
Personnel Office	1,958,081	2,137,150	2,306,500
Data Protection Registrar	134,264	192,577	198,748
Administration	sub-total	5,131,857	5,664,228
General Registry	1,637,857	2,824,145	2,877,329
Attorney General	2,520,851	2,465,880	2,961,854
Coroners	208,799	205,900	
Miscellaneous	816,451	787,000	
Appeals & Tribunals	1,080		
Administration of Justice	sub-total	6,282,925	5,839,183
Pensions	11,306,310	10,241,000	10,427,791
Non Recurrent Items	39,128		
Miscellaneous Statutes & Charges	1,410,244	1,827,550	2,227,650
	22,055,562	23,483,332	24,158,852

* Coroners and Miscellaneous Administration of Justice costs transferred to General Registry from 2008-09

<u>EXPENDITURE AND INCOME BY CATEGORY</u>			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
EXPENDITURE			
Payroll Costs	8,161,218	8,684,990	9,719,148
Premises	730,493	742,100	917,150
Supplies and Services	3,517,568	4,135,989	4,291,328
Pensions	33,162,265	35,482,000	38,209,184
Legal Aid	1,373,709	1,377,652	1,757,106
Marketing	13,700	111,700	227,200
Grants	1,189,030	1,800,000	2,200,000
Other Costs	439,425	605,225	626,025
	48,587,408	52,939,656	57,947,141
INCOME			
Fees	4,645,745	4,213,574	6,005,146
Pensions	21,855,955	25,241,000	27,781,393
Other	30,146	1,750	1,750
	26,531,846	29,456,324	33,788,289
	22,055,562	23,483,332	24,158,852

EXECUTIVE GOVERNMENT

Reconciliation of Revenue Expenditure

	£	£
2007-2008 Budget (Gross Spending)		52,939,656
Reallocation of Resources		
Transfer of Services		533,155
Savings		
Other		(28,591)
Increased Expenditure		
Salaries and Wages	285,307	
Salaries and Wages (additional staff)	353,396	
Accommodation	50,000	
Marketing	211,500	
Pensions / Benefits	2,727,184	
Grants	400,000	
Legal Services Commission	379,454	
Other	167,080	
		<u>4,573,921</u>
2008-2009 Budget (Gross Spending)		<u>57,947,141</u>
Less Receipts 2007-2008 Budget	(29,453,324)	
Add Increase in Receipts 2008-2009	(4,334,965)	
		<u>(33,788,289)</u>
2008-2009 Budget Deficiency Vote		<u>24,158,852</u>

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.07	Revised Estimate 31.3.08	Estimate 31.3.09	Financial Provision 2008-2009
	(fte)	(fte)	(fte)	£
Chief Secretary's Office	39.50	39.50	40.50	1,684,900
Industrial Relations	2.70	2.70	2.70	143,900
Gambling Supervision Commission			5.18	390,000
War Pensions	2.10	2.10	2.10	75,850
Personnel Office	32.46	32.46	32.46	1,469,100
Data Protection Registrar	4.00	4.00	4.00	164,000
General Registry (incl. Coroners)	84.17	84.17	84.17	3,683,334
Attorney General	25.76	26.76	33.76	2,108,064
TOTAL	190.69	191.69	204.87	9,719,148

MANX NATIONAL HERITAGE

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
TOTAL	5,282,548	5,415,227	5,490,000

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
EXPENDITURE			
Payroll Costs	2,751,282	2,839,846	2,937,000
Employee Expenses	42,299	60,000	70,000
Infrastructure	812,191	846,814	863,000
Transport Expenses	9,740	11,000	42,000
Supplies & Services	888,421	919,095	871,000
Loan Charges	1,397,132	1,435,600	1,444,000
Grants	42,000	42,000	2,000
	5,943,065	6,154,355	6,229,000
INCOME			
Total Receipts	660,517	739,128	739,000
	5,282,548	5,415,227	5,490,000

MANX NATIONAL HERITAGE

Reconciliation of Revenue Expenditure

	£	£
2007-2008 Budget (Gross Spending)		6,154,355
Savings		
Centre for Manx Studies transfer to Education		(40,000)
Increased Expenditure		
Salaries and Wages	86,995	
Loan Charges	8,300	
COMIN adjustment	19,350	
		<u>114,645</u>
2008-2009 Budget (Gross Spending)		<u>6,229,000</u>
Less Receipts		(739,000)
2008-2009 Budget Deficiency Vote		<u>5,490,000</u>

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.07	Revised Estimate 31.3.08	Estimate 31.3.09	Financial Provision 2008-2009
	(fte)	(fte)	(fte)	£
Permanent Staff	76.15	76.15	76.15	2,526,000
Seasonal Staff	20.65	20.65	20.65	411,000
TOTAL	96.80	96.80	96.80	2,937,000

ROAD TRANSPORT LICENSING COMMITTEE

<u>NET EXPENDITURE - SERVICE ANALYSIS</u>			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
Administration	170,863	220,100	245,900
Licence Fees and Receipts	(41,915)	(36,100)	(61,900)
TOTAL	128,948	184,000	184,000

<u>EXPENDITURE AND INCOME BY CATEGORY</u>			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
EXPENDITURE			
Payroll Costs	104,446	80,000	93,900
Premises	38,163		
Supplies and Services	28,254	128,100	128,000
Other Costs		12,000	24,000
	170,863	220,100	245,900
INCOME			
Fees	41,914	36,100	61,900
	128,949	184,000	184,000

Reconciliation of Revenue Expenditure

	£	£
2007-2008 Budget (Gross Spending)		220,100
Increased Expenditure		
Salaries and Wages (pay awards & increments)	4,300	
Legal Fees	8,000	
Appeals	13,500	
		<u>25,800</u>
2008-2009 Budget (Gross Spending)		<u>245,900</u>
Less Receipts 2007-2008 Budget	(36,100)	
Add Increase in Receipts 2008-2009	(25,800)	
		<u>(61,900)</u>
2008-2009 Budget Deficiency Vote		<u>184,000</u>

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.07	Revised Estimate 31.3.08	Estimate 31.3.09	Financial Provision 2008-2009
	(fte)	(fte)	(fte)	£
Administration	2.00	2.00	2.00	93,900
TOTAL	2.00	2.00	2.00	93,900

STATUTORY BOARDS (Revenue Funded)

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
Office of Fair Trading	804,177	782,000	800,900
Communications Commission	(175,871)	(107,000)	(110,000)
Financial Supervision Commission	(3,608,007)	(8,723,462)	(8,006,025)
Insurance and Pensions Authority	287,862	461,000	480,000
TOTAL	(2,691,839)	(7,587,462)	(6,835,125)

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
EXPENDITURE			
Staff Costs	3,839,734	4,017,008	4,381,398
Premises	683,403	606,000	633,000
Supplies and Services	1,300,367	1,834,500	1,951,211
Marketing		7,000	7,000
Grants	10,685	11,000	15,000
Professional Services	867	105,000	25,000
Other Costs	33,987	67,558	64,558
	5,869,043	6,648,066	7,077,167
INCOME			
Fees	8,558,562	14,235,528	13,912,292
Other	2,320		
	8,560,882	14,235,528	13,912,292
	(2,691,839)	(7,587,462)	(6,835,125)

STATUTORY BOARDS (Revenue Funded)

Reconciliation of Revenue Expenditure

	£	£
2007-2008 Budget (Gross Spending)		6,648,066
Savings		(12,500)
Increased Expenditure		
Salaries and Wages	261,190	
Salaries and Wages (additional staff)	103,200	
Grants	4,000	
Other	73,211	
		<u>441,601</u>
2008-2009 Budget (Gross Spending)		<u>7,077,167</u>
Less Receipts 2007-2008 Budget	(14,235,528)	
Less Reduction in Receipts 2008-2009	323,236	
		<u>(13,912,292)</u>
2008-2009 Budget Deficiency Vote		<u>(6,835,125)</u>

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.07	Revised Estimate 31.3.08	Estimate 31.3.09	Financial Provision 2008-2009
	(fte)	(fte)	(fte)	£
Office of Fair Trading	16.80	17.50	17.50	638,488
Communications Commission	1.70	2.70	2.70	153,000
Financial Supervision Commission	63.50	63.50	66.50	2,810,910
Insurance and Pensions Authority	10.70	12.00	12.00	779,000
TOTAL	<u>92.70</u>	<u>95.70</u>	<u>98.70</u>	<u>4,381,398</u>

EXPENSES OF THE LEGISLATURE

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
Clerk of Tynwald's Office	5,037,909	4,700,800	5,009,800

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
EXPENDITURE			
Payroll Costs	866,692	935,000	978,000
Members' Fees & Expenses	1,910,445	1,830,000	1,965,000
Members' Pension Scheme	546,230	575,000	575,000
Supplies & Services	288,196	366,500	297,500
St Johns Tynwald	176,736	200,000	205,000
Loan Charges	1,128,238	769,300	974,300
Other Costs	141,386	50,000	50,000
	5,057,923	4,725,800	5,044,800
INCOME			
Sales	20,014	25,000	35,000
	5,037,909	4,700,800	5,009,800

Reconciliation of Revenue Expenditure

	£	£
2007-2008 Budget (Gross Spending)		4,725,800
Savings		
One-off Spending		(81,500)
Increased Expenditure		
Salaries and Wages	43,000	
Members' Fees, Expenses & Pensions	135,000	
Loan Charges	205,000	
Other	17,500	
		<u>400,500</u>
2008-2009 Budget (Gross Spending)		5,044,800
Less Receipts 2007-2008 Budget	(25,000)	
Add Increase in Receipts 2008-2009	(10,000)	
		<u>(35,000)</u>
2008-2009 Budget Deficiency Vote		5,009,800

PERSONNEL BUDGET				
	Actual 30.9.07	Revised Estimate 31.3.08	Estimate 31.3.09	Financial Provision 2008-2009
	(fte)	(fte)	(fte)	£
Clerk of Tynwald's Office	26.00	25.50	26.00	978,000

STATUTORY BOARDS (NON-REVENUE FUNDED)

EXPENDITURE AND INCOME BY CATEGORY

MANX ELECTRICITY AUTHORITY	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
EXPENDITURE			
Payroll Costs	10,202,000	10,944,000	10,667,000
Voluntary Early Retirement	4,326,000	-	-
Premises	2,230,000	2,712,000	2,766,000
Supplies and Services	29,794,000	29,358,000	30,726,000
Repairs & Maintenance	4,249,000	4,865,000	5,201,000
Retail expenses	2,838,000	2,736,000	2,710,000
Loan Charges	16,602,000	17,544,000	17,724,000
	70,241,000	68,159,000	69,794,000
INCOME			
Electricity Supply	47,568,000	47,858,000	51,883,000
Gas Supply	5,022,000	4,941,000	5,491,000
Retail Marketing, Contracting and Rental Income	4,751,000	4,554,000	4,670,000
Government Grants	13,257,000	9,897,000	8,900,000
	70,598,000	67,250,000	70,944,000
	(357,000)	909,000	(1,150,000)

POST OFFICE	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
EXPENDITURE			
Payroll Costs	10,911,282	12,356,622	11,628,609
Premises & Accommodation	733,081	445,758	682,845
Supplies and Services	7,558,528	7,771,524	8,522,659
Marketing	59,600	81,661	63,660
	19,262,491	20,655,565	20,897,773
INCOME			
Sales	20,625,113	21,746,289	22,556,268
	20,625,113	21,746,289	22,556,268
	(1,362,622)	(1,090,724)	(1,658,495)

WATER AUTHORITY	Actual 2006-2007	Estimate 2007-2008	Estimate 2008-2009
	£	£	£
EXPENDITURE			
Payroll Costs	4,146,695	4,456,925	4,500,000
Premises & Accommodation	200,000	300,000	400,000
Supplies and Services	1,760,000	1,873,990	2,000,000
Loan Charges (net)	1,571,011	2,858,381	2,700,000
Other Costs (inc Depn)	1,941,426	2,156,764	3,100,000
	9,619,132	11,646,060	12,700,000
INCOME			
Rates	12,408,067	13,433,248	14,000,000
Rents	100,000	95,000	100,000
Other	318,210	300,000	
	12,826,277	13,828,248	14,100,000
	(3,207,145)	(2,182,188)	(1,400,000)

SUMMARY

	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS	
	AT CONSTANT PRICES (MARCH 2008)						Revenue	Staff
	2008-09	2009-10	2010-11	2011-12	2012-13	Further Payments		
£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number	
AGRICULTURE, FISHERIES AND FORESTRY	3,545	3,619	874	300	300	230	726	
EDUCATION	9,304	21,430	22,125	17,212	4,677	1,175	11,584	39.30
HEALTH AND SOCIAL SECURITY *	15,963	9,180	3,050	3,670	586	9,500	25,808	233.42
HOME AFFAIRS	2,778	260	319	260	260		5,692	30.00
LOCAL GOVERNMENT AND ENVIRONMENT	15,615	12,378	8,200	7,887	4,954	4,600	12,552	
TOURISM AND LEISURE	7,095	4,498	1,870	1,760	1,760		4,265	
TRADE AND INDUSTRY	2,000	2,000	2,000	2,000	2,000			
TRANSPORT	57,936	41,086	31,850	28,791	17,993	30,818	33,303	13.00
	114,236	94,450	70,288	61,879	32,529	46,322	93,930	315.72
EXECUTIVE GOVERNMENT	2,325	3,375	1,925	1,925	1,925		267	
MANX NATIONAL HERITAGE	1,945	1,196	888	490	290	1,715	1,130	4.80
	118,506	99,021	73,101	64,294	34,744	48,037	95,327	320.52
SCHEMES FUNDED FROM HOUSING RESERVE	7,590	6,575	5,800	2,969			4,512	
GOVERNMENT TOTAL	126,095	105,596	78,901	67,263	34,744	48,037	99,839	320.52
EXPENSES OF THE LEGISLATURE	1,365						1,193	2.00
TOTAL CAPITAL PROGRAMME	127,460	105,596	78,901	67,263	34,744	48,037	101,032	322.52
PROPOSED SCHEMES BEYOND 2010-11				12,792	23,208	120,294	15,356	6.40
REVISED TOTAL	127,460	105,596	78,901	80,055	57,953	168,331	116,388	328.92
STATUTORY BOARDS' CAPITAL PROGRAMME	56,375	13,608	8,692	10,330	8,380	13,348		
LOCAL AUTHORITIES' HOUSING PROGRAMME	20,397	21,500	21,090	18,830	15,649	13,158		
	204,233	140,704	108,683	109,214	81,981	194,837		

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

	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS	
	AT CONSTANT PRICES (MARCH 2008)						Revenue	Staff
	2008-09	2009-10	2010-11	2011-12	2012-13	Further Payments		
£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number	
COMMITTED SCHEMES	45,901	12,742	7,783	4,709	690	1,695	62,842	273.70
CONTINUING SCHEMES	4,325	4,425	4,225	6,225	8,725	4,500		-
NEW SCHEMES	77,235	88,429	66,894	69,121	48,538	162,136	53,545	55.22
	127,460	105,596	78,901	80,055	57,953	168,331	116,388	328.92

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 31.3.08 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2008)						Further Payments 10	Revenue 11	Staff 12
				2008-09 5	2009-10 6	2010-11 7	2011-12 8	2012-13 9				
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number			
COMMITTED SCHEMES												
Silverdale Car Park	260	197	30						230	25		
Laxey River Scour	350	222	10	340						34		
Sawmill Equipment	350	350	245	105						34		
Refurbishment of Mill Road Yard	300	300	50	250						29		
	1,260	1,069	335	695					230	121		
CONTINUING SCHEMES												
Agricultural and Fishermen's Loans			13,912	500	300	300	300	300				
			13,912	500	300	300	300	300				
NEW SCHEMES												
New Headquarters												
Fish Pass and Counter												
	6,317	75	75	2,350	3,319	574				605		
TOTAL		1,144	14,322	3,545	3,619	874	300	300	230	726		

EDUCATION

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.08 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2008)						Further Payments 10	Revenue 11	Staff 12
				2008-09 5	2009-10 6	2010-11 7	2011-12 8	2012-13 9				
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number			
COMMITTED SCHEMES												
Auldyn School Replacement												
- Design Fees (Pre-Contract)	289	285	289							28		
- Construction	4,918	4,922	4,918							507		
Classroom Scheme - Phase 2												
- Design Fees (Pre-Contract)												
Murrays Road	111	13	15			96				11		
Onchan	76	13	14		62	1				7		
St Mary's	172	24	26	105	41					16		
Ballaquayle	138	44	47	91						13		
Bemahague Secondary School												
- Design Fees (Pre-Contract)	2,679	2,001	2,102	577						257		
IOM College New Teaching Block												
- Design Fees (Pre-Contract)	77	59	13	64						7		
Peel Clothworkers Extension & Classroom Scheme												
- Design Fees (Pre-Contract)	200	202	200							19		
- Construction	2,663	2,676	2,584	79						272		
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	5,252	127						578		
Ramsey Grammar Post 16/Medway phase 2												
- Construction	347	347	340	7						33		
QE 2 Humanities												
- Design Fees (Pre-Contract)	218	193	218							21		
- Construction	2,436	2,487	2,352	83						283		
Ramsey New Junior School												
- Design Fees (Pre-Contract)	510	468	510							49		
- Construction	6,880	6,922	4,375	2,296	209					883		
Castle Rushen High Drainage Scheme Phase 1												
- Design Fees (Pre-Contract)	50	50	50							5		
- Construction	228	230	228							22		
Castle Rushen High Drainage Scheme Phase 2												
- Design Fees (Pre-Contract)	15	15	15							1		
- Construction	85	85	80	5						8		
Vocational Training Centre												
- Design Fees (Pre-Contract)	265	252	115	150						25		
Disability Access Works to Department Sites Phase 1	800	800	800							77		
Fire Certification Work to Schools Phase 1	350	350	350							34		
Victoria Road School Extension												
- Design Fees (Pre-Contract)	260	180	100	160						25		
International Business School												
- Design Fees (Pre-Contract)	40	40	40							4		
Covered Play and Teaching Areas Phase 1												
- Design Fees (Pre-Contract)	16	15	16							2		
- Construction	142	143	142							14		
IOM College PMLD Unit												
- Design Fees (Pre-Contract)	105	100	30	75						10		
Castle Rushen Extension Phase 1												
- Design Fees (Pre-Contract)	386	263	76	310						37		
International Business School Phase 1												
- Construction	347	347	326	22						33		
Fire Certification Work to Schools Phase 2	491	473	491							47		
COMMITTED SCHEMES C/F	31,427	30,133	26,868	4,151	311	97				3,400	9.80	

EDUCATION

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.08 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2008)						Further Payments 10	Revenue 11	Staff 12
				2008-09 5	2009-10 6	2010-11 7	2011-12 8	2012-13 9				
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number			
COMMITTED SCHEMES B/F	31,427	30,133	26,868	4,151	311	97				3,400	9.80	
NEW SCHEMES												
PRIMARY EDUCATION												
Classroom Scheme - Phase 2												
Noble's New Primary School												
Victoria Road School Extension												
PRIMARY EDUCATION SUBTOTAL	20,594			714	4,283	7,109	6,332	1,947	210	2,248	8.00	
SECONDARY EDUCATION												
Bemahague Secondary School												
Castle Rushen Extension Phase 1												
Q E 2 Kitchen/Tennis Courts Scheme												
Ballakermeen Bus Lay-by & Parking												
Ballakermeen Swimming Pool Block												
SECONDARY EDUCATION SUBTOTAL	38,088			665	12,105	12,843	9,780	1,730	965	4,271	11.40	
FURTHER EDUCATION												
Vocational Training Centre												
IOM College New Teaching Block												
IOM College PMLD Unit												
International Business School Phase 2												
FURTHER EDUCATION SUBTOTAL	5,992		2	1,373	3,506	1,010	100			934	10.10	
WORKS												
Disability Access Works to Department Sites												
Management of Hazardous Materials												
Covered Play and Teaching Areas Phase 2												
Minor Capital Works												
WORKS SUBTOTAL	7,107		932	1,951	1,224	1,000	1,000	1,000		681		
OTHER												
Therapy Pool Strategy												
Renewal of ICT Intranet Infrastructure												
OTHER SUBTOTAL	516			450		66				49		
	72,297		934	5,153	21,118	22,029	17,212	4,677	1,175	8,184	29.50	
TOTAL	103,724	30,133	27,802	9,304	21,430	22,125	17,212	4,677	1,175	11,584	39.30	

HEALTH & SOCIAL SECURITY

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.08 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2008)						Further Payments 10	Revenue 11	Staff 12
				2008-09 5	2009-10 6	2010-11 7	2011-12 8	2012-13 9				
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number			
COMMITTED SCHEMES												
HEALTH SERVICES DIVISION												
The New Hospital*	116,637	116,637	115,094	1,543						13,492	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	7,611							1,253	30.40	
- Phase 2 Community Healthcare Facility												
- Design Fees & Construction	1,366	1,366	1,366							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	1,110							106		
- Phase 3 - Union Mills Football Field	1,300	1,300	1,248	52						204		
- Phase 4- Conversion of Cronk Coar												
- Design Fees (Pre-Contract)	77	77	26			51				7		
GP Surgeries												
- Loch Promenade												
- Design Fees (Pre-Contract)	79	78	50	29						8		
- Palatine												
- Design Fees (Pre-Contract)	95	70	70	23	2					9		
Disability Discrimination Act												
- Design Fees & Construction	928	928	168	430	330					89		
Old Noble's Ward 10												
- Design Fees (Pre-Contract)	54	54	54							5		
- Construction	771	825	741	30						74		
Mental Health Rehabilitation & Treatment Facility												
- Design Fees (Pre-Contract)	50	50	50							5		
Community Care Support System												
- Procurement	5,500	5,500	1,000	3,000	1,500					1,727		
Asset Replacement Programme												
- Procurement	500	500	500							48		
SOCIAL SERVICES DIVISION												
Secure Unit												
- Design Fees & Construction	2,062	2,103	2,062							1,188		
EMI Unit (Central)												
- Design Fees (Pre-Contract)	338	338	338							32		
Children's Unit												
- Design Fees & Construction	948	948	948							571	15.50	
Rehabilitation / Detox Unit												
- Design Fees & Construction	1,141	1,143	1,033	107						576	11.00	
EMI Unit (Central)												
- Construction	4,291	4,217	455	3,717	120					1,627	33.00	
COMMITTED SCHEMES C/F	145,325	145,322	134,114	9,168	1,992	51				21,296	222.10	

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

HEALTH & SOCIAL SECURITY

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.08 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2008)						IMPLICATIONS	
				2008-09 5	2009-10 6	2010-11 7	2011-12 8	2012-13 9	Further Payments 10	Revenue 11	Staff 12
				£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
COMMITTED SCHEMES B/F	145,325	145,322	134,114	9,168	1,992	51				21,296	222.10
NEW SCHEMES											
HEALTH SERVICES DIVISION											
Central Community Healthcare Development											
Residential Accommodation (DHSS Staff)											
GP Surgeries											
- Peel											
- Loch Promenade											
- Palatine											
- North West											
Asset Replacement Programme											
Relocation of Non Patient Services											
New Ambulance HQ											
HEALTH SERVICES SUBTOTAL	24,673	83	25	4,704	5,052	1,542	3,350	500	9,500	2,588	2.00
SOCIAL SERVICES DIVISION											
EMI Unit (Northern)											
Purchase of Community Homes											
Mental Health Rehabilitation & Treatment Facility											
SOCIAL SERVICES SUBTOTAL	6,190	299	100	2,090	2,135	1,458	320	86		1,924	9.32
	30,863	382	125	6,795	7,188	3,000	3,670	586	9,500	4,512	11.32
TOTAL	176,187	145,704	134,239	15,963	9,180	3,050	3,670	586	9,500	25,808	233.42

HOME AFFAIRS

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.08 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2008)						IMPLICATIONS	
				2008-09 5	2009-10 6	2010-11 7	2011-12 8	2012-13 9	Further Payments 10	Revenue 11	Staff 12
				£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
COMMITTED SCHEMES											
Prison Redevelopment Programme											
- Construction	38,686	38,686	36,436	2,250						5,505	30.00
- Resurfacing A10 Coast Road	325	325	325							31	
	39,011	39,011	36,761	2,250						5,536	30.00
NEW SCHEMES											
Vehicle Acquisition											
	1,627			528	260	319	260	260		156	
TOTAL	40,638	39,011	36,761	2,778	260	319	260	260		5,692	30.00

LOCAL GOVERNMENT & ENVIRONMENT

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.08 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2008)						Further Payments 10	Revenue 11	Staff 12
				2008-09 5	2009-10 6	2010-11 7	2011-12 8	2012-13 9				
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number		
COMMITTED SCHEMES												
LONG TERM REFUSE DISPOSAL												
Ayres Landfill Sites Reinstatement Phase 3 Integrated (EfW) Incinerator Facility	845	845	845								81	
- 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	
PUBLIC SECTOR HOUSING - DLGE												
Jurby Bungalows (formerly EPH Housing)	308	308	308								21	
GOVERNMENT PROPERTIES												
Courthouse/General Registry												
- Construction	10,750	10,750	10,483	267							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	132								13	
- Construction	3,830	3,359	2,464	1,100	266						367	
Janet's Corner - phases 1 & 2												
- Design Fees & Construction	7,075	7,075	4,223	2,602	250						678	
Jurby Industrial Estate Repairs to Hangars	1,300	1,300	1,265	35							125	
Port Erin Marine Lab												
- Decommissioning/Securing Site	300	300	225	75							29	
Jurby Industrial Estate	2,050	2,050	250	1,750	50						196	
	72,922	73,411	66,527	5,828	566						9,043	
CONTINUING SCHEMES												
House Purchase Assistance Scheme				5,772			2,000	4,500	4,500			
				5,772			2,000	4,500	4,500			
NEW SCHEMES												
REFUSE DISPOSAL												
Landfill Site - Inert/Emergency/Ash												
Civic Amenity Site - North												
Extension Western CA Site												
Ayres Restoration final phase												
Waste Management Park												
Kerbside Collection												
REFUSE DISPOSAL SUBTOTAL	12,212		76	7,324	4,812						1,180	
PUBLIC SECTOR HOUSING - DLGE												
Crossag												
Clagh Vane												
Janet's Corner - Replace / Refurbishment (182 units)												
PUBLIC SECTOR HOUSING - DLGE SUBTOTAL	23,295	256	191	1,713	6,750	8,200	5,887	454	100		2,232	
GOVERNMENT PROPERTIES												
Disability Discrimination Act - Public Buildings												
GOVERNMENT PROPERTIES SUBTOTAL	1,000			750	250						96	
TOTAL	36,507	256	267	9,787	11,812	8,200	5,887	454	100		3,509	
SCHEMES FUNDED FROM HOUSING RESERVE												
COMMITTED SCHEMES												
Planned Maintenance	8,800	7,850	4,850	1,575	1,575	800					843	
House Purchase Assistance Scheme	36,149	23,180	18,180	5,000	5,000	5,000	2,969				3,464	
First Time Buyer Housing, Andreas Rifle Club Site	225	225	215	10							22	
Ballacubbon, Colby	1,605	1,604	800	805							154	
Affordable Housing Projects	300	300	100	200							29	
TOTAL	47,078	33,159	24,145	7,590	6,575	5,800	2,969				4,512	
TOTAL		106,826	96,712	23,205	18,953	14,000	10,856	4,954	4,600		17,063	

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 31.3.08 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2008)						Further Payments 10	Revenue 11	Staff 12
				2008-09 5	2009-10 6	2010-11 7	2011-12 8	2012-13 9				
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number		
COMMITTED SCHEMES												
Villa Marina Refurbishment												
- Construction	12,556	13,371	12,556								1,203	
Villa Marina Arcade												
- Design Fees (Pre-Contract)	392	392	392								44	
- Construction	4,542	4,542	2,865	1,588	89						435	
Rail Infrastructure Renewal												
- 2000 to 2006	6,243	6,243	5,943	300							702	
- Design Fees (Pre-Contract) 2004-08	161	127	127	34							18	
- Construction	1,632	1,632	1,220	412							184	
Summerland Demolition, Cliff Face & Enabling Works												
- Fees	170	170	127	43							16	
Summerland Demolition												
- Phase 2 (Demolition)	1,576	1,876	1,513	62							151	
Snaefell Mountain Railway Visitor Facility												
- Design Fees (Pre-Contract)	25	25				25					2	
Ballafletcher Pitch Development												
- Fees	220	220	70	150							21	
Grandstand Development	500	500	485	15							48	
Minor Capital Works												
- MCW costs	400	400	400								38	
Laxey Car Shed												
- Design Fees (Pre-Contract)	50	50	25	25							5	
	28,467	29,548	25,724	2,629	89	25					2,868	
NEW SCHEMES												
Rail Infrastructure Renewal												
NSC Track Renewal												
Bus Leasing												
Ballafletcher Pitch Development												
Laxey Car Shed												
Minor Capital Works												
Replacement NSC Synthetic Pitch												
	14,240			4,466	4,409	1,845	1,760	1,760			1,397	
TOTAL	42,707	29,548	25,724	7,095	4,498	1,870	1,760	1,760			4,265	

TRADE & INDUSTRY

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.08 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2008)						Further Payments 10	Revenue 11	Staff 12
				2008-09 5	2009-10 6	2010-11 7	2011-12 8	2012-13 9				
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number		
CONTINUING SCHEMES												
Development of Industry			30,135	2,000	2,000	2,000	2,000	2,000				
TOTAL			30,135	2,000	2,000	2,000	2,000	2,000				

TRANSPORT

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.08 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2008)						Further Payments 10	Revenue 11	Staff 12
				2008-09 5	2009-10 6	2010-11 7	2011-12 8	2012-13 9				
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number		
COMMITTED SCHEMES												
PROPERTIES DIVISION												
Airport Redevelopment												
- Phase 6A Departure Lounge Extension												
- Construction	1,470	1,540	1,470								151	
Off-Street Car Parking (Ramsey)	750	750	387	363							72	
Off-Street Car Parking (Douglas)	500	500	25	475							48	
Animal Waste Processing Plant												
- Design Fees (Pre-Contract)	600	600	580	20							58	
- Construction	5,624	5,624	4,967	657							539	
Poortown Quarry Development	5,544	5,544	4,903	591	50						531	
Parade Street	8,000	8,000	6,500	1,500							767	
MANAGEMENT SERVICES DIVISION												
Plant Replacement Programme												
- Design Fees & Construction	400	400	400								38	
WORKS DIVISION												
Quarry Plant Replacement Programme												
- Design Fees & Construction	697	697	697								67	
AIRPORTS DIVISION												
Control Tower												
- Design Fees (Pre-Contract)	210	210	210								20	
Runway End Safety Areas / Runway Extension												
- Design Fees (Pre-Contract)												
- Modelling, Environmental Impact Assessment, Design, Planning	1,500	1,500	1,500								144	
- Extension Design Fees	1,000	1,000	1,000								96	
Other Airfield Schemes												
- Apron, Aircraft Stands & Taxiway Improvements												
- Construction	3,480	3,480	3,480								334	
Airport Car Park No 3												
- Design Fees (Pre-Contract)	25	25	25								2	
HARBOURS DIVISION												
Port St Mary Marina												
- Design Fees (Pre-Contract)	500	500	121	379							48	
DoT/DTL Cruise Ship Pontoon	522	506	522								50	
Peel Inner Harbour												
- Design Fees (Pre-Contract)	100	100	40	60							10	
Ramsey Tidal Marina												
- Design Fees (Pre-Contract)	265	265	50	215							25	
DRAINAGE DIVISION												
Surface Water Separation (Castletown/Port Erin)												
	255	335	255								29	
All Island Refurbishment of Infrastructure												
2002-2007	7,500	7,500	7,500								844	
2007-2012	7,500	1,000	1,000	1,500	1,500	1,500	1,500	500			844	
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												
- Construction	812	812	738	74							78	
Sulby River Flood Alleviation	1,179	1,329	1,179								113	
IRIS MASTERPLAN												
Transmission Mains												
- Design Fees (Pre-Contract)												
- Union Mills to Peel	841	841	841								81	
- Mount Murray to Newtown	95	95	95								9	
- Glen Mona to Ramsey	120	400	120								12	
- Dalby to Peel	80	260	80								8	
- Quarterbridge to White Hoe	300	300	300								29	
- Construction												
- White Hoe to Santon	3,530	3,530	3,530								338	
- Castletown to Santon (railway)	12,803	13,291	12,321	482							1,227	
- Port Erin to Castletown (railway)	12,915	12,915	12,915								1,238	
- Mount Murray to Newtown	1,023	1,023	500	523							98	
Sewage Treatment Plant Santon Phase 1												
- Construction	26,295	26,295	25,282	1,013							4,883	
White Hoe Cottages												
- Acquisition	2,500	2,500	1,400	1,100							240	
SUBTOTAL C/F	109,061	103,793	94,934	9,077	1,550	1,500	1,500	500		13,079	7.00	

TRANSPORT

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.08 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2008)						IMPLICATIONS	
				2008-09 5	2009-10 6	2010-11 7	2011-12 8	2012-13 9	Further Payments 10	Revenue 11	Staff 12
				£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
SUBTOTAL B/F	109,061	103,793	94,934	9,077	1,550	1,500	1,500	500		13,079	7.00
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)	59	100	59								6
- Construction	1,134	1,210	1,093	41							109
- North Quay Enhancement Scheme Phase 2 & 3											
- Design Fees (Pre-Contract)	200	200	200								19
- Construction	1,127	1,127	630	497							108
- Outer Link Stage 3 - J Watterson's Lane											
- Design Fees (Pre-Contract)	150	150		150							14
Governor's Bridge											
- Design Fees (Pre-Contract)	300	300	100	200							29
- Construction (Phase 1)	1,250	1,250	250	1,000							120
Strategic Highway Refurbishment Programme											
- Design Fees & Construction	1,500	1,500	1,500								144
	118,263	113,112	102,247	10,965	1,550	1,500	1,500	500		13,961	7.00
NEW SCHEMES											
PROPERTIES DIVISION											
Airport Redevelopment											
Departure Hall Phase 6b											
Ramsey Off-Street Car Parking											
Ronaldsway Hangar Refurbishment											
PROPERTIES DIVISION SUBTOTAL	7,800			190	2,665	3,580	1,365			747	
WORKS DIVISION											
Quarry Plant Replacement Programme											
WORKS DIVISION SUBTOTAL	505					505				48	
MANAGEMENT SERVICES DIVISION											
Plant Replacement Programme											
MANAGEMENT SERVICES DIVISION SUBTOTAL	2,000			400	400	400	400	400		192	
AIRPORT DIVISION											
Control Tower											
Runway End Safety Areas / Runway Project											
Airport Car Park No 3											
Extend Fire Station											
Perimeter Control											
Post RESA Airside development											
Airport Pavement Refurbishment											
Extend Fire Station North											
AIRPORT DIVISION SUBTOTAL	57,128		906	34,623	14,324	3,485	3,790			5,475	
HARBOURS DIVISION											
Battery Pier Firewater											
Douglas Strategic Harbour Development											
Peel Inner Harbour											
Cruise Liner Berth											
HARBOUR DIVISION SUBTOTAL	10,550		450	4,110	2,760	1,550	1,680			1,011	
DRAINAGE DIVISION											
Clifton Park Sewer Replacement											
Storm Water Diversion Ramsey											
Pumping Stations Refurbishment											
Balthane Surface Water											
DRAINAGE DIVISION SUBTOTAL	2,763		50	1,063	1,650					265	
IRIS MASTERPLAN											
IRIS MASTERPLAN SUBTOTAL	88,868			4,000	11,063	11,340	16,056	15,593	30,818	9,281	6.00
HIGHWAYS DIVISION											
Outer Link Stage 3 - J Watterson's Lane											
Glencrutchery / Victoria Road Junction											
Peel Road											
Douglas Promenade											
Richmond Hill											
Ballasalla By-pass											
Quarterbridge											
Strategic Highway Refurbishment Programme											
HIGHWAYS DIVISION SUBTOTAL	24,250			2,585	6,675	9,490	4,000	1,500		2,324	
	193,863		1,406	46,971	39,536	30,350	27,291	17,493	30,818	19,342	6.00
TOTAL	312,126	113,112	103,653	57,936	41,086	31,850	28,791	17,993	30,818	33,303	13.00

EXECUTIVE GOVERNMENT

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.08 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2008)						IMPLICATIONS	
				2008-09 5	2009-10 6	2010-11 7	2011-12 8	2012-13 9	Further Payments 10	Revenue 11	Staff 12
				£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
COMMITTED SCHEMES											
Land Acquisition	3,000	3,000	1,250	500	1,250						267
	3,000	3,000	1,250	500	1,250						267
CONTINUING SCHEMES											
Land Acquisition			36,769	1,825	2,125	1,925	1,925	1,925			
			36,769	1,825	2,125	1,925	1,925	1,925			
TOTAL	3,000	3,000	38,019	2,325	3,375	1,925	1,925	1,925			267

MANX NATIONAL HERITAGE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.08 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2008)						IMPLICATIONS	
				2008-09 5	2009-10 6	2010-11 7	2011-12 8	2012-13 9	Further Payments 10	Revenue 11	Staff 12
				£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
COMMITTED SCHEMES											
Museum Viking Gallery Redisplay	599	599	574	25							66
Rushen Abbey Interpretation	1,329	1,329	1,135	74	60	60					232
Repair & Conversion of Former Govt Analyst's Lab - Design Fees (Pre-Contract)	100	70	25	75							11
Heritage Property Conservation	2,171	200	155	151	100	100	100	100	1,465		208
Manx Museum Site Strategic Infrastructure - Feasibility & Design Fees (Pre-Contract)	90	90	25	45	10	10					9
Digitisation & Public Electronic Access - Pilot Project	60	60	1	59							7
Minor Capital Works	999	250	60	330	239	140	140	90			112
	5,348	2,598	1,975	759	409	310	240	190	1,465		645
NEW SCHEMES											
Repair & Conversion of Former Govt Analyst's Lab Gallery Redisplay											
Manx Museum Site Strategic Infrastructure Digitisation & Public Electronic Access Laxey Wheel Adit Feasibility											
	3,151			1,186	787	578	250	100	250		485
TOTAL	8,498	2,598	1,975	1,945	1,196	888	490	290	1,715		1,130

EXPENSES OF THE LEGISLATURE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.08 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2008)						IMPLICATIONS	
				2008-09 5	2009-10 6	2010-11 7	2011-12 8	2012-13 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	10,460	1,365							1,193
TOTAL	11,825	11,825	10,460	1,365							1,193

STATUTORY BOARDS (Non-Revenue Funded)

1	Total Estimated Cost 2	3	Probable to 31.3.08 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2008)						Further Payments 10	Revenue 11	Staff 12
				2008-09 5	2009-10 6	2010-11 7	2011-12 8	2012-13 9				
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number		
STATUTORY BOARDS												
MANX ELECTRICITY AUTHORITY												
COMMITTED SCHEMES												
Generation	2,082		2,082									
Other	140		140									
Network Services	7,911		7,911									
CONTINUING SCHEMES												
Network Services												
Meters and Meter Equipment	775		155	124	124	124	124	124				
MCCL	550		125	85	85	85	85	85				
Fleet	1,570		150	340	270	270	270	270				
NEW SCHEMES												
Generation												
CCGT	11,500			1,750	1,750		5,000	3,000				
Balance of Plant	1,250			250	250	250	250	250				
Network Services												
33kV Network	4,625			675	450	700	1,300	1,500				
33kV Substation Requirements	1,950				1,200	550	200					
11kV Network	3,214			1,534	1,280	250	150					
Low Voltage Network	5,850			1,050	1,200	1,200	1,200	1,200				
MCCL	910			910								
Other	267			267								
Corporate Services	380			380								
Loan Repayment	35,000			35,000								
			10,563	42,365	6,609	3,429	8,579	6,429				
POST OFFICE AUTHORITY												
Vehicle Replacement Programme (Ongoing)			1,164	206	206	206	206	206				
Other Machinery / Equipment (Ongoing)			446	65	65	65	65	65				
Counters Network Development	200			200								
Document Management Strategy	150			150								
New Business Development	2,000			2,000								
			1,611	2,621	271	271	271	271				
WATER AUTHORITY												
Sulby Water Treatment Works	14,728		14,728									
Raw Water Mains	10,472		9,750	722								
Douglas Water Treatment Works	26,213		24,927	1,287								
Treated Water Transfer Schemes	50,539		14,844	8,416	6,062	4,710	1,480	1,680	13,348			
Pumping Station Rehabilitation Programme	1,858		1,521	145	75	117						
Information Systems	1,272		657	280	170	166						
Operational Facilities & Depots	3,378		2,416	540	422							
			68,842	11,390	6,729	4,992	1,480	1,680	13,348			
TOTAL			81,016	56,375	13,608	8,692	10,330	8,380	13,348			

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 31.3.08 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2008)						Further Payments 10	Revenue 11	Staff 12
				2008-09 5	2009-10 6	2010-11 7	2011-12 8	2012-13 9				
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number		
DOUGLAS - ELDERLY PERSONS												
New Units Lower Pulrose Phase 5	4,700		50	100	2,000	2,300	250				343	
JWL Elderly Persons Flats	2,000		50	1,500	400	50					141	
TOTAL	6,700		100	1,600	2,400	2,350	250				484	
DOUGLAS												
Planned Maintenance Programme	19,638		5,387	2,447	1,435	1,840	2,625	2,205	3,700		1,920	
Upper Pulrose Development	12,000		250	500	3,000	3,500	3,500	1,250			1,173	
Urban Regeneration Phase 2	2,351		2,351								165	
Urban Regeneration Phase 3	1,400		30	500	600	270					99	
Lord St Phase 2 - New Units	1,950		50	100	1,000	755	45				137	
Lower Pulrose Replacements Phase 4	5,744		5,744								377	
Lower Pulrose - Final Phase Main Sewers	350		30	320							34	
TOTAL	43,433		13,842	3,867	6,035	6,365	6,170	3,455	3,700		3,905	
CASTLETOWN												
School Hill	507		50	451	6						36	
Planned Maintenance Programme	870				300	550	20				85	
TOTAL	1,377		50	451	306	550	20				121	
RAMSEY												
Planned Maintenance Programme	3,414		1,587	707	545	475	100				334	
Clifton Park Elderly Persons Housing	2,400						1,600	800			169	
New Units - Ballure Road	2,500		1,917	500	83						176	
Lezayre Estate Redevelopment												
Enabling works - Access Road / Drainage etc	2,023		2,023								142	
Phase 1 Redevelopment	7,315		7,189	126							515	
Phase 2 Redevelopment	4,284		322	2,794	1,101	67					301	
Phase 3 Redevelopment	3,291		97	561	2,580	53					232	
Phase 4 Redevelopment	3,413		78	131	1,545	1,605	54				240	
Phase 5 Redevelopment	3,964		87			2,682	1,137	58			279	
Mayfield Flats Replacement	2,175						600	1,575			213	
TOTAL	34,779		13,300	4,819	5,854	4,882	3,491	2,433			2,599	
BRADDAN												
Planned Maintenance Programme	831		161	545	105	20					81	
TOTAL	831		161	545	105	20					81	
PEEL												
North View - Rebuild	656		55	480	106	15					46	
Ballawattworth Elderly Persons Units	4,550		4,350	200							320	
Planned Maintenance Programme	12,524		759	1,882	1,911	1,864	1,825	2,000	2,283		1,224	
TOTAL	17,730		5,164	2,562	2,017	1,879	1,825	2,000	2,283		1,590	
PORT ST MARY												
New Units Seafield / St Mary's Rd	875		860	15							62	
Planned Maintenance Programme	3,379		667	1,612	1,056	44					330	
TOTAL	4,254		1,527	1,627	1,056	44					392	
ONCHAN												
Planned Maintenance Programme	3,293		415	130	250	620	1,240	638			322	
TOTAL	3,293		415	130	250	620	1,240	638			322	
MARASHEN CRESCENT EPHC												
Planned Maintenance Programme	1,041		179	25		45	224	243	325		102	
Marashen Cres Units 29-35 Redevelopment	2,300				50	50	1,500	700			162	
Four Roads Elderly Persons	3,250		75	100	1,300	1,735	40				229	
TOTAL	6,591		254	125	1,350	1,830	1,764	943	325		492	
PORT ERIN												
Planned Maintenance Programme	1,488		234	505	150	100	50	200	250		146	
St Mary's Rd Nos 1 - 3	503		156	340	7						35	
Port Erin - Car Park site	1,150			500	600	50					112	
Sea View New Build	500		20	20	160	300					49	
TOTAL	3,641		409	1,365	917	450	50	200	250		342	
SUBTOTAL C/F	122,629		35,222	17,090	20,290	18,990	14,810	9,669	6,558		10,328	

LOCAL AUTHORITIES' HOUSING

1	Total Estimated Cost 2	£,000 3	Probable to 31.3.08 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2008)						IMPLICATIONS	
				2008-09 5	2009-10 6	2010-11 7	2011-12 8	2012-13 9	Further Payments 10	Revenue 11	Staff 12
				£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
SUBTOTAL B/F	122,629		35,222	17,090	20,290	18,990	14,810	9,669	6,558	10,328	
COOIL ROI EPHC											
Planned Maintenance Programme	1,000		235	485	280					98	
TOTAL	1,000		235	485	280					98	
ONCHAN EPH											
Manx Blind Welfare Land	1,500						500	1,000		106	
TOTAL	1,500						500	1,000		106	
CASTLETOWN & MALEW EPHC											
Planned Maintenance Programme	600			50	100	450				59	
TOTAL	600			50	100	450				59	
LA SCHEMES											
Insulation	700			450	250					68	
New Units to be allocated	8,300							2,500	5,800	953	
TOTAL	9,000			450	250			2,500	5,800	1,021	
PEEL & WESTERN EPHC											
Planned Maintenance Programme	1,203		20	344	339		220	280		118	
Westlands Redevelopment	2,000		1,960	40						141	
TOTAL	3,203		1,980	384	339		220	280		258	
RAMSEY & NORTHERN EPHC											
New Units, Kerroo Glass, Lezayre Estate	2,249		470	1,738	41					158	
New Units Albert Road	4,800		50	50	50	1,500	3,050	100		338	
Planned Maintenance Programme	3,080		80	50	50	50	150	2,000	700	301	
TOTAL	10,129		600	1,838	141	1,550	3,200	2,100	700	797	
ADAPTATIONS											
Planned Maintenance Programme	810		210	100	100	100	100	100	100	79	
TOTAL	810		210	100	100	100	100	100	100	79	
LOCAL AUTHORITIES' HOUSING TOTAL	148,871		38,247	20,397	21,500	21,090	18,830	15,649	13,158	12,745	

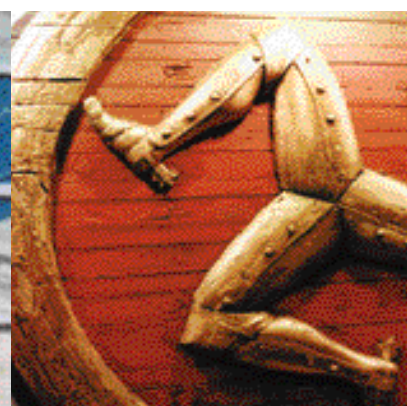
Note: The net revenue cost of Local Authorities' Capital Schemes is met in full by grant aid from the revenue estimates of the Department of Local Government & the Environment.

**CAPITAL SCHEMES PUT FORWARD FOR CONSIDERATION
TO COMMENCE BEYOND 2010-11
(NOT IN PRIORITY ORDER)**

	Total Estimated Cost	ESTIMATED CAPITAL PAYMENTS			IMPLICATIONS	
		AT CONSTANT PRICES (MARCH 2008)			Revenue	Staff
		2011-12	2012-13	Further Payments		
£,000	£,000	£,000	£,000	£,000	Number	
EDUCATION						
Kewaigue School Extension						
Ballasalla New Primary School						
Onchan School Phase 3						
Castle Rushen Extension Phase 2						
Castle Rushen Extension Phase 3						
Q E 2 Kitchen/Tennis Courts Scheme						
Castle Rushen High Drainage Scheme Phase 3						
Ballakermeen Swimming Pool Block						
IOM College Accommodation						
Disability Access Works to Department Sites						
Fire Certification Work to Schools Phase 3						
Covered Play and Teaching Areas Phase 3						
School Security						
Therapy Pool Strategy						
	30,379	4,863	8,199	17,317	3,164	4.90
HEALTH & SOCIAL SECURITY						
New Headquarters						
Residential Accommodation (DHSS Staff) Phase 5 - Replacement of Nurses Home						
Adolescent Unit						
Family Resources Centre						
	12,955	794	589	11,572	1,242	
HOME AFFAIRS						
New Headquarters Feasibility						
	250			250	24	
DLGE						
Landfill Site - Inert/Emergency/Ash						
New Housing Stock						
	13,730		3,300	10,430	1,316	
TOURISM & LEISURE						
Snaefell Mountain Railway Visitor Facility						
All Island Synthetic Pitch Development						
	1,335	1,335			128	

**CAPITAL SCHEMES PUT FORWARD FOR CONSIDERATION
TO COMMENCE BEYOND 2010-11
(NOT IN PRIORITY ORDER)**

	Total Estimated Cost	ESTIMATED CAPITAL PAYMENTS			IMPLICATIONS	
		AT CONSTANT PRICES (MARCH 2008)			Revenue	Staff
		2011-12	2012-13	Further Payments		
£,000	£,000	£,000	£,000	£,000	Number	
TRANSPORT						
Jurby Hangar Refurbishment						
Post RESA Airside development						
Radar Replacement						
Ramsey Tidal Marina						
Douglas Victoria Pier Linkspan						
Queen's Pier						
Port St Mary Marina						
Port St Mary Alfred Pier						
All Island Refurbishment of Infrastructure 2013-17						
Peel Road						
Douglas Promenade						
Santon / Ballalona						
Foxdale						
Blackberry Lane						
	79,225	4,900	7,650	66,675	7,592	
TREASURY						
Manx Radio Refurbishment of Broadcasting House						
	3,320		3,320		318	
EXECUTIVE GOVERNMENT						
Children and Young Persons						
Land Acquisition						
	8,000			8,000	767	
MANX NATIONAL HERITAGE						
Gallery Redisplay						
The Sound						
Thatching Infrastructure						
Laxey Wheel						
Collection Store						
	7,100	900	150	6,050	806	1.50
SUMMARY						
EDUCATION	30,379	4,863	8,199	17,317	3,164	4.90
HEALTH & SOCIAL SECURITY	12,955	794	589	11,572	1,242	
HOME AFFAIRS	250			250	24	
DLGE	13,730		3,300	10,430	1,316	
TOURISM & LEISURE	1,335	1,335			128	
TRANSPORT	79,225	4,900	7,650	66,675	7,592	
TREASURY	3,320		3,320		318	
EXECUTIVE GOVERNMENT	8,000			8,000	767	
MANX NATIONAL HERITAGE	7,100	900	150	6,050	806	1.50
	156,294	12,792	23,208	120,294	15,356	6.40



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