



**Isle of Man
Government**

Reilrys Ellan Vannin



Isle of Man Budget 2009 - 2010

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Presented to the Court of Tynwald
at the February 2009 sitting

BUDGET REPORT AND ESTIMATES 2009-10

Treasury – Yn Tashtey

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FINANCIAL FORECAST 2009-10 TO 2011-12

REVENUE ACCOUNT

2008-09 Probable £m		2009-10 Estimate £m	2010-11 Forecast £m	2011-12 Forecast £m
587	Income	572	617	641
573	Expenditure	572	617	641
14	Surplus	0	0	0
45	Operating Balance brought forward	29	29	29
	Available for Transfer to :-			
4	E-Commerce / ICT Fund			
15	Public Service Employees' Pension Reserve			
11	Capital Transactions Account			
29	Operating Balance carried forward	29	29	29

CAPITAL ACCOUNT

2008-09 Probable £m		2009-10 Estimate £m	2010-11 Forecast £m	2011-12 Forecast £m
82	Receipts	56	78	90
127	Payments	127	107	99
(45)	Excess of Receipts over Payments	(71)	(29)	(9)
160	Balance brought forward	133	70	50
5	Transfer from Housing Reserve Fund	7	9	9
	Transfer from Visitor Facility Improvement Fund	1		
2	Transfer from Land & Property Acquisition Reserve			
11	Transfer from Revenue Account			
133	Balance carried forward	70	50	50

Note: Capital payments include Manx Electricity Authority borrowing requirements.

Figures subject to rounding

BUDGET REPORT 2009-10

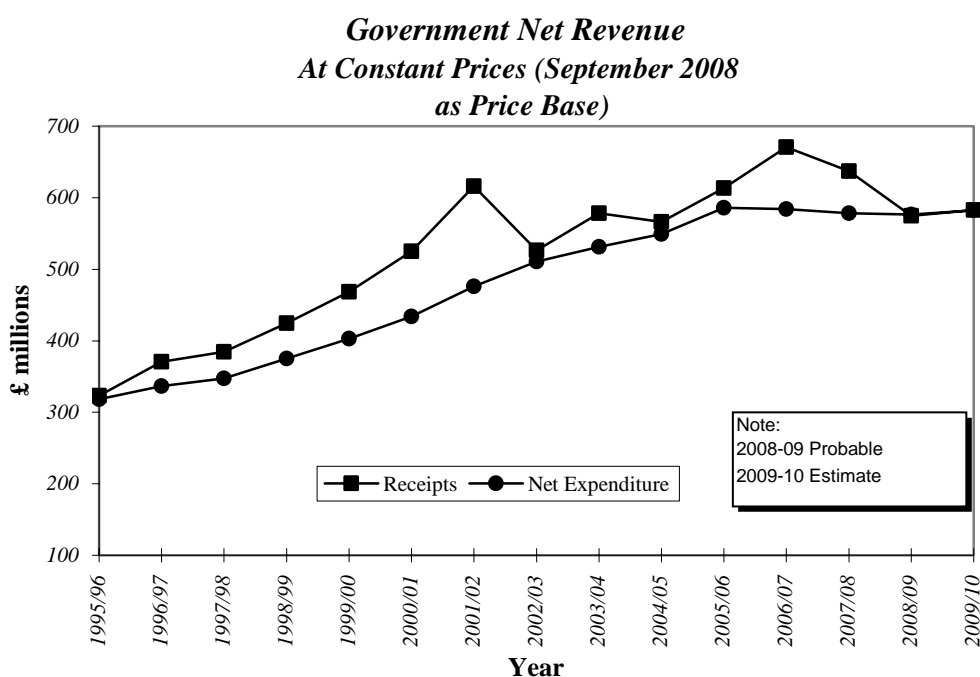
1. INTRODUCTION

The 2009 Budget has been produced under the most difficult of circumstances, with considerable uncertainty in a number of areas. Projecting revenues and expenditures at such volatile times has forced a number of revisions to the figures, forced us to challenge our assumptions time and again, and led to tough choices having to be made.

On balance, we have concluded that by utilising the strong performance for 2008-09 and the interest on our reserves, we can get through 2009-10 without the need to increase rates of taxation, but there will be no increases to personal allowances this year. There remains scope to increase the Personal Allowance Credit, and to make substantial increases to benefits, that will help the least fortunate in our society.

There are many challenges still ahead, but as I compare the situation of the Isle of Man economy to that of our neighbours I am constantly reassured by its resilience, and by its continued success. That is not to discount the impact on those caught up in job insecurity or who have assets frozen in Kaupthing, Singer and Friedlander, to whom I reaffirm our commitment to do everything possible to assist and achieve the best outcome.

In reading this budget I hope that we can focus on the positives, and on what needs to be done to maintain growth, employment and revenues. We truly are in uncharted waters globally, but I am confident that we have the ability to manage whatever the year ahead brings, and the strength to prosper in the longer term.



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 remain at £9,200 for single persons and £18,400 for married couples.	
• Blind and Disabled Person's Allowances to remain at £2,850.	
• Income Tax threshold at which the higher rate for individuals becomes payable remains at £10,500.	
• Additional Personal Allowance for over 65's remains at £2,000.	
• Increase of Personal Allowance Credit from £500 to £550 per person or £1,100 per couple.	£920,000
• Jobseekers Allowance made a non-taxable benefit.	£150,000
• Tax cap retained on total amount payable per person of £100,000.	
• Maximum relief on charitable giving by individuals remains at £7,000 per annum.	
• Loan interest and educational covenant relief remain unaltered.	
• 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 £5.6 million or 1% over the current year's estimate.	
• Consolidated Loans Fund interest rate cut to 3.25%, reducing Revenue Account spending / transfer to Capital Account.	(£16,880,000)
• DTL marketing budget transferred to Marketing Initiatives Fund.	(£983,000)
• Central Government insurance premiums cost transferred to Insurance Fund.	(£2,200,000)
• Net spending on Health, Social Services and Social Security up by £13.3 million (5.7%).	
• £126.8 million capital spending for Government Departments and Statutory Boards in 2009-10.	
• £21.7 million to be spent in the Government supported Local Authorities' Housing Programme	
• £0.2 million (0.04%) revenue surplus anticipated for 2009-10.	
• £15 million transfer to the Public Sector Employees Pension Reserve in 2008-09.	
• £4 million transfer to the E-Commerce / ICT Fund in 2008-09.	
• £11 million transfer to the Capital Account in 2008-09.	
• Marketing Fund boosted with £5m transfer from Economic Development Fund.	
• Commonwealth Youth Games Fund created with a £1 million transfer from the Visitor Facility Improvement Fund	
• Overseas Aid budget increased by 9% to £2.4 million.	£200,000
• Increase in Government staff of 12.7 posts.	

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.
Continued support for promotion of island abroad through the Marketing Initiatives Fund.
- To achieve the statutory annual surplus of receipts over payments.
The surplus is estimated to be £14.0 million for 2008-09 and £0.2 million for 2009-10.
- To retain an operating balance on the general revenue account of at least 5% of net voted expenditure.
Spending on net voted services for 2009-10 is estimated at £572.1 million, with the operating balance of £29.6 million representing 5.2%.
- 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 £7.2 million revenue funding and £7.8 million from capital in 2009-10, both lower than last year.
- 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 15.7% at 31 March 2009.
- To simplify the corporate and personal taxation regimes.
Job Seekers Allowance made a non taxable benefit.
- 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 forecast to be 98.1% of the budget estimate in 2008-09.
- 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 66% of estimate in 2008-09, compared with 64% 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 £550 flat-rate payment for all qualifying individuals.
- 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 2008 stood at £331.0 million or 75.6% of the 2009-10 objective of £437.8 million.

4. FINANCIAL SUMMARY

The Treasury has focussed on balancing the budget despite the anticipated shortfall in receipts resulting from the reduction in VAT and the general economic slowdown. A key objective has been to avoid increasing taxation by:

- Reducing the interest rate on the Consolidated Loans Fund to 3.25%, thereby decreasing the annual allocation to the Capital Fund for 2009-10;
- Utilising interest on reserves to meet revenue spending;
- Increasing use of reserves to meet some spending requirements;

These are temporary measures and are intended to be removed when receipts recover.

In allocating expenditure, Government has been able to:

- fully meet the cost of pay awards and loan charges;
- provide inflation related benefit increases in excess of 6%; and
- provide for increased spending in key areas such as Health and Social care.

The policy of strengthening reserves has been continued although the priority has been to use the current year's surplus to protect the overall level of capital investment that may otherwise have been affected by the reduction in the 2009-10 allocation. Reserves have also been used to further provide for some of the longer term public sector pensions liabilities. In line with previous years Treasury has sought to ensure that one-off revenue surpluses are not utilised for ongoing revenue expenditure.

5. 2008-09 PROBABLE

5.1. CAPITAL

Capital spending by Departments will be substantially below the originally estimated £127.5 million, with probable spending anticipated at £84.7 million (66.4%).

5.2. REVENUE

At £587.4 million, probable income is £11.6 million, or 1.9% below the estimate for the year, outside the Treasury Plan target of income to be between 100% and 110% of estimate. The following table illustrates the differences between estimate and probable for the main sources of income:

Income Source	Estimate	Probable	Difference	
	£m	£m	£m	%
Value Added Tax	338.3	313.8	(24.5)	(7.2)
Resident Income Tax	127.0	137.5	10.5	8.3
Company Tax	21.5	23.0	1.5	7.0
Non-Resident Tax	7.5	9.2	1.7	22.7
Hydrocarbon Oils	29.8	29.6	(0.2)	(0.7)
Tobacco, etc.	25.7	23.9	(1.8)	(7.0)
Other	49.2	50.4	1.2	2.4
	599.0	587.4	(11.6)	(1.9)

Overall spending is estimated at £573.4 million after allowing for supplementary votes in respect of pay awards and other commitments known to date, an increase of £6.9 million (1.2%) compared with an original estimate of £566.5 million. Departments have been challenged to remain within the expenditure targets set for the year.

The probable surplus for the year is £14.0 million compared with an estimate of £32.4 million.

6. 2009-10 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 2009-10, 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 £62.9 million.
Column 2 Schemes totalling £32.2 million, being loan schemes, continuing schemes, land acquisition, and fees, along with borrowing requirements of the MEA.
Column 3 New schemes totalling £31.8 million.

Capital spending will be funded by means of net capital receipts and repayments from Departments totalling £56.0 million, part of the cash balances brought forward from 2008-09 of £133.4 million, transfers from the Housing Reserve Fund of £6.5 million and the Visitor Facility Improvement Fund of £0.6 million.

The Capital Transactions account may be utilised to meet a proportion of any compensation payments made under the Depositors Compensation Scheme or alternative arrangement, if activated.

6.2. REVENUE ESTIMATES

Estimated net revenue spending on voted services of £572.1 million is to be met from estimated taxation and other Treasury income of £572.3 million, providing a surplus for the year of £0.2 million.

Net Departmental spending is estimated to increase by £5.6 million or 1.0% over the current year's estimate. The main areas of change relate to:

- increased Departmental receipts of £3.3 million;
- committed growth and inflation of £5.9 million;
- loan charge reduction of £11.7 million;
- revenue funded social security costs of £4.2 million;
- committed spending on staff pay increases of £12.8 million; and
- other spending reductions totalling £2.4 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 £880,000 for 2009-10. The Manx 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
Manx Lottery Trust	-	£370,000	£370,000
Sports Council	£339,000	£170,000	£509,000
Arts Council	£368,000	£170,000	£538,000
Manx Heritage Foundation	£244,600	£170,000	£414,600

As an interim measure, pending the revision of lottery legislation, it has been necessary to include the Lottery Duty allocation within Treasury's estimates for 2009-10. These payments are identified separately in Treasury's budget and will not be used for any other purpose.

The budget made available to the Overseas Aid Committee has been increased by 9% to £2.4 million.

Estimated net spending by individual Departments is as follows:

Table 1 (Includes Loan Charge Reduction)

Department	Budget	Pay	Inflation &	Loan	Budget	Increase over	
	2008-09	Increases	Adjustments (inc. Receipts)	Charges	2009-10	Budget 2008-09	
	£m	£m	£m	£m	£m	£m	%
Agriculture, Fisheries & Forestry	16.09	0.17	(0.31)	0.02	15.97	(0.12)	(0.7)
Education	103.80	2.74	(0.70)	(1.59)	104.25	0.45	0.4
Health & Social Security	233.45	5.85	7.78	(0.29)	246.79	13.34	5.7
Home Affairs	37.90	0.90	(0.15)	(1.18)	37.47	(0.43)	(1.1)
Local Government & Environment	31.71	0.26	(0.31)	(2.16)	29.50	(2.20)	(6.9)
Tourism & Leisure	27.12	0.39	(1.43)	(0.60)	25.48	(1.64)	(6.0)
Trade & Industry	11.19	0.20	(0.24)	(0.10)	11.05	(0.14)	(1.2)
Transport	42.47	0.56	(1.35)	(3.41)	38.27	(4.20)	(9.9)
Treasury	34.81	0.43	(0.92)	(1.92)	32.40	(2.41)	(6.9)
	538.53	11.51	2.38	(11.23)	541.19	2.66	0.5
Executive Government	24.16	0.87	1.15		26.18	2.02	8.4
Manx Museum & National Trust	5.49	0.13	(0.12)	(0.28)	5.22	(0.27)	(5.0)
Road Transport Licensing Committee	0.18	0.00	(0.00)		0.18		
Communications Commission	(0.11)	0.01	(0.01)		(0.11)	0.00	(2.3)
Insurance and Pensions Authority	0.48	0.04	0.04		0.56	0.08	17.1
Financial Supervision Commission	(8.01)	0.13	0.82		(7.06)	0.95	(11.9)
Office of Fair Trading	0.80	0.03	(0.00)		0.83	0.03	3.5
Expenses of the Legislature	5.01	0.12	0.18	(0.20)	5.11	0.10	2.0
(figures subject to rounding)	566.54	12.84	4.44	(11.71)	572.11	5.57	1.0

The above figures include a reduction in the interest rate used to calculate Loan Charges from 6.25% in the 2008-09 Budget to 3.25% for 2009-10. For comparison purposes, the following Table 2 shows what the net spending of Departments would have been if the interest rate had been maintained at 6.25% for 2009-10:

Table 2 (constant Loan Charges)

Department	Budget	Changes	Budget	Add back	Budget	Increase over	
	2008-09	identified	2009-10	Loan	excl Loan	Budget 2008-09	
	£m	above	£m	Charge	Charge	£m	%
		£m		Reduction	Reduction		
Agriculture, Fisheries & Forestry	16.09	(0.12)	15.97	0.24	16.21	0.12	0.8
Education	103.80	0.45	104.25	2.26	106.52	2.71	2.6
Health & Social Security	233.45	13.34	246.79	1.38	248.17	14.72	6.3
Home Affairs	37.90	(0.43)	37.47	1.55	39.03	1.12	3.0
Local Government & Environment	31.71	(2.20)	29.50	1.66	31.16	(0.54)	(1.7)
Tourism & Leisure	27.12	(1.64)	25.48	1.39	26.86	(0.25)	(0.9)
Trade & Industry	11.19	(0.14)	11.05	0.19	11.25	0.05	0.5
Transport	42.47	(4.20)	38.27	5.62	43.89	1.42	3.4
Treasury	34.81	(2.41)	32.40	1.98	34.38	(0.43)	(1.2)
	538.53	2.66	541.19	16.28	557.47	18.94	3.5
Executive Government	24.16	2.02	26.18		26.18	2.02	8.4
Manx Museum & National Trust	5.49	(0.27)	5.22	0.35	5.57	0.08	1.5
Road Transport Licensing Committee	0.18		0.18		0.18		
Communications Commission	(0.11)	0.00	(0.11)		(0.11)	0.00	(2.3)
Insurance and Pensions Authority	0.48	0.08	0.56		0.56	0.08	17.1
Financial Supervision Commission	(8.01)	0.95	(7.06)		(7.06)	0.95	(11.9)
Office of Fair Trading	0.80	0.03	0.83		0.83	0.03	3.5
Expenses of the Legislature	5.01	0.10	5.11	0.24	5.36	0.35	6.9
(figures subject to rounding)	566.54	5.57	572.11	16.88	588.99	22.45	3.96

7. OPERATING BALANCE

The expected operating balance of £29.38 million carried forward from 2008-09 to 2009-10 is £17.51 million less than the original estimate.

	£m
Estimate 2008-09	46.89
Plus Increase in Balance b/f from 2007-08	<u>11.93</u>
	58.82
Less Reduced Receipts	(11.52)
Less Increased Spending	(6.92)
Less Increased Transfer to Reserves	<u>(11.00)</u>
Probable 2008-09	<u>29.38</u>

After taking account of transfers to Reserves, the level of operating balance to be carried forward from 2009-10 is estimated to be £29.60 million or 5.2% 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 2008-09 estimated investment income generated by the Reserve Fund and the Currency Account of £12.0 million is to be re-invested. However, £5.6 million of this income will be utilised to meet Interest charges on the Manx Electricity Authority £185 million Bond issue in 2008-09, and £11m has been earmarked for payment under the Kaupthing Singer and Friedlander Early Payment Scheme. A further contingency sum of £94 million has been included in the 2008-09 probable expenditure pending Tynwald approval to a further Early Payment Scheme which will be submitted to the February sitting.

For 2009-10 the interest on the Reserve Fund will be split, with £3.6m being utilised to meet interest charges on the £185m MEA Bond, and £5.9 million being allocated to the General Revenue Account.

The Reserve Fund may be used to meet a proportion of any payment under the Depositors Compensation Scheme or under any Scheme of Arrangement.

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 2008 stood at £331.0 million or 75.6% of the 2009-10 objective of £437.8 million.

10. OTHER FUNDS

10.1 PUBLIC SECTOR EMPLOYEES PENSION RESERVE.

The last actuarial assessment of the public sector pension liabilities was carried out in 2007. Treasury have estimated that the liabilities at 31st March 2009 will be £1,311 million and £1,380 million at 31st March 2010, although these figures are susceptible to assumptions over rates of return and life expectancy.

Treasury will make the planned £15m transfer to the reserve in 2008-09, bringing the book value of the Reserve to around £206 million or 15.7% of total liabilities. The Reserve at 31st March 2010 is estimated to be £211 million, or around 15.3% of liabilities, the low rate of growth primarily due to declining investment returns. The long term objective remains to increase the funded proportion of the liabilities annually.

10.2 GOVERNMENT MARKETING INITIATIVES FUND

This Fund was created to provide for specific marketing support where the costs and economic benefits could be clearly defined, and has continued to support a variety of initiatives in 2008-09. Projects financed by the Fund include promotion of E-Business and Space sectors, advertising and television campaigns to stimulate the tourism industry and the promotion and marketing of Isle of Man produce. For 2009-10 the main tourism campaigns will also be financed from the Fund, and its scope will be extended to include wider promotion of the Island's international identity. To support this, £5 million will be transferred into this Fund from the Economic Development Fund.

10.3 E-COMMERCE/ICT FUND

This Fund has been used for the development of key Information Technology projects, for example Electronic Records Management and Government's Accounting Systems. It has also facilitated Government interaction with business and individuals through electronic means, such as the completion of online tax and VAT returns. This Fund will be topped up during 2008-09 with £4 million as announced in last year's budget.

10.4 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 £7.9 million with the balance on the Fund standing at £8.3 million as at 31 March 2009.

10.5 LEGAL COSTS RESERVE

The terms of reference for this Reserve, which was set up to meet the costs related to large and complex legal cases, will be extended from 2009-10 to include the cost of exceptional awards under the Criminal Injuries Compensation Scheme and exceptional court costs. Around £1.5 million will be transferred to General Registry in respect of legal aid costs in 2008-09.

10.6 TOWN & VILLAGE CENTRE REGENERATION FUND

This Fund 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. A Scheme will be presented to Tynwald in February to enable access to the funds, and a lead appointment to coordinate and manage this activity has been made. Consultation will continue with local authorities to determine priorities and deliver improvements.

10.7 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. Five applications for support have been approved in 2008-09, for businesses that would not have otherwise obtained any support. £5 million of the remaining fund balance will be transferred to the Marketing initiatives Fund, leaving £13 million available for investment.

10.8 GOVERNMENT ENERGY INITIATIVES CAPITAL FUND

This Fund was created with a balance of £3 million, and is available for Government Departments to put forward schemes for reducing their carbon emissions and costs by reducing the use of fossil fuels. The principle of invest to save is a key component of the scheme. 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. A number of schemes are now in progress including cavity wall insulation to government properties, energy efficient lighting in car parks, and a feasibility study into the use of wind power.

10.9 COMMONWEALTH YOUTH GAMES FUND

This Fund has been created specifically to support the Isle of Man's hosting of the Commonwealth Youth Games in 2011, with a £1 million transfer from the Visitor Facility Improvement Fund.

10.10 INSURANCE FUND

This Fund has been built up from the savings on annual insurance policies and claims and is available to meet claims where the risk is self insured. From 2009-10 the Fund will be used to meet the general annual insurance premium cost of around £2 million, until such time as the balance reduces to an amount equivalent to 5 times the estimated annual claims expenditure.

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, bereavement, 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. These increases in employee contributions have not been introduced on the Island, therefore no additional employees' contributions are payable on earnings above the upper earnings limit.

Also, in the United Kingdom the upper earnings limit was increased by £100 per week from April 2008, and will be further increased by £74 per week from April 2009 in order to align it with the threshold for higher-rate income tax. These extraordinary increases have not been applied in the Island. From April 2008 the upper earnings limit on the Island was increased by only 3.9% and from April 2009 it will be increased by a further 5.0%, in line with the uplifts in the UK RPI.

So, for 2009-10 the contribution rates are as follows:

Total Weekly Earnings	Standard rate employee N.I.C.	Standard rate employer N.I.C.
Up to £110	Nil	Nil
£110.01 or over	10% of earnings between £110.01 and £730	12.8% of earnings above £110

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, which was not applied in the Island.

As with the upper earnings limit for employed earners, whilst in the United Kingdom the upper profits limit was increased by £5,200 per annum from April 2008 and will be further increased by £3,835 from April 2009, the upper profits limit on the Island was increased by only 3.9% from April 2008 and will be increased by a further 5% from April 2009.

Total Weekly Profits	Self-employed N.I.Cs.
Up to £110	£2.40 (Class 2) pw or small earnings exception
£110.01 to £730	£2.40 (Class 2) pw Plus 8% of profit between £110 and £730 (Class 4)
Above £730	£2.40 (Class 2) pw Plus 8% of profit between £110 and £730 (Class 4)

12. SOCIAL SECURITY BENEFITS

The total cost of next year's Social Security Budget is expected to be £228.6 million, accounting for 26.1% of all Government gross spending, summarised as follows:

	£million
Benefit Payments from:	
National Insurance Fund	147.9
General Revenue	67.0
	<u>214.9</u>
Administration Expenses	6.8
Rebates to Pension Providers	6.9
	<u>228.6</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 6 April 2009. The total cost of the uprating of benefits, including caseload growth and local enhancements, is estimated at £14.8 million in 2009-10 compared with £11.6 million in 2008-09.

Benefit	Uprating Increase	2008-09		2009-10
		Estimate	Probable	Estimate
	%	£m	£m	£m
Retirement Pension	5.0	90.2	92.3	98.8
Pension Supplement	5.0	27.6	28.7	29.7
Retirement Pension Premium	5.0	2.2	2.0	2.2
Income Support *	6.5	25.5	23.2	26.0
Child Benefit	2.5	18.2	19.1	19.1
Incapacity Benefit	5.0	8.1	8.0	8.7
Disability Living Allowance	5.0	6.3	6.5	6.8
Attendance Allowance	5.0	3.3	3.4	3.5
Bereavement Benefits	5.0	1.1	1.1	1.2
Maternity, Adoption and Paternity Allowances	6.5	4.8	3.4	4.4
Other Benefits		2.8	2.8	2.9
Christmas Bonus	0.0	1.7	1.7	1.7
Family Income Supplement *	6.5	4.9	4.9	5.4
Jobseeker's Allowance*	6.5	2.9	2.9	3.5
Nursing Care Contribution			0.5	1.0
		199.6	200.5	214.9

* 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 2009 the basic pension is to be increased by £4.55 to £95.25 per week and so the supplement will be £47.63.

For a pensioner married couple with the wife qualifying on her husband's contributions, their basic pension plus supplements at £228.45 per week will be £76.15 per week higher than the basic pensions of £152.30 in the United Kingdom.

	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)	95.25	95.25	152.30	152.30
Plus (for entitled pensioners) Pension Supplement	-	47.63	-	76.15
	95.25	142.88	152.30	228.45
Plus (for entitled pensioners) Retirement Pension Premium	-	14.00	-	28.00
Age Addition to Retirement Pension	0.25	2.00	0.50	4.00

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 are increased by 6.5% from April 2009 to £649.60 and £402.78 respectively.

The private sector housing costs limits are increased from April 2009 as follows:

- single claimant or couple:
 - o without children from £108.00 to £115.00 per week
 - o with one dependent child from £127.00 to £135.00 per week
 - o with two dependent children from £138.00 to £147.00 per week
 - o with three or more dependent children from £151.00 to £161.00 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

Residents

Personal allowances remain at £9,200 for a single person or £18,400 for a jointly assessed married couple.

The age allowance for each individual aged 65 or over at the start of the tax year remains at £2,000.

The single parent allowance remains at £6,300 and the blind or disabled person's allowance at £2,850.

The standard rate of income tax remains at 10% and the higher rate at 18%.

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

The maximum income tax liability remains unaltered at £100,000 or £200,000 for a jointly assessed married couple for the 2009-10 tax year.

The Personal Allowance Credit is increased by 10% to £550 from 6 April 2009. The full payment will be made to all eligible individuals whose income is equal to or less than £9,200. All amounts and limits are doubled for jointly assessed married couples.

Jobseekers Allowance will not be taxed with effect from 6 April 2008.

Non-residents

The personal allowance remains at £2,120. The rate of income tax on the balance of taxable income remains at 18%.

13.2 COMPANIES

The standard rate of tax applying to the income of companies 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) both of which are taxed at a rate of 10%.

13.3 COMPANY CARS AND FUEL PROVIDED TO EMPLOYEES

An updated system based more on environmental impact and aligned with the simplified annual vehicle duty bands introduced by the Department of Transport will be introduced from 6 April 2009.

13.4 INCOME TAX RATES AND ALLOWANCES 2009-10

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 2009. They do, however, take account of recent pre-budget announcements regarding increased personal allowances for 2009-10.

INCOME TAX RATES AND ALLOWANCES 2009-10

Individuals	Isle of Man	UK equivalent
Lower rate (UK – for savings income only)		10% on £2,440
Standard rate (see note 1)	10% on £10,500	20% on 37,400
Higher rate (see note 1)	18% on balance	40% on balance
Maximum income tax liability (see note 5)	£100,000	N/A
Personal Allowances	£	£
Single person	9,200	6,475
Married couple (see note 2)	18,400	12,950
Single parent	6,300	N/A
Blind person	2,850	1,890
Disabled person	2,850	N/A
Non resident person	2,120	various
Age allowance/ Personal allowance		
Single (age 65-74)	11,200	9,490
(age 75 or over)	11,200	9,640
Married (age 65 -74) (see notes 2 & 4)	22,400	18,980
(age 75 or over) (see notes 2 & 4)	22,400	19,280
Income limit for age-related allowances (Reduced by £1 for every £2 above the limit)	N/A	22,900
Personal Allowance Credit (see note 3)		
Upper income point	9,200	N/A
Maximum credit payable	550	N/A
Companies		
Standard rate	0%	21% on £300,000 29.75% on next £1.2m 28% above £1.5m
Banking business rate	10%	N/A
Land and property in the IOM - including property development	10%	N/A

NOTES

1. For the 2009-10 tax year 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 couple	10% on the first £21,000 of taxable income and 18% on the balance

2. For the 2009-10 tax year 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 upper income limit and credit payable are doubled for jointly assessed married couples to £18,400 and £1,100 respectively.

4. The UK allowance is aggregated for comparison only. An additional married couples allowance is granted to married men if either spouse was born before 6 April 1935.

5. 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 2007, 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	121,728,619	
Company Tax	29,400,960	
Non-Resident Tax	6,345,064	
Interest on overdue tax	597,971	
Exempt Company Fees	4,216,023	
EU Savings Directive	<u>3,151,141</u>	
		165,439,778
Interest on overpaid tax	(255,634)	
Personal Allowance Credit	(2,502,958)	
Superannuation	257,767	
Compensation – Class 4 Relief	(717,513)	
Minimum Pension Contribution	<u>(149,218)</u>	
		<u>(3,367,556)</u>
		<u>162,072,222</u>

The approximate cost of personal tax allowances (including single parent, blind and disabled persons' allowances) based on the 2006-07 tax year was **£75.8 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	14,019	65.35	683	9.57
Loan interest	15,371	13.18	118	1.82
Alimony and maintenance	965	3.20	497	0.48
Educational deed of covenant	741	3.89	837	0.62
Charitable deed of covenant	681	0.89	206	0.14
Charitable giving	1,611	1.52	143	0.23
Private medical insurance	854	1.62	269	0.23
Nursing expenses	419	3.19	358	0.15
Mariner's exemption	26	0.70	1,153	0.03

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 2009-10. 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.
October 2008	£150 increase in Winter Bonus for 2008-09, appointment of Energy Doctor, and extension of insulation and home energy efficiency schemes
April 2009	Increase of 10% in Personal Allowance Credit to £550 per person.
April 2009	Job Seekers Allowance made a non-taxable benefit.

15. OVERALL COST OF MANX ELECTRICITY AUTHORITY FINANCIAL PACKAGE

In 2009-10 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	1.7 (from Revenue Account – Treasury)
MEA Standing Charge Rebate	1.9 (from MEA Standing Charges Fund)
Interest on £185m Bond	3.6 (from Reserve Fund)
Total	<u>7.2</u>

The comparable figure for 2008-09 was £10.8 million.

Repayable Capital Expenditure	
MEA Capital Borrowing Requirement	10.3 (from Capital Account)
Repayment of previous borrowings	<u>(2.5) (from Capital Account)</u>
Net Capital Advances	<u>7.8</u>

The comparable figure for 2008-09 was £42.4 million which included the repayment of an external loan of £35 million.

16. CONCLUSION

This has been a very difficult budget to construct, with many significant issues to consider. The decision not to increase taxation was finely judged and only time will tell if this can be avoided in the future. It is imperative therefore that all those in the public service critically review all their expenditure plans in the year ahead, and focus on delivering improved value for money for the public who fund all these services.

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.

I believe that the extent of the coming downturn is difficult to predict, and that as a result there may be more difficult budgets ahead. We have been able to find a financial solution to the challenges of 2009, let us all focus on ensuring that come 2010 we are faced with easier not more difficult issues to resolve.

I commend this budget to Honourable Members.

**HON. A. R. BELL, M.H.K.,
MINISTER FOR THE TREASURY
17th February 2009**

GENERAL REVENUE ACCOUNT SUMMARY

Actual 2007-2008	Estimate 2008-2009	Probable 2008-2009		Estimate 2009-2010
£	£	£		£
429,888,937	434,100,000	408,470,000	INCOME (see Page 15)	
159,392,775	161,000,000	175,000,000	Customs and Excise	398,580,000
9,036,014	3,875,000	3,975,000	Income and Other Taxes	160,500,000
			Other Treasury Income	13,250,000
598,317,726	598,975,000	587,445,000		572,330,000
			EXPENDITURE - VOTED SERVICES (see Pages 2-5)	
			<u>Government Departments</u>	
15,498,304	16,089,000	15,833,000	Agriculture, Fisheries & Forestry	15,969,000
101,229,594	103,802,000	103,802,000	Education	104,252,000
225,383,827	233,450,000	239,855,000	Health & Social Security	246,788,000
37,321,491	37,904,000	37,568,000	Home Affairs	37,475,000
29,759,701	31,705,000	31,505,000	Local Government & Environment	29,502,000
27,047,746	27,115,000	27,298,000	Tourism & Leisure	25,477,000
9,866,532	11,191,000	11,129,000	Trade & Industry	11,053,000
38,892,245	42,470,000	43,000,000	Transport	38,274,000
33,186,953	34,808,000	34,775,000	Treasury (Gross expenditure)	32,400,434
518,186,393	538,534,000	544,765,000		541,190,434
			<u>Other Bodies</u>	
21,900,404	24,158,852	24,158,852	Executive Government	26,179,114
5,252,130	5,490,000	5,490,000	Manx Museum & National Trust	5,217,000
96,996	184,000	150,000	Road Transport Licensing Committee	184,000
(7,182,818)	(6,835,125)	(6,200,000)	Statutory Boards	(5,773,441)
20,066,712	22,997,727	23,598,852		25,806,673
4,855,016	5,009,800	5,100,000	Expenses of the Legislature	5,112,320
543,108,121	566,541,527	573,463,852	TOTAL VOTED SERVICES	572,109,427
55,209,605	32,433,473	13,981,148	Excess of Income over Expenditure	220,573
58,189,722	33,458,522	45,399,327	Add: Balance Brought Forward	29,380,475
4,000,000	4,000,000	4,000,000	Less Transfers to :	
5,000,000			E-Commerce / ICT Fund	
4,000,000			Land & Property Acquisition Reserve	
29,000,000	15,000,000	15,000,000	Housing Reserve Fund	
2,000,000			Public Service Employees' Pension Reserve	
5,000,000			Legal Costs Reserve	
6,000,000			Agricultural Development Fund	
3,000,000			Government Marketing Initiatives Fund	
8,000,000			Government Energy Initiatives Capital Fund	
2,000,000			Town & Village Centre Regeneration Fund	
		11,000,000	Capital Transactions Account	
45,399,327	46,891,995	29,380,475	Balance Carried Forward	29,601,048

	REVENUE ESTIMATES 2009-2010		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
AGRICULTURE, FISHERIES & FORESTRY			
Central Administration & Corporate Services	1,321,000	39,000	1,282,000
Agricultural Division	10,204,600	489,600	9,715,000
Animal Health	688,700	18,700	670,000
Fisheries Division	1,536,000	132,000	1,404,000
Forestry, Amenities and Lands	2,920,500	637,500	2,283,000
Wildlife & Conservation	615,500	500	615,000
TOTAL	17,286,300	1,317,300	15,969,000
EDUCATION			
Primary Education	22,019,500		22,019,500
Secondary Education	26,827,200		26,827,200
IOM College	9,049,400		9,049,400
Higher Education	834,900		834,900
Universities etc Awards	11,981,000	66,400	11,914,600
Works Department	4,945,100	10,000	4,935,100
Estates	50,000		50,000
Meals & Milk Service	1,472,400	978,500	493,900
Youth & Community Services	1,703,100	29,000	1,674,100
Education Improvement Service	6,074,200	74,000	6,000,200
Special Needs	8,288,100	3,600	8,284,500
Central	12,331,800	163,200	12,168,600
TOTAL	105,576,700	1,324,700	104,252,000
HEALTH & SOCIAL SECURITY			
Health Services Division			
Administration	3,004,900	900	3,004,000
Hospital & Specialist Services			
Noble's Hospital Unit	72,862,200	2,905,000	69,957,200
New Hospital	5,905,000	5,324,500	580,500
Patient Travel / UK Treatments	5,338,300	500	5,337,800
Primary Health Care			
Community Services	9,555,800	259,700	9,296,100
Practitioner Services	35,063,300	809,500	34,253,800
Ramsey Community Hospital	4,714,900	15,000	4,699,900
IOM Ambulance Service	2,572,500	100	2,572,400
Prison Health Service	310,300		310,300
NHS Contributions (I.O.M.) Acts 1971		26,970,100	(26,970,100)
sub-total	139,327,200	36,285,300	103,041,900
Social Services Division			
Business Support Services	3,072,360	34,000	3,038,360
Children Service Area	14,254,840		14,254,840
Adult Services Area	27,765,700	5,082,200	22,683,500
Mental Health Service Area	13,880,900	2,500	13,878,400
Over Arching Divisional Services	778,300		778,300
sub-total	59,752,100	5,118,700	54,633,400
Social Security Division			
National Insurance Operating Account	159,206,000	134,829,000	24,377,000
National Insurance Investment Account		24,377,000	(24,377,000)
Non-Contributory Benefits	69,401,000	220,000	69,181,000
sub-total	228,607,000	159,426,000	69,181,000
Core Services Group	20,433,600	501,900	19,931,700
TOTAL	448,119,900	201,331,900	246,788,000

	REVENUE ESTIMATES 2009-2010		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
HOME AFFAIRS			
Chief Executive's Office	2,284,000	1,000	2,283,000
Broadcasting	98,000		98,000
Communications Division	2,599,200	340,200	2,259,000
Civil Defence	557,400	4,400	553,000
Prison	9,727,900	52,900	9,675,000
Probation	1,783,000	2,000	1,781,000
Fire & Rescue Service	5,312,500	20,500	5,292,000
Constabulary	15,882,000	348,000	15,534,000
TOTAL	38,244,000	769,000	37,475,000
LOCAL GOVERNMENT & ENVIRONMENT			
Corporate Services Directorate			
Administration	931,690	3,600	928,090
Local Authority Assistance	2,004,604		2,004,604
Local Authority Housing Deficiency	7,846,000		7,846,000
Department Vehicles	168,170		168,170
Planning & Building Control Directorate	1,915,547	1,046,500	869,047
Estates & Housing Directorate			
Aid Schemes	733,100	56,600	676,500
Administration, Housing & Architects	4,692,550	3,231,219	1,461,331
Property Services	5,779,415	1,659,600	4,119,815
Environmental Health & Safety Directorate	1,992,970	117,100	1,875,870
Scientific Services	845,575	26,000	819,575
Waste Operations Management Unit	14,889,763	6,156,765	8,732,998
TOTAL	41,799,384	12,297,384	29,502,000
TOURISM & LEISURE			
CORPORATE SERVICES DIRECTORATE			
Corporate Services	1,596,000	4,000	1,592,000
TOURISM DIRECTORATE			
Tourism Directorate Management	179,000		179,000
New Product Development	339,000	5,000	334,000
Quality and Service	433,000	25,000	408,000
Communications	599,100	100	599,000
Events	5,352,400	874,400	4,478,000
sub-total	6,902,500	904,500	5,998,000
SERVICE DELIVERY DIRECTORATE			
Service Delivery Directorate Management	559,000		559,000
Manx Welcome Centre	383,000	60,000	323,000
Buses	8,909,000	2,770,000	6,139,000
Heritage Railways	4,644,000	910,000	3,734,000
Sports and Recreation	3,688,000		3,688,000
Arts and Entertainment	3,444,000		3,444,000
sub-total	21,627,000	3,740,000	17,887,000
TOTAL	30,125,500	4,648,500	25,477,000

	REVENUE ESTIMATES 2009-2010		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
TRADE & INDUSTRY			
Chief Executive's Office	2,459,555	991,405	1,468,150
Economic Development Group	1,884,700	92,800	1,791,900
Training & Employment	3,718,745	404,900	3,313,845
Industrial Grants	3,500,000		3,500,000
Ship Registry	2,910,185	2,211,280	698,905
Aircraft Registry	710,200	430,000	280,200
TOTAL	15,183,385	4,130,385	11,053,000
TRANSPORT			
Trading Operations - Works & Design	3,226,852	1,595,925	1,630,927
AIRPORT			
Management & Administration	1,152,966		1,152,966
Operations	9,305,255	7,072,847	2,232,408
Loan Charges	3,147,700		3,147,700
sub-total	13,605,921	7,072,847	6,533,074
HARBOURS DIVISION			
Management & Administration	316,899	1,319,825	(1,002,926)
Operations	4,690,280	3,710,099	980,181
Coastguard	455,218		455,218
Loan Charges	1,302,000		1,302,000
sub-total	6,764,397	5,029,924	1,734,473
HIGHWAYS DIVISION			
Management & Administration	990,799	58,230	932,569
Highway Services	12,388,258	10,252,850	2,135,408
Network Planning	3,050,566		3,050,566
Vehicle & Driving Test Centre	646,188	292,975	353,213
Loan Charges	1,252,900		1,252,900
sub-total	18,328,711	10,604,055	7,724,656
DRAINAGE DIVISION			
Management & Administration	453,351		453,351
Drainage Operations	3,843,106	250,470	3,592,636
IRIS Operations	3,302,635	11,025	3,291,610
Land Drainage Operations	879,400		879,400
Loan Charges	6,808,800		6,808,800
sub-total	15,287,292	261,495	15,025,797
PROPERTY DIVISION			
Management, Administration & Operations	3,159,893	997,863	2,162,030
Loan Charges	1,901,000		1,901,000
sub-total	5,060,893	997,863	4,063,030
MANAGEMENT SERVICES - Administration	1,624,158	62,115	1,562,043
TOTAL	63,898,224	25,624,224	38,274,000
TREASURY			
Corporate Strategy Division	5,472,090		5,472,090
Customs & Excise Division	2,687,924	398,580,000	(395,892,076)
Economic Affairs Division	485,605		485,605
E-Business & Space Commerce Division	508,231		508,231
Finance Division	5,593,553	13,250,000	(7,656,447)
Financial Services Division	1,084,117		1,084,117
Income Tax Division	5,074,939	160,500,000	(155,425,061)
Information Systems Division	9,837,228		9,837,228
Internal Audit Division	776,747		776,747
Lottery Duty Distribution	880,000		880,000
TOTAL	32,400,434	572,330,000	(539,929,566)
DEPARTMENTAL TOTAL	792,633,827	823,773,393	(31,139,566)

	REVENUE ESTIMATES 2009-2010		
	Gross Expenditure	Income	Net Expenditure
	1	2	3
	£	£	£
EXECUTIVE GOVERNMENT			
Administration	6,936,872	1,497,627	5,439,245
Administration of Justice	11,273,688	4,683,819	6,589,869
Pensions	43,727,308	31,977,308	11,750,000
Miscellaneous Statutes & Charges	2,400,000		2,400,000
TOTAL	64,337,868	38,158,754	26,179,114
MANX MUSEUM & NATIONAL TRUST	6,007,166	790,166	5,217,000
ROAD TRANSPORT LICENSING COMMITTEE	225,900	41,900	184,000
STATUTORY BOARDS (Revenue Funded)			
Office of Fair Trading	860,683	31,983	828,700
Communications Commission	266,997	374,500	(107,503)
Financial Supervision Commission	4,719,551	11,776,189	(7,056,638)
Insurance and Pensions Authority	1,428,000	866,000	562,000
TOTAL	7,275,231	13,048,672	(5,773,441)
GOVERNMENT TOTAL	870,479,992	875,812,885	(5,332,893)
EXPENSES OF THE LEGISLATURE	5,147,320	35,000	5,112,320
TOTAL - REVENUE FUNDED	875,627,312	875,847,885	(220,573)

STATUTORY BOARDS (Non-Revenue Funded)

Manx Electricity Authority
Post Office Authority
Water Authority
TOTAL

Gross Expenditure	Income	Net Expenditure
1	2	3
£	£	£
84,577,000	83,855,000	722,000
24,157,477	26,142,915	(1,985,438)
13,860,000	15,695,000	(1,835,000)
122,594,477	125,692,915	(3,098,438)

CAPITAL TRANSACTIONS ACCOUNT SUMMARY

Actual 2007-08	Estimate 2008-09	Probable 2008-09		Estimate 2009-10
£	£	£		£
79,418,616	73,000,000	81,018,000	Receipts :- Annual Repayment of Advances	55,000,000
142,500	1,000,000	982,000		Capital Receipts
79,561,116	74,000,000	82,000,000		56,000,000
373,308	3,544,750	2,847,442	Payments :- (see Pages 7-11)	
9,878,826	9,303,700	6,860,529	Government Departments	
3,315,637	15,963,074	11,572,912	Agriculture, Fisheries & Forestry	6,261,750
9,944,630	2,778,050	2,807,710	Education	13,358,196
13,959,459	23,205,033	10,603,469	Health & Social Security	12,021,708
3,971,945	7,094,949	8,647,027	Home Affairs	1,866,000
1,770,832	2,000,000	2,000,000	Local Government & Environment	17,861,458
18,812,393	57,935,930	36,453,808	Tourism & Leisure	8,328,043
			Trade & Industry	2,679,531
			Transport	50,269,909
			Treasury	50,000
62,027,030	121,825,486	81,792,897		112,696,595
	2,325,000	1,965,000	Other Bodies	
843,548	1,945,000	731,754	Executive Government	1,675,000
			Manx Museum & National Trust	1,984,887
62,870,578	126,095,486	84,489,651		116,356,482
106,780	1,364,915	235,000	Expenses of the Legislature	150,000
62,977,358	127,460,401	84,724,651		116,506,482
4,800,000	42,365,000	42,365,000	Manx Electricity Authority Borrowing	10,291,000
67,777,358	169,825,401	127,089,651		126,797,482
11,783,758	(95,825,401)	(45,089,651)	Excess of Receipts over Payments	(70,797,482)
2,000,000		11,000,000	Add Transfers from :	
19,522,150			Revenue Account	
			Tax Strategy Requirement Fund	
1,620,000	1,500,000	2,695,000	Visitor Facility Improvement Fund	636,000
8,233,782	7,589,573	4,746,573	Land and Property Acquisition Reserve	
116,900,412	139,528,828	160,060,102	Housing Reserve Fund	6,534,432
			Add: Balance Brought Forward	133,412,024
160,060,102	52,793,000	133,412,024	Balance Carried Forward	69,784,974

Detailed Capital Estimates of Government Departments and Other Bodies 2009-10

SCHEME CODE	TOTAL EXPENDITURE 2009-10	ESTIMATES 2009-10			LOAN SANCTION	
		Column 1*	Column 2*	Column 3*	Column 4	Years 5
	£	£	£	£	£	
AGRICULTURE, FISHERIES & FORESTRY						
G11-003	1 Sawmill Equipment	300,000				10
G11-002	2 Refurbishment of Mill Road Yard	250,000				20
G11-001	New Headquarters					
	3 - Enabling Scheme	200,000				30
	4 - Construction	3,313,750				30
	5 Agricultural and Fishermen's Loans		500,000			30
G11-007	6 Laxey Pavilion and Silverdale Complex Refurbishment			610,000		30
G11-005	7 Bradda Refurbishment Scheme			318,000		30
G11-006	8 Woodchipping and Handling Facility (for fuel production)			770,000		20
	TOTAL	6,261,750	4,063,750	500,000	1,698,000	4,985,000
EDUCATION						
	Classroom Scheme - Phase 2					
	- Design Fees (Pre-Contract)					
G12-011	1 Onchan		61,500			30
G12-012	2 St Mary's	76,300	42,200			30
G12-013	3 Ballaquayle	117,800	2,200			30
G12-037	4 Andreas	33,200	2,000			30
G12-038	5 Arbory	17,700	2,300			30
	- Construction					
G12-012	6 St Mary's			300,000		30
G12-006	St Ninian's Lower School, Bemahague					
	7 - Design Fees (Pre-Contract)	251,947	111,353			30
	8 - Enabling Works	137,400				30
	9 - Construction			6,223,000		30
G12-007	University Centre - Learning Resource Centre					
	10 - Design Fees (Pre-Contract)	44,100				30
G12-017	Peel Clothworkers School Extension Scheme					
	11 - Construction	35,000				30
G12-018	QE 2 Humanities / Nurture Unit Scheme					
	12 - Construction	30,000				30
G12-027	Ramsey New Junior School					
	13 - Construction	208,800				30
G12-030	Isle of Man College Construction Craft Centre					
	14 - Design Fees (Pre-Contract)	113,700	115,400			30
G12-031	Victoria Road School Extension					
	15 - Design Fees (Pre-Contract)	141,500				30
G12-036	IOM College Special Unit					
	16 - Design Fees (Pre-Contract)	75,000	45,000			30
	17 - Construction			300,000		30
G12-039	Ballakermeen Bus Lay-by & Parking					
	18 - Construction	34,214	786			30
G12-033	Management of Hazardous Materials					
	19 - Construction (Phase 1)	86,496				30
	20 - Construction (Phase 2)		120,800			30
G12-042	Noble's New Primary School					
	21 - Enabling Works			1,000,000		30
	22 - Design Fees (Pre-Contract)		286,900			30
G12-040	University Centre - New Car Park					
	23 - Construction			298,100		30
G12-026	Disability Access Works to Department Sites					
	24 - Phase 2		508,000			30
G12-043	Covered Play and Teaching Areas Phase 2					
	25 - Construction		276,000			30
G12-044	Covered Play and Teaching Areas Phase 3					
	26 - Design Fees (Pre-Contract)		6,600			30
	27 - Construction		246,300			30
G12-045	Covered Play and Teaching Areas - Phase 4					
	28 Design Fees(Pre-Contract)		6,600			30
G12-999	29 Minor Capital Works		2,000,000			20
	TOTAL	13,358,196	1,403,157	3,833,939	8,121,100	8,603,000

SCHEME CODE	TOTAL EXPENDITURE 2009-10	ESTIMATES 2009-10			LOAN SANCTION	
		Column 1*	Column 2*	Column 3*	Column 4	Years 5
	£	£	£	£	£	
HEALTH & SOCIAL SECURITY						
G13-001	1 The New Hospital	1,000,000				50
Central Community Healthcare Development						
G13-049	- Phase 2 - Former JCMW (Ground & First Floors)					
	2 - Design Fees (Pre-Contract)	39,900				30
	3 - Construction	1,989,680	10,320			30
G13-050	- Phase 3 - Relocation of Ambulance Service, non-patient services & new MEA Sub-station					
	4 - Design Fees (Pre-Contract)	35,000	50,000			30
	5 - Construction			780,000		30
G13-003	Residential Accommodation Medical Staff					
	6 - Phase 3 - Union Mills Football Field	145,388				30
GP Surgeries						
G13-017	- Loch Promenade					
	7 - Construction	200,245				30
G13-016	- Palatine					
	8 - Design Fees (Pre-Contract)		1,890			30
	9 - Construction	40,000				30
G13-018	- Peel					
	10 - Design Fees (Pre-Contract)	37,000				30
	11 - Construction			457,660		30
G13-021	GP Surgery & Community Centre, Jurby					
	12 - Design Fees (Pre-Contract)		130,000			30
	13 - Construction			175,500		30
G13-012	Disability Discrimination Act					
	14 - Design Fees & Construction	300,000				30
G13-019	Mental Health Rehabilitation & Treatment Facility					
	15 - Construction	305,000				30
G13-025	Community Care Support System					
	16 - Procurement	3,477,139				10
G13-013	EMI Unit (Central)					
	17 - Construction	500,448	74,052			30
G13-007	Rehabilitation / Detox Unit					
	18 - Design Fees & Construction	159,486				30
G13-020	EMI Unit (Northern)					
	19 - Design Fees (Pre-Contract)	80,000	123,000			30
	20 - Construction			200,000		30
G13-015	Purchase of Community Homes	99,500	200,500			30
G13-051	Ambulance fleet replacement		610,000			5
G13-010	Asset Replacement Programme					
	23 - Procurement 2009-10		800,000			10
TOTAL		12,021,708	8,408,786	1,999,762	1,613,160	5,568,000
HOME AFFAIRS						
G14-002	New Headquarters					
	1 Feasibility		250,000			30
G14-003	2 Vehicle Acquisition	110,000	266,000			7
G14-001	3 Communications Development Programme			1,040,000		10
G14-004	4 Minor Capital Works		200,000			30
TOTAL		1,866,000	110,000	716,000	1,040,000	1,756,000

Detailed Capital Estimates of Government Departments and Other Bodies 2009-10

SCHEME CODE	TOTAL EXPENDITURE 2009-10	ESTIMATES 2009-10			LOAN SANCTION	
		Column 1 *	Column 2 *	Column 3 *	Column 4	Years 5
	£	£	£	£	£	
* See Note on Page 11						
LOCAL GOVERNMENT & ENVIRONMENT						
G15-022	Civic Amenity Site - North					
	1 - Design Fees (Pre-Contract)	153,300	5,850			30
G15-023	Waste Management Park					
	2 - Design Fees (Pre-Contract)	390,000				30
	3 - Construction			1,000,000		30
G15-003	4 Clagh Vane - Design Fees (Pre-Contract)	77,746				30
G15-028	5 Courthouse/General Registry	267,000				30
G15-001	6 Bretney Refurbishment - Construction	463,779	266,221			30
G15-031	7 Jurby Industrial Estate - Roads & Infrastructure	468,130				30
G15-050	8 Bagging at EfW		250,000			10
G15-024	9 Extension Western CA Site			605,000		30
G15-029	10 Ayres Restoration final phase			500,000		30
G15-030	11 Kerbside Collection	200,000				10
G15-040	12 Clagh Vane Redevelopment - Project 3 new build			197,000		30
G15-007	13 Janet's Corner - Project 2 redevelopment	250,000				30
G15-008	14 Janet's Corner - Project 3 redevelopment	4,850,000				30
G15-009	15 Janet's Corner - Project 4/5 pre-contract costs	133,000				30
G15-035	16 Government Estate planned maintenance		500,000			30
G15-032	17 Disability Discrimination Act - Public Buildings		750,000			30
SCHEMES FUNDED FROM HOUSING RESERVE						
G15-012	18 Planned Maintenance	1,525,000				30
	19 House Purchase Assistance Scheme	1,170,000	750,000			30
G15-025	20 Ballacubbon, Colby	29,432				30
G15-026	21 Affordable Housing Projects	110,000				30
G15-012	22 DLGE planned maintenance		150,000			30
G15-045	23 Jurby Army Camp EPH bungalows			650,000		30
G15-044	24 Jurby Army Camp Plots & Infrastructure			900,000		30
G15-037	25 Clagh Vane temporary work to houses			250,000		30
G15-038	26 Clagh Vane environmental work - Project 1			1,000,000		30
TOTAL		17,861,458	10,087,387	2,672,071	5,102,000	3,081,000
TOURISM & LEISURE						
G16-002	1 Villa Marina Arcade - Construction	89,000				30
G16-011	2 Rail Infrastructure Renewal - Construction	700,000				30
G16-005	Summerland Demolition, Cliff Face & Enabling Works					
	3 - Fees	42,167				30
G16-012	4 Summerland Demolition Phase 2	61,876				30
G16-014	5 Bus Replacement Programme	1,000,000	1,100,000			10
G16-013	6 NSC Track Renewal - Construction			475,000		15
G16-009	7 Ballafletcher Pitch Development - Construction	1,750,000				30
G16-901	8 Minor Capital Works		760,000			20
G16-023	Laxey MER Station Relay					
	9 - Design Fees (Pre-Contract)		50,000			30
	10 - Construction			450,000		30
G16-025	Snaefell Mountain Railway Track					
	11 - Design Fees (Pre-Contract)		50,000			30
	12 - Construction			450,000		30
G16-029	13 All Railway - Structural Surveys		250,000			30
G16-032	14 Steam Railway - Diesel Shunter			450,000		30
G16-019	NSC Raceway					
	15 - Design Fees (Pre-Contract)		50,000			30
	16 - Construction			550,000		30
G16-018	NSC Outdoor Changing Block					
	17 - Design Fees (Pre-Contract)		50,000			30
TOTAL		8,328,043	3,643,043	2,310,000	2,375,000	6,509,000
TRADE & INDUSTRY						
G17-001	1 Development of Industry		1,000,000			30
G17-001	2 New Factory (GE Aviation)			1,679,531		30
TOTAL		2,679,531	1,000,000	1,679,531	2,451,000	

SCHEME CODE	TOTAL EXPENDITURE 2009-10	ESTIMATES 2009-10			LOAN SANCTION	
		Column 1 *	Column 2 *	Column 3 *	Column 4	Years 5
	£	£	£	£	£	
	* See Note on Page 11					
TRANSPORT						
G18-046	Airport Redevelopment - Departing Passenger & Baggage Facilities					
	1 - Design Fees (Pre-Contract)	190,000	60,000			30
G18-039	2 Off-Street Car Parking (Ramsey)	433,120				30
G18-040	3 Off-Street Car Parking (Douglas)	485,000				30
G18-026	4 Poortown Quarry Development	270,000				30
G18-021	5 Control Tower - Construction	4,390,560				30
G18-034	6 Runway Project	22,528,887				30
	Other Airfield Schemes					
G18-020	- Apron, Aircraft Stands & Taxiway Improvements					
	7 - Construction	10,000				30
G18-038	8 Airport Car Park No 3 - Construction	40,000				30
G18-022	Port St Mary Marina					
	9 - Design Fees (Pre-Contract)	398,703				30
	10 - Pre-Contract Modelling		50,000			30
G18-041	Peel Inner Harbour					
	11 - Design Fees (Pre-Contract)	70,314				30
	12 - Construction	480,364				30
G18-033	13 Ramsey Tidal Marina - Design Fees (Pre-Contract)	20,076				30
G18-048	Battery Pier Firewater					
	14 - Design Fees (Pre-Contract)	64,750				30
	15 - Construction			750,000		30
G18-049	Douglas Strategic Harbour Development					
	16 - Design Fees (Pre-Contract)	310,000				30
G18-002	17 All Island Refurbishment of Infrastructure	152,800	1,500,000			30
	Transmission Mains - Construction					
G18-004	18 - White Hoe to Santon	50,000				30
G18-006	19 - Castletown to Santon (railway)	628,500				30
G18-008	20 - Mount Murray to Newtown	130,000				30
G18-003	Sewage Treatment Plant Santon Phase 1					
	21 - Construction	880,506				30
	Douglas and Braddan Improvements					
G18-045	- Outer Link Stage 3 - J Watterson's Lane					
	22 - Design Fees (Pre-Contract)	60,000				30
G18-037	23 Strategic Highway Refurbishment Programme	200,000				30
G18-039	24 Ramsey Off-Street Car Parking			300,000		30
G18-031	25 Plant Replacement Programme		400,000			10
G18-064	26 Extend Fire Station - Design Fees (Pre-Contract)		85,200			30
G18-065	Perimeter Control					
	27 - Design Fees (Pre-Contract)		159,750			30
	28 - Construction			1,153,850		30
G18-047	Airport Pavement Refurbishment					
	29 - Design Fees (Pre-Contract)		213,000			30
	30 - Construction			2,982,000		30
G18-083	31 South Quay Siphonic sewage pipeline			950,000		30
G18-052	32 Pumping Stations Refurbishment Phase 1			437,224		30
G18-053	IRIS - Regional Programme					
	33 - Design Fees (Pre-Contract) 2008-09	1,496,000				30
	34 - Design Fees (Pre-Contract) 2009-16		2,478,452			30
	35 - Construction			837,548		30
G18-045	36 Outer Link Stage 3 - J Watterson's Lane, Construction			1,071,000		30
G18-050	Douglas Promenade					
	37 - Design Fees (Pre-Contract)	200,000				30
	38 - Design & Modelling		150,000			30
G18-051	Richmond Hill					
	39 - Design Fees (Pre-Contract)	59,605				30
	40 - Construction			1,642,700		30
G18-037	Strategic Highway Refurbishment Programme					
	41 - Construction		1,500,000			30
TOTAL		50,269,909	33,549,185	6,596,402	10,124,322	21,316,000

SCHEME CODE	TOTAL EXPENDITURE 2009-10	ESTIMATES 2009-10			LOAN SANCTION	
		Column 1 *	Column 2 *	Column 3 *	Column 4	Years 5
	£	£	£	£	£	
* See Note on Page 11						
TREASURY						
G10-001	1 Manx Radio Refurbishment of Broadcasting House		50,000			30
	TOTAL	50,000	50,000		23,000	
DEPARTMENT TOTAL		112,696,595	61,265,308	19,678,174	31,753,113	54,292,000
EXECUTIVE GOVERNMENT						
	1 Land Acquisition		1,675,000			30
	TOTAL	1,675,000	1,675,000			
MANX MUSEUM & NATIONAL TRUST						
G24-005	1 Rushen Abbey Interpretation	109,000				20
G24-006	2 Repair & Conversion of Former Govt Analyst's Lab					
	- Design Fees (Pre-Contract)	8,246				20
	3 - Construction	1,100,747				20
G24-007	4 Heritage Property Conservation	443	100,000			20
G24-008	5 Manx Museum Site Strategic Infrastructure					
	- Feasibility & Design Fees (Pre-Contract)	44,525				20
	6 - Construction	3,000	100,000			20
G24-009	7 Digitisation & Public Electronic Access					
	- Pilot Project	42,251	95,000			10
G24-040	8 Minor Capital Works	56,675	239,000			20
G24-013	9 Gallery Redisplay					
	- Design Fees (Pre-Contract)	50,000				20
G24-012	10 Laxey Wheel Adit Feasibility					
	- Feasibility	36,000				20
	TOTAL	1,984,887	1,450,887	534,000	1,119,000	
GOVERNMENT TOTAL		116,356,482	62,716,195	21,887,174	31,753,113	55,411,000
EXPENSES OF THE LEGISLATURE						
	1 Refurbishment Old Government Office		150,000			30
	TOTAL	150,000	150,000			
BORROWING AUTHORITIES						
Manx Electricity Authority						
	1 - Capital Programme		8,291,000			30
	2 - Natural Gas Network		2,000,000			30
	TOTAL	10,291,000	10,291,000		10,076,000	
CAPITAL TRANSACTIONS						
ACCOUNT TOTAL		126,797,482	62,866,195	32,178,174	31,753,113	65,487,000

Note: Column 1 represents expenditure on projects approved by Tynwald prior to the Budget, 17th February 2009. Column 2 represents expenditure approved by Tynwald in the Budget, 17th February 2009, 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 17th February 2009.

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INVESTMENTS AND RESERVES

Probable 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 Accounts £,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	539,919	35,000	17,120		1,445	590,594
Hospital Estate Development Fund	53,809		1,900	8,400	90	47,219
Reserve Fund	349,156	2,011	10,000	110,600	2,025	248,542
Manx Currency Account - Notes	29,903		1,100	1,069	31	29,903
Economic Development Fund	19,286		875	5,000	1,237	13,924
Public Service Employees' Pension Reserve	183,064	15,000	6,000		550	203,514
Media Development Fund / IOM Film Ltd	49,961	5,000	2,000	17,000	2,000	37,961
Sub-total: Invested Funds	1,225,098	22,011	38,995	142,069	7,378	1,171,657
Internal Funds						
Public Service Employees' Pension Reserve	7,737		632	5,000	500	2,869
Insurance Fund	9,540	560	764		450	10,414
Land Registry Indemnity Fund	452		37			489
Media Development Fund	4,398		59			4,457
Medical Indemnity Fund	8,028		656	390		8,294
Seized Assets Fund	1,319		108		140	1,287
Manx Currency Account - Other	32,005		1,622	942	680	32,005
Land and Property Acquisition Reserve	14,187		1,159	8,555		6,791
Visitor Facility Improvement Fund	7,605		621	1,000		7,226
Legal Costs Reserve	5,266		430	1,500		4,196
E-Commerce / ICT Fund	13,636	4,000	1,411		9,600	9,447
Government Marketing Initiatives Fund	11,720		957	(5,000)	5,000	12,677
Housing Reserve Fund	28,946		2,378	4,747		26,577
MEA Standing Charges Fund	6,935		494	1,900		5,529
Financial Services Inward Investment Fund	2,230		182		100	2,312
Government Energy Initiatives Capital Fund	3,000		245		200	3,045
Town & Village Centre Regeneration Fund	8,000		653			8,653
Commonwealth Youth Games Fund			1,000			1,000
Agricultural Development Fund	5,524		451		500	5,475
Sub-total: Internal Funds	170,528	4,560	12,859	19,034	17,170	152,743
TOTAL	1,395,626	26,571	51,854	161,103	24,548	1,324,400

Estimate 2009-2010

	Income			Expenditure		Book Balances Carried Forward 31st March 2010 £,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 2009 £,000	2	3	4	5	6	7
Managed External Invested Funds						
National Insurance Fund	590,594	34,000	14,130	24,377	1,460	612,887
Hospital Estate Development Fund	47,219		1,500	5,324	80	43,315
Reserve Fund	248,542	1,009	8,500	9,500	1,080	247,471
Manx Currency Account - Notes	29,903		900	869	31	29,903
Economic Development Fund	13,924		900		1,140	13,684
Public Service Employees' Pension Reserve	203,514		5,000		600	207,914
Media Development Fund / IOM Film Ltd	37,961	6,000	1,000	10,000	1,000	33,961
Sub-total: Invested Funds	1,171,657	7,009	31,930	50,070	5,391	1,189,135
Internal Funds						
Public Service Employees' Pension Reserve	2,869		98	71		2,896
Insurance Fund	10,414		354	2,455	300	8,013
Land Registry Indemnity Fund	489		17	12		494
Media Development Fund	4,457		152	110		4,499
Medical Indemnity Fund	8,294		282	603		7,973
Seized Assets Fund	1,287		44	32	140	1,159
Manx Currency Account - Other	32,005		950	140	810	32,005
Land and Property Acquisition Reserve	6,791		430	810		6,411
Visitor Facility Improvement Fund	7,226		246	813		6,659
Legal Costs Reserve	4,196		143	903		3,436
E-Commerce / ICT Fund	9,447		321	231	6,900	2,637
Government Marketing Initiatives Fund	12,677		431	1,294	2,000	9,814
Housing Reserve Fund	26,577		904	6,947		20,534
MEA Standing Charges Fund	5,529		188	136	1,900	3,681
Financial Services Inward Investment Fund	2,312		79	57	400	1,934
Government Energy Initiatives Capital Fund	3,045		104	75	1,000	2,074
Town & Village Centre Regeneration Fund	8,653		294	212	500	8,235
Commonwealth Youth Games Fund	1,000		34	25	65	944
Agricultural Development Fund	5,475		186	134	600	4,927
Sub-total: Internal Funds	152,743		5,257	15,060	14,615	128,325
TOTAL	1,324,400	7,009	37,187	65,130	20,006	1,317,460

ANALYSIS OF TREASURY INCOME

Actual 2007-08	Estimate 2008-09	Probable 2008-09		Estimate 2009-10
£	£	£		£
			CUSTOMS AND EXCISE DIVISION	
			Excise Duties-	
9,281,248	10,780,000	10,700,000	Beer	11,200,000
7,182,469	7,290,000	7,200,000	Spirits	8,500,000
8,656,060	7,930,000	9,100,000	Wine & Cider	9,800,000
24,489,054	25,680,000	23,900,000	Tobacco, etc.	27,800,000
28,469,652	29,830,000	29,550,000	Hydrocarbon Oils	31,500,000
3,020,148	3,530,000	3,000,000	Air Passenger Duty	3,500,000
			Consumer Taxes-	
338,865,852	338,330,000	313,820,000	Value Added Tax	292,200,000
			Customs Duties-	
8,460,802	9,110,000	7,900,000	Customs Duties Order 1979	9,500,000
1,261,139	540,000	1,300,000	Agricultural Duties	1,300,000
			Others-	
27,799	20,000	20,000	Pool Betting	20,000
429,714,223	433,040,000	406,490,000	TOTAL SHARE OF EQUAL DUTIES	395,320,000
			Unequal Duties :	
1,504,933	1,810,000	2,000,000	General Betting Duty	2,400,000
863,660	960,000	870,000	Lottery	880,000
454,781	350,000	380,000	Non-Revenue Receipts	380,000
(863,660)	(960,000)	(870,000)	Lottery Duty Allocation	
(1,785,000)	(1,100,000)	(400,000)	Estimated UK Customs Adjustment	(400,000)
429,888,937	434,100,000	408,470,000	TOTAL CUSTOMS & EXCISE DIVISION	398,580,000
			INCOME TAX DIVISION	
125,257,112	127,000,000	137,500,000	Resident Income Tax	125,000,000
21,845,284	21,500,000	23,000,000	Company Tax	22,000,000
7,783,397	7,500,000	9,160,000	Non-Resident Tax	8,500,000
4,503,484	5,000,000	5,340,000	EU Savings Directive	5,000,000
3,498			Other	
159,392,775	161,000,000	175,000,000	TOTAL INCOME TAX DIVISION	160,500,000
			OTHER TREASURY INCOME	
1,003,375	900,000	850,000	Fines	1,150,000
7,096,816	2,000,000	1,945,000	Interest on Investments	10,603,000
471,021	610,000	890,000	Post Office - Contribution to Revenue	960,000
464,802	365,000	290,000	Miscellaneous	537,000
9,036,014	3,875,000	3,975,000	TOTAL OTHER TREASURY INCOME	13,250,000
598,317,726	598,975,000	587,445,000	TOTAL	572,330,000

COMPARISON OF REVENUE INCOME								
	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Probable 2007-08	Estimate 2008-09
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
Customs & Excise	251,561	306,230	325,786	369,186	438,494	429,889	408,470	398,580
Income & Other Taxes	153,697	153,052	150,691	160,595	162,072	159,393	175,000	160,500
Other	3,489	3,333	3,683	6,786	5,849	9,036	3,975	13,250
	408,747	462,615	480,160	536,568	606,415	598,318	587,445	572,330
	%	%	%	%	%	%	%	%
Customs & Excise	61.54	66.20	67.85	68.81	72.31	71.85	69.53	69.64
Income & Other Taxes	37.60	33.08	31.38	29.93	26.73	26.64	29.79	28.04
Other	0.85	0.72	0.77	1.26	0.96	1.51	0.68	2.32
	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
Increase in Total Income (£,000)	(57,431)	53,868	17,546	56,408	69,847	(8,097)	(10,873)	(15,115)
% Increase in Total Income	(12.32)	13.18	3.79	11.75	13.02	(1.34)	(1.82)	(2.57)

SUMMARY OF TREASURY INCOME									
	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Probable 2007-08	Estimate 2008-09	Estimate 2008-09
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	%
Resident Income Tax	128,875	128,215	129,689	143,362	148,360	147,102	160,500	147,000	25.68
Value Added Tax	197,483	252,669	269,761	320,598	403,600	338,866	313,820	292,200	51.05
Hydrocarbon Oils	25,762	25,549	26,056	26,560	26,343	28,470	29,550	31,500	5.50
Tobacco, etc.	15,128	15,195	18,970	18,099	18,530	24,489	23,900	27,800	4.86
Non-Resident Tax	18,437	18,847	15,239	11,403	6,345	7,783	9,160	8,500	1.49
Spirits, Wine & Beer	13,617	14,118	18,071	17,876	17,985	25,120	27,000	29,500	5.15
Air Passenger Duty	1,749	1,583	1,868	1,964	2,069	3,020	3,000	3,500	0.61
Interest on Investments	1,808	1,978	2,355	5,135	3,637	7,097	1,945	1,603	0.28
Customs Duties	2,493	2,548	2,915	2,949	3,065	9,722	9,200	10,800	1.89
Other	3,396	1,911	(4,765)	(11,377)	(23,519)	6,649	9,370	19,927	3.48
	408,747	462,615	480,160	536,568	606,415	598,318	587,445	572,330	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 2009-2010				
	2008-09	2009-10	Increase	
	£	£	£	%
Agriculture Fisheries & Forestry	17,698,100	17,286,300	(411,800)	(2.3)
Education (see Note 1)	107,692,300	109,017,200	1,324,900	1.2
Health & Social Security	424,252,200	448,119,900	23,867,700	5.6
Home Affairs	38,645,020	38,244,000	(401,020)	(1.0)
Local Government & Environment	43,214,890	41,799,384	(1,415,506)	(3.3)
Tourism & Leisure (see Note 2)	35,246,100	34,786,100	(460,000)	(1.3)
Trade & Industry	15,063,480	15,183,385	119,905	0.8
Transport	67,055,200	63,898,224	(3,156,976)	(4.7)
Treasury	34,808,000	32,400,434	(2,407,566)	(6.9)
	783,675,290	800,734,927	17,059,637	2.2
Executive Government	57,947,141	64,337,868	6,390,727	11.0
Manx Museum & National Trust	6,229,000	6,007,166	(221,834)	(3.6)
Road Transport Licensing Committee	245,900	225,900	(20,000)	(8.1)
Statutory Boards (Revenue Funded)	7,077,167	7,275,231	198,064	2.8
Expenses of the Legislature	5,044,800	5,147,320	102,520	2.0
	860,219,298	883,728,412	23,509,114	2.7

ANALYSIS OF GROSS EXPENDITURE ESTIMATES 2009-2010						
	Salaries & Wages etc.	Loan Charges	Benefit Payments	Other Costs	Total	Salaries & Wages as Percentage of Total
	£	£	£	£	£	%
Agriculture Fisheries & Forestry	4,518,500	547,600		12,220,200	17,286,300	26.1
Education (see Note 1)	70,298,700	6,680,700		32,037,800	109,017,200	64.5
Health & Social Security	128,669,687	9,952,600	221,844,000	87,653,613	448,119,900	28.7
Home Affairs	24,958,000	3,892,900		9,393,100	38,244,000	65.3
Local Government & Environment	6,457,339	4,372,000		30,970,045	41,799,384	15.4
Tourism & Leisure (see Note 2)	15,455,300	4,092,300		15,238,500	34,786,100	44.4
Trade & Industry	4,266,165	819,800		10,097,420	15,183,385	28.1
Transport	26,571,236	14,412,400		22,914,588	63,898,224	41.6
Treasury	12,904,218	3,122,800		16,373,416	32,400,434	39.8
	294,099,145	47,893,100	221,844,000	236,898,682	800,734,927	36.7
Executive Government	10,608,003			53,729,865	64,337,868	16.5
Manx Museum & National Trust	3,055,000	1,166,100		1,786,066	6,007,166	50.9
Road Transport Licensing Committee	187,000			38,900	225,900	82.8
Statutory Boards (Revenue Funded)	4,586,963			2,688,268	7,275,231	63.0
Expenses of the Legislature	1,101,290	771,100		3,274,930	5,147,320	21.4
	313,637,401	49,830,300	221,844,000	298,416,711	883,728,412	35.5

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 £3,440,500.

Note 2: Estimates include gross expenditure and receipts in respect of Service Delivery Directorate amounting to £4,660,600.

DEPARTMENT	SUMMARY OF BUDGETARY PROVISION FOR PERSONNEL EMPLOYED BY GOVERNMENT (Full-time Equivalent Values)					
	Budget Estimate 2008-2009	Allowed Changes 2008-2009	Revised Estimate 2008-2009	Transfers	Increases 2009-2010	Budget Estimate 2009-2010
AGRICULTURE, FISHERIES & FORESTRY	132.25		132.25			132.25
EDUCATION	1,676.92		1,676.92		6.68	1,683.60
HEALTH & SOCIAL SECURITY	2,664.50		2,664.50		2.00	2,666.50
HOME AFFAIRS	561.66		561.66			561.66
LOCAL GOVERNMENT & ENVIRONMENT	169.70		169.70			169.70
TOURISM & LEISURE	346.30		346.30			346.30
TRADE & INDUSTRY	91.50	2.00	93.50		2.00	95.50
TRANSPORT	731.12		731.12			731.12
TREASURY	333.84		333.84		(1.00)	332.84
Sub-total	6,707.79	2.00	6,709.79		9.68	6,719.47
EXECUTIVE GOVERNMENT	204.87	2.00	206.87		3.00	209.87
MANX MUSEUM & NATIONAL TRUST	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	66.50		66.50			66.50
Insurance & Pensions Authority	12.00		12.00			12.00
PERSONNEL CONTROL TOTAL	7,089.51	4.00	7,093.51		12.68	7,106.19
EXPENSES OF THE LEGISLATURE	26.00		26.00			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 Museum & National Trust	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		(0.50)	11.44
CONTRACT POSTS	320.34	53.51	373.85		(11.50)	362.35
MANX ELECTRICITY AUTHORITY	253.00	8.30	261.30			261.30
POST OFFICE AUTHORITY	327.90	6.80	334.70			334.70
WATER AUTHORITY	121.00		121.00		(3.00)	118.00
TOTAL	8,290.39	72.61	8,363.00		(2.32)	8,360.68

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.

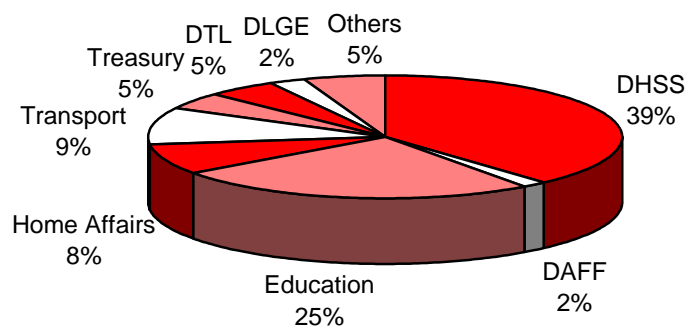
Also excluded from the management of personnel numbers are the Clerk of Tynwald's Office, referred to above as Expenses of the Legislature, staff on short-term contracts and certain seasonal and part-time staff.

Increases to the Personnel Control total of 12.68 fte posts in 2009-10 relate to the following -

Education	IOM College Special Unit	6.68
DHSS	Central Community Healthcare Development	2.00
Trade & Industry	Aircraft Registry	2.00
Treasury	ITD Reduction	(1.00)
General Registry	Land Registration	3.00
		<u>12.68</u>

SUMMARY OF PERSONNEL EMPLOYED BY GOVERNMENT					
(Full-time Equivalent Values)					
DEPARTMENT	Actual 30.09.04	Actual 30.09.05	Actual 30.09.06	Actual 30.9.07	Actual 30.9.08
Agriculture, Fisheries & Forestry	132.25	132.25	131.09	126.56	131.90
Education	1,724.20	1,773.50	1,827.50	1,833.30	1,783.70
Health & Social Security	2,471.30	2,584.00	2,588.10	2,625.00	2,725.10
Home Affairs	536.17	531.89	547.52	575.49	577.01
Local Government & Environment	174.70	170.70	169.70	169.70	176.10
Tourism & Leisure	330.43	333.60	334.99	329.95	337.87
Trade & Industry	95.50	93.50	84.00	87.00	88.00
Transport	678.79	696.55	698.55	689.04	676.40
Treasury	333.30	341.00	340.84	335.84	333.14
	6,476.64	6,656.99	6,722.29	6,771.88	6,829.22
Executive Government	170.20	180.77	194.23	190.69	221.57
Manx Museum & National Trust	76.15	76.15	76.15	76.15	76.15
Road Transport Licensing Committee	2.00	2.00	2.00	2.00	4.70
Sub-total	6,724.99	6,915.91	6,994.67	7,040.72	7,131.64
Expenses of the Legislature	21.50	21.50	22.00	26.00	26.00
Statutory Boards	837.51	835.11	798.72	781.60	802.51
TOTAL	7,584.00	7,772.52	7,815.39	7,848.32	7,960.15

**PERSONNEL EMPLOYED BY
GOVERNMENT**
Actual 30th September 2008



AGRICULTURE, FISHERIES & FORESTRY

<u>NET EXPENDITURE - SERVICE ANALYSIS</u>			
	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
Central Administration & Corporate Services	880,635	950,000	1,282,000
Agricultural Division	9,538,453	9,986,000	9,715,000
Animal Health	723,594	649,000	670,000
Fisheries Division	1,053,453	1,590,000	1,404,000
Forestry, Amenity and Lands	2,691,233	2,306,000	2,283,000
Wildlife & Conservation	610,936	608,000	615,000
TOTAL	15,498,304	16,089,000	15,969,000

<u>EXPENDITURE AND INCOME BY CATEGORY</u>			
	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
EXPENDITURE			
Payroll Costs	4,261,338	4,347,300	4,518,500
Other Staff Costs	110,573	69,800	124,500
Grants	9,656,416	10,710,900	9,974,700
Infrastructure	850,858	847,750	694,100
Loan Charges	343,897	530,900	547,600
Marketing	62,820	28,000	28,000
Transport Expenses	308,769	314,000	275,100
Supplies and Services	1,351,090	843,450	1,117,800
Other Costs	5,660	6,000	6,000
	16,951,421	17,698,100	17,286,300
INCOME			
Fees	183,665	195,400	195,200
Rents	185,280	212,500	230,800
Interest & Recovery Payments	381,053	434,000	101,000
Other	703,119	767,200	790,300
	1,453,117	1,609,100	1,317,300
	15,498,304	16,089,000	15,969,000

AGRICULTURE, FISHERIES & FORESTRY

Reconciliation of Revenue Expenditure

	£	£
2008-2009 Budget (Gross Spending)		17,698,100
Reallocation of Resources		
Loans/Grants Repayments	(323,000)	
Countryside Care Scheme	5,126,000	
National Reserve	225,000	
Agricultural Subsidy Schemes (various)	(5,351,000)	
Infrastructure Costs	25,000	
Fuel Costs	22,500	
Travel and Training	19,500	
Contract Harvesting	15,000	
Consultancy & Contractors	43,000	
Fisheries Development	(70,000)	
Other Agricultural Grants	(80,000)	
Other	55,900	
		(292,100)
Transfers between Departments		
PISAM & Audit Recharges to Treasury		(7,500)
Savings		
Beef Subsidy Scheme (one-off)	(200,000)	
Vehicle Purchase	(50,000)	
Fishing Grants	(50,000)	
		(300,000)
Increased Expenditure		
Salaries and Wages	171,100	
Loan Charges	16,700	
		187,800
2009-2010 Budget (Gross Spending)		<u>17,286,300</u>
Less Receipts 2008-2009 Budget	(1,609,100)	
Add Increase in Receipts 2009-2010	(31,200)	
Reallocation of Loan/Grant Interest	323,000	
		(1,317,300)
2009-2010 Budget Deficiency Vote		<u>15,969,000</u>

PERSONNEL BUDGET				
	Actual 30.9.08	Revised Estimate 31.3.09	Estimate 31.3.10	Financial Provision 2009-2010
	(fte)	(fte)	(fte)	£
Central Administration	8.14	8.00	8.60	407,000
Fisheries	15.00	15.00	15.00	540,400
Agriculture Services	20.81	22.25	21.65	797,100
Animal Health	9.00	9.00	9.00	463,500
Forestry, Amenity and Lands	70.95	73.00	73.00	2,070,500
Wildlife & Conservation	4.00	5.00	5.00	205,600
	127.90	132.25	132.25	4,484,100
Contract Posts	4.00	3.00	3.00	34,400
TOTAL	131.90	135.25	135.25	4,518,500

EDUCATION

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
Primary Education	20,905,803	21,405,600	22,019,500
Secondary Education	25,809,853	26,303,200	26,827,200
IOM College	8,580,390	8,803,700	9,049,400
Higher Education	791,876	808,500	834,900
Universities etc Awards	10,496,256	12,672,100	11,914,600
Works Department	5,789,419	4,772,900	4,935,100
Estates	62,715	45,000	50,000
Meals & Milk Service	523,407	435,300	493,900
Youth & Community Services	1,572,144	1,666,200	1,674,100
Education Improvement Service	5,956,447	6,074,800	6,000,200
Special Needs	7,640,170	7,922,100	8,284,500
Central	13,101,114	12,892,600	12,168,600
TOTAL	101,229,594	103,802,000	104,252,000

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
EXPENDITURE			
Payroll Costs	66,512,278	67,314,200	70,298,700
Premises & Grounds	4,216,889	3,535,000	3,910,200
Supplies and Services	14,008,350	12,811,200	13,082,600
Fees & Grants to Students	10,562,520	12,748,500	11,981,000
Other Grants	189,783	197,500	213,000
Loan Charges	8,545,434	8,268,800	6,680,700
Other Costs	1,858,389	2,817,100	2,851,000
	105,893,643	107,692,300	109,017,200
INCOME			
Course Fees	1,407,664	1,126,400	1,527,600
Rents	234,679	150,500	197,500
Meals & Milk	2,369,675	2,223,900	2,486,400
Other	652,031	389,500	553,700
	4,664,049	3,890,300	4,765,200
	101,229,594	103,802,000	104,252,000

Note: The estimates include gross expenditure and receipts in respect of secondary schools and Isle of Man College amounting to £3,440,500 in 2009-2010 as under DFM, each location operates a deficiency budget.

EDUCATION

Reconciliation of Revenue Expenditure

	£	£
2008-2009 Budget (Gross Spending)		105,029,600
Transfers		
PISAM & Audit Recharges to Treasury		(30,700)
Savings		
Reduced Overtime	(113,100)	
Inflation on DFM Receipts	(128,900)	
Efficiency Savings	(100,000)	
Student Awards	(510,000)	
		(852,000)
Increased Expenditure		
Salaries and Wages	2,853,100	
Implications of capital Schemes	120,900	
Adjustment re ICT	43,900	
Loan Charges	(1,588,100)	
		1,429,800
		105,576,700
2009-2010 Budget (Gross Spending)		
Less Receipts 2008-2009 Budget	(1,227,600)	
Reduction in Student Awards receipts	10,000	
Add Increase in Receipts 2009-2010	(107,100)	
		(1,324,700)
2009-2010 Budget Deficiency Vote		104,252,000

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.08	Revised Estimate 31.3.09	Estimate 31.3.10	Financial Provision 2009-2010
	(fte)	(fte)	(fte)	£
Primary Education	502.60	526.00	524.00	19,862,500
Secondary Education	569.70	570.90	570.90	23,279,800
IOM College	209.40	213.10	219.70	8,617,400
Higher Education (ring fenced)				1,007,200
Works Department	57.40	52.30	52.40	1,801,900
Meals Service	48.40	49.60	49.60	893,000
Youth & Community Services	39.90	29.60	29.60	1,368,900
Education Improvement Service	54.70	52.70	52.70	2,678,300
Special Education Needs	132.90	132.80	135.50	7,918,900
Central Administration	45.10	49.90	49.20	2,870,800
	1,660.10	1,676.90	1,683.60	70,298,700
Contract "ring fenced" Posts	123.60	153.80	153.80	incl. above
TOTAL	1,783.70	1,830.70	1,837.40	70,298,700

HEALTH & SOCIAL SECURITY

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
Health Services Division			
Administration	3,988,818	4,639,800	3,004,000
Hospital & Specialist Services			
Noble's Hospital Unit	58,777,147	67,991,300	69,957,200
New Hospital	8,837,772	608,100	580,500
Patient Travel / UK Treatments	5,358,073	4,121,200	5,337,800
Primary Health Care			
Community Services	6,914,906	7,117,400	9,296,100
Practitioner Services	32,917,602	33,517,400	34,253,800
Ramsey Community Hospital	4,547,656	4,531,100	4,699,900
IOM Ambulance Service	2,482,306	2,425,500	2,572,400
Prison Health Service	61,606	313,500	310,300
NHS Contributions (I.O.M.) Acts 1971	(25,132,409)	(26,103,000)	(26,970,100)
sub-total	98,753,477	99,162,300	103,041,900
Social Services Division			
Business Support Services	2,947,178	2,952,800	3,038,360
Children Service Area	18,454,969	13,961,400	14,254,840
Adult Services Area	20,650,625	21,165,900	22,683,500
Mental Health Service Area	13,215,293	12,845,900	13,878,400
Over Arching Divisional Services	695,209	660,900	778,300
sub-total	55,963,274	51,586,900	54,633,400
Social Security Division			
National Insurance Operating Account	(10,001,108)	27,101,000	24,377,000
National Insurance Investment Account	10,001,108	(27,101,000)	(24,377,000)
Non-Contributory Benefits	59,743,079	64,846,000	69,181,000
sub-total	59,743,079	64,846,000	69,181,000
Core Services Group	10,923,997	17,854,800	19,931,700
TOTAL	225,383,827	233,450,000	246,788,000

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
EXPENDITURE			
Staff Costs (including contracted)	104,285,380	122,233,487	128,669,687
Premises	8,644,760	5,786,001	5,977,301
Supplies and Services	82,888,075	72,357,237	77,276,337
Marketing	58,323	112,490	112,490
Grants	100,086	624,800	624,800
Loan Charges	12,185,475	13,298,100	9,952,600
Benefits	193,830,866	206,178,000	221,844,000
Other Costs	6,575,920	3,662,085	3,662,685
	408,568,885	424,252,200	448,119,900
INCOME			
Fees	35,358,140	34,554,500	36,593,600
Loan Charges (New Hospital)	8,305,421	8,378,700	5,324,500
NI Fund	139,390,940	147,649,000	159,266,000
Other	130,557	220,000	147,800
	183,185,058	190,802,200	201,331,900
	225,383,827	233,450,000	246,788,000

HEALTH & SOCIAL SECURITY

Reconciliation of Revenue Expenditure

	£	£
2008-2009 Budget (Gross Spending)		424,252,200
Transfers between Departments		
PISAM & Audit Recharges to Treasury		(152,000)
Savings		
Overtime Reduction		(60,000)
Increased Expenditure		
Salaries and Wages	6,043,700	
Loan Charges	(3,345,500)	
Revenue consequences of Capital Schemes	815,600	
Inflation/Growth Allowance	4,899,900	
Social Security Additional Funding:		
Benefits: increased growth	5,847,000	
Benefits: uprating	9,819,000	
		<u>24,079,700</u>
2009-2010 Budget (Gross Spending)		<u>448,119,900</u>
Less Receipts 2008-2009 Budget	(190,802,200)	
Add Increase in Receipts 2009-2010	(13,583,900)	
New Hospital (Loan Charges)	3,054,200	
		<u>(201,331,900)</u>
2009-2010 Budget Deficiency Vote		<u>246,788,000</u>

PERSONNEL BUDGET				
	Actual	Revised	Estimate	Financial
	30.9.08	Estimate	Estimate	Provision
	(fte)	(fte)	(fte)	£
Health Services Division	1,484.20	1,496.50	1,498.50	82,293,700
Social Services Division	826.60	894.80	894.80	31,868,400
Social Security Division	84.50	84.00	84.00	2,951,600
Core Services Group	183.30	189.20	189.20	8,110,987
	<u>2,578.60</u>	<u>2,664.50</u>	<u>2,666.50</u>	<u>125,224,687</u>
Contract Posts	146.50	146.50	132.50	3,445,000
TOTAL	<u>2,725.10</u>	<u>2,811.00</u>	<u>2,799.00</u>	<u>128,669,687</u>

HOME AFFAIRS

NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
HOME AFFAIRS			
Chief Executive's Office	1,993,435	2,109,000	2,283,000
Broadcasting	79,874	87,000	98,000
Communications Division	2,880,889	2,752,000	2,259,000
Civil Defence	525,880	564,000	553,000
Prison	9,148,830	10,283,000	9,675,000
Gambling Supervision Commission	(217,365)		
Probation	1,574,427	1,733,000	1,781,000
Fire & Rescue Service	4,827,369	4,965,000	5,292,000
Constabulary	16,508,152	15,411,000	15,534,000
TOTAL	37,321,491	37,904,000	37,475,000

EXPENDITURE AND INCOME BY CATEGORY

	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
EXPENDITURE			
Payroll Costs	23,934,720	24,055,145	24,958,000
Premises	1,826,017	1,876,022	2,050,900
Supplies and Services	7,233,922	7,162,273	7,152,800
Loan Charges	5,337,164	5,076,400	3,892,900
Other Costs	732,582	475,180	189,400
	39,064,405	38,645,020	38,244,000
INCOME			
Event Income	155,496	168,000	170,000
Rents	290,046	169,500	174,000
Levies & Charges	90,360	130,000	130,000
Gambling Commission Income	481,729		
Other Receipts	725,283	273,520	295,000
	1,742,914	741,020	769,000
	37,321,491	37,904,000	37,475,000

HOME AFFAIRS

Reconciliation of Revenue Expenditure

	£	£
2008-2009 Budget (Gross Spending)		38,645,020
Transfers between Departments		
PISAM & Audit Recharges to Treasury		(28,794)
Savings		
Overtime Reduction	(234,306)	
Efficiency Savings	(100,000)	
		(334,306)
Increased / New Expenditure		
Salaries and Wages	1,137,161	
Loan Charges	(1,183,500)	
Other	8,419	
		(37,920)
2009-2010 Budget (Gross Spending)		38,244,000
Less Receipts 2008-2009 Budget	(741,020)	
Add Increase in Receipts 2009-2010	(27,980)	
		(769,000)
2009-2010 Budget Deficiency Vote		37,475,000

<u>PERSONNEL BUDGET</u>				
	Actual	Revised	Estimate	Financial
	30.9.08	Estimate	31.3.10	Provision
	(fte)	(fte)	(fte)	£
Chief Executive's Office	13.94	15.23	15.23	789,000
Civil Defence	2.32	2.32	2.32	99,000
Prison	123.00	127.00	127.00	4,551,000
Probation	21.00	21.00	21.00	940,000
Fire Service	83.00	82.00	82.00	4,458,000
Police	288.04	287.11	287.11	12,487,000
Communications Division	26.00	27.00	27.00	1,039,000
	557.30	561.66	561.66	24,363,000
Contract Posts	19.71	19.71	19.71	595,000
TOTAL	577.01	581.37	581.37	24,958,000

LOCAL GOVERNMENT & ENVIRONMENT

NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
LOCAL GOVERNMENT & THE ENVIRONMENT			
Corporate Services Directorate			
Administration	824,954	940,605	928,090
Local Authority Assistance	1,550,218	2,016,604	2,004,604
Local Authority Housing Deficiency	7,276,549	7,182,953	7,846,000
Department Vehicles	38,237	159,170	168,170
Planning & Building Control Directorate	669,486	1,207,823	869,047
Estates & Housing Directorate			
Aid Schemes	1,103,804	828,200	676,500
Administration, Housing & Architects	2,475,433	2,964,939	1,461,331
Property Services	4,384,472	4,637,429	4,119,815
Environment Safety & Health Directorate	1,663,800	1,784,054	1,875,870
Scientific Services	745,340	799,901	819,575
Waste Operations Management Unit	9,027,408	9,183,322	8,732,998
TOTAL	29,759,701	31,705,000	29,502,000

EXPENDITURE AND INCOME BY CATEGORY

	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
EXPENDITURE			
Payroll Costs	5,783,436	6,067,910	6,457,339
Other Staffing Costs	351,630	269,882	290,440
Premises	4,384,472	3,978,033	3,974,033
Supplies & Services	14,939,731	16,311,798	16,011,908
Public Sector Housing - excl. loan charges	7,276,549	7,182,953	7,846,000
Professional Services	150,356	218,000	201,050
Local Authority Support	1,550,218	2,021,214	2,009,214
Property Grants	486,260	637,400	637,400
Loan Charges	6,256,762	6,527,700	4,372,000
	41,179,414	43,214,890	41,799,384
INCOME			
Fees	885	1,500	1,500
Rents	8,360,148	7,681,827	8,243,409
Services	2,880,468	3,610,663	3,832,575
Sales	58,503	76,000	80,000
Interest	48,777	56,600	56,600
Other	70,932	83,300	83,300
	11,419,713	11,509,890	12,297,384
	29,759,701	31,705,000	29,502,000

LOCAL GOVERNMENT & ENVIRONMENT

Reconciliation of Revenue Expenditure

	£	£
2008-2009 Budget (Gross Spending)		43,214,890
Transfers		
PISAM & Audit Recharges to Treasury		(31,367)
Savings		
Efficiency Savings	(100,000)	
Fuel poverty	(300,000)	
Planning & Building control	(80,000)	
PEML work LAB	(23,860)	
Housing Maintenance	(23,400)	
		(527,260)
Increased Expenditure		
Salaries and Wages (pay awards & increments)	262,169	
Salaries and Wages (additional staff)	127,260	
Loan Charges	(2,155,634)	
LA Housing Deficiencies	663,047	
Kerbside Collection	246,739	
Other	(460)	
		(856,879)
2009-2010 Budget (Gross Spending)		<u>41,799,384</u>
Less Receipts 2008-2009 Budget	(11,509,890)	
Add Increase in Receipts 2009-2010	(787,494)	
2009-2010 Budget Deficiency Vote		<u>(12,297,384)</u>
		<u>29,502,000</u>

PERSONNEL BUDGET				
	Actual 30.9.08	Revised Estimate 31.3.09	Estimate 31.3.10	Financial Provision 2009-2010
	(fte)	(fte)	(fte)	£
Corporate Services Directorate	19.00	19.00	19.00	710,305
Estates & Housing Directorate	60.20	61.20	61.70	1,999,878
Planning & Building Control Directorate	30.00	28.00	28.00	1,049,738
Environmental Safety & Health Directorate	33.50	33.00	33.50	1,479,610
Scientific Services	13.50	13.50	13.50	531,528
Waste Operations Management Unit	14.00	15.00	14.00	500,426
	170.20	169.70	169.70	6,271,485
Contract Posts	5.90	2.30	6.30	185,854
	176.10	172.00	176.00	6,457,339

TOURISM & LEISURE

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
CORPORATE SERVICES DIRECTORATE			
Corporate Services	1,542,582	1,606,000	1,592,000
TOURISM DIRECTORATE			
Tourism Directorate Management	181,575	174,000	179,000
New Product Development	268,166	335,000	334,000
Quality and Service	386,027	406,000	408,000
Communications	2,056,857	1,850,000	599,000
Events	4,080,270	3,612,000	4,478,000
sub-total	6,972,895	6,377,000	5,998,000
SERVICE DELIVERY DIRECTORATE			
Service Delivery Directorate Management	820,854	622,000	559,000
Manx Welcome Centre	117,254	312,000	323,000
Buses	6,510,014	6,513,000	6,139,000
Heritage Railways	3,546,233	3,706,000	3,734,000
Sports and Recreation	3,741,436	3,919,000	3,688,000
Arts and Entertainment	3,796,478	4,060,000	3,444,000
sub-total	18,532,269	19,132,000	17,887,000
TOTAL	27,047,746	27,115,000	25,477,000

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
EXPENDITURE			
Staff Costs	14,048,919	15,056,700	15,455,300
Premises	1,005,228	928,300	953,300
Supplies and Services	2,238,571	2,401,900	2,337,000
Marketing	2,238,016	2,086,100	803,800
Grants	1,336,963	1,320,100	1,537,800
Loan Charges	4,780,978	4,689,200	4,092,300
Minor Capital Works	315,000		
Other Costs	9,114,723	8,763,800	9,606,600
	35,078,398	35,246,100	34,786,100
INCOME			
Fees	33,134	10,000	30,000
Rents	55,263	38,500	58,500
Leisure Facility Income	4,170,784	4,232,900	4,563,900
Public Transport Fares	3,283,247	3,187,100	3,541,100
Other	488,224	662,600	1,115,600
	8,030,652	8,131,100	9,309,100
	27,047,746	27,115,000	25,477,000

Note : Estimates include gross expenditure and receipts in respect of Service Delivery Directorate amounting to £4,660,600 in 2009-2010.

TOURISM & LEISURE

Reconciliation of Revenue Expenditure

	£	£
2008-2009 Budget (Gross Spending)		35,246,100
Transfers		
Tourism Marketing Budget to Marketing Initiatives Fund		(983,000)
PISAM & Audit Recharges to Treasury		(26,000)
Increased Expenditure		
Salaries and Wages	617,500	
Loan Charges	(596,900)	
Legal Fees	46,000	
TT Race expenses / Press / PR	322,900	
Manx Grand Prix	181,600	
Buses Fuel Oil	100,000	
Railways Maintenance	30,000	
Steam Railway Coal	20,000	
Villa Marina Arcade	25,000	
Villa Marina Performance fees	150,000	
		896,100
New Areas of Spending		
TT Sponsorship and TV Contract	815,000	
TTxGP	150,000	
Taste IOM	15,000	
TT shared cost - one way system	34,000	
		1,014,000
Expenditure Reductions		
Overtime reductions	(225,400)	
Bus Lease Purchase	(380,000)	
Retirement Allowances	(14,600)	
Communications Marketing	(263,000)	
Press/PR Contract	(10,600)	
Events Development Fund	(30,000)	
TT Administration & Festival	(102,000)	
Non-Sport Support Fund	(34,000)	
ITC	(15,000)	
Manx Welcome Training Scheme	(15,000)	
Guide Distribution	(20,000)	
Snafell Mountain Railway - Fell Rail	(125,000)	
Bus Equipment	(50,000)	
Villa Marina Performers Expenses	(50,000)	
Other	(26,500)	
		(1,361,100)
2009-2010 Budget (Gross Spending)		<u>34,786,100</u>
Less Receipts		
2008-2009 Budget	(8,131,100)	
Inflation Increases	(164,000)	
TT Administration & Festival	(598,900)	
Buses	(145,000)	
Villa Marina Department Shows (see expenditure)	(150,000)	
Other Villa Marina Income	(116,000)	
Wildlife Park	(15,000)	
Net other minor income	10,900	
		(9,309,100)
2009-2010 Budget Deficiency Vote		<u>25,477,000</u>

Note : Estimates include gross expenditure and receipts in respect of Service Delivery Directorate amounting to £4,660,600 in 2009-2010.

TOURISM & LEISURE

PERSONNEL BUDGET				
	Actual 30.9.08	Revised Estimate 31.3.09	Estimate 31.3.10	Financial Provision 2009-2010
	(fte)	(fte)	(fte)	£
Corporate Services	20.50	22.50	22.50	925,700
Tourism				
Management	3.00	3.00	3.00	173,700
New Product Development	3.80	4.80	4.80	165,000
Communications	2.00	4.00	4.00	169,300
Quality & Service	3.00	4.00	4.00	163,800
Events	4.00	6.00	6.00	249,500
Service Delivery				
Management	5.50	5.50	5.50	225,600
Manx Welcome Centre	6.00	7.00	7.00	235,800
Buses	151.00	151.00	151.00	5,783,700
Heritage Railways	68.00	68.00	68.00	2,139,500
Sport & Recreation	58.07	57.50	57.50	1,881,100
Arts & Entertainment	13.00	13.00	13.00	571,400
Personnel Control Total	337.87	346.30	346.30	12,684,100
Villa Marina / Gaiety Theatre Complex	68.10	75.50	75.50	1,966,800
Manx Welcome	2.00	2.00	2.00	49,000
Seasonal Workers	6.00	31.00	31.00	544,600
Contract Appointments	6.00	6.00	6.00	210,800
TOTAL	419.97	460.80	460.80	15,455,300
Corporate Services Directorate	20.50	22.50	22.50	925,700
Tourism Directorate	15.80	21.80	21.80	921,300
Service Delivery Directorate	383.67	416.50	416.50	13,608,300
TOTAL	419.97	460.80	460.80	15,455,300

TRADE & INDUSTRY

NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
Chief Executive's Office	1,316,830	1,671,845	1,468,150
Economic Development Group	1,519,430	1,793,400	1,791,900
Training & Employment	2,599,159	3,275,100	3,313,845
Industrial Grants	3,653,818	3,500,000	3,500,000
Ship Registry	562,271	595,455	698,905
Aircraft Registry	215,024	355,200	280,200
TOTAL	9,866,532	11,191,000	11,053,000

EXPENDITURE AND INCOME BY CATEGORY

	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
EXPENDITURE			
Payroll Costs	3,553,006	3,899,070	4,266,165
Premises	644,405	688,820	674,920
Supplies and Services	2,300,741	3,158,940	2,684,400
Marketing	606,499	630,000	669,000
Grants	5,820,547	5,769,350	6,069,100
Loan Charges	811,795	917,300	819,800
	13,736,993	15,063,480	15,183,385
INCOME			
Fees	2,458,565	2,449,280	2,604,280
Rents	598,728	525,000	627,905
Royalties	431,246	338,200	338,200
Other	381,922	560,000	560,000
	3,870,461	3,872,480	4,130,385
	9,866,532	11,191,000	11,053,000

TRADE & INDUSTRY

Reconciliation of Revenue Expenditure

	£	£
2008-2009 Budget (Gross Spending)		15,063,480
Savings		
Overtime Reduction	(11,200)	
Efficiency Savings	(100,000)	
		(111,200)
Transfer		
PISAM & Audit Recharges to Treasury		(10,766)
Increased Expenditure		
Salaries and Wages (pay awards & increments)	209,371	
Loan Charges	(97,500)	
Rechargeable Aircraft Registry Expenses	130,000	
		241,871
2009-2010 Budget (Gross Spending)		<u>15,183,385</u>
Less Receipts 2008-2009 Budget	(3,872,480)	
Add Increase in Receipts 2009-2010	(257,905)	
		<u>(4,130,385)</u>
2009-2010 Budget Deficiency Vote		<u>11,053,000</u>

PERSONNEL BUDGET				
	Actual 30.9.08	Revised Estimate 31.3.09	Estimate 31.3.10	Financial Provision 2009-2010
	(fte)	(fte)	(fte)	£
Civil Servants	88.00	93.50	95.50	4,266,165
TOTAL	88.00	93.50	95.50	4,266,165

TRANSPORT

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
TRANSPORT			
Trading Operations - Works & Design	1,835,818	1,550,305	1,630,927
AIRPORT			
Management & Administration	702,342	1,026,701	1,152,966
Operations	1,951,824	2,241,307	2,232,408
Loan Charges	1,791,789	2,421,000	3,147,700
sub-total	4,445,955	5,689,008	6,533,074
HARBOURS DIVISION			
Management & Administration	(1,191,969)	(657,944)	(1,002,926)
Operations	1,071,826	844,872	980,181
Coastguard	465,149	495,054	455,218
Loan Charges	1,401,273	1,532,400	1,302,000
sub-total	1,746,279	2,214,382	1,734,473
HIGHWAYS			
Management & Administration	729,348	1,039,059	932,569
Highway Services	3,028,186	3,126,203	2,135,408
Network Planning	2,879,000	3,029,550	3,050,566
Vehicle & Driving Test Centre	512,325	598,746	353,213
Loan Charges	1,277,250	1,641,800	1,252,900
sub-total	8,426,109	9,435,358	7,724,656
DRAINAGE DIVISION			
Management & Administration	418,294	346,479	453,351
Drainage Operations	3,444,769	3,629,510	3,592,636
IRIS Operations	2,627,954	2,887,792	3,291,610
Land Drainage Operations	761,632	796,672	879,400
Loan Charges	9,337,296	9,763,000	6,808,800
sub-total	16,589,945	17,423,453	15,025,797
PROPERTY DIVISION			
Management & Administration & Operations	1,903,960	2,023,155	2,162,030
Loan Charges	2,567,877	2,462,400	1,901,000
sub-total	4,471,837	4,485,555	4,063,030
MANAGEMENT SERVICES			
Administration	1,376,302	1,671,939	1,562,043
TOTAL	38,892,245	42,470,000	38,274,000

TRANSPORT

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
EXPENDITURE			
Wages and Salaries (see note)	19,188,446	19,449,218	26,571,236
Employee Transport and Subsistence	166,579	101,772	133,218
Training	197,259	188,367	203,963
Other Staff Costs	103		1,646
Recruitment Costs	2,747	500	500
Agency Staff	1,267,737	1,829,234	2,036,759
Structures	5,919,293	5,815,713	5,592,548
Building Repairs & Alterations	795,170	1,102,000	1,140,000
Grounds	453,974	438,100	374,400
Road Runways and Landscaping	11,021,682	11,643,252	11,238,029
Road Runways and Grounds Improvements	1,512,658	2,223,391	1,665,000
Energy Costs	1,864,935	2,168,500	2,506,795
Rent Rates and Water Charges	230,186	255,900	233,050
Fixtures and Fittings	62,784	98,900	104,626
Cleaning and Waste Disposal	276,484	376,100	222,936
Property Insurance	3,000	4,500	4,500
Other Premises Expenses	17,545	16,000	8,000
Vehicle Purchase (see note)	667,274	1,041,941	1,355,499
Vehicle Repairs and Maintenance (see note)	83,020	114,186	279,927
Vehicle Running Costs (see note)	678,163	630,851	1,784,917
Contract Hire and Operating Leases (see note)	655,412	672,100	797,202
Transport - Insurance / Carriage	(4,522)		
Equipment	1,209,003	1,069,028	2,404,738
Furniture	14,069	63,000	23,000
Materials & Direct Costs (see note)	22,142,858	22,173,700	13,373,290
Printing Stationery and General Office Expenses	119,831	86,245	94,270
Advertising Publicity Marketing	305,320	200,000	263,340
Services	2,253,230	1,716,820	1,913,309
Communications and Computing	873,178	899,128	1,064,390
Expenses	884,337	1,086,368	1,134,238
Exchange Rate & Other Differences	(12,659)		
Loan Repayments	16,377,638	17,823,100	14,412,400
Loan Repayments Local Government	503,189	722,700	525,200
Bad Debts	157,390		
Reserve Funds	(172,798)		
Works Division Trading Operations	(21,170,646)	(21,347,650)	(22,308,660)
Works Division Capital Funding	(4,027,061)	(4,800,000)	(4,542,700)
Design Division Trading Operations	(834,893)	(807,764)	(713,342)
	63,681,915	67,055,200	63,898,224
INCOME			
Taxation Income	8,472,668	9,130,500	9,587,225
Third Party Contributions	40,120	58,300	61,215
Operating Income	16,169,977	15,274,338	15,849,225
Grant Income	31,713		
Other Non Trading Income	75,192	122,062	126,559
	24,789,670	24,585,200	25,624,224
	38,892,245	42,470,000	38,274,000

Note

The Works Division has adopted new accounting procedures which allow for more detailed disclosure of costs of maintenance and infrastructure works. As a result, direct wages and equipment costs are disclosed as such and general materials and direct costs are reduced.

TRANSPORT

Reconciliation of Revenue Expenditure

	£	£
2008-2009 Budget (Gross Spending)		67,055,200
Transfers		
PISAM & Audit Recharges to Treasury		(68,489)
Savings		
Overtime	(538,446)	
Agency Staff	(32,466)	
Structures	(80,700)	
Building Repairs and Alterations	(87,000)	
Grounds	(68,100)	
Roads, Runways and Landscaping	(746,758)	
Roads, Runways and Grounds Improvements	(558,390)	
Furniture	(40,000)	
Services	(48,111)	
		(2,199,971)
Increased Expenditure		
Salaries and Wages (pay awards & increments)	1,183,927	
Inflation	1,160,757	
Airport services for passengers with reduced mobility	175,000	
Loan Charges	(3,408,200)	(888,516)
		63,898,224
2009-2010 Budget (Gross Spending)		
Less Receipts 2008-2009 Budget	(24,585,200)	
Add Increase in Receipts 2009-2010		
Taxation Income	(456,725)	
Third Party Contributions	(2,915)	
Operating Income	(574,887)	
Other Non-trading Income	(4,497)	
		(25,624,224)
2009-2010 Budget Deficiency Vote		38,274,000

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.08	Revised Estimate 31.3.09	Estimate 31.3.10	Financial Provision 2009-2010
	(fte)	(fte)	(fte)	£
Airport	143.00	147.40	147.40	6,599,283
Harbours	58.00	60.00	60.00	2,545,719
Highways	45.00	49.00	49.00	1,871,571
Drainage	21.00	27.00	27.00	1,033,104
Properties & Administration	15.60	21.40	21.40	739,260
Management Services	20.70	25.20	25.20	909,370
Design	12.50	12.50	12.50	588,327
Works	360.60	388.60	388.60	12,284,602
TOTAL	676.40	731.10	731.10	26,571,236

TREASURY

GROSS EXPENDITURE - SERVICE ANALYSIS

	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
Corporate Strategy Division	4,438,902	5,250,871	5,472,090
Customs & Excise Division	2,040,159	2,670,150	2,687,924
Economic Affairs Division	413,626	468,598	485,605
E-Commerce & Space Commerce Division	429,727	499,974	508,231
Finance Division	9,981,744	9,631,492	5,593,553
Financial Services Division	1,274,772	1,070,382	1,084,117
Income Tax Division	4,788,378	5,266,255	5,074,939
Information Systems Division	9,230,513	9,203,978	9,837,228
Internal Audit Division	589,132	746,300	776,747
Lottery Duty Distribution			880,000
TOTAL	33,186,953	34,808,000	32,400,434

EXPENDITURE AND INCOME BY CATEGORY

	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
EXPENDITURE			
Payroll Costs	11,913,030	12,638,000	12,904,218
Premises	320,950	524,500	464,500
Supplies and Services	11,383,898	11,809,653	12,747,086
Marketing	815,212	646,292	631,480
Grants		3,848,950	1,366,050
Loan Charges	4,322,471	5,046,100	3,122,800
Lottery Duty Distribution			880,000
Other Costs	4,431,392	294,505	284,300
	33,186,953	34,808,000	32,400,434
INCOME			
Customs & Excise	429,888,937	417,840,000	398,580,000
Income & Other Taxes	159,392,775	153,500,000	160,500,000
Other Treasury Income	9,036,014	3,500,000	13,250,000
	598,317,726	574,840,000	572,330,000
	(565,130,773)	(540,032,000)	(539,929,566)

TREASURY

Reconciliation of Revenue Expenditure

	£	£
2008-2009 Budget (Gross Spending)		34,808,000
Transfer		
PISAM & Audit Recharges to Treasury from Departments	432,230	
Exec Govt Misc Statutes & Charges	27,650	
		459,880
Savings		
Overtime Reduction	(44,188)	
Govt. Insurances	(2,200,000)	
Rent	(112,000)	
Quality costs	(14,100)	
		(2,370,288)
Increased Expenditure		
Salaries and Wages	316,637	
Loan Charges (Including MEA Loan)	(1,923,300)	
UK Contribution	78,000	
Manx Radio Subvention	29,000	
Manx Heritage Foundation Grant	7,100	
Rent	56,000	
Lottery Duty Reallocation -		
Manx Lottery Trust	370,000	
Sports Council	170,000	
Arts Council	170,000	
Manx Heritage Foundation	170,000	
Other	59,405	
		(497,158)
2009-2010 Budget (Gross Spending)		32,400,434

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.08	Revised Estimate 31.3.09	Estimate 31.3.10	Financial Provision 2009-2010
	(fte)	(fte)	(fte)	£
Corporate Strategy Division	21.60	22.60	23.60	1,166,232
Customs & Excise Division	50.00	55.00	55.00	2,101,700
Economic Affairs Division	10.20	10.20	10.20	392,725
E-Commerce & Space Commerce Division	2.00	2.00	2.00	121,231
Finance Division	30.54	30.54	30.54	1,277,366
Financial Services Division	7.00	9.00	9.00	421,391
Income Tax Division	123.00	124.00	122.00	4,069,160
Information Systems Division	65.50	68.00	68.00	2,749,201
Internal Audit Division	12.50	12.50	12.50	605,212
	322.34	333.84	332.84	12,904,218
Contract Posts	10.80	10.50	9.50	incl.above
TOTAL	333.14	344.34	342.34	12,904,218

EXECUTIVE GOVERNMENT

NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
Chief Secretary's Office	2,237,103	2,736,580	2,677,186
Industrial Relations	135,760	166,300	172,200
Gambling Supervision Commission		170,000	(93,115)
Veterans' Welfare Service	73,101	86,100	89,050
Personnel Office	1,883,285	2,306,500	2,386,250
Office of the Data Protection Supervisor	124,369	198,748	207,674
Administration sub-total	4,453,618	5,664,228	5,439,245
General Registry	2,743,278	2,877,329	3,281,179
Attorney General	2,933,488	2,961,854	3,308,690
Administration of Justice sub-total	5,676,766	5,839,183	6,589,869
Pensions	9,890,020	10,427,791	11,750,000
Miscellaneous Statutes & Charges	1,880,000	2,227,650	2,400,000
	21,900,404	24,158,852	26,179,114

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

EXPENDITURE AND INCOME BY CATEGORY

	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
EXPENDITURE			
Payroll Costs	8,747,485	9,719,148	10,608,003
Premises	929,419	1,044,150	1,028,950
Supplies and Services	3,073,291	3,823,093	3,480,236
Pensions	35,131,020	38,209,184	43,727,308
Legal Aid	2,429,448	1,757,106	1,963,163
Marketing		227,200	11,500
Grants	1,880,000	2,200,000	2,400,000
Other Costs	383,067	967,260	1,118,708
	52,573,730	57,947,141	64,337,868
INCOME			
Fees	5,432,326	6,005,146	6,137,746
Pensions	25,241,000	27,781,393	31,977,308
Other		1,750	43,700
	30,673,326	33,788,289	38,158,754
	21,900,404	24,158,852	26,179,114

EXECUTIVE GOVERNMENT

Reconciliation of Revenue Expenditure

	£	£
2008-2009 Budget (Gross Spending)		57,947,141
Reallocation of Resources		
PISAM & Audit Recharges to Treasury	(38,843)	
Transfer to Treasury	(27,650)	
		(66,493)
Savings		
Overtime reduction	(16,100)	
Criminal Injuries Compensation Contingency	(265,100)	
Court Services	(140,000)	
		(424,900)
Increased Expenditure		
Salaries and Wages	818,978	
Legal Aid	206,057	
Other	82,961	
		6,882,120
2009-2010 Budget (Gross Spending)		64,337,868
Less Receipts 2008-2009 Budget	(33,790,339)	
Add Increase in Receipts 2009-2010	(4,368,415)	
		(38,158,754)
2009-2010 Budget Deficiency Vote		26,179,114

PERSONNEL BUDGET				
	Actual 30.9.08	Revised Estimate 31.3.09	Estimate 31.3.10	Financial Provision 2009-2010
	(fte)	(fte)	(fte)	£
Chief Secretary's Office	43.50	41.50	41.50	1,844,000
Industrial Relations	2.70	2.70	2.70	149,800
Gambling Supervision Commission			5.18	320,924
Veterans' Welfare Service	2.10	2.10	2.10	78,800
Personnel Office	39.50	32.46	32.46	1,593,050
Office of the Data Protection Supervisor	4.00	4.00	4.00	172,926
General Registry (incl. Coroners)	84.17	84.17	87.17	3,988,736
Attorney General	25.76	34.76	34.76	2,459,767
	201.73	201.69	209.87	10,608,003
Contract Posts	19.84	19.84	23.84	incl. above
TOTAL	221.57	221.53	233.71	10,608,003

MANX MUSEUM & NATIONAL TRUST

NET EXPENDITURE - SERVICE ANALYSIS

	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
TOTAL	5,252,130	5,490,000	5,217,000

EXPENDITURE AND INCOME BY CATEGORY

	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
EXPENDITURE			
Payroll Costs	2,823,609	2,937,000	3,055,000
Employee Expenses		70,000	80,311
Infrastructure	835,222	863,000	823,000
Transport Expenses	23,678	42,000	22,000
Supplies & Services	954,555	871,000	858,755
Loan Charges	1,434,827	1,444,000	1,166,100
Grants	2,000	2,000	2,000
	6,073,891	6,229,000	6,007,166
INCOME			
Total Receipts	821,761	739,000	790,166
	5,252,130	5,490,000	5,217,000

MANX MUSEUM & NATIONAL TRUST

Reconciliation of Revenue Expenditure

	£	£
2008-2009 Budget (Gross Spending)		6,229,000
Savings		
Efficiency Savings	(50,000)	
Overtime reduction	(9,863)	
		(59,863)
Transfers		
PISAM & Audit Recharges to Treasury		(22,034)
Increased Expenditure		
Salaries and Wages	137,863	
Loan Charges	(277,900)	
Other	100	
		(139,937)
2009-2010 Budget (Gross Spending)		<u>6,007,166</u>
Less Receipts 2008-2009 Budget	(739,000)	
Add Increase in Receipts 2009-2010	(51,166)	
		(790,166)
2009-2010 Budget Deficiency Vote		<u>5,217,000</u>

<u>PERSONNEL BUDGET</u>				
	Actual 30.9.08	Revised Estimate 31.3.09	Estimate 31.3.10	Financial Provision 2009-2010
	(fte)	(fte)	(fte)	£
Permanent Staff	76.15	76.15	76.15	2,562,394
Seasonal Staff	20.65	20.65	20.65	439,686
	96.80	96.80	96.80	3,002,080
Contract Posts	2.00	2.00	2.00	52,920
TOTAL	98.80	98.80	98.80	3,055,000

ROAD TRANSPORT LICENSING COMMITTEE

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
Administration	127,173	245,900	225,900
Licence Fees and Receipts	(30,177)	(61,900)	(41,900)
TOTAL	96,996	184,000	184,000

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
EXPENDITURE			
Payroll Costs	95,504	93,900	187,000
Supplies and Services	31,521	128,000	28,000
Other Costs	148	24,000	10,900
	127,173	245,900	225,900
INCOME			
Fees	30,177	61,900	41,900
	96,996	184,000	184,000

Reconciliation of Revenue Expenditure

	£	£
2008-2009 Budget (Gross Spending)		245,900
Savings		
Legal fees	(8,000)	
Miscellaneous expenses	(13,100)	
		(21,100)
Increased Expenditure		
Salaries and Wages (pay awards & increments)		1,100
		225,900
2009-2010 Budget (Gross Spending)		
Less Receipts 2008-2009 Budget	(61,900)	
Less Reduction in Receipts 2009-2010	20,000	
		(41,900)
2009-2010 Budget Deficiency Vote		184,000

PERSONNEL BUDGET				
	Actual 30.9.08	Revised Estimate 31.3.09	Estimate 31.3.10	Financial Provision 2009-2010
	(fte)	(fte)	(fte)	£
Administration	2.00	2.00	2.00	95,000
Contract Posts	2.20	2.20	2.70	92,000
TOTAL	4.20	4.20	4.70	187,000

STATUTORY BOARDS (Revenue Funded)

<u>NET EXPENDITURE - SERVICE ANALYSIS</u>			
	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
Office of Fair Trading	737,861	800,900	828,700
Communications Commission	(396,645)	(110,000)	(107,503)
Financial Supervision Commission	(7,826,754)	(8,006,025)	(7,056,638)
Insurance and Pensions Authority	302,720	480,000	562,000
TOTAL	(7,182,818)	(6,835,125)	(5,773,441)

<u>EXPENDITURE AND INCOME BY CATEGORY</u>			
	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
EXPENDITURE			
Staff Costs	4,083,348	4,381,398	4,586,963
Premises	573,792	633,000	627,000
Supplies and Services	1,501,323	1,951,211	1,995,124
Marketing		7,000	
Grants	8,214	15,000	15,000
Professional Services		25,000	
Other Costs	53,261	64,558	51,144
	6,219,938	7,077,167	7,275,231
INCOME			
Fees	13,279,126	13,912,292	13,025,172
Other	123,630		23,500
	13,402,756	13,912,292	13,048,672
	(7,182,818)	(6,835,125)	(5,773,441)

STATUTORY BOARDS (Revenue Funded)

Reconciliation of Revenue Expenditure

	£	£
2008-2009 Budget (Gross Spending)		7,077,167
Transfers between Departments		
PISAM & Audit Recharges to Treasury		(14,876)
Increased Expenditure		
Salaries and Wages	206,939	
Other	6,001	
		<u>212,940</u>
2009-2010 Budget (Gross Spending)		<u>7,275,231</u>
Less Receipts 2008-2009 Budget	(13,912,292)	
Less Reduction in Receipts 2009-2010	863,620	
		<u>(13,048,672)</u>
2009-2010 Budget Deficiency Vote		<u>(5,773,441)</u>

PERSONNEL BUDGET				
	Actual 30.9.08	Revised Estimate 31.3.09	Estimate 31.3.10	Financial Provision 2009-2010
	(fte)	(fte)	(fte)	£
Office of Fair Trading	16.81	17.50	17.50	664,290
Communications Commission	1.70	2.70	2.70	159,273
Financial Supervision Commission	65.30	66.50	66.50	2,944,400
Insurance and Pensions Authority	9.70	12.00	12.00	819,000
	93.51	98.70	98.70	4,586,963
Contract Posts	2.00	2.00	2.00	incl. above
TOTAL	<u>95.51</u>	<u>100.70</u>	<u>100.70</u>	<u>4,586,963</u>

EXPENSES OF THE LEGISLATURE

NET EXPENDITURE - SERVICE ANALYSIS			
	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
Clerk of Tynwald's Office	4,855,016	5,009,800	5,112,320

EXPENDITURE AND INCOME BY CATEGORY			
	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
EXPENDITURE			
Payroll Costs	998,875	978,000	1,101,290
Members' Fees & Expenses	1,942,609	1,965,000	2,047,530
Members' Pension Scheme	611,134	575,000	615,000
Supplies & Services	328,638	328,500	388,400
St Johns Tynwald	212,561	205,000	205,000
Loan Charges	769,080	974,300	771,100
Other Costs	17,734	19,000	19,000
	4,880,631	5,044,800	5,147,320
INCOME			
Sales	25,615	35,000	35,000
	4,855,016	5,009,800	5,112,320

Reconciliation of Revenue Expenditure

	£	£
2008-2009 Budget (Gross Spending)		5,044,800
Increased Expenditure		
Salaries and Wages	123,290	
Members' Fees, Expenses & Pensions	122,530	
Loan Charges	(203,200)	
Other	59,900	
		102,520
2009-2010 Budget (Gross Spending)		5,147,320
Less Receipts		(35,000)
2009-2010 Budget Deficiency Vote		5,112,320

PERSONNEL BUDGET				
	Actual 30.9.08	Revised Estimate 31.3.09	Estimate 31.3.10	Financial Provision 2009-2010
	(fte)	(fte)	(fte)	£
Clerk of Tynwald's Office	26.00	26.00	26.00	1,101,290

STATUTORY BOARDS (NON-REVENUE FUNDED)

EXPENDITURE AND INCOME BY CATEGORY

MANX ELECTRICITY AUTHORITY	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
EXPENDITURE			
Payroll Costs	10,450,000	10,667,000	11,037,000
Premises	2,405,000	2,766,000	2,907,000
Supplies and Services	28,722,000	30,726,000	44,477,000
Repairs & Maintenance	4,261,000	5,201,000	4,998,000
Retail expenses	3,072,000	2,710,000	2,940,000
Loan Charges	17,311,000	17,724,000	16,018,000
	66,221,000	69,794,000	82,377,000
INCOME			
Electricity Supply	51,096,000	51,883,000	64,655,000
Gas Supply	3,662,000	5,491,000	6,561,000
Retail and Other Income	5,913,000	4,670,000	5,139,000
Government Grants	9,906,000	8,900,000	5,300,000
	70,577,000	70,944,000	81,655,000
	(4,356,000)	(1,150,000)	722,000

POST OFFICE	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
EXPENDITURE			
Payroll Costs	12,574,264	11,628,609	12,642,841
Premises & Accommodation	865,883	682,845	915,733
Supplies and Services	8,615,532	8,522,659	10,507,400
Marketing	61,810	63,660	91,503
	22,117,489	20,897,773	24,157,477
INCOME			
Sales	24,099,632	22,556,268	26,142,915
	24,099,632	22,556,268	26,142,915
	(1,982,143)	(1,658,495)	(1,985,438)

WATER AUTHORITY	Actual 2007-2008	Estimate 2008-2009	Estimate 2009-2010
	£	£	£
EXPENDITURE			
Payroll Costs	4,485,765	4,500,000	4,850,000
Premises & Accommodation	100,000	400,000	110,000
Supplies and Services	1,730,729	2,000,000	2,550,000
Loan Charges (net)	2,564,734	2,700,000	4,000,000
Other Costs (inc Depn)	2,147,416	3,100,000	2,350,000
	11,028,644	12,700,000	13,860,000
INCOME			
Rates	13,156,911	14,000,000	15,500,000
Rents	95,000	100,000	95,000
Other	123,810		100,000
	13,375,721	14,100,000	15,695,000
	(2,347,077)	(1,400,000)	(1,835,000)

SUMMARY

	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2009)						IMPLICATIONS	
	2009-10	2010-11	2011-12	2012-13	2013-14	Further Payments	Revenue	Staff
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number
AGRICULTURE, FISHERIES AND FORESTRY	6,262	1,192	300	300	300	230	803	-
EDUCATION	13,358	21,544	18,438	15,588	5,896	265	10,902	38.96
HEALTH AND SOCIAL SECURITY *	12,022	8,743	1,305	1,021	935	9,600	20,827	183.52
HOME AFFAIRS	1,866	1,892	2,471	11,531	2,042		7,071	30.00
LOCAL GOVERNMENT AND ENVIRONMENT	11,327	14,400	9,447	1,900	5,924	5,000	5,424	60.00
TOURISM AND LEISURE	8,328	3,186	2,035	1,760	1,760		4,579	-
TRADE AND INDUSTRY	2,680	9,894	2,116	2,000	2,000		1,023	-
TRANSPORT	50,270	21,751	32,014	30,338	15,676	11,109	28,258	13.00
TREASURY	50				3,270		285	-
	106,162	82,602	68,125	64,438	37,804	26,204	79,171	325.48
EXECUTIVE GOVERNMENT	1,675	2,025	1,525	1,525	1,525		43	-
MANX MUSEUM & NATIONAL TRUST	1,985	641	1,160	480	1,120	3,115	1,286	4.80
	109,822	85,267	70,810	66,443	40,449	29,319	80,501	330.28
SCHEMES FUNDED FROM HOUSING RESERVE	6,534	8,900	9,539	4,268			5,113	-
GOVERNMENT TOTAL	116,356	94,167	80,349	70,711	40,449	29,319	85,614	330.28
EXPENSES OF THE LEGISLATURE	150						991	2.00
TOTAL CAPITAL PROGRAMME	116,506	94,167	80,349	70,711	40,449	29,319	86,605	332.28
PROPOSED SCHEMES BEYOND 2011-12				14,368	13,284	189,874	19,600	16.15
REVISED TOTAL	116,506	94,167	80,349	85,079	53,732	219,193	106,205	348.43
STATUTORY BOARDS' CAPITAL PROGRAMME	17,189	17,921	21,746	15,474	6,372	17,208		
LOCAL AUTHORITIES' HOUSING PROGRAMME	21,698	22,575	22,370	20,114	15,850	17,903		
	155,393	134,664	124,465	120,666	75,954	254,304		

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

	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2009)						IMPLICATIONS	
	2009-10	2010-11	2011-12	2012-13	2013-14	Further Payments	Revenue	Staff
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number
COMMITTED SCHEMES	65,736	10,560	1,812	835	100	4,345	56,013	227.80
CONTINUING SCHEMES	3,175	2,825	2,825	3,595	8,825	5,000		-
NEW SCHEMES	47,596	80,782	75,712	80,648	44,807	209,848	50,192	120.63
	116,506	94,167	80,349	85,079	53,732	219,193	106,205	348.43

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 31.3.09 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2009)						Further Payments 10	Revenue 11	Staff 12
				2009-10 5	2010-11 6	2011-12 7	2012-13 8	2013-14 9				
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number			
COMMITTED SCHEMES												
Silverdale Car Park	260	197	30						230	22		
Laxey River Scour	350	350	350							30		
Sawmill Equipment	350	350	50	300						30		
Refurbishment of Mill Road Yard	300	300	50	250						26		
New Headquarters												
- Design Fees (Pre-Contract)	448	458	448							38		
- Enabling Scheme	350	350	150	200						30		
- Construction	5,279	5,279	1,392	3,314	574					453		
	7,337	7,284	2,470	4,064	574				230	630		
CONTINUING SCHEMES												
Agricultural and Fishermen's Loans			14,121	500	300	300	300	300				
			14,121	500	300	300	300	300				
NEW SCHEMES												
Laxey Pavilion and Silverdale Complex Refurb												
Bradda Refurbishment Scheme												
Woodchipping & Handling Facility (fuel production)												
	2,016			1,698	318					173		
TOTAL		7,284	16,591	6,262	1,192	300	300	300	230	803		

EDUCATION

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.09 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2009)						Further Payments 10	Revenue 11	Staff 12
				2009-10 5	2010-11 6	2011-12 7	2012-13 8	2013-14 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	4,859	4,922	4,859							502	1.20	
Classroom Scheme - Phase 2												
- Design Fees (Pre-Contract)												
Murrays Road	111	13	15		96					9		
Onchan	76	13	14	62	1					7		
St Mary's	200	129	53	119	29					17		
Ballaquayle	138	135	18	120						12		
Andreas	35	33		35						3		
Arbory	40	38	20	20						3		
St Ninian's Lower School, Bemahague												
- Design Fees (Pre-Contract)	2,694	2,582	2,330	363						231		
- Enabling Works	433	433	266	137	29					37		
University Centre - Learning Resource Centre												
- Design Fees (Pre-Contract)	77	77	33	44						7		
Peel Clothworkers School Extension Scheme												
- Design Fees (Pre-Contract)	200	202	200							17		
- Construction	2,663	2,676	2,628	35						245	0.30	
Ramsey Grammar Post 16/Medway Phase 1												
- Design Fees (Pre-Contract)	506	506	506							43		
- Enabling Works	192	192	192							16		
- Demolition	59	59	59							5		
- Construction	5,379	5,379	5,379							524	1.20	
Ramsey Grammar Post 16/Medway Phase 2												
- Construction	347	347	347							30		
QE 2 Humanities / Nurture Unit Scheme												
- Design Fees (Pre-Contract)	218	193	218							19		
- Construction	2,436	2,487	2,406	30						259	1.00	
Ramsey New Junior School												
- Design Fees (Pre-Contract)	510	468	510							44		
- Construction	6,880	6,922	6,671	209						790	6.10	
Castle Rushen High Drainage Scheme Phase 1												
- Design Fees (Pre-Contract)	50	50	50							4		
- Construction	228	230	228							20		
Castle Rushen High Drainage Scheme Phase 2												
- Design Fees (Pre-Contract)	15	15	15							1		
- Construction	85	85	85							7		
Isle of Man College Construction Craft Centre												
- Design Fees (Pre-Contract)	380	265	151	229						33		
Disability Access Works to Department Sites Phase 1	800	800	800							69		
Fire Certification Work to Schools Phase 1	498	498	498							43		
Fire Certification Work to Schools Phase 2	491	473	491							42		
Victoria Road School Extension												
- Design Fees (Pre-Contract)	260	260	119	142						22		
International Business School Phase 1												
- Design Fees (Pre-Contract)	40	40	40							3		
- Construction	347	347	347							30		
Covered Play and Teaching Areas Phase 1												
- Design Fees (Pre-Contract)	16	15	16							1		
- Construction	142	143	142							12		
Covered Play and Teaching Areas Phase 2												
- Design Fees (Pre-Contract)	8	8	8							1		
IOM College Special Unit												
- Design Fees (Pre-Contract)	150	105	30	120						13		
Castle Rushen High School Extension Phase 1												
- Design Fees (Pre-Contract)	70	386	70							6		
International Business School Phase 2												
- Design Fees (Pre-Contract)	32	34	32							3		
Ballakermeen Bus Lay-by & Parking												
- Design Fees (Pre-Contract)	40	40	40							3		
- Construction	210	209	175	35						18		
Minor Capital Works	1,000	1,000	1,000							86		
Renewal of ICT Intranet Infrastructure												
- Design Fees (Pre-Contract)	12	12	12							1		
- Construction	441	441	441							38		
Management of Hazardous Materials												
- Design Fees (Pre-Contract) Phase 1	73	73	73							6		
- Construction (Phase 1)	736	736	650	86						63		
	34,464	34,353	32,523	1,786	155					3,374	9.80	

EDUCATION

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.09 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2009)						Further Payments 10	Revenue 11	Staff 12
				2009-10 5	2010-11 6	2011-12 7	2012-13 8	2013-14 9				
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number		
NEW SCHEMES												
PRIMARY EDUCATION												
Classroom Scheme - Phase 2												
Noble's New Primary School												
Victoria Road School Extension												
PRIMARY EDUCATION SUBTOTAL	21,235			1,587	7,598	3,870	5,894	2,064	222	2,165	6.20	
SECONDARY EDUCATION												
St Ninian's Lower School, Bemahague												
Q E 2 Kitchen/Tennis Courts Scheme												
Ballakermeen Swimming Pool Block												
SECONDARY EDUCATION SUBTOTAL	31,867			6,223	9,458	10,670	4,694	780	42	3,121	8.30	
FURTHER EDUCATION												
Isle of Man College Construction Craft Centre												
IOM College Special Unit												
University Centre - New Car Park												
FURTHER EDUCATION SUBTOTAL	7,418			598	1,500	1,267	3,000	1,053		1,155	14.66	
WORKS												
Disability Access Works to Department Sites												
Management of Hazardous Materials												
Covered Play and Teaching Areas Phase 2												
Covered Play and Teaching Areas Phase 3												
Covered Play and Teaching Areas Phase 4												
Minor Capital Works												
WORKS SUBTOTAL	11,954		27	3,164	2,763	2,000	2,000	2,000		1,026		
OTHER												
Therapy Pool Strategy												
OTHER SUBTOTAL	701				70	631				60		
	73,175		27	11,572	21,389	18,438	15,588	5,896	265	7,528	29.16	
TOTAL	107,639	34,353	32,550	13,358	21,544	18,438	15,588	5,896	265	10,902	38.96	

HEALTH & SOCIAL SECURITY

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.09 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2009)						Further Payments 10	Revenue 11	Staff 12
				2009-10 5	2010-11 6	2011-12 7	2012-13 8	2013-14 9	£,000			
COMMITTED SCHEMES	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number	
HEALTH SERVICES DIVISION												
The New Hospital*	116,637	116,637	114,811	1,000	826					12,326	130.20	
Emergency Services Heli-pad	223	223	223							19		
Central Community Healthcare Development												
- Phase 1 - Former Day Hospital & Children's Ward												
- Design Fees (Pre-Contract)	110	110	110								9	
- Construction	1,323	1,323	1,323								114	
- Phase 2 - Former JCMW (Ground & First Floors)												
- Design Fees (Pre-Contract)	135	135	95	40							12	
- Construction	2,177	2,067	77	2,000	100						187	
- Phase 3 - Relocation of Ambulance Service, non-patient services & new MEA Sub-station												
- Design Fees (Pre-Contract)	85	35		85							7	
Residential Accommodation Medical Staff												
- Phase 3 - Union Mills Football Field	1,300	1,300	1,155	145							191	
- Phase 4 - Conversion of Cronk Coar												
- Design Fees (Pre-Contract)	77	77	26		51						7	
GP Surgeries												
- Loch Promenade												
- Design Fees (Pre-Contract)	79	79	79								7	
- Construction	800	800	600	200							75	
- Palatine												
- Design Fees (Pre-Contract)	95	93	93	2							8	
- Construction	1,025	1,025	985	40							98	
- Peel												
- Design Fees (Pre-Contract)	137	137	100	37							12	
Disability Discrimination Act												
- Design Fees & Construction	928	928	200	300	428						80	
Old Noble's Ward 10												
- Design Fees (Pre-Contract)	54	54	54								5	
- Construction	801	825	801								69	
Mental Health Rehabilitation & Treatment Facility												
- Design Fees (Pre-Contract)	82	82	82								7	
- Construction	1,560	1,497	1,100	305	155						134	
Community Care Support System												
- Procurement	5,500	5,500	2,023	3,477							1,672	
Asset Replacement Programme												
- Procurement 2007-08	488	500	488								42	
- Procurement 2008-09	1,000	1,000	1,000								86	
SOCIAL SERVICES DIVISION												
EMI Unit (Central)												
- Design Fees (Pre-Contract)	338	338	338								29	
- Construction	4,291	4,217	3,717	575							1,584	
Rehabilitation / Detox Unit												
- Design Fees & Construction	1,143	1,143	984	159							564	
EMI Unit (Northern)												
- Design Fees (Pre-Contract)	333	184	104	203	26						29	
Purchase of Community Homes	1,097	398	299	300	498						894	
	141,819	140,708	130,866	8,869	2,085					18,266	174.20	

HEALTH & SOCIAL SECURITY

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.09 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2009)						Further Payments 10	Revenue 11	Staff 12
				2009-10 5	2010-11 6	2011-12 7	2012-13 8	2013-14 9				
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number	
NEW SCHEMES												
HEALTH SERVICES DIVISION												
Central Community Healthcare Development - Phase 3: Relocation of Ambulance Service, non-patient services & new MEA Sub-station												
GP Surgeries - Peel												
GP Surgery & Community Centre - Jurby												
Ambulance Fleet Replacement Asset Replacement Programme												
HEALTH SERVICES SUBTOTAL	19,572			2,953	4,164	985	935	935	9,600	1,764		
SOCIAL SERVICES DIVISION												
EMI Unit (Northern)												
SOCIAL SERVICES SUBTOTAL	3,100			200	2,494	320	86			797	9.32	
TOTAL	22,672			3,153	6,658	1,305	1,021	935	9,600	2,561	9.32	
TOTAL	164,492	140,708	130,866	12,022	8,743	1,305	1,021	935	9,600	20,827	183.52	

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

HOME AFFAIRS

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.09 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2009)						Further Payments 10	Revenue 11	Staff 12
				2009-10 5	2010-11 6	2011-12 7	2012-13 8	2013-14 9				
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number	
COMMITTED SCHEMES												
Prison Redevelopment Programme - Construction	38,686	38,686	38,686							5,118	30.00	
- Resurfacing A10 Coast Road	325	325	325							28		
Vehicle Acquisition	528	528	418	110						45		
	39,539	39,539	39,429	110						5,191	30.00	
NEW SCHEMES												
New Headquarters												
Vehicle Acquisition												
Communications Development Programme												
Minor Capital Works												
	19,693			1,756	1,892	2,471	11,531	2,042		1,880		
TOTAL	59,232	39,539	39,429	1,866	1,892	2,471	11,531	2,042		7,071	30.00	

LOCAL GOVERNMENT & ENVIRONMENT

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.09 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2009)						Further Payments 10	Revenue 11	Staff 12
				2009-10 5	2010-11 6	2011-12 7	2012-13 8	2013-14 9				
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number		
COMMITTED SCHEMES												
LONG TERM REFUSE DISPOSAL												
Landfill Site - Inert/Emergency/Ash Phase 1												
- Phase 1 pre contract fees	130	550	130								11	
Civic Amenity Site North - Design Fees	200	194	41	159							17	
Waste Management Park - Design Fees	400	400	10	390							34	
Kerbside Collection	750	750	550	200							64	
PUBLIC SECTOR HOUSING - DLGE												
Clagh Vane - Design Fees												
	256	256	178	78							22	
GOVERNMENT PROPERTIES												
Courthouse/General Registry												
	10,750	10,750	10,483	267							923	
Bretney Refurbishment - Construction												
	3,830	3,564	3,100	730							329	
Janet's Corner												
- Project 1 refurbishment	2,462	2,462	2,462								211	
- Project 2 redevelopment	4,613	4,613	4,363	250							396	
- Project 3 redevelopment	7,097	7,097	500	4,850	1,600	147					609	
- Project 4/5 pre-contract costs	233	233	100	133							20	
Jurby Industrial Estate Repairs to Hangars	1,300	1,300	1,300								112	
Port Erin Marine Lab												
- Decommissioning/Securing Site	300	300	300								26	
Jurby Industrial Estate - Roads & Infrastructure	2,050	2,050	1,582	468							176	
	34,371	34,519	25,099	7,525	1,600	147					2,950	
CONTINUING SCHEMES												
House Purchase Assistance Scheme												
			5,772					5,000	5,000			
			5,772					5,000	5,000			
NEW SCHEMES												
REFUSE DISPOSAL												
Bagging at EfW												
Civic Amenity Site - North											3.00	
Extension Western CA Site											6.00	
Ayres Restoration final phase											8.00	
Waste Management Park											11.00	
REFUSE DISPOSAL SUBTOTAL	6,500		95	2,355	4,050					558	60.00	
PUBLIC SECTOR HOUSING - DLGE												
Crossag												
Clagh Vane redevelopment												
Janet's Corner												
PUBLIC SECTOR HOUSING - DLGE SUBTOTAL	18,821			197	8,000	8,800	1,400	424		1,615		
GOVERNMENT PROPERTIES												
Government Estate planned maintenance												
Disability Discrimination Act - Public Buildings												
GOVERNMENT PROPERTIES SUBTOTAL	3,500			1,250	750	500	500	500		300		
	28,821		95	3,802	12,800	9,300	1,900	924		2,474	60.00	
TOTAL		34,519	30,966	11,327	14,400	9,447	1,900	5,924	5,000	5,424	60.00	
SCHEMES FUNDED FROM HOUSING RESERVE												
COMMITTED SCHEMES												
Planned Maintenance												
	7,850	7,850	6,325	1,525							674	
House Purchase Assistance Scheme	23,180	23,180	22,010	1,170							1,990	
First Time Buyer Housing, Andreas Rifle Club Site	225	225	225								19	
Ballacubbon, Colby	1,605	1,605	1,575	29							138	
Affordable Housing Projects	300	300	190	110							26	
	33,160	33,160	30,325	2,834						2,846		
NEW SCHEMES												
DLGE planned maintenance												
House Purchase Assistance Scheme												
Jurby Army Camp EPH bungalows												
Jurby Army Camp Plots & infrastructure												
Jurby - Bretney Houses/Environmental work (4No.)												
Jurby Facilities												
Clagh Vane Temporary work to houses												
Clagh Vane environmental work												
	26,407			3,700	8,900	9,539	4,268			2,267		
	59,567	33,160	30,325	6,534	8,900	9,539	4,268			5,113		
TOTAL		67,678	61,291	17,861	23,300	18,986	6,168	5,924	5,000	10,537	60.00	

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

TOURISM & LEISURE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.09 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2009)						Further Payments 10	Revenue 11	Staff 12
				2009-10 5	2010-11 6	2011-12 7	2012-13 8	2013-14 9				
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number		
COMMITTED SCHEMES												
Villa Marina Refurbishment												
- Construction	12,592	13,371	12,592								1,081	
Villa Marina Arcade												
- Design Fees (Pre-Contract)	392	392	392								34	
- Construction	4,542	4,542	4,453	89							390	
Rail Infrastructure Renewal												
- 2000 to 2006	6,243	6,243	6,243								640	
- Design Fees (Pre-Contract) 2004-08	195	195	195								20	
- Construction	1,632	1,632	1,632								167	
- Construction	4,697	4,697	3,997	700							481	
Summerland Demolition, Cliff Face & Enabling Works												
- Fees	170	170	128	42							15	
Summerland Demolition												
- Phase 2 (Demolition)	1,576	1,876	1,514	62							135	
Snaefell Mountain Railway Visitor Facility												
- Design Fees (Pre-Contract)	25	25				25					2	
Ballafletcher Pitch Development												
- Fees	220	220	220								19	
- Construction	1,876	1,876	50	1,750	76						161	
Grandstand Development	476	500	476								41	
Minor Capital Works	1,160	1,160	1,160								100	
Laxey Car Shed												
- Design Fees (Pre-Contract)	50	50	50								4	
Laxey Car Shed												
- Construction	323	323	323								28	
Bus Replacement Programme	1,000	1,000		1,000							86	
Replacement NSC Synthetic Pitch												
- Design Fees (Pre-Contract)	25	25	25								2	
- Construction	325	325	325								28	
NSC Track Renewal												
- Design Fees (Pre-Contract)	25	25	25								2	
	37,544	38,647	33,800	3,643	76	25					3,435	
NEW SCHEMES												
NSC Track Renewal												
Bus Replacement Programme												
Minor Capital Works												
Laxey MER Station Relay												
Snaefell Mountain Railway Track												
All Railway - Structural Surveys												
Steam Railway - Diesel Shunter												
NSC Raceway												
NSC Outdoor changing Block												
	13,325			4,685	3,110	2,010	1,760	1,760			1,144	
TOTAL	50,869	38,647	33,800	8,328	3,186	2,035	1,760	1,760			4,579	

TRADE & INDUSTRY

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.09 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2009)						Further Payments 10	Revenue 11	Staff 12
				2009-10 5	2010-11 6	2011-12 7	2012-13 8	2013-14 9				
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number		
CONTINUING SCHEMES												
Development of Industry			31,906	1,000	1,000	1,000	1,770	2,000				
			31,906	1,000	1,000	1,000	1,770	2,000				
NEW SCHEMES												
New Factory (GE Aviation)	11,919			1,680	8,894	1,116	230				1,023	
TOTAL			31,906	2,680	9,894	2,116	2,000	2,000			1,023	

TRANSPORT

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.09 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2009)						Further Payments 10	Revenue 11	Staff 12
				2009-10 5	2010-11 6	2011-12 7	2012-13 8	2013-14 9	£,000			
COMMITTED SCHEMES	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000			
PROPERTIES DIVISION												
Airport Redevelopment												
- Phase 6A Departure Lounge Extension												
- Construction	1,450	1,540	1,450							134		
- Departing Passenger & Baggage Facilities												
- Design Fees (Pre-Contract)	250	190		250						21		
Off-Street Car Parking (Ramsey)	750	750	317	433						64		
Off-Street Car Parking (Douglas)	500	500	15	485						43		
Animal Waste Processing Plant												
- Design Fees (Pre-Contract)	508	600	508							44		
- Construction	5,624	5,624	5,624							483		
Poortown Quarry Development	5,494	5,544	5,224	270						472		
Parade Street	8,000	8,000	8,000							687		
MANAGEMENT SERVICES DIVISION												
Plant Replacement Programme	800	800	800							69		
AIRPORTS DIVISION												
Control Tower												
- Design Fees (Pre-Contract)	210	210	210							18		
- Construction	6,515	6,515	2,124	4,391						559		
Runway Project - Fees	1,000	1,000	1,000							86		
Runway Project - Construction	43,992	43,992	17,563	22,529	3,900					3,776		
Other Airfield Schemes												
- Apron, Aircraft Stands & Taxiway Improvements												
- Construction	3,400	3,480	3,390	10						292		
Airport Car Park No 3												
- Design Fees (Pre-Contract)	25	25	25							2		
- Construction	995	1,009	955	40						85		
HARBOURS DIVISION												
Port St Mary Marina - Design Fees	500	500	101	399						43		
DoT/DTL Cruise Ship Pontoon	506	506	506							43		
Peel Inner Harbour												
- Design Fees (Pre-Contract)	100	100	30	70						9		
- Construction	3,100	3,100	2,620	480						266		
Ramsey Tidal Marina - Design Fees	265	265	245	20						23		
Battery Pier Firewater - Design Fees	150	150	85	65						13		
Douglas Strategic Harbour Development												
- Design Fees (Pre-Contract)	410	410	100	310						35		
DRAINAGE DIVISION												
Surface Water Separation (Castletown/Port Erin)	257	335	257							26		
All Island Refurbishment of Infrastructure												
2002-2007	7,500	7,500	7,500							769		
2007-2012	7,500	2,500	2,347	1,653	1,500	1,500	500			769		
Clifton Park Sewer Replacement - Design Fees	1	50	1							0		
Peel Surface Water Separation - Construction	764	812	764							66		
Sulby River Flood Alleviation	1,139	1,329	1,139							98		
IRIS MASTERPLAN												
IRIS - Regional Programme												
- Design Fees (Pre-Contract) 2008-09	1,964	1,964	468	1,496						169		
Transmission Mains												
- Design Fees (Pre-Contract)												
- Union Mills to Peel	799	841	799							69		
- Mount Murray to Newtown	95	95	95							8		
- Construction												
- White Hoe to Santon	3,479	3,530	3,429	50						299		
- Castletown to Santon (railway)	13,133	13,291	12,504	629						1,127		
- Port Erin to Castletown (railway)	12,915	12,915	12,915							1,109		
- Mount Murray to Newtown	857	1,023	727	130						74		
Sewage Treatment Plant Santon Phase 1												
- Construction	26,295	26,295	25,414	881						4,620		
White Hoe Cottages Acquisition	2,500	2,500	2,500							215		
HIGHWAYS DIVISION												
Douglas and Braddan Improvements												
- North Quay Enhancement Scheme Phase 1												
- Design Fees (Pre-Contract)	39	100	39							3		
- Construction	1,023	1,210	1,023							88		
- North Quay Enhancement Scheme Phase 2 & 3												
- Design Fees (Pre-Contract)		200										
- Construction	1,051	1,127	1,051							90		
- Outer Link Stage 3 - J Watterson's Lane												
- Design Fees (Pre-Contract)	150	150	90	60						13		
Governor's Bridge												
- Design Fees (Pre-Contract)	138	300	138							12		
- Construction (Phase 1)	1,098	1,250	1,098							94		
Strategic Highway Refurbishment Programme	3,000	3,000	2,800	200						258		
Richmond Hill - Design Fees	125	125	65	60						11		
Douglas Promenade - Design Fees	300	300	100	200						26		
	170,665	167,553	128,156	35,109	5,400	1,500	500			17,276	7.00	

TRANSPORT

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.09 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2009)						IMPLICATIONS	
				2009-10	2010-11	2011-12	2012-13	2013-14	Further Payments	Revenue	Staff
				5	6	7	8	9	10	11	12
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number
NEW SCHEMES											
PROPERTIES DIVISION											
Ramsey Off-Street Car Parking											
Jurby Hangar Refurbishment											
PROPERTIES DIVISION SUBTOTAL	4,730			300	3,373	1,057				406	
WORKS DIVISION											
Quarry Plant Replacement Programme											
WORKS DIVISION SUBTOTAL	3,538				538		1,000	1,000	1,000	304	
MANAGEMENT SERVICES DIVISION											
Plant Replacement Programme											
MANAGEMENT SERVICES DIVISION SUBTOTAL	1,600			400	400	400	400			137	
AIRPORT DIVISION											
Extend Fire Station											
Perimeter Control											
Radar Replacement											
Airport Pavement Refurbishment											
Airport fire appliance / Airport plant replacement											
AIRPORT DIVISION SUBTOTAL	11,906			4,594	1,348	4,037	1,928			1,039	
HARBOURS DIVISION											
Battery Pier Firewater											
Douglas Strategic Harbour Development											
Port St Mary Marina											
HARBOUR DIVISION SUBTOTAL	8,350			800	810		2,300	1,651	2,789	717	
DRAINAGE DIVISION											
South Quay Siphonic sewage pipeline											
Pumping Stations Refurbishment											
DRAINAGE DIVISION SUBTOTAL	2,070	8	108	1,387	575					178	
IRIS MASTERPLAN											
IRIS - Regional Programme											
IRIS MASTERPLAN SUBTOTAL	74,266			3,316	5,875	23,520	22,710	11,525	7,320	7,138	6.00
HIGHWAYS DIVISION											
Outer Link Stage 3 - J Watterson's Lane											
Glencrutchery / Victoria Road Junction											
Douglas Promenade											
Richmond Hill											
Ballasalla By-pass											
Strategic Highway Refurbishment Programme											
HIGHWAYS DIVISION SUBTOTAL	12,396		100	4,364	3,433	1,500	1,500	1,500		1,064	
TOTAL	118,856	8	208	15,161	16,351	30,514	29,838	15,676	11,109	10,982	6.00
TOTAL	289,521	167,561	128,363	50,270	21,751	32,014	30,338	15,676	11,109	28,258	13.00

TREASURY

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.09 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2009)						IMPLICATIONS	
				2009-10	2010-11	2011-12	2012-13	2013-14	Further Payments	Revenue	Staff
				5	6	7	8	9	10	11	12
	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number
NEW SCHEMES											
Manx Radio Refurbishment of Broadcasting House											
TOTAL	3,320			50				3,270		285	

EXECUTIVE GOVERNMENT

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.09 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2009)						Further Payments 10	Revenue 11	Staff 12
				2009-10 5	2010-11 6	2011-12 7	2012-13 8	2013-14 9				
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number		
COMMITTED SCHEMES												
Land Acquisition	500	500			500						43	
	500	500			500						43	
CONTINUING SCHEMES												
Land Acquisition			40,329	1,675	1,525	1,525	1,525	1,525				
			38,734	1,675	1,525	1,525	1,525	1,525				
TOTAL	500	500	38,734	1,675	2,025	1,525	1,525	1,525			43	

MANX MUSEUM & NATIONAL TRUST

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.09 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2009)						Further Payments 10	Revenue 11	Staff 12
				2009-10 5	2010-11 6	2011-12 7	2012-13 8	2013-14 9				
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number		
COMMITTED SCHEMES												
Museum Viking Gallery Redisplay	599	599	599								60	
Rushen Abbey Interpretation	1,329	1,329	1,140	109	40	40					219	
Repair & Conversion of Former Govt Analyst's Lab											2.80	
- Design Fees (Pre-Contract)	100	100	91	8							10	
- Construction	1,172	1,172	50	1,101	21						217	
Heritage Property Conservation	2,171	306	306	100	100	100	100	100	1,365		186	
Manx Museum Site Strategic Infrastructure												
- Feasibility & Design Fees (Pre-Contract)	90	90	35	45	10						8	
- Construction	100	100	97	3							9	
Digitisation & Public Electronic Access												
- Pilot Project	155	60	18	137							16	
Minor Capital Works	390	390	333	57							40	
Gallery Redisplay												
- Design Fees (Pre-Contract)	50	50		50							5	
Laxey Wheel Adit Feasibility												
- Feasibility	50	50	14	36							5	
	6,205	4,245	2,683	1,646	171	140	100	100	1,365		775	
NEW SCHEMES												
Gallery Redisplay												
Manx Museum Site Strategic Infrastructure												
Digitisation & Public Electronic Access												
The Sound												
Collection Store												
Minor Capital Works												
	4,979			339	470	1,020	380	1,020	1,750		511	
TOTAL	11,184	4,245	2,683	1,985	641	1,160	480	1,120	3,115		1,286	

EXPENSES OF THE LEGISLATURE

1	Total Estimated Cost 2	Amount Approved by Tynwald 3	Probable to 31.3.09 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2009)						Further Payments 10	Revenue 11	Staff 12
				2009-10 5	2010-11 6	2011-12 7	2012-13 8	2013-14 9				
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number		
COMMITTED SCHEMES												
Refurbishment Old Government Office	10,850	11,825	10,700	150							991	
TOTAL	10,850	11,825	10,700	150							991	

STATUTORY BOARDS (Non-Revenue Funded)

1	Total Estimated Cost 2	3	Probable to 31.3.09 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2009)						Further Payments 10	Revenue 11	Staff 12
				2009-10 5	2010-11 6	2011-12 7	2012-13 8	2013-14 9				
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number		
MANX ELECTRICITY AUTHORITY												
COMMITTED SCHEMES												
Generation	7,309		7,309									
Network Services	8,323		7,413	910								
Corporate Services	300		300									
Loan Repayment	35,000		35,000									
CONTINUING SCHEMES												
Network Services												
Meters and Meter Equipment	619		124	95	100	100	100	100				
MCCL	600		85	175	85	85	85	85				
Fleet	1,706		340	286	270	270	270	270				
NEW SCHEMES												
Generation												
CCGT	5,200					2,000	3,200					
Balance of Plant	2,050			550	250	500	250	500				
Network Services												
33kV Network	1,230			230			1,000					
33kV Substation Requirements												
11kV Network	6,287			1,657	1,270	1,120	1,120	1,120				
Low Voltage Network	5,520			1,320	1,050	1,050	1,050	1,050				
MCCL	1,950			325	375	500	375	375				
Other	2,124			424	400	500	400	400				
Corporate Services	320			320								
Natural Gas Network	29,000			2,000	9,000	13,000	5,000					
			50,571	8,291	12,800	19,125	12,850	3,900				
POST OFFICE AUTHORITY												
Vehicle Replacement Programme (Ongoing)			206	206	206	206	206	206				
Other Machinery / Equipment (Ongoing)			65	65	65	65	65	65				
Counters Network Development	100			100								
Document Management Strategy	150			150								
New Business Development	2,000			2,000								
Barleyfields Development	1,283		1,132	151								
			1,403	2,672	271	271	271	271				
WATER AUTHORITY												
Sulby Water Treatment Works	15,300		14,674	326	300							
Raw Water Mains	9,800		9,500	50			250					
Douglas Water Treatment Works	26,245		25,292	450	200	250	53					
Treated Water Transfer Schemes	50,734		19,026	5,000	4,000	1,750	1,750	2,000	17,208			
Pumping Station Rehabilitation Programme	1,647		1,597	50								
Information Systems / Telemetry	1,300		703	150	150	150	100	47				
Operational Facilities & Depots	3,435		2,481	200	200	200	200	154				
			73,273	6,226	4,850	2,350	2,353	2,201	17,208			
TOTAL			125,247	17,189	17,921	21,746	15,474	6,372	17,208			

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 31.3.09 4	ESTIMATED CAPITAL PAYMENTS						IMPLICATIONS		
				AT CONSTANT PRICES (MARCH 2009)						Further Payments 10	Revenue 11	Staff 12
				2009-10 5	2010-11 6	2011-12 7	2012-13 8	2013-14 9				
£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000	Number		
DOUGLAS - ELDERLY PERSONS												
New Units Lower Pulrose Phase 5	4,700			200	2,000	2,000	500			343		
JWL Elderly Persons Flats	2,187		250	1,800	137					154		
TOTAL	6,887		250	2,000	2,137	2,000	500			497		
DOUGLAS												
Planned Maintenance Programme	26,077		1,998	2,446	2,453	2,610	3,020	2,950	10,600	2,549		
Upper Pulrose Development	12,000		130	200	1,000	2,000	3,800	3,800	1,070	1,173		
Urban Regeneration Phase 3	1,400		50	480	600	270				99		
Lord St Phase 2 - New Units	2,341		100	441	1,755	45				165		
Lower Pulrose Replacements Phase 4	5,744		5,744							377		
Lower Pulrose - Final Phase Main Sewers	350			350						34		
TOTAL	47,912		8,022	3,917	5,808	4,925	6,820	6,750	11,670	4,396		
CASTLETOWN												
School Hill	538		150	350	38					38		
Planned Maintenance Programme	1,001				526	475				98		
TOTAL	1,539		150	350	564	475				136		
RAMSEY												
Planned Maintenance Programme	3,660		1,443	772	845	400	200			358		
Clifton Park Elderly Persons Housing	3,000			200	600	1,600	600			211		
New Units - Ballure Road	2,500		2,317	183						176		
Lezayre Estate Redevelopment												
Enabling works - Access Road / Drainage etc	2,023		2,023							142		
Phase 1 Redevelopment	7,315		7,315							515		
Phase 2 Redevelopment	4,383		3,096	1,211	76					308		
Phase 3/4 Redevelopment	7,642		628	4,754	2,151	109				537		
Phase 5 Redevelopment	3,970		87	170	2,460	1,184	69			279		
Mayfield Flats Replacement	2,300			125	600	1,000	575			225		
TOTAL	36,793		16,909	7,415	6,732	4,293	1,444			2,751		
BRADDAN												
Planned Maintenance Programme	1,028		166	304	342	116	100			101		
TOTAL	1,028		166	304	342	116	100			101		
PEEL												
North View - Rebuild	656		56	150	430	20				46		
Ballawattleworth Elderly Persons Units	4,550		4,350	200						320		
Planned Maintenance Programme	11,363		722	1,646	1,098	1,746	1,868	3,000	1,283	1,111		
TOTAL	16,569		5,128	1,996	1,528	1,766	1,868	3,000	1,283	1,477		
PORT ST MARY												
New Units Seafield / St Mary's Rd	875		875							62		
Planned Maintenance Programme	3,497		1,668	1,500	300	29				342		
TOTAL	4,372		2,543	1,500	300	29				403		
ONCHAN												
Planned Maintenance Programme	3,564		516	200	720	1,390	738			348		
TOTAL	3,564		516	200	720	1,390	738			348		

LOCAL AUTHORITIES' HOUSING

1	Total Estimated Cost 2	3	Probable to 31.3.09 4	ESTIMATED CAPITAL PAYMENTS AT CONSTANT PRICES (MARCH 2009)						IMPLICATIONS	
				2009-10 5	2010-11 6	2011-12 7	2012-13 8	2013-14 9	Further Payments 10	Revenue 11	Staff 12
				£,000	£,000	£,000	£,000	£,000	£,000	£,000	£,000
MARASHEN CRESCENT EPHC											
Planned Maintenance Programme	2,126		137	350	39	450	450	450	250	208	
Marashen Cres Units 29-35 Redevelopment	2,500			50	50	200	2,100	100		176	
Four Roads Elderly Persons	5,633		200	200	2,000	3,079	154			396	
TOTAL	10,259		337	600	2,089	3,729	2,704	550	250	780	
PORT ERIN											
Planned Maintenance Programme	1,996		160	715	297	75	200	250	300	195	
St Mary's Rd Nos 1 - 3	503		57	340	100	6				35	
Port Erin - Car Park site	1,150		20	1,000	130					112	
TOTAL	3,649		237	2,055	527	81	200	250	300	343	
COOIL ROI EPHC											
Planned Maintenance Programme	1,190		150	500	500	40				116	
TOTAL	1,190		150	500	500	40				116	
ONCHAN EPH											
Planned Maintenance Programme	40			40						3	
TOTAL	40			40						3	
CASTLETOWN & MALEW EPHC											
Planned Maintenance Programme	725		70	220	420	16				71	
TOTAL	725		70	220	420	16				71	
LA SCHEMES											
Insulation	748		748							73	
New Units to be allocated	9,800						2,500	3,500	3,800	1,099	
TOTAL	10,548		748				2,500	3,500	3,800	1,172	
PEEL & WESTERN EPHC											
Planned Maintenance Programme	1,442		131	60	550	421	280			141	
Westlands Redevelopment	2,000		2,000							141	
TOTAL	3,442		2,131	60	550	421	280			282	
RAMSEY & NORTHERN EPHC											
New Units, Kerroo Glass, Lezayre Estate	2,249		1,948	241	60					158	
New Units Albert Road	5,000		50	150	150	2,790	1,860			352	
Planned Maintenance Programme	3,580		80	50	50	200	1,000	1,700	500	350	
TOTAL	10,829		2,078	441	260	2,990	2,860	1,700	500	860	
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	160,155		39,645	21,698	22,575	22,370	20,114	15,850	17,903	13,814	

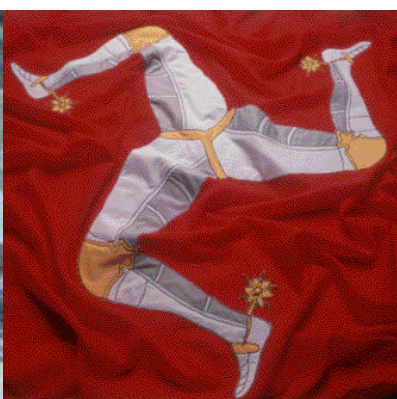
Note: The net revenue cost of Local Authorities' Capital Schemes is met in full by grant aid from the revenue estimates of the Department of Local Government & the Environment.

**CAPITAL SCHEMES PUT FORWARD FOR CONSIDERATION
TO COMMENCE BEYOND 2011-12
(NOT IN PRIORITY ORDER)**

	Total Estimated Cost	ESTIMATED CAPITAL PAYMENTS			IMPLICATIONS	
		AT CONSTANT PRICES (MARCH 2009)			Revenue	Staff
		2012-13	2013-14	Further Payments		
£,000	£,000	£,000	£,000	£,000	Number	
AGRICULTURE, FISHERIES & FORESTRY Fish Pass and Counter National Glens Refurbishment Scheme						
	1,435	235		1,200	123	-
EDUCATION Classroom Scheme - Phase 2 Kewaique School Extension Ballasalla New Primary School Dhoon School Extension Onchan School Phase 3 Q E 2 Kitchen/Tennis Courts Scheme Castle Rushen High School IOM College Accommodation University Centre - Learning Resource Centre Disability Access Works to Department Sites Fire Certification Work to Schools Phase 3 School Security Pupil Database						
	61,781	990	1,306	59,485	6,041	14.65
HEALTH & SOCIAL SECURITY Residential Accommodation Medical Staff - Phase 4- Conversion of Cronk Coar - Phase 5 - Replacement of Nurses Home GP Surgery - Onchan New Headquarters Radiological information system Ambulance HQ Adolescent Unit Family Resources Centre Children and Young Persons						
	20,951	3,472	4,407	13,072	1,798	-
HOME AFFAIRS Police HQ custody block						
	6,258			6,258	537	-
LOCAL GOVERNMENT & ENVIRONMENT New Housing Stock Clagh Vane redevelopment Custom House extension						
	12,078	900	700	10,478	1,037	-
TOURISM & LEISURE Snaefell Mountain Railway Visitor Facility All Island Synthetic Pitch Development Low Cost Community Activity Halls Steam Railway - Port Soderick to Douglas track renewal Manx Electric Railway - Derby Castle Manx Electric Railway - Poles and Overhead etc. Engines and Rolling Stock Douglas Steam Railway - Station Structure work plus Canopy Derby Castle sub station NSC Replacement Pool Flumes						
	15,235	1,000	650	13,585	1,308	-
TRADE & INDUSTRY Abandoned Mine Capping						
	6,746			6,746	579	-

**CAPITAL SCHEMES PUT FORWARD FOR CONSIDERATION
TO COMMENCE BEYOND 2011-12
(NOT IN PRIORITY ORDER)**

	Total Estimated Cost	ESTIMATED CAPITAL PAYMENTS			IMPLICATIONS	
		AT CONSTANT PRICES (MARCH 2009)			Revenue	Staff
		2012-13	2013-14	Further Payments		
£,000	£,000	£,000	£,000	£,000	Number	
TRANSPORT						
Airport Redevelopment						
Departing Passenger & Baggage Facilities						
Works Division Crane						
Post RESA Airside development						
Ramsey Tidal Marina						
Ramsey Marina additional design fees						
Douglas Victoria Pier Linkspan						
Queen's Pier						
Battery Pier Yard - Marine Ops centre -Douglas Station						
Port St Mary Marina						
Port St Mary Alfred Pier						
Balthane Surface Water						
Peel Road						
Quarterbridge						
Santon / Ballalona						
Foxdale						
Blackberry Lane						
	74,541	7,721	6,021	60,800	6,415	-
EXECUTIVE GOVERNMENT						
	8,750			8,750	730	-
MANX MUSEUM & NATIONAL TRUST						
Gallery Redisplay						
Laxey Wheel						
Permanent TT Display						
	9,750	50	200	9,500	1,031	1.50
SUMMARY						
AGRICULTURE, FISHERIES & FORESTRY	1,435	235		1,200	123	-
EDUCATION	61,781	990	1,306	59,485	6,041	14.65
HEALTH & SOCIAL SECURITY	20,951	3,472	4,407	13,072	1,798	-
HOME AFFAIRS	6,258			6,258	537	-
LOCAL GOVERNMENT & ENVIRONMENT	12,078	900	700	10,478	1,037	-
TOURISM & LEISURE	15,235	1,000	650	13,585	1,308	-
TRADE & INDUSTRY	6,746			6,746	579	-
TRANSPORT	74,541	7,721	6,021	60,800	6,415	-
EXECUTIVE GOVERNMENT	8,750			8,750	730	-
MANX MUSEUM & NATIONAL TRUST	9,750	50	200	9,500	1,031	1.50
	217,526	14,368	13,284	189,874	19,600	16.15



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