

LEICESTERSHIRE

FIRE and RESCUE SERVICE

Status of Report: Public Agenda Item: 12

Meeting: Combined Fire Authority
Date: 10th December 2014
Subject: Capital and Revenue Revised Estimates 2014/15
Report by: The Treasurer
Author: Adam Stretton (Head of Finance) and Philippa Brown (Accountant)
For: Decision

1. Purpose

The purpose of this report is to present to the Combined Fire Authority (CFA) the current financial position in respect of the 2014/15 Capital Programme and Revenue Budget. It presents a series of recommendations for the CFA to approve in response to the information provided.

2. Executive Summary

- 2.1 As part of the CFA's Corporate Governance arrangements regular monthly financial monitoring reports are presented to SMT. These monitoring reports are also presented to the Policy Committee when it meets. This report indicates the current financial position compared against the updated 2014/15 Revenue Estimate and the 2014/15 Capital Programme.
- 2.2 It is important to be aware of how the Revenue Budget and the Capital Programme are progressing as it enables early action to be taken to address any issues that arise. For example, it is easier to manage a potential overspend if identified early and any corrective action will be less harsh than if late action was required. Also if a budget is going to be underspent, it allows consideration to be given to either accelerating progress, virement proposals or seeking CFA approval to carry forward resources into future years.
- 2.3 The CFA agreed the revenue and capital budgets for 2014/15 at its meeting on the 12th February 2014. Since then the following changes have been made:
- The Policy Committee at its meeting on the 7th May 2014 agreed to increase the Capital Programme by a further £125,000 to reflect urgent works to the heating system at Western Station. The amount to be funded through a Revenue Contribution to Capital Outlay (RCCO) from the Repairs and Maintenance budget.

- Revenue (£455,034) and Capital (£4,359,519) carry forwards from 2013/14 were agreed by the CFA on the 25th June 2014. The carry forwards are included in the appendices to this report.
- The Policy Committee at its meeting on the 27th August 2014 agreed the virement of £263,218 to the General Reserve from a number of revenue budgets. This was to reflect the in-year savings identified through the Organisational Change Project (OCP).
- The Policy Committee at its meeting on the 27th August 2014 agreed to increase the Capital Programme by a further £125,000 for extension building works at Eastern Station. The amount to be funded through a RCCO from the Repairs and Maintenance budget.
- The Policy Committee at its meeting on the 5th November 2014 agreed to reduce the Capital Programme by £125,000 for the non-commencement of works at Eastern Station and vire this amount back to the Revenue Repairs and Maintenance Budget. The Policy Committee agreed to increase the Capital Programme by £39,050 for CFRMIS Integration work funded through RCCO. It was also agreed that the RCCO underspend of £54,480 for the Training Rig and Shepshed Station remodelling was utilised to support the 2014/15 Capital Programme to reduce borrowing.

2.4 The Billing Authorities issued Council Tax bills in late March / early April 2014 and six payments for 2014/15 (£12,417,014 in total) have now been received from the nine Billing Authorities. This includes payments in respect of Non Domestic Rates (NDR) from each of these Authorities. The Department for Communities and Local Government (DCLG) has now made four payments in respect of the CFA's Revenue Support Grant for 2014/15 (£5,890,706 in total). Following the decision to opt out of the Leicestershire and Rutland Business Rates Pool in 2014/15, DCLG have paid a further seven payments in respect of NDR Top up (£2,911,219 in total).

3. Report Detail

Capital Programme

3.1 **Appendix 1** is a detailed summary of the Capital Programme showing actual expenditure and commitments that occurred to the end of October 2014. The Capital Programme overall is showing a forecast underspend of £2,274,721 in the 2014/15 financial year. This is mainly due to the later commencement of works than anticipated at Castle Donington, underspends from the completed projects at Hinckley, Coalville and Shepshed and the non - commencement of the Urban Search and Rescue (USAR) Training Rig at Southern Station.

Projects

3.2 The final accounts have now been agreed for the refurbishment, re-build and remodelling at Hinckley, Coalville and Shepshed Stations and closure reports have been agreed by the Senior Management Team (SMT). All of these projects have been completed within budget and it is proposed that the Capital Programme is reduced by the combined underspend of £278,726.

- 3.3 The anticipated construction completion date for the Day Crewing Plus Station at Castle Donington has now been revised to December 2015, with the commencement of works scheduled for January 2015. It is proposed that the anticipated underspend of £1,688,267 in 2014/15 is earmarked for carry forward into 2015/16. This will be reflected in the Medium Term Financial Plan to be presented to the CFA in February 2015.
- 3.4 The full potential and requirement for automated archiving of the SharePoint upgrade project is to be determined as part of a separate future project. The related capital budget of £13,150 will underspend in this financial year.

Other Capital Programme

- 3.5 SMT agreed that the provision of an USAR Training Rig at Southern Station was not required. The majority of the funding for the project was through Section 31 grant provided by DCLG and goes back to 2007/08. Initial discussions with DCLG suggest that the remaining sum of unused grant (£185,284) would be repayable. However, there is potential that capital expenditure incurred on related projects may be claimable against the grant and proposals on these are being drafted for submission to DCLG. As this project will not be going ahead, it is proposed to reduce the Capital Programme by the underspend of £223,956.
- 3.6 A preferred supplier has been chosen for the replacement of the Wide Area Network. Work on a 'Fibre to the premises' network is anticipated to start later in 2014. The implementation of this work will run as a 'Project Lite' and the total costs for this work are awaited.
- 3.7 The work to procure Operational Equipment as part of the 2014/15 Capital Programme, is complete with a net underspend of £70,622. This is mainly due to the procurement of the Defibrillators which was achieved at a cost of £29,300 compared to the budgeted £100,000 resulting in an underspend of £70,700. It is proposed that the Capital Programme is reduced by the value of the net underspend.
- 3.8 The budgeted capital receipts of £269,500, included £250,000 for the sale of Moira Station and £19,500 for the sale of operational equipment (telemetry boards). Moira Station is to be sold on the open market and a preferred bidder has been identified (a report elsewhere on today's agenda seeks approval for the proposed sale). However, as the completion of the sale is unlikely in this financial year, no capital receipt has been forecasted. The capital receipt will form part of the 2015/16 Capital Programme that will be presented to the CFA as part of the Medium Term Financial Plan in February 2015. Income of £16,250 has been received for the sale of the telemetry boards. During the first quarter of the year, the sale of five appliances has generated additional capital receipts of £117,000. This figure may increase if the surplus appliances currently used for resilience purposes become available for sale later in the year. This results in a net under achievement in Capital Receipts in 2014/15 of £136,250 which, in turn, results in a net reduction in Prudential Borrowing of £1,953,185.

Revenue Budget

3.9 **Appendix 2** contains a subjective summary of the budget showing the proposed changes described in the body of this report. The budget figures have been updated to reflect the carry forwards agreed by the CFA on the 25th June 2014. The agreed virements column reflects in year OCP savings of £263,218 which Policy Committee agreed to transfer to the General reserve at its meeting of the 27th August 2014. It also reflects the virements agreed at the Policy Committee meeting of the 5th November 2014 in relation to the non-commencement of works at Eastern Station. Further work undertaken has identified an additional underspend of **£100,870**. This is represented in the 'Proposed Changes' column in **Appendix 2**.

3.10 Employees (£69,170 net increase)

The following are the main proposed changes relating to pay budgets:

- **Admin and Clerical / Manual Staff (£240,950 net increase)**

This is mainly due to estimated voluntary redundancy costs of **£256,850** following the Support Staff Review. The cost needs to be recognised in the 2014/15 financial year and can be met from within existing resources without the need to use the Earmarked Reserve for the Integrated Risk Management Programme (IRMP).

This is largely offset by reduced hours of 0.41fte within the Planning and Performance Team for which there is an anticipated underspend of **£15,000** and other minor adjustments of **£900**.

- **Firefighters (£41,780 net reduction)**

A **£100,000** reduction in casual and pre-arranged overtime is anticipated due to the ongoing action short of strike action and over-establishment. A further **£42,470** reduction is due to the cessation of a secondment to the Fire Service College. This is offset by a comparable shortfall of income. Reductions of **£93,050** are due to Watch Manager vacancies in Workforce Development and Operational Support. A reduction in Youth Diversion activity due to action short of strike action, results in an anticipated underspend of **£25,000**. A further underspend of **£21,260** is due to the Fire Protection Group being below their establishment level. This is to be vired to clear the reduction in grant funding following the cessation of the Arson Task Force Grant. The identified savings are offset by estimated over-establishment costs totalling **£240,000**. This follows the reduction in establishment with the introduction of Day Crewing Plus at Castle Donington.

- **Retained Firefighters (£60,000 reduction)**

A reduction is being made due to the closure of Moira Station. This represents pay savings of **£85,950** offset by redundancy costs of **£25,950**.

- **Control (£70,000 reduction)**

A review of the Control salaries budget indicates that there is an anticipated underspend of **£70,000** in 2014/15. This is due to the Group Manager vacancy, a reduction in cost arising from the shared Area Manager post and

an under establishment in firefighter control posts.

3.11 Indirect Employee Expenses (£120,000 reduction)

- There is an anticipated underspend of **£100,000** on training due to a reduced demand for training and Fire Service College courses particularly as a result of action short of strike action. A virement of **£10,000** is being made from the training budget to pay for the cost of the Training Department's annual maintenance of the Vector Command software license and a further virement of **£10,000** to cover the ongoing maintenance costs of the Fire Training Unit.

3.12 Pensions (£647,450 increase)

- An increase of **£257,650** is due to cumulative prior year pension charges for occurrences of Death in Service. These had been reclaimed from DCLG but are required to be borne by the CFA. A separate report on this matter is on the agenda. A review of all injury awards has been undertaken. Additional injury award beneficiaries have increased the injury award budget by **£9,000**. Following the ill health retirement of a member of the Local Government Pension Scheme (LGPS), an amount of **£231,080** is required to meet pension strain costs. The CFA has insurance for ill-health costs from the LGPS and it is anticipated that these costs will be refunded to the CFA in due course. This income is included later in the report. The new Firefighters pension scheme (2015) requires system set-up costs of **£28,750** to be paid to the scheme administrators. The estimated pension strain costs of support staff undertaking voluntary redundancy are included at an estimated cost of **£110,970**. Along with the redundancy costs, these can be met from within the existing budgets without the need to use earmarked reserves. Additional costs of **£10,000** for professional support by the Leicestershire County Council Pensions Team are to be vired from professional fees within the Services heading. This includes work on the Retained Pension Settlement.

3.13 Premises Costs (£80,590 net increase)

- The recently refurbished buildings at Coalville, Oakham and Melton Stations are attracting higher business rates than prior to the building works. The forecast variance indicates a **£72,000** overspend to reflect these charges.
- A **£10,000** reduction in the rent budget is being vired to cleaning equipment.
- **£8,590** is being added to grounds maintenance to reflect contract costs.
- **£10,000** is virement from the training budget to cover the ongoing maintenance costs of the Fire Training Unit.

3.14 Transport (£72,200 reduction)

- A reduction of **£60,000** has been made to the Direct Transport Cost. This is to reflect lower than budgeted fuel usage.
- Lease costs of **£11,700** are reducing due to the end of the Vauxhall Insignia Lease. This is offset by reductions in the income budget.

- Car Allowances have been reduced by **£500**.

3.15 Supplies and Services (£17,290 reduction)

- Net increases of **£44,810** have been identified across equipment, furniture and materials budgets. **£12,000** is a virement from the rent and catering equipment budgets for floor scrubbers, **£22,160** is vired from Operational Pay to clear the reduction in funding from the Arson Task Force Grant and **£10,000** is required to cover the cost of filming the Chief Fire and Rescue Officer's address following CFA meetings discussing the IRMP proposals.
- The 2014/15 Clothes, Uniforms and Laundry budget included provision for the full year additional cost for the anticipated introduction of Personal Protective Equipment (PPE) Breathable Tunics. The tunics have been trialled and future purchasing options are being prepared. It is anticipated that any change to contract will take place in the next financial year providing an anticipated saving of **£108,000**.
- The Services heading includes an additional amount of **£7,700** to meet the anticipated cost of the IRMP consultation. Budgets in this heading have been reduced by a net **£7,200** to enable virement to other headings to better reflect actual expenditure.
- Net increases of **£70,410** have been identified across communications and computing budgets. **£10,000** is a virement from training to cover the cost of annual maintenance for the Vector Command software license. **£30,000** is due to the annual cost relating to licenses for playing Music and DVDs on Fire Service premises. **£33,150** is to reflect actual charges for Firelink. Other minor reductions total **£2,740**.
- An underspend of **£12,000** is anticipated in the Miscellaneous heading due to payments made to Local Authorities for operating the Council Tax Discretionary Fund in 2013/14 being sufficient to cover the cost for both 2013/14 and 2014/15. It is also noted that the September 2014 forecast provided by Local Authorities on the Council Tax Collection Fund indicates a net surplus of £240,454. Any Collection Fund surplus generated will be included in establishing the CFA's revenue spending power for the 2015/16 budget as part of the Medium Term Financial Plan 2015-20.
- In addition to the above, there are also further savings of **£11,000** to reflect reduced catering provision costs following the closure of the canteen facilities at Headquarters and an anticipated underspend on stationery. **£2,010** has been taken from the grants and subscriptions budget.

3.16 Capital Financing Costs (£500,000 reduction)

£250,000 has been deducted from the interest payments budget following a calculation of external interest based upon the anticipated borrowing requirements in year to fund the Revised Capital Programme. In addition, a calculation of the Minimum Revenue Provision (MRP) based upon the anticipated borrowing requirements in year to fund the Revised Capital Programme, shows a predicted underspend of **£250,000**. Borrowing is lower than anticipated due to underspends on the Capital Programme and positive cash flow delaying the need to borrow.

3.17 Income (£188,590 increased income)

- Government Grants are **£26,000** higher than anticipated due to increased NDR grants.
- The net increase of **£176,910** on the Other Grants/Reimbursements and Contributions heading is mainly due to recovery of **£231,080** ill health pension costs that is anticipated following submission of an insurance claim. This is offset by a reduction of **£42,470** following the cessation of a secondment to the Fire Service College and a reduction of **£11,700** due to a fall in contributions as a result of the Vauxhall Insignia lease finishing.
- Radio mast income has reduced by **£18,000** to reflect known contract arrangements and this is offset by recovery of court costs (**£13,700**) and other minor changes in income of **£980**. Income has been further reduced by **£11,000** for a shortfall of canteen income at Headquarters and a lesser number of youth diversion activities taking place due to action short of strike action.

3.18 It is proposed that the anticipated underspend of **£100,870** is transferred to the General Reserve to provide additional transition funding against future budget reductions.

3.19 The current costs of industrial action charged to date amount to £99,952 to the end of October 2014. This has been offset in 2014/15 by pay deductions (covering strike action to the middle of August 2014) of £160,137. As the dispute is not resolved and costs / deductions for the 4 day strikes in November 2014 will not be known until January 2015, no financial adjustments for industrial action are reflected in this report.

4. Report Implications / Impact

4.1 *Legal (including crime and disorder)*

None.

4.2 *Financial (including value for money, benefits and efficiencies)*

These are included in the main body of the report.

4.3 *Risk (including corporate and operational, health and safety and any impact on the continuity of service delivery)*

The CFA has set a tight revenue budget with limited resources and reserves. It is therefore important to be aware of how both the revenue budget and capital programme are progressing as it enables early action to be taken to address any issues that arise. For example, it is easier to manage a potential overspend if it is identified early and any corrective action will be less harsh than if late action was required. Also, if a budget is going to be underspent, it allows consideration to be given to either accelerating progress, virement proposals or seeking CFA approval to carry forward resources into future years. The CFA has to agree any variance to

the Capital Programme.

4.4 **Staff, Service Users and Stakeholders (including the Equality Impact Assessment)**

Employee costs account for 72.3% of the CFA's updated budget for 2014/15, with a further 1.8% being spent on indirect employee expenses and pensions payments. Restrictions enforced as a result of planning financial efficiencies have impacted upon these budgets.

4.5 **Environmental**

None.

4.6 **Impact upon Our Plan Objectives**

The Medium Term Financial Plan is constructed to achieve the objectives in Our Plan. Any variation in levels of funding or expenditure has the potential to impact on delivery of Our Plan. Conversely, any delays or changes to the projects within Our Plan can impact on the achievement of efficiencies and adherence to budgets.

5. **Recommendations**

The CFA is asked to:

- a) Agree the Revised Capital Programme for 2014/15 of £5,733,356 as set out in **Appendix 1**
- b) Agree that the Prudential and Treasury indicators required under the Prudential Code are to remain as set in the Medium Term Financial Plan for 2014/15 as set out below:

	<u>2014/15</u> <u>£000</u>
Authorised limit for external debt:	
i) Borrowing	21,853
ii) Other long term liabilities	7,234
Operational Boundary for external debt:	
i) Borrowing	19,353
ii) Other long term liabilities	6,734

- c) Agree the Revenue Revised Estimate anticipated underspend of £100,870 for 2014/15 as set out in **Appendix 2**.
- d) Agree the transfer of £100,870 to the General Reserve.

6. Background Papers

- a) Medium Term Financial Plan 2014-17 (CFA Report – 12th February 2014)
- b) Final Outturn 2013/14 (CFA Report – 25th June 2013)
- c) Financial Budget Monitoring as at the 30th September 2014 (Policy Committee Report – 5th November 2014)
- d) Financial Budget Monitoring as at the 31st July 2014 (Policy Committee Report – 27th August 2014)

7. Appendices

- 1. Capital Revised Estimate 2014/15
- 2. Revenue Revised Estimate 2014/15

CAPITAL PROGRAMME EXPENDITURE TO BUDGET 2014-15

SCHEME	PARA REF	CFA 12.02.14 ORIGINAL PROGRAMME 2014-15 £	CFA 25.06.14 AGREED CARRY FORWARD £	POLICY 07.05.14 AGREED REVISIONS £	POLICY 27.08.14 AGREED REVISIONS £	POLICY 05.11.14 AGREED REVISIONS £	UPDATED CAPITAL PROGRAMME FOR 2014-15 £	ACTUAL SPEND AND COMMITMENTS TO OCT 14 £	FORECAST 2014-15 £	VARIANCE £
PROJECTS										
Vehicles:										
Replacement Aerial Ladder Platform		429,432	217,461	0	0	0	646,893	459,640	646,893	0
Property:										
Hinckley Station Day Crewing Plus Refurbishment	3.2	0	517,233	0	0	0	517,233	291,423	291,423	-225,810
Hinckley Station Refurbishment Phase 2	3.2	0	15,261	0	0	0	15,261	50,061	50,061	34,800
Coalville Station Day Crewing Plus Refurbishment	3.2	0	1,148,632	0	0	0	1,148,632	1,076,724	1,076,724	-71,908
New Birstall Day Crewing Plus Fire Station		0	63,599	0	0	0	63,599	0	63,599	0
New Birstall Headquarters		0	199,647	0	0	0	199,647	1,895	199,647	0
New Birstall HQ - Control relocation / Syston Decommission		0	29,986	0	0	0	29,986	300	29,986	0
New Castle Donington Day Crewing Plus Fire Station	3.3	2,500,000	638,267	0	0	0	3,138,267	834,150	1,450,000	-1,688,267
Remodelling of Shephed Station	3.2	0	38,504	0	0	0	38,504	22,696	22,696	-15,808
IT and Equipment:										
Tri-Service Fire Control		0	1,166,691	0	0	0	1,166,691	79,373	1,166,691	0
Fire Control Enabling Works (Southern)		0	83,887	0	0	0	83,887	8,245	83,887	0
SharePoint Upgrade - Archiving	3.4	0	13,150	0	0	0	13,150	0	0	-13,150
SharePoint Taxonomy		5,000	0	0	0	0	5,000	0	5,000	0
ICT Gazetteer / CFRMIS Integration		5,950	0	0	0	39,050	45,000	0	45,000	0
OTHER CAPITAL PROGRAMME										
Property:										
Urban Search and Rescue (USAR) Training Rig	3.5	223,956	0	0	0	0	223,956	0	0	-223,956
Replacement Heating System at Western Station		0	0	125,000	0	0	125,000	107,475	125,000	0
Extension Building Works at Eastern Station		0	0	0	125,000	-125,000	0	0	0	0
IT and Equipment:										
Technology Developments	3.6	39,050	227,201	0	0	0	266,251	10,000	266,251	0
Operational Equipment - Defibrillators	3.7	100,000	0	0	0	0	100,000	29,300	29,300	-70,700
Operational Equipment - Telemetry Boards	3.7	81,120	0	0	0	0	81,120	81,198	81,198	78
Other:										
Capitalisation of Consortium Insurance Company		100,000	0	0	0	0	100,000	0	100,000	0
TOTALS		3,484,508	4,359,519	125,000	125,000	-85,950	8,008,077	3,052,480	5,733,356	-2,274,721

Funded by:

DCLG Capital Grant	1,048,713	0	0	0	0	0	1,048,713	1,048,713	1,048,713	0
DCLG Fire Control Grant	0	1,166,691	0	0	0	0	1,166,691	79,373	1,166,691	0
DCLG USAR Grant	185,284	0	0	0	0	0	185,284	0	0	-185,284
Revenue Contribution to Capital Outlay (RCCO)	0	38,504	125,000	125,000	-85,950	0	202,554	184,651	202,554	0
Earmarked Reserve	138,672	0	0	0	0	0	138,672	0	138,670	-2
Capital Receipts	269,500	0	0	0	0	0	269,500	133,250	133,250	-136,250
Finance Lease	429,432	217,461	0	0	0	0	646,893	459,640	646,893	0
Prudential Borrowing	1,412,907	2,936,863	0	0	0	0	4,349,770	1,146,853	2,396,585	-1,953,185
	3,484,508	4,359,519	125,000	125,000	-85,950	0	8,008,077	3,052,480	5,733,356	-2,274,721

LEICESTER, LEICESTERSHIRE AND RUTLAND COMBINED FIRE AUTHORITY
REVENUE BUDGET REVISED ESTIMATE 2013-14

Appendix 2

Cipfa Description	Original Estimate 2014/15 £	Agreed Carry Forwards from 2013/14 £	Total Original Estimate 2014/15 £	Agreed Virements 2014/15 £	Updated Budget Estimate 2014/15 £	Proposed Changes £	Revised Estimate £
Direct Employee Expenses	27,741,580	28,250	27,769,830	-153,768	27,616,062	69,170	27,685,232
Indirect Employee Expenses	698,560	72,950	771,510	-	771,510	-120,000	651,510
Pension	160,420	-	160,420	-	160,420	647,450	807,870
Employees	28,600,560	101,200	28,701,760	-153,768	28,547,992	596,620	29,144,612
Repairs Alterations and Maintenance of Buildings	704,280	84,150	788,430	-225,000	563,430	9,750	573,180
Energy Costs	418,940	-	418,940	-	418,940	-	418,940
Rents	43,550	-	43,550	-	43,550	-10,000	33,550
Rates	613,920	-	613,920	-	613,920	72,000	685,920
Water	60,320	-	60,320	-	60,320	-	60,320
Fixture and Fittings	17,100	-	17,100	-	17,100	250	17,350
Apportionment of Expenses of Operational Buildings	10,350	-	10,350	-	10,350	-	10,350
Cleaning and Domestic Supplies	241,790	-	241,790	-	241,790	-	241,790
Grounds Maintenance Costs	6,410	-	6,410	-	6,410	8,590	15,000
Premises Insurance	36,360	-	36,360	-	36,360	-	36,360
Refuse Collection	32,890	-	32,890	-	32,890	-	32,890
Premises-Related Expenditure	2,185,910	84,150	2,270,060	-225,000	2,045,060	80,590	2,125,650
Direct Transport Cost	811,930	-	811,930	-	811,930	-60,000	751,930
Recharges	233,380	-	233,380	-7,120	226,260	-11,700	214,560
Public Transport	30,460	-	30,460	-	30,460	-	30,460
Transport Insurance	146,860	-	146,860	-	146,860	-	146,860
Car Allowances	114,870	-	114,870	-	114,870	-500	114,370
Transport-Related Expenditure	1,337,500	-	1,337,500	-7,120	1,330,380	-72,200	1,258,180
Equipment Furniture and Materials	570,460	147,220	717,680	-	717,680	44,810	762,490
Catering	61,630	-	61,630	-20,000	41,630	-8,000	33,630
Clothes Uniforms and Laundry	611,980	8,000	619,980	-	619,980	-108,000	511,980
Printing Stationery and General Office Expenses	76,670	-	76,670	-	76,670	-3,000	73,670
Services	221,260	17,000	238,260	27,800	266,060	500	266,560
Communications and Computing Expenses	1,313,840 87,090	61,960 -	1,375,800 87,090	-19,550 -14,630	1,356,250 72,460	70,410 -	1,426,660 72,460
Grants and Subscriptions	84,290	-	84,290	-	84,290	-2,010	82,280
Miscellaneous Expenses	130,900	-	130,900	-	130,900	-12,000	118,900
Supplies & Services	3,158,120	234,180	3,392,300	-26,380	3,365,920	-17,290	3,348,630
Other Local Authorities	50,000	-	50,000	-	50,000	-	50,000
Services to the CFA	50,000	-	50,000	-	50,000	-	50,000
Finance	71,700	-	71,700	-	71,700	-	71,700
Support Services	71,700	-	71,700	-	71,700	-	71,700
Interest Payments	1,161,700	-	1,161,700	-	1,161,700	-250,000	911,700
Debt Management Expenses	1,784,180	38,504	1,822,684	202,720	2,025,404	-250,000	1,775,404
Capital Financing	2,945,880	38,504	2,984,384	202,720	3,187,104	-500,000	2,687,104
TOTAL EXPENDITURE	38,349,670	458,034	38,807,704	-209,548	38,598,156	87,720	38,685,876
Revenue Support Grant	-10,190,016	-	-10,190,016	-	-10,190,016	-	-10,190,016
Council Tax	-17,150,635	-	-17,150,635	-	-17,150,635	-	-17,150,635
Council Tax Surplus on Collection	-236,811	-	-236,811	-	-236,811	-	-236,811
National Non Domestic Rates	-8,119,468	-	-8,119,468	-	-8,119,468	-	-8,119,468
Government Grants	-1,453,517	-	-1,453,517	-	-1,453,517	-26,000	-1,479,517
Other Grants/Reimbursements and Contributions	-196,170	-	-196,170	-15,000	-211,170	-176,910	-388,080
Customer and Client Receipts	-689,200	-3,000	-692,200	-	-692,200	14,320	-677,880
Interest	-62,470	-	-62,470	-	-62,470	-	-62,470
TOTAL INCOME	-38,098,287	-3,000	-38,101,287	-15,000	-38,116,287	-188,590	-38,304,877
NET BUDGET	251,383	455,034	706,417	-224,548	481,869	-100,870	380,999
Transfer From General Reserve	-251,383	-455,034	-706,417	-	-706,417	-	-706,417
Transfer to General Reserve	-	-	-	263,218	263,218	-	263,218
Transfer to Earmarked Reserves	-	-	-	-	-	-	-
Transfer from Earmarked Reserves	-	-	-	-38,670	-38,670	-	-38,670
TOTAL BUDGET	-	-	-	-	-	-100,870	-100,870