

## REVENUE BUDGET – PROVISIONAL OUT-TURN REPORT 2010/11

**EXECUTIVE MEMBER:** Cllr Gillian Troughton

**LEAD OFFICER:** Joanne Wagstaffe, Corporate Director - Resources and Transformation

**REPORT AUTHOR:** Barry Williams, Interim Technical Accountant

### WHY HAS THE REPORT COME TO THE EXECUTIVE?

To inform the Executive of the provisional revenue outturn position for 2010/11.

#### Summary:

This report provides details of the provisional revenue out-turn position for the General Fund revenue budget for the financial year ended 31 March 2011. This report also provides details of the principal variances between the budget and the provisional outturn position. The outturn shows that the net underspend for the financial year is £537,890.

This position is subject to audit, so it may therefore be subject to change following completion of the audit process.

#### Recommendations:

The Executive is asked to;

- (i) Note the year-end underspend of £537,890, against the current approved revenue budget of £16,212,560.
- (ii) Note that contributions of £223,820 contained within the out-turn will be transferred to earmarked reserves and sinking funds.
- (iii) Agree the proposals for carry forwards of £252,291.
- (iv) Note that earmarked reserves totalling £946,945 will be carried forward at 31 March 2011 to 2011/12 and 2012/13 as set out in paragraph 4.5 as a result of re-phasing projects to be funded from this source.
- (v) Approve the transfer of the underspend of £537,890 to the General Fund unallocated balance.
- (vi) Approve the revised budget for 2011/12 of £15,169,275 as set out in paragraph 6 as a result of the approval of the above changes.

## 1 INTRODUCTION

- 1.1 This report contains information on the out-turn position on spending against the Council's revenue budget for 2010/11. Within the report figures in brackets indicate either an underspend or additional income received and those without brackets are either an overspend, or reduced income levels.
- 1.2 The provisional year end out-turn position of £15.675m gives rise to an underspend of £538k against the current approved revenue budget of £16.213m. The position is subject to audit and may change following completion of the audit process.
- 1.3 The provisional out-turn position includes carry forward requests of £252k, as outlined in paragraph 3.1
- 1.4 The provisional out-turn position also shows that required funding from earmarked reserves to support services in 2010/11 was £2.260m. The total amount expected to be taken from reserves in the year was £3.207m when the carry forward of reserves of £947k is taken into account.
- 1.5 The forecast net underspend represents about 4% of the approved budget. This forecast is broadly in line with the 5% tolerance limit used within the Finance Service Plan for budget monitoring purposes.
- 1.6 To highlight the out-turn in terms of the context of future budget requirements; the 2011/12 budget has been reduced to £14.106m, an overall reduction of £2.107m (13%) from the approved 2010/11 budget of £16.213m. The target saving to the end of 2014/15 is an overall budget reduction of £4.5m indicating that the Council is on course to deliver this saving through the service review process.
- 1.7 The reporting of the out-turn position is part of the final stage of the budget management cycle. The out-turn position is then used to prepare the Statutory Statement of Accounts for 2010/11 and this will be presented to Members following the completion of the Audit (which has to be concluded by 30<sup>th</sup> September 2011). The out-turn position will also be considered in more detail over the next few months to identify whether any of the variances identified may indicate scope for longer term savings.

## 2 DETAILS

2.1 Table 1 below summarises the out-turn position by department.

Department	Original Budget	Current Approved Budget	Actual 2010/11	Variance between Actual and Current Approved Budget
	£'000	£'000	£'000	£'000
Chief Executive	1,646	1,791	1,729	(62)
Customer Services	865	806	643	(163)
Finance	1,612	1,610	1,539	(71)
Legal & Democratic Services	885	881	968	87
Policy & Performance	1,122	1,067	1,021	(46)
Development Strategy	2,853	3,314	3,413	99
Development Operations	2,450	2,590	2,581	(9)
Leisure & Environmental Services	4,692	4,356	3,826	(530)
<b>Sub-total</b>	<b>16,125</b>	<b>16,415</b>	<b>15,720</b>	<b>(695)</b>
Vacancy Management	(250)	(250)	0	250
Change to bad debt provision	0	0	(93)	(93)
Previously approved Budget (as at August 2010)		<b>16,165</b>	<b>15,627</b>	<b>(538)</b>
Approval for work at the Beacon transferred from capital (see para 4.2)	0	48	48	0
<b>Total</b>	<b>15,875</b>	<b>16,213</b>	<b>15,675</b>	<b>(538)</b>

2.2 A summary of the breakdown of the out-turn by service is attached at **Appendix 1**.

2.3 The significant reasons for the change in this position are as follows:

2.4 Corporate Impact

2.4.1 The Council makes a provision for bad debts based on the aged debt of its outstanding debtors invoices. This provision is reviewed annually in March and this year the level of old outstanding debt has reduced enabling the Council to reduce its provision by £93k in the year.

2.4.2 The out-turn position contains the costs of severance pay, payments in lieu of notice and accrued holiday pay for the members of staff who left the Council on 31 March. Overall this totalled £302k, of which £75k was capitalised following approval by the Department of Communities and Local Government of a capitalisation directive for part of this expenditure in January 2011. The cost to the General Fund in 2010/11 was therefore £227k.

- 2.4.3 The redistribution of the vacancy management budget of £250,000 which is held centrally also explains some of the salary saving variances reported in the service departments.
- 2.4.4 The Council is also required to make provision within its accounts for potential liabilities where the value and potential timescale for the settlement of those liabilities are known. The following provisions have therefore also been included within the out-turn position;
- Potential repayment of personal search fees £67k. The Department of Communities and Local Government has provided grant of £34k to reduce the potential cost to the Council to £33k.
  - Settlement of an industrial tribunal claim £12k.
- 2.5 Chief Executive's – underspend of £62k;
- 2.5.1 Within Management Information Systems there are savings of £101k arising from salary savings and savings which were able to be made in the cost of providing the ICT networks and other IT expenses.
- 2.5.2 A payment of £75k has been made to West Cumbria Development Fund to repay a loan advanced to Whitehaven RLFC for which the Council acted as guarantor.
- 2.5.3 The revised budget includes an amount relating to the pay and workforce strategy. This work is now complete and £140k of the budget provision is no longer required. This has resulted in an underspend against this budget during 2010/11.
- 2.5.4 The costs of consultants on regeneration activity that were incorrectly charged to Managing Radioactive Waste Safely in financial year 2009/10 has been transferred to this service area in 2010/11 at a cost of £54k to the General Fund. This was necessary to correctly reflect the amount of grant received from DECC at the end of the 2009/10 financial year.
- 2.6 Customer Services – underspend of £163k;
- 2.6.1 The budget included a provision of £119k for potential redundancy costs within the Revenues and Benefits Service, following the establishment of the Revenues and Benefits Shared Service with Allerdale and Carlisle Councils. This provision was not required

- 2.6.2 The actual costs of the Revenues and Benefits Shared Service for 2010/11 are £129k less than budget provision. This is mainly due to the service holding three vacancies for a number of months, during the transition period and also the actual cost of the service being less than anticipated in the original business case.
  - 2.6.3 There has been a net increase in the budgeted cost of benefits of £72k during 2010/11. This is as a result of the number of claims increasing and also the value of claims being slightly higher than originally anticipated.
- 2.7 Finance – underspend of £71k;
- 2.7.1 The forecast returns on investments are £145k less than those included in the budget. This is due to the interest rates available to the Council over the year, on average, being lower than that predicted at the time the budget was agreed.
  - 2.7.2 The cost of concessionary travel for 2010/11 is £74k less than the budget. This is in part due to a reduced take up of NoW cards and also a result of reduced administrative costs.
  - 2.7.3 Insurance costs have come in £50k below those budgeted This is due to a significant reduction in the cost and number of excess claims the Council has received in the year
  - 2.7.4 Salary savings of £77k have arisen as a result of a review of staffing requirements and staff vacancies.
- 2.8 Legal & Democratic Services – Overspend of £88k;
- 2.8.1 Staffing costs are overspent by £81k as a result of severance payments following on from the staffing and service reviews.
- 2.9 Policy & Performance – underspend of £46k;
- 2.9.1 Staff training costs are £150k for the year. This represents a saving of £130k against the approved budget.
  - 2.9.2 Within Human Resources employee costs are £36k below budget, comprising savings in staff salaries of £15k and savings in relocation costs of £21k.

- 2.9.3 Also within Human Resources, the costs of Legal and Professional Services are £49k above budget due to the use of additional external support for the staffing and service review processes, which allowed significant savings to be released in the 2011/12 budget.
- 2.9.4 The staffing budget is overspent by £77k due to severance payments made following a review of staffing levels in the Council. However, this can be partly offset by other staffing savings which have arisen during the year.
- 2.10 Development Strategy – Overspend of £98k;
- 2.10.1 Spending on working neighbourhoods is £240k below the budget due to a re-phasing of some elements of the programme, particularly the Future Jobs Fund and Locality Working. This has resulted in the balance on the earmarked reserve at 31 March 2011 being higher than anticipated and therefore will mean that funding will be used instead in 2011/12 and 2012/13
- 2.10.2 The delivery of the Local Development Framework has also been re-phased in line with a revised Local Development Scheme, approved by Full Council. This coupled with a saving in legal and professional fees due to the appointment of professional staff on fixed term contracts to carry out this work has reduced the funding requirement from earmarked reserves by £335k. This balance has been requested to be carried forward to meet funding requirements in 2011/12 and 2012/13.
- 2.10.3 Homelessness is overspent by £8k following a significant increase in demand throughout 2010/11. The actual position also includes a carry forward request of £26k in respect of the homelessness grant received from the DCLG which has not been fully used in the year.
- 2.10.4 Housing Strategy is £28k underspent due to staff vacancies
- 2.10.5 The Council's contribution to the Local Strategic partnership is underspent by £30k due to new Copeland Partnership development and staff vacancies.
- 2.10.6 Spending previously funded by the Housing and Planning Delivery Grant totalling £31k has been made in the year. Funding of up to £63k for this work from the General Fund was approved by the Executive in August 2010, but the full amount of funding has not been used and the balance will be transferred back into reserves
- 2.10.7 The staffing budget within Development Strategy is £18k underspent. This is due to staff vacancies.

- 2.10.8 Costs of £24k have been incurred in respect of the Pow Beck Stadium Development. This cost was not included in the 2010/11 budget and funding will be provided using LABGI resources to support Whitehaven regeneration activity, which is separate to the funding from Britains Energy Coast for this project.
- 2.10.9 Within Sustainability, the budget for Climate Change was not required in full giving a saving of £16k. The reduction in spending was due to smaller than expected spending on anticipated climate change projects and legal and professional advice.
- 2.10.10 During the year there were also severance payments of £140k following a staffing and service review.
- 2.11 Development Operations – Underspend of £9k;
- 2.11.1 There have been staff vacancies which have resulted in a salary saving, against the budget, in this service area of £39k.
- 2.11.2 The budget for Administrative Buildings is showing an overspend of £75k due mainly to additional costs of work at the Atrium at the Copeland Centre £60k and work at Cleator Moor Area Office £12k.
- 2.11.3 Building Control (non-fee based) is overspent by £12k on salary costs as the 2010/11 budget provision was insufficient to meet approved staffing levels. The Building Control fee based account is showing a surplus of £22k, which has to be transferred by regulation to earmarked reserves to support service development. This has added £26k to the costs of this activity within the budget as surpluses in this area have historically been used to reduce the budget requirement of the Council.
- 2.11.4 Development Control is underspent by £105k due to salary savings of £53k, savings in running costs of £9k and increased fee income in the of £43k. The increase in income is due to the fact that £85k was received in the last quarter of the 2009/10 financial year and carried forward as receipts in advance into 2010/11, when the required work was carried out. The cost of repair and maintenance associated with public buildings is £120k above budget. The cost of remedial repairs at Bransty and Lonsdale House is £101k over budget and accounts for most of this increase. The work involved emergency rock piling works to the cliff face at Bransty and stabilisation works for Lonsdale House, required under the Dangerous Structures Act 1984. Further budget provision has been made in 2011/12 to continue these works.
- 2.11.5 Income from property leases has increased by £62k due to the completion of a number of outstanding lease reviews.

2.12 Leisure and Environmental Services – underspend of £530k;

2.12.1 Spending on salaries within Cultural Services has resulted in a saving of £26k due to a staff vacancy.

2.12.2 In Enforcement an underspend of £34k has occurred due to savings in running costs for Dog Enforcement (£7k), savings in salaries and running costs within Environmental Enforcement (£52k), with vacancies held pending the return of on-street parking to Cumbria CC, offset by a shortfall in income from on and off street car parking (£35k).

2.12.3 Within Environmental Health, there is an underspend of £79k, arising mainly from savings in staffing costs (£61k) and reduced spending on air quality strategy, equipment, publications and food sampling costs (£18k), as identified in the service review process.

2.12.4 Leisure and Environmental Services management costs are £25k above budget. This is due to the cost of the Head of Service being transferred to this budget and is compensated by savings in the Head of Development Operations budget as a result of the Head of Service review.

2.12.5 Open Spaces is showing an underspend of £123k, arising from severance payments for staff who left the Council in March 2011, underspends on the costs of supplies and services within Streetscene (£28k) and a total saving of £109k on the activities of the Parks and Open Spaces Section made up of the following;

- Bereavement Services have achieved a break even position with the surplus from the Crematorium matching an increased deficit on the Cemeteries.
- An additional surplus from external contract works (£34k).
- Additional income from parishes and small works (£21k).
- Reduced costs and increased income from general landscaping giving a saving of (£24k).
- Savings in salary costs on Open Spaces (£22k).
- Savings in contract and other running costs within Trees (£8k).

2.12.6 Waste Services are showing an underspend of £283k, arising from the following items;

- Overall across Waste Services there was an overprovision for superannuation costs of £100k within the 2010/11 budget. This is reflected in the staffing savings that show in the individual service areas.

- Savings within Environmental Cleansing of £89k, arising from reduced salary costs, including lower management and superannuation costs and reduced transport costs.
- Savings in the net cost of Refuse Collection of £38k, comprising of from reduced salary/superannuation costs and lower transport costs of £78k within domestic refuse collection and reduced income from fees and charges of £10k within Bulk Collection and £30k in Commercial Waste Collection.
- A much improved position on recycling with an underspend of £182k for the year. This comprises reduced management costs (£30k), reduced running costs (£44k) and increased income from recycling credits and sales of recyclable materials (£115K)

### 3. CARRY FORWARDS

3.1 The following carry forward requests have been included within the out-turn position :-

<b>Carry Forward Requests</b>	<b>Value £'000</b>
<b>Chief Executive</b> Funding for the nuclear programme	18
<b>Customer Services</b> Computer Licences	11
<b>Finance &amp; MIS</b> Funding for works at Egremont	5
Insurance claim	58
MIS – Upgrade of internet and Vodaphone lines	6
<b>Development Strategy;</b> Homelessness – carry forward of unused grant	26
<b>Development Operations;</b> Public Buildings- carry forward on unspent maintenance budgets on buildings used under contract by NCL.	42
Public Buildings – carry forward budget to fund car park resurfacing in 2011/12.	60
Beacon-carry forward of external grant funding not used in 2010/11.	6
<b>Leisure &amp; Environmental Services;</b> Dog Enforcement Orders	10
Sport and Physical Activity Alliance (SPAA) climbing wall – carry forward of external funding from Sports Council to complete the project.	5
SPAA Community Coach Programme – carry forward of external funding from the Sports Council to complete the project.	5
<b>Total</b>	<b>252</b>

3.2 Members are asked to approve these requests. Any which are not approved will increase the balance to be transferred to the General Fund Reserve.

## 4 RESERVES

4.1 The Council have approved the following use of reserves for the year;

	Budget 2010/11	Additional Approvals in 2010	Total	Actual
	£'000	£'000	£'000	
Earmarked Reserves	1,697	523	2,220	2212
Beacon Reserve Fund	0	48	48	48
Carry Forwards 2009/10	696		696	
Carry Forward 2010/11				947
General Fund Balances	378	(135)	243	0
<b>Total</b>	<b>2,771</b>	<b>436</b>	<b>3,207</b>	<b>3207</b>

4.2 In July 2010, the Executive approved the use of up to £105k from the Beacon Earmarked Reserve for work to the POP gallery. At the year-end only £48k was required to complete the work and therefore only this amount was released from the reserve to be included within the current approved budget and out-turn position.

4.3 Further approvals for the use of reserves of £523k were given by the Executive in August 2010 and again the value of the approvals is included within the current approved budget against which the out-turn has been monitored.

4.4 The out-turn position as presented requires £2.260m from earmarked reserves in the year but nothing from General Fund balances. The balance of the underspend of £538k is requested to be transferred to the General Fund unallocated balance.

4.5 In addition reserve funding of £947k, formerly included within the 2010/11 revenue budget, has been included within the out-turn to be carried forward to 2011/12 and 2012/13. This is made up of the following;

	2011/12 £'000	2012/13 £'000
Nuclear Reserves for staffing, consultants and other costs	100	100
Funding from WNF for work on the Nuclear new build prog	50	0
Local Development Framework	298	37
Working Neighbourhoods	240	0
LABGI projects	66	0
Choosing to Change	56	0
<b>Total</b>	<b>810</b>	<b>137</b>

- 4.6 The carry forward is necessary to allow the completion of previously approved programmes. Supporting information has been reviewed to more accurately reflect the profile of spending between 2011/12 and 2012/13.
- 4.7 The effect of these funding proposals on the respective balances for 2010/11 is as follows;

	B/F 1.4.10	Added in Year	Used in Year	C/F 31/3/11
	£'000	£'000	£'000	£'000
Sinking Funds	1,551	176	(3)	1,724
Earmarked Reserves	5,614	2,064	3,207	4,471

- 4.8 The overall position on the General Fund Reserves at 31 March 2011 is as follows;

	B/F 1.4.10	Added in Year	Used in Year	C/F 31/3/11
	£'000	£'000	£'000	£'000
General Fund;				
- Risk Based	1,616	98	0	1,714
- Unallocated Balance	2,027	538	(98)	2,565

## 5 FUNDING

- 5.1 The current available resources to fund the 2010/11 out-turn position are as follows

	Budget £'000	Actual £'000
Revenue Support Grant/NNDR	7,223	7,223
Area Based Grant	930	930
PFI grant	837	837
Council Tax	4,016	4,016
Earmarked Reserves	3,207	3,207
General Fund Balances	0	(538)
<b>Total</b>	<b>16,213</b>	<b>15,675</b>

- 5.2 The balance of £538k that can be transferred back to General Fund unallocated balance arises as spending funded from external funding sources such as grants and council tax was less than anticipated. This balance is available to support the revenue budget in future years

- 5.3 This statement also assumes all carry forwards will be approved by the Executive. In the event that some carry forwards are not agreed then the transfer to the General Fund will increase by the value of those carry forwards.

## 6 IMPACT ON 2011/12 and 2012/13 BUDGET

- 6.1 As a result of the changes set out in this report, and subject to the approval of members to the carry forward amounts, the 2011/12 budget will be revised as follows:

	<b>2011/12</b>	<b>2012/13</b>
	<b>£</b>	<b>Impact</b>
		<b>£</b>
Budget approved February 2011	14,106,508	
Carry Forwards from 2010/11	252,291	
Carry Forward of Earmarked Reserves	810,476	136,469
<b>Total Revised Budget 2011/12</b>	<b>15,169,275</b>	

## 7 CONCLUSION

- 7.1 The overall position, subject to audit, is a year-end underspend of £538k against the current approved revenue budget of £16,213m.
- 7.2 All underspends will be transferred to General Fund balances and will only be transferred to earmarked reserves for future use when approved by the Executive.

## 8 STATUTORY OFFICER COMMENTS

- 8.1 The Monitoring Officer's comments are:  
None

- 8.2 The Section 151 Officer's comments are:  
  
All comments are contained in the report.

- 8.3 Other consultee comments, if any:

CLT and Heads of services have been consulted on the report and their comments are included within the body of the document.

## **9 HOW WILL THE PROPOSALS BE PROJECT MANAGED AND HOW ARE THE RISKS GOING TO BE MANAGED?**

- 9.1 The out-turn position for 2010/11 is the culmination of the year long budget monitoring exercise, which is designed to identify budget savings and budget pressures during the year.
- 9.2 The next stage is the finalisation of the statutory Statement of Accounts and the formal audit of the Council's accounts, which includes an analytical review of spending in the year and matches this with the out-turn for 2009/10 to assess significant changes in spending patterns on an annual basis. This in turn provides a base for the assessment of future years budget requirements.

## **10 WHAT MEASURABLE OUTCOMES OR OUTPUTS WILL ARISE FROM THIS REPORT?**

- 10.1 The out-turn position for 2010/11 is key to determining the required use of reserves for the year and the level of general and earmarked reserves the Council will have available to support its revenue budget in future years.
- 10.2 Spending areas that vary significantly from the approved budget are also identified, which can then be fed into the budget planning process to enable informed decisions on changes to the Council's budget to be made.

### **List of Appendices**

Appendix 1 – Breakdown of out-turn by service area

### **List of Background Documents:**

2010/11 Management Accounts Reports periods 3 -11

# 2010/11 Out-turn as at 17 May 2011 (subject to audit)

Appendix 1

	Original Approved Budget	Current Approved Budget 2010/11	Actual	Approved Reserve Funding not required 2010/11 carried forward	Budgeted Transfer to Reserves / Sinking Funds	Proposed Carry Forwards of unspent revenue budgets	Actual including Proposed Carry Forwards	Variance against Current Approved Budget 2010/11
	£	£	£	£	£	£	£	£
<b>Chief Executives</b>								
Chief Executive	193,085	193,710	200,040	0	0	0	200,040	6,330
Corporate Management	224,524	373,333	300,039	0	0	0	300,039	(73,294)
Corporate Initiatives	151,182	89,911	25,644	55,725	0	0	81,369	(8,542)
Community Partnerships (LSP,etc)	8,302	3,805	15,278	0	0	0	15,278	11,473
Corporate Director of People & Places	103,690	102,179	103,896	0	0	0	103,896	1,717
Management Information Systems	571,505	572,244	465,146	0	0	6,000	471,146	(101,098)
Corporate Director for Resources & Transformation	103,347	102,361	204,818	0	0	0	204,818	102,457
Nuclear	290,330	352,627	84,330	250,000	0	18,000	352,330	(297)
<b>Total - Chief Executives</b>	<b>1,645,965</b>	<b>1,790,170</b>	<b>1,399,191</b>	<b>305,725</b>	<b>0</b>	<b>24,000</b>	<b>1,728,916</b>	<b>(61,254)</b>
<b>Customer Services</b>								
Customer Services	605,956	577,954	581,643	0	0	10,700	592,343	14,389
Revenues & Benefits	259,366	228,373	50,361	0	0	0	50,361	(178,012)
<b>Total - Customer Services</b>	<b>865,322</b>	<b>806,327</b>	<b>632,004</b>	<b>0</b>	<b>0</b>	<b>10,700</b>	<b>642,704</b>	<b>(163,623)</b>
<b>Finance</b>								
Accountancy Services	572,680	568,904	498,568	0	0	5,000	503,568	(65,336)
Concessionary Fares	645,915	645,915	572,211	0	0	0	572,211	(73,704)
Corporate Treasury Management	(17,812)	(15,072)	130,125	0	0	0	130,125	145,197
Corporate Insurance	283,867	283,867	174,983	0	0	58,468	233,451	(50,416)
Audit & Fraud Prevention	126,925	126,141	99,986	0	0	0	99,986	(26,155)
<b>Total - Finance</b>	<b>1,611,575</b>	<b>1,609,755</b>	<b>1,475,873</b>	<b>0</b>	<b>0</b>	<b>63,468</b>	<b>1,539,341</b>	<b>(70,414)</b>
<b>Legal &amp; Democratic Services</b>								
Democratic Services	354,623	350,623	348,449	0	0	0	348,449	(2,174)
Elections	51,972	51,073	50,870	0	0	0	50,870	(203)
Land Charges	(57,619)	(45,619)	(30,271)	0	0	0	(30,271)	15,348
Legal Services	645,137	633,508	715,412	0	0	0	715,412	81,904
Licensing	(109,066)	(109,066)	(116,086)	0	0	0	(116,086)	(7,020)
<b>Total - Legal</b>	<b>885,047</b>	<b>880,519</b>	<b>968,374</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>968,374</b>	<b>87,855</b>
<b>Policy &amp; Performance</b>								
Communications	104,936	109,674	122,739	0	0	0	122,739	13,065
Human Resources	620,709	568,936	453,592	0	0	0	453,592	(115,344)
Policy & Performance Team	160,389	160,302	232,158	0	0	0	232,158	71,856
Process Improvement Team	236,137	227,584	212,389	0	0	0	212,389	(15,195)
<b>Total - Policy &amp; Performance</b>	<b>1,122,171</b>	<b>1,066,496</b>	<b>1,020,878</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,020,878</b>	<b>(45,618)</b>
<b>Development Strategy</b>								
Housing and Homelessness	502,385	531,364	476,680	0	0	26,000	502,680	(28,684)
Economic Development	279,005	594,219	578,228	0	9,270	0	587,498	(6,721)
Planning Policy	535,220	604,214	269,619	335,000	0	0	604,619	405
WNF/Regeneration Delivery Plan	1,310,270	1,246,138	1,015,898	240,000	0	0	1,255,898	9,761
Sustainability	55,496	66,300	49,477	0	0	0	49,477	(16,823)
Development Strategy	170,360	271,960	346,310	66,220	0	0	412,530	140,570
<b>Total - Development Strategy incl Regeneration Delivery Plan</b>	<b>2,852,736</b>	<b>3,314,195</b>	<b>2,736,212</b>	<b>641,220</b>	<b>9,270</b>	<b>26,000</b>	<b>3,412,702</b>	<b>98,508</b>
<b>Development Operations</b>								
Head of Development Operations	80,446	78,382	39,427	0	0	0	39,427	(38,955)
Admin Buildings	1,081,575	1,081,575	1,021,418	0	135,292	0	1,156,710	75,135
Beacon & TIC	437,545	482,832	446,573	0	0	6,000	452,573	(30,259)
Building Control	102,889	112,670	129,573	0	22,110	0	151,683	39,013
Planning	176,731	160,944	57,860	0	0	0	57,860	(103,084)
Property	242,604	240,034	178,223	0	0	0	178,223	(61,811)
Public Buildings	287,116	392,317	411,382	0	0	101,623	513,005	120,688
Procurement	41,529	41,363	31,272	0	0	0	31,272	(10,091)
<b>Total - Development Operations</b>	<b>2,450,435</b>	<b>2,590,117</b>	<b>2,315,728</b>	<b>0</b>	<b>157,402</b>	<b>107,623</b>	<b>2,580,753</b>	<b>(9,364)</b>
<b>Leisure &amp; Environmental Services</b>								
Cultural Services	968,045	948,408	904,467	0	0	10,500	914,967	(33,441)
Emergency Planning	20,114	20,114	17,407	0	0	0	17,407	(2,707)
Enforcement	(71,904)	(80,752)	(130,193)	0	5,150	10,000	(115,043)	(34,291)
Environmental Health	714,743	710,422	631,712	0	0	0	631,712	(78,710)
Leisure & Environmental Services Management	257,247	182,738	207,510	0	0	0	207,510	24,772
Open Spaces	930,749	772,508	597,386	0	51,998	0	649,384	(123,124)
Waste Services	1,872,907	1,851,543	1,568,216	0	0	0	1,568,216	(283,327)
<b>Total - Leisure &amp; Environmental Services</b>	<b>4,691,901</b>	<b>4,404,981</b>	<b>3,796,505</b>	<b>0</b>	<b>57,148</b>	<b>20,500</b>	<b>3,874,153</b>	<b>(530,828)</b>
<b>Sub-Total</b>	<b>16,125,152</b>	<b>16,462,560</b>	<b>14,344,766</b>	<b>946,945</b>	<b>223,820</b>	<b>252,291</b>	<b>15,767,822</b>	<b>(694,738)</b>
deduct								
Vacancy Management	(250,000)	(250,000)	0	0	0	0	0	250,000
Adjustment to Bad Debts Provision	0	0	(93,152)	0	0	0	(93,152)	(93,152)
<b>NET EXPENDITURE</b>	<b>15,875,152</b>	<b>16,212,560</b>	<b>14,251,614</b>	<b>946,945</b>	<b>223,820</b>	<b>252,291</b>	<b>15,674,670</b>	<b>(537,890)</b>